
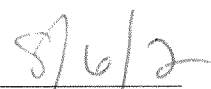


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



\_\_\_\_\_  
Signature of Presiding Judge or Court Executive



\_\_\_\_\_  
Date

LAKE

\_\_\_\_\_  
Court

2011 QTR 4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Lake  


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Court  
FY11 -Qtr 4  


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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					30.6

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Lake Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Jun									
Fiscal Year 2011/12								2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 80,564	\$ 0	\$ 0				\$ 84,161	\$ 164,725	\$ (100,402)
Payroll	\$ (192,832)						\$ 131,856	\$ (60,976)	\$ (52,574)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,258)	\$ (8,258)	\$ 217,199
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,200
Cash with County									
Cash Outside of the AOC							\$ 117,485	\$ 117,485	\$ 141,004
Total Cash	\$ (111,267)	\$ 0	\$ 0				\$ 325,244	\$ 213,976	\$ 206,427
Short Term Investment	\$ 679,176						\$ 73,672	\$ 752,848	\$ 819,573
Investment in Financial Institution									
Total Investments	\$ 679,176						\$ 73,672	\$ 752,848	\$ 819,573
Accrued Revenue	\$ 3,408	\$ 0					\$ 0	\$ 3,408	\$ 753
Accounts Receivable - General	\$ 75,002	\$ 374	\$ 64,403					\$ 139,778	\$ 99,526
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 55,242							\$ 55,242	\$ 76,067
Due From Other Governments	\$ 115	\$ 0						\$ 115	\$ 939
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 29,713		\$ 0					\$ 29,713	\$ 65,007
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 1,950	\$ 1,950	
General Due To/From	\$ 75							\$ 75	\$ 145
Total Receivables	\$ 163,555	\$ 374	\$ 64,403				\$ 1,950	\$ 230,281	\$ 242,436
Prepaid Expenses - General	\$ 951		\$ 0					\$ 951	\$ 956
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 951		\$ 0					\$ 951	\$ 956
Other Assets									
Total Other Assets									
Total Assets	\$ 732,415	\$ 374	\$ 64,403				\$ 400,865	\$ 1,198,057	\$ 1,269,393
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 77,899		\$ 4,124					\$ 82,023	\$ 30,175
Accounts Payable - General	\$ 42,831		\$ 0				\$ 0	\$ 42,831	\$ 36,501
Due to Other Funds	\$ 1,950	\$ 203	\$ 55,038				\$ 75	\$ 57,266	\$ 76,211
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 9,673
TC145 Liability							\$ 77,272	\$ 77,272	\$ 78,888
Due to Other Governments	\$ 27,478		\$ 5,240					\$ 32,719	\$ 131,880
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 0	\$ 0	
Sales and Use Tax	\$ 81							\$ 81	\$ 0
Interest							\$ 11	\$ 11	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 150,240	\$ 203	\$ 64,403				\$ 77,357	\$ 292,203	\$ 363,334
Civil							\$ 110,759	\$ 110,759	\$ 169,634
Criminal							\$ 83,713	\$ 83,713	\$ 28,043
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 117,485	\$ 117,485	\$ 141,004
Trust Interest Payable							\$ 6,339	\$ 6,339	\$ 15,024
Miscellaneous Trust									
Total Trust Deposits							\$ 318,295	\$ 318,295	\$ 353,705
Accrued Payroll	\$ 42,413							\$ 42,413	\$ 55,181
Benefits Payable	\$ (2,077)							\$ (2,077)	\$ 4,658
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 40,336							\$ 40,336	\$ 59,839
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,272						\$ 2,642	\$ 8,914	\$ 7,723
Jury Fees - Non-Interest							\$ 1,500	\$ 1,500	\$ 2,700
Fees - Partial Payment & Overpayment							\$ 1,071	\$ 1,071	
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 6,272						\$ 5,213	\$ 11,485	\$ 10,423
Total Liabilities	\$ 196,848	\$ 203	\$ 64,403				\$ 400,865	\$ 662,319	\$ 787,300
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 797						\$ 797	\$ 150,680
Fund Balance - Committed	\$ 264,924							\$ 264,924	
Fund Balance - Assigned	\$ 216,371							\$ 216,371	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 54,272	\$ (627)	\$ 0					\$ 53,645	\$ 331,412
Total Fund Balance	\$ 535,567	\$ 170	\$ 0					\$ 535,737	\$ 482,092
Total Liabilities and Fund Balance	\$ 732,415	\$ 374	\$ 64,403				\$ 400,865	\$ 1,198,057	\$ 1,269,393

Lake Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,715,808							\$ 3,715,808	\$ 3,646,068	\$ 4,444,722	\$ 4,448,074
Trial Court Improvement Fund	\$ 8,623							\$ 8,623	\$ 8,623	\$ 8,623	\$ 8,623
Judicial Administration Efficiency & Mod Fund	\$ 65,776							\$ 65,776	\$ 65,922	\$ 80,241	\$ 112,599
Judges' Compensation (45.25)	\$ 30,000							\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Court Interpreter (45.45)	\$ 90,085							\$ 90,085	\$ 126,000	\$ 136,247	\$ 106,152
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 146,364							\$ 146,364	\$ 119,514	\$ 117,576	\$ 132,678
Other Miscellaneous	\$ 406							\$ 406			
	<b>\$ 4,057,063</b>							<b>\$ 4,057,063</b>	<b>\$ 3,996,127</b>	<b>\$ 4,817,410</b>	<b>\$ 4,838,126</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 229,713					\$ 229,713	\$ 222,001	\$ 238,472	\$ 240,627
Other AOC Grants			\$ 12,000					\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Non-AOC Grants											
			<b>\$ 241,713</b>					<b>\$ 241,713</b>	<b>\$ 234,001</b>	<b>\$ 250,472</b>	<b>\$ 252,627</b>
Other Financing Sources											
Interest Income	\$ 11,561	\$ 0						\$ 11,561	\$ 1,500	\$ 3,373	\$ 2,300
Investment Income											
Donations	\$ 4,967							\$ 4,967			
Local Fees										\$ 44	\$ 50
Non-Fee Revenues	\$ 33,721							\$ 33,721	\$ 9,500	\$ 14,120	\$ 10,000
Enhanced Collections											
Escheatment										\$ 1,085	
Prior Year Revenue	\$ 93,085							\$ 93,085		\$ 5,934	
County Program - Restricted		\$ 1,957						\$ 1,957	\$ 2,000	\$ 2,009	\$ 2,000
Reimbursement Other	\$ 15,273	\$ 0						\$ 15,273	\$ 19,296	\$ 9,619	\$ 6,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 17							\$ 17		\$ 651	\$ 20
	<b>\$ 158,623</b>	<b>\$ 1,957</b>						<b>\$ 160,581</b>	<b>\$ 32,296</b>	<b>\$ 36,836</b>	<b>\$ 20,370</b>
<b>Total Revenues</b>	<b>\$ 4,215,686</b>	<b>\$ 1,957</b>	<b>\$ 241,713</b>					<b>\$ 4,459,356</b>	<b>\$ 4,262,424</b>	<b>\$ 5,104,719</b>	<b>\$ 5,111,123</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,915,387	\$ 1,891	\$ 95,751					\$ 2,013,029	\$ 2,025,036	\$ 1,977,859	\$ 2,099,314
Temp Help	\$ 45,166							\$ 45,166	\$ 54,558	\$ 37,827	\$ 28,928
Overtime	\$ 1,686							\$ 1,686	\$ 5,000	\$ 3,133	\$ 3,500
Staff Benefits	\$ 750,347	\$ 693	\$ 46,006					\$ 797,047	\$ 870,440	\$ 842,218	\$ 889,318
	<b>\$ 2,712,586</b>	<b>\$ 2,584</b>	<b>\$ 141,757</b>					<b>\$ 2,856,927</b>	<b>\$ 2,955,034</b>	<b>\$ 2,861,037</b>	<b>\$ 3,021,060</b>
Operating Expenses and Equipment											
General Expense	\$ 155,770		\$ 5,778					\$ 161,548	\$ 175,727	\$ 120,942	\$ 141,788
Printing	\$ 8,693		\$ 267					\$ 8,960	\$ 17,000	\$ 16,784	\$ 19,500
Telecommunications	\$ 21,188		\$ 155					\$ 21,343	\$ 23,000	\$ 24,398	\$ 40,141
Postage	\$ 22,718		\$ 3,594					\$ 26,312	\$ 31,000	\$ 29,924	\$ 31,800
Insurance	\$ 2,029							\$ 2,029	\$ 2,600	\$ 1,921	\$ 1,957
In-State Travel	\$ 12,567		\$ 1,771					\$ 14,338	\$ 20,500	\$ 16,772	\$ 24,130
Out-of-State Travel											
Training	\$ 10,603		\$ 500					\$ 11,103	\$ 14,000	\$ 12,006	\$ 22,465
Security Services	\$ 175,701		\$ 11,600					\$ 187,300	\$ 205,800	\$ 554,678	\$ 670,269
Facility Operations	\$ 102,403		\$ 5,396					\$ 107,798	\$ 109,200	\$ 106,352	\$ 108,256
Utilities	\$ 1,510		\$ 36					\$ 1,546	\$ 2,000	\$ 1,821	\$ 2,166
Contracted Services	\$ 781,785		\$ 36,155					\$ 817,940	\$ 875,831	\$ 859,783	\$ 960,126
Consulting and Professional Services	\$ 29,398		\$ 1,609					\$ 31,007	\$ 30,000	\$ 26,398	\$ 22,275
Information Technology	\$ 104,951		\$ 2,259					\$ 107,210	\$ 104,853	\$ 93,239	\$ 105,409
Major Equipment											
Other Items of Expense	\$ 2,041							\$ 2,041	\$ 2,500	\$ 2,393	\$ 2,600
	<b>\$ 1,431,355</b>		<b>\$ 69,120</b>					<b>\$ 1,500,475</b>	<b>\$ 1,614,011</b>	<b>\$ 1,867,410</b>	<b>\$ 2,152,882</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 49,879							\$ 49,879	\$ 48,000	\$ 47,854	\$ 58,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (30,836)		\$ 30,836					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (1,571)							\$ (1,571)		\$ (2,996)	
	<b>\$ 17,473</b>		<b>\$ 30,836</b>					<b>\$ 48,309</b>	<b>\$ 48,000</b>	<b>\$ 44,859</b>	<b>\$ 58,200</b>
<b>Total Expenditures</b>	<b>\$ 4,161,414</b>	<b>\$ 2,584</b>	<b>\$ 241,713</b>					<b>\$ 4,405,711</b>	<b>\$ 4,617,045</b>	<b>\$ 4,773,306</b>	<b>\$ 5,232,142</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 54,272	\$ (627)	\$ 0					\$ 53,645	\$ (354,621)	\$ 331,412	\$ (121,019)
Operating Transfers In (Out)	\$ 0	\$ 0						\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 481,295	\$ 797	\$ 0					\$ 482,092	\$ 482,092	\$ 150,680	\$ 150,680
Ending Balance (Deficit)	<b>\$ 535,567</b>	<b>\$ 170</b>	<b>\$ 0</b>					<b>\$ 535,737</b>	<b>\$ 127,471</b>	<b>\$ 482,092</b>	<b>\$ 29,661</b>

Lake Superior Court  
Trial Court Operations Fund  
Statement of Program Expenditures  
(Unaudited)

	For the month ended Jun									
	Fiscal Year 2011/12								2010/11	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,191,455	\$ 181,635					\$ 1,373,089	\$ 2,350,184	\$ 1,171,576	\$ 1,209,313
Traffic & Other Infractions	\$ 147,680						\$ 147,680		\$ 133,941	\$ 138,573
Other Criminal Cases	\$ 344,488	\$ 32,680					\$ 377,168		\$ 561,420	\$ 617,374
Civil	\$ 18,544	\$ 97,499					\$ 116,042	\$ 116,278	\$ 297,431	\$ 350,860
Family & Children Services	\$ 185,828	\$ 176,237			\$ 30,836		\$ 392,901	\$ 367,215	\$ 445,513	\$ 516,491
Probate, Guardianship & Mental Health Services	\$ 641	\$ 46,795					\$ 47,436	\$ 75,000	\$ 67,140	\$ 103,970
Juvenile Dependency Services	\$ 1,226	\$ 2,536					\$ 3,762	\$ 4,300	\$ 32,147	\$ 31,687
Juvenile Delinquency Services	\$ 4,189	\$ 12,000					\$ 16,189	\$ 12,000	\$ 41,379	\$ 51,326
Other Court Operations	\$ 334,040						\$ 334,040	\$ 42,940	\$ 189,966	\$ 207,753
Court Interpreters	\$ 8,433	\$ 83,753				\$ (608)	\$ 91,579	\$ 127,500	\$ 140,087	\$ 111,422
Jury Services	\$ 2,393		\$ 49,879				\$ 52,272	\$ 48,000	\$ 77,736	\$ 89,896
Security	\$ 1	\$ 193,800				\$ (963)	\$ 192,838	\$ 210,880	\$ 558,304	\$ 681,398
Trial Court Operations Program	\$ 2,238,917	\$ 826,934	\$ 49,879		\$ 30,836	\$ (1,571)	\$ 3,144,996	\$ 3,354,297	\$ 3,716,638	\$ 4,110,063
Enhanced Collections		\$ 31,222					\$ 31,222			
Other Non-Court Operations	\$ 4,925	\$ 1,841					\$ 6,766	\$ 2,550	\$ 9,302	\$ 25,949
Non-Court Operations Program	\$ 4,925	\$ 33,063					\$ 37,988	\$ 2,550	\$ 9,302	\$ 25,949
Executive Office	\$ 310,513	\$ 1,884			\$ (5,795)		\$ 306,602	\$ 326,260	\$ 196,822	\$ 200,536
Fiscal Services	\$ 125,369	\$ 4,554			\$ (3,884)		\$ 126,038	\$ 124,520	\$ 131,937	\$ 169,094
Human Resources	\$ 74,450	\$ 4,662			\$ (4,433)		\$ 74,679	\$ 11,050	\$ 150,564	\$ 114,012
Business & Facilities Services		\$ 244,939			\$ (4,949)		\$ 239,990	\$ 316,884	\$ 168,099	\$ 194,002
Information Technology	\$ 102,753	\$ 384,440			\$ (11,775)		\$ 475,418	\$ 481,484	\$ 399,943	\$ 418,486
Court Administration Program	\$ 613,084	\$ 640,479			\$ (30,836)		\$ 1,222,727	\$ 1,260,198	\$ 1,047,366	\$ 1,096,130
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,856,927	\$ 1,500,475	\$ 49,879		\$ 0	\$ (1,571)	\$ 4,405,711	\$ 4,617,045	\$ 4,773,306	\$ 5,232,142

