

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

FY10/11 - Q4

Fiscal Year and Ending Quarter

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

For the month ended Jun										2009/10
Fiscal Year 2010/11										Total Funds (Info. Purposes Only)
Governmental Funds										
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Non-Grant	Grant								
ASSETS										
Operations Payroll	\$ (103,228)	\$ 435	\$ 0			\$ 2,391	\$ (100,402)	\$ (100,402)	\$ 78,845	\$ (2,843)
Jury	\$ (52,574)					\$ 0	\$ 0	\$ (52,574)		
Revolving									\$ 0	\$ 0
Other									\$ 217,199	\$ 281,026
Distribution										
Civil Filing Fees										
Trust										
Credit Card	\$ 1,200								\$ 1,200	\$ 1,200
Cash on Hand									\$ 141,004	\$ 141,199
Cash with County									\$ 360,594	\$ 499,427
Total Cash	\$ (154,601)	\$ 435	\$ 0						\$ 819,573	\$ 272,493
Short Term Investment	\$ 742,280	\$ 0				\$ 77,293	\$ 819,573	\$ 819,573	\$ 272,493	\$ 272,493
Investment in Financial Institution	\$ 742,280	\$ 0				\$ 77,293	\$ 819,573	\$ 819,573	\$ 272,493	\$ 272,493
Total Investments	\$ 742,280	\$ 0				\$ 77,293	\$ 819,573	\$ 819,573	\$ 272,493	\$ 272,493
Accrued Revenue	\$ 752	\$ 1				\$ 0	\$ 753	\$ 753	\$ 474	\$ 474
Accounts Receivable - General	\$ 30,840	\$ 162	\$ 68,525			\$ 0	\$ 99,526	\$ 99,526	\$ 75,927	\$ 75,927
Dishonored Checks									\$ 0	\$ 0
Due From Employee	\$ 0								\$ 0	\$ 0
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 76,067					\$ 0	\$ 76,067	\$ 76,067	\$ 60,116	\$ 60,116
Due From Other Governments	\$ 739	\$ 200				\$ 0	\$ 939	\$ 939	\$ 4,382	\$ 4,382
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due From State	\$ 50,039		\$ 14,967				\$ 65,007	\$ 65,007	\$ 76,428	\$ 76,428
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From	\$ 145						\$ 145	\$ 145		
General Due To/From	\$ 158,582	\$ 362	\$ 83,492			\$ 0	\$ 242,436	\$ 242,436	\$ 217,326	\$ 217,326
Total Receivables	\$ 158,582	\$ 362	\$ 83,492			\$ 0	\$ 242,436	\$ 242,436	\$ 217,326	\$ 217,326
Prepaid Expenses - General	\$ 956						\$ 956	\$ 956	\$ 1,167	\$ 1,167
Salary and Travel Advances	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Counties										
Total Prepaid Expenses	\$ 956						\$ 956	\$ 956	\$ 1,167	\$ 1,167
Other Assets										
Total Other Assets										
Total Assets	\$ 747,217	\$ 797	\$ 83,492			\$ 437,887	\$ 1,269,393	\$ 1,269,393	\$ 990,413	\$ 990,413
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 27,105	\$ 0	\$ 3,070				\$ 30,175	\$ 30,175	\$ 199,563	\$ 199,563
Accounts Payable - General	\$ 36,501	\$ 0	\$ 0			\$ 0	\$ 36,501	\$ 36,501	\$ 28,013	\$ 28,013
Due to Other Funds	\$ 0		\$ 76,067			\$ 145	\$ 76,211	\$ 76,211	\$ 60,116	\$ 60,116
Due to Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Due to State	\$ 9,323		\$ 350				\$ 9,673	\$ 9,673	\$ 4,581	\$ 4,581
TC145 Liability									\$ 64,090	\$ 64,090
Due to Other Governments	\$ 127,875		\$ 4,005			\$ 78,888	\$ 131,880	\$ 131,880	\$ 789	\$ 789
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0						\$ 0	\$ 0	\$ 7	\$ 7
Interest	\$ 0					\$ 6	\$ 6	\$ 6	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 200,803	\$ 0	\$ 83,492			\$ 79,039	\$ 363,334	\$ 363,334	\$ 357,159	\$ 357,159
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC										
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits						\$ 353,705	\$ 353,705	\$ 353,705	\$ 417,925	\$ 417,925
Accrued Payroll	\$ 55,181						\$ 55,181	\$ 55,181	\$ 49,834	\$ 49,834
Benefits Payable	\$ 4,658		\$ 0				\$ 4,658	\$ 4,658	\$ 3,840	\$ 3,840
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Total Payroll Liabilities	\$ 59,839		\$ 0				\$ 59,839	\$ 59,839	\$ 53,673	\$ 53,673
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Liabilities For Deposits	\$ 5,280						\$ 5,280	\$ 5,280	\$ 8,426	\$ 8,426
Jury Fees - Non-Interest									\$ 2,550	\$ 2,550
Fees - Partial Payment & Overpayment									\$ 0	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Total Other Liabilities	\$ 5,280					\$ 5,143	\$ 10,423	\$ 10,423	\$ 10,976	\$ 10,976
Total Liabilities	\$ 265,922	\$ 0	\$ 83,492			\$ 437,887	\$ 787,300	\$ 787,300	\$ 839,733	\$ 839,733
Fund Balance - Restricted	\$ 150,680						\$ 150,680	\$ 150,680	\$ 216,093	\$ 216,093
Fund Balance - Unrestricted									\$ 0	\$ 0
Designated	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Undesignated	\$ 330,615	\$ 797	\$ 0				\$ 331,412	\$ 331,412	\$ (65,413)	\$ (65,413)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 481,295	\$ 797	\$ 0				\$ 482,092	\$ 482,092	\$ 150,680	\$ 150,680
Total Fund Balance	\$ 747,217	\$ 797	\$ 83,492			\$ 437,887	\$ 1,269,393	\$ 1,269,393	\$ 990,413	\$ 990,413
Total Liabilities and Fund Balance	\$ 747,217	\$ 797	\$ 83,492			\$ 437,887	\$ 1,269,393	\$ 1,269,393	\$ 990,413	\$ 990,413

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

For the month ended Jun										2009/10			
Fiscal Year 2010/11													
	Governmental Funds						Fiduciary Funds	Proprietary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Grant	Capital Projects	Debt Service							
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 4,444,722							\$ 4,444,722	\$ 4,448,074	\$ 4,219,599	\$ 4,242,919		
Trial Court Improvement Fund	\$ 8,623							\$ 8,623	\$ 8,623	\$ 56,524	\$ 50,000		
Judicial Administration Efficiency & Mod Fund	\$ 80,241							\$ 80,241	\$ 112,599	\$ 98,567	\$ 105,950		
Judges' Compensation (45.25)	\$ 30,000							\$ 30,000	\$ 30,000	\$ 25,068	\$ 30,000		
Court Interpreter (45.45)	\$ 136,247							\$ 136,247	\$ 106,152	\$ 105,206	\$ 106,700		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 117,576							\$ 117,576	\$ 132,678	\$ 165,452	\$ 227,265		
Other Miscellaneous	\$ 4,817,410							\$ 4,817,410	\$ 4,838,126	\$ 4,670,415	\$ 4,762,834		
Grants													
AB 1058 Commissioner/Facilitator			\$ 238,472					\$ 238,472	\$ 240,627	\$ 237,414	\$ 234,000		
Other AOC Grants			\$ 12,000					\$ 12,000	\$ 12,000	\$ 14,096	\$ 16,000		
Non-AOC Grants			\$ 250,472					\$ 250,472	\$ 252,627	\$ 251,510	\$ 250,000		
Other Financing Sources													
Interest Income	\$ 3,372	\$ 1						\$ 3,373	\$ 2,300	\$ 2,325	\$ 5,050		
Investment Income										\$ 19			
Donations	\$ 44							\$ 44	\$ 50	\$ 17,670	\$ 18,500		
Local Fees	\$ 14,120							\$ 14,120	\$ 10,000				
Non-Fee Revenues													
Enhanced Collections	\$ 1,085							\$ 1,085		\$ 0			
Escheatment	\$ 5,920		\$ 14					\$ 5,934		\$ 19,095			
Prior Year Revenue		\$ 2,009						\$ 2,009	\$ 2,000	\$ 2,134	\$ 2,500		
County Program - Restricted	\$ 9,619							\$ 9,619	\$ 6,000	\$ 8,050	\$ 800		
Reimbursement Other													
Sale of Fixed Assets	\$ 651							\$ 651	\$ 20	\$ 124			
Other Miscellaneous	\$ 34,812	\$ 2,011	\$ 14					\$ 36,836	\$ 20,370	\$ 49,416	\$ 26,850		
	\$ 4,862,222	\$ 2,011	\$ 250,486					\$ 5,104,719	\$ 5,111,123	\$ 4,971,342	\$ 5,039,684		
Total Revenues													
	\$ 1,874,978	\$ 446	\$ 102,435					\$ 1,977,859	\$ 2,099,314	\$ 1,959,535	\$ 1,931,321		
Salaries - Permanent	\$ 37,827							\$ 37,827	\$ 28,928	\$ 25,534	\$ 30,000		
Temp Help	\$ 2,960		\$ 173					\$ 3,133	\$ 3,500	\$ 2,154	\$ 6,000		
Overtime	\$ 806,858	\$ 158	\$ 35,203					\$ 842,218	\$ 889,318	\$ 853,339	\$ 894,229		
Staff Benefits	\$ 2,722,622	\$ 603	\$ 137,811					\$ 2,861,037	\$ 3,021,060	\$ 2,840,562	\$ 2,861,550		
EXPENDITURES													
Personal Services													
Operating Expenses and Equipment													
General Expense	\$ 114,458		\$ 6,484					\$ 120,942	\$ 141,788	\$ 138,305	\$ 136,836		
Printing	\$ 16,738		\$ 46					\$ 16,784	\$ 19,500	\$ 17,982	\$ 15,000		
Telecommunications	\$ 23,821		\$ 577					\$ 24,398	\$ 40,141	\$ 39,720	\$ 37,000		
Postage	\$ 27,819		\$ 2,105					\$ 29,924	\$ 31,800	\$ 29,916	\$ 28,900		
Insurance	\$ 1,921		\$ 1,694					\$ 1,921	\$ 1,957	\$ 1,705	\$ 2,600		
In-State Travel	\$ 15,078							\$ 16,772	\$ 24,130	\$ 14,614	\$ 15,000		
Out-of-State Travel													
Training	\$ 11,441		\$ 565					\$ 12,006	\$ 22,465	\$ 895	\$ 10,000		
Security Services	\$ 541,592		\$ 13,087					\$ 554,678	\$ 670,269	\$ 637,675	\$ 643,942		
Facility Operations	\$ 101,159		\$ 5,193					\$ 106,352	\$ 108,256	\$ 105,852	\$ 97,869		
Utilities	\$ 1,685		\$ 137					\$ 1,821	\$ 2,166	\$ 2,673	\$ 4,000		
Contracted Services	\$ 808,019	\$ 1,340	\$ 50,425					\$ 859,783	\$ 960,126	\$ 1,029,937	\$ 1,232,302		
Consulting and Professional Services	\$ 25,049		\$ 1,349					\$ 26,398	\$ 22,275	\$ 21,641	\$ 14,962		
Information Technology	\$ 91,431		\$ 1,808					\$ 93,239	\$ 105,409	\$ 98,142	\$ 86,213		
Major Equipment													
Other Items of Expense	\$ 2,376	\$ 1,340	\$ 17					\$ 2,393	\$ 2,600	\$ 1,933	\$ 4,600		
	\$ 1,782,585	\$ 1,340	\$ 83,485					\$ 1,867,410	\$ 2,152,882	\$ 2,140,992	\$ 2,329,224		
Special Items of Expense													
Grand Jury	\$ 47,854							\$ 47,854	\$ 58,200	\$ 55,201	\$ 65,000		
Jury Costs													
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs			\$ 25,774					\$ 0		\$ 0			
Internal Cost Recovery													
Prior Year Expense Adjustment	\$ 19,085		\$ 25,774					\$ 44,859	\$ 58,200	\$ 55,201	\$ 65,000		
	\$ 4,524,293	\$ 1,943	\$ 247,070					\$ 4,773,306	\$ 5,232,142	\$ 5,036,755	\$ 5,255,774		
Total Expenditures													
Excess (Deficit) of Revenues Over Expenditures	\$ 327,929	\$ 67	\$ 3,416					\$ 331,412	\$ (121,019)	\$ (65,413)	\$ (216,090)		
Operating Transfers In (Out)	\$ 2,686	\$ 730	\$ (3,416)					\$ 0	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 150,680	\$ 0	\$ 0					\$ 150,680	\$ 150,680	\$ 216,093	\$ 216,093		
Ending Balance (Deficit)	\$ 481,295	\$ 797	\$ 0					\$ 482,092	\$ 29,661	\$ 150,680	\$ 3		

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

For the month ended Jun										
Fiscal Year 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 877,747	\$ 293,829					\$ 1,171,576	\$ 1,209,313	\$ 1,315,603	\$ 1,045,957
Traffic & Other Infractions	\$ 133,941						\$ 133,941	\$ 138,573	\$ 138,027	\$ 195,289
Other Criminal Cases	\$ 531,680	\$ 29,740					\$ 561,420	\$ 617,374	\$ 526,084	\$ 644,880
Civil	\$ 188,771	\$ 108,660					\$ 297,431	\$ 350,860	\$ 314,370	\$ 494,431
Family & Children Services	\$ 240,306	\$ 179,433			\$ 25,774		\$ 445,513	\$ 516,491	\$ 410,201	\$ 409,179
Probate, Guardianship & Mental Health Services	\$ 27,196	\$ 39,944					\$ 67,140	\$ 103,970	\$ 69,096	\$ 122,312
Juvenile Dependency Services	\$ 28,557	\$ 3,591					\$ 32,147	\$ 31,687	\$ 52,261	\$ 124,506
Juvenile Delinquency Services	\$ 29,379	\$ 12,000					\$ 41,379	\$ 51,326	\$ 42,495	\$ 40,637
Other Court Operations	\$ 189,966						\$ 189,966	\$ 207,753	\$ 127,277	\$ 56,295
Court Interpreters	\$ 4,756	\$ 135,331					\$ 140,087	\$ 111,422	\$ 103,413	\$ 110,000
Jury Services	\$ 25,581	\$ 4,300	\$ 47,854				\$ 77,736	\$ 89,896	\$ 88,816	\$ 129,137
Security		\$ 561,299				\$ (2,996)	\$ 558,304	\$ 681,398	\$ 651,755	\$ 652,522
Trial Court Operations Program	\$ 2,277,880	\$ 1,368,126	\$ 47,854		\$ 25,774	\$ (2,996)	\$ 3,716,638	\$ 4,110,063	\$ 3,839,400	\$ 4,025,144
Enhanced Collections										
Other Non-Court Operations	\$ 7,048	\$ 2,254					\$ 9,302	\$ 25,949	\$ 20,412	
Non-Court Operations Program	\$ 7,048	\$ 2,254					\$ 9,302	\$ 25,949	\$ 20,412	
Executive Office	\$ 202,810				\$ (5,988)		\$ 196,822	\$ 200,536	\$ 251,040	\$ 277,998
Fiscal Services	\$ 127,067	\$ 9,376			\$ (4,506)		\$ 131,937	\$ 169,094	\$ 184,408	\$ 170,652
Human Resources	\$ 141,596	\$ 12,048			\$ (3,080)		\$ 150,564	\$ 114,012	\$ 163,947	\$ 110,669
Business & Facilities Services	\$ 104,637	\$ 171,678			\$ (3,579)		\$ 168,099	\$ 194,002	\$ 168,708	\$ 205,437
Information Technology		\$ 303,927			\$ (8,621)		\$ 399,943	\$ 418,486	\$ 408,840	\$ 465,873
Court Administration Program	\$ 576,109	\$ 497,030			\$ (25,774)		\$ 1,047,366	\$ 1,096,130	\$ 1,176,943	\$ 1,230,630
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,861,037	\$ 1,867,410	\$ 47,854		\$ 0	\$ (2,996)	\$ 4,773,306	\$ 5,232,142	\$ 5,036,755	\$ 5,255,774

