

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

02/09/2018

Date

Lake

Court

2017-18 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

LAKE
 Court

FY17/18– QTR2
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		29.3	30.7		

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

Superior Court of California, County of Lake
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended December							2016/17	
	Fiscal Year 2017/18								
	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							
ASSETS									
Operations	\$ (4,662)	\$ 161,759	\$ (128,049)				\$ 1,650	\$ 30,497	\$ (8,579)
Payroll	\$ (3,587)						\$ 0	\$ (3,587)	\$ (3,211)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,431)	\$ (1,431)	\$ (1,202)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 102,005	\$ 102,005	\$ 119,978
Cash Equivalents	\$ 878,048						\$ 140,252	\$ 1,018,300	\$ 1,199,825
Total Cash and Cash Equivalents	\$ 870,599	\$ 161,759	\$ (128,049)				\$ 242,476	\$ 1,146,784	\$ 1,307,812
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,250	\$ 58						\$ 2,308	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0								\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 120,384					\$ 120,384	\$ 52,028
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 60							\$ 60	\$ 4
Total Receivables	\$ 2,310	\$ 58	\$ 120,384				\$ 0	\$ 122,752	\$ 52,032
Prepaid Expenses - General									
Salary and Travel Advances									\$ 424
Counties									\$ 424
Total Prepaid Expenses									\$ 424
Other Assets									
Total Other Assets									
Total Assets	\$ 872,909	\$ 161,817	\$ (7,665)				\$ 242,476	\$ 1,269,537	\$ 1,360,268
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 66,906		\$ 0				\$ 0	\$ 66,906	\$ 39,764
Due to Other Funds	\$ 0		\$ 0				\$ 60	\$ 60	\$ 4
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 57,771	\$ 57,771	\$ 68,161
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 275							\$ 275	\$ 189
Interest							\$ 119	\$ 119	\$ 32
Miscellaneous Accls. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 67,180		\$ 0				\$ 57,950	\$ 125,130	\$ 108,150
Civil							\$ 30,418	\$ 30,418	\$ 46,404
Criminal							\$ 37,304	\$ 37,304	\$ 8,668
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 102,005	\$ 102,005	\$ 119,978
Trust Interest Payable							\$ 6,436	\$ 6,436	\$ 6,349
Miscellaneous Trust									
Total Trust Deposits							\$ 176,163	\$ 176,163	\$ 181,398
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (820)							\$ (820)	\$ 47,843
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 9,922							\$ 9,922	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 9,102							\$ 9,102	\$ 47,843
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,739						\$ 1,707	\$ 4,446	\$ 4,506
Jury Fees - Non-Interest							\$ 1,751	\$ 1,751	\$ 0
Fees - Partial Payment & Overpayment							\$ 4,906	\$ 4,906	\$ 511
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,739						\$ 8,363	\$ 11,103	\$ 5,017
Total Liabilities	\$ 79,022		\$ 0				\$ 242,476	\$ 321,497	\$ 342,408
Total Fund Balance	\$ 793,887	\$ 161,817	\$ (7,665)					\$ 948,039	\$ 1,017,860
Total Liabilities and Fund Balance	\$ 872,909	\$ 161,817	\$ (7,665)				\$ 242,476	\$ 1,269,537	\$ 1,360,268

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

	For the month ended December										
	Fiscal Year 2017/18							2016/17			
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,288,690	\$ 7,051					\$ 2,295,741	\$ 3,431,825	\$ 2,340,205	\$ 3,364,190	
Improvement and Modernization Fund								\$ 38,016		\$ 8,022	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 23,660						\$ 23,660	\$ 127,500	\$ 74,021	\$ 68,500	
Civil Coordination Reimbursement (0150091)	\$ 28,984						\$ 28,984	\$ 164,442	\$ 29,175	\$ 65,791	
MOU Reimbursements (0150010 and General)	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123	
Other Miscellaneous											
	\$ 2,350,437	\$ 7,051					\$ 2,357,488	\$ 3,770,706	\$ 2,452,524	\$ 3,546,226	
Grants											
AB 1058 Commissioner/Facilitator			\$ 113,923				\$ 113,923	\$ 240,434	\$ 112,077	\$ 250,715	
Other Judicial Council Grants			\$ 25,979				\$ 25,979	\$ 94,210	\$ 29,878	\$ 83,077	
Non-Judicial Council Grants											
			\$ 139,902				\$ 139,902	\$ 334,644	\$ 141,754	\$ 343,792	
Other Financing Sources											
Interest Income	\$ 2,232	\$ 349					\$ 2,581	\$ 3,000	\$ 1,481	\$ 2,000	
Investment Income											
Donations											
Local Fees		\$ 4,852					\$ 4,852	\$ 9,500	\$ 4,283	\$ 9,500	
Non-Fee Revenues	\$ 1,537	\$ 1,769					\$ 3,306	\$ 2,500	\$ 3,484	\$ 1,500	
Enhanced Collections											
Escheatment									\$ 9,989	\$ 7,305	
Prior Year Revenue	\$ 26						\$ 26		\$ 785		
County Program - Restricted		\$ 663					\$ 663	\$ 1,000	\$ 480	\$ 1,300	
Reimbursement Other	\$ 24,824						\$ 24,824	\$ 41,500	\$ 13,028	\$ 44,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 71						\$ 71		\$ 395		
	\$ 28,490	\$ 7,633					\$ 36,123	\$ 57,500	\$ 30,844	\$ 65,605	
Total Revenues	\$ 2,378,927	\$ 14,684	\$ 139,902				\$ 2,533,513	\$ 4,182,850	\$ 2,825,122	\$ 3,955,823	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 804,899		\$ 59,189				\$ 864,087	\$ 1,810,112	\$ 889,788	\$ 1,802,894	
Temp Help	\$ 9,534		\$ 4,092				\$ 13,626	\$ 25,220	\$ 17,131	\$ 35,000	
Overtime	\$ 462						\$ 462	\$ 5,000	\$ 528	\$ 5,000	
Staff Benefits	\$ 334,905		\$ 24,761				\$ 359,666	\$ 767,082	\$ 347,476	\$ 755,331	
	\$ 1,149,800		\$ 88,042				\$ 1,237,841	\$ 2,807,394	\$ 1,234,923	\$ 2,598,025	
Operating Expenses and Equipment											
General Expense	\$ 37,235		\$ 918				\$ 38,153	\$ 113,454	\$ 34,536	\$ 90,521	
Printing	\$ 3,637						\$ 3,637	\$ 10,928	\$ 5,321	\$ 9,928	
Telecommunications	\$ 5,187		\$ 179				\$ 5,348	\$ 12,700	\$ 5,239	\$ 12,700	
Postage	\$ 11,410		\$ 333				\$ 11,744	\$ 27,500	\$ 10,882	\$ 29,500	
Insurance	\$ 2,872						\$ 2,872	\$ 3,597	\$ 1,367	\$ 2,050	
In-State Travel	\$ 846		\$ 2,558				\$ 3,404	\$ 10,500	\$ 4,540	\$ 9,900	
Out-of-State Travel											
Training	\$ 1,835		\$ 230				\$ 2,165	\$ 2,500	\$ 582	\$ 3,000	
Security Services	\$ 66,088		\$ 5,298				\$ 71,386	\$ 165,600	\$ 69,027	\$ 182,600	
Facility Operations	\$ 25,122		\$ 344				\$ 25,466	\$ 68,428	\$ 25,191	\$ 68,050	
Utilities	\$ 396		\$ 4				\$ 400	\$ 4,000	\$ 540	\$ 4,000	
Contracted Services	\$ 242,228	\$ 165	\$ 35,105				\$ 277,498	\$ 693,788	\$ 485,247	\$ 920,412	
Consulting and Professional Services	\$ 2,585						\$ 2,585	\$ 14,000	\$ 3,345	\$ 14,000	
Information Technology	\$ 140,324						\$ 140,324	\$ 311,200	\$ 54,972	\$ 285,898	
Major Equipment	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Other Items of Expense	\$ 47						\$ 47	\$ 2,000	\$ 181	\$ 2,000	
	\$ 539,893	\$ 165	\$ 44,969				\$ 585,027	\$ 1,740,202	\$ 681,058	\$ 1,594,357	
Special Items of Expense											
Grand Jury									\$ 136		
Jury Costs	\$ 23,583						\$ 23,583	\$ 28,500	\$ 11,035	\$ 47,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,599)		\$ 16,599				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 168						\$ 168		\$ 151		
	\$ 7,152		\$ 16,599				\$ 23,752	\$ 28,500	\$ 11,321	\$ 47,500	
Total Expenditures	\$ 1,898,845	\$ 165	\$ 149,810				\$ 1,846,820	\$ 4,376,096	\$ 1,927,302	\$ 4,239,882	
Excess (Deficit) of Revenues Over Expenditures	\$ 682,082	\$ 14,519	\$ (9,708)				\$ 686,694	\$ (213,246)	\$ 697,820	\$ (284,259)	
Operating Transfers In (Out)	\$ (2,042)		\$ 2,042				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 113,847	\$ 147,298	\$ 0				\$ 261,146	\$ 261,146	\$ 320,040	\$ 320,040	
Ending Balance (Deficit)	\$ 793,887	\$ 161,817	\$ (7,665)				\$ 948,039	\$ 47,900	\$ 1,017,860	\$ 35,781	

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

	For the month ended December									
	Fiscal Year 2017/18								2016/17	
	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	\$ 46,063	\$ 55,220					\$ 101,283	\$ 259,640	\$ 104,952	\$ 189,154
Traffic & Other Infractions	\$ 5,713						\$ 5,713		\$ 5,777	
Other Criminal Cases	\$ 15,385	\$ 43,429			\$ 2,645		\$ 61,458	\$ 151,790	\$ 81,140	\$ 115,657
Civil		\$ 37,315					\$ 37,315	\$ 78,000	\$ 31,610	\$ 79,000
Family & Children Services	\$ 83,335	\$ 87,109			\$ 13,955		\$ 184,398	\$ 337,694	\$ 206,235	\$ 444,354
Probate, Guardianship & Mental Health Services		\$ 29,109					\$ 29,109	\$ 76,000	\$ 40,850	\$ 71,000
Juvenile Dependency Services		\$ 8,130					\$ 8,130	\$ 3,210	\$ 2,342	\$ 3,210
Juvenile Delinquency Services	\$ 3,927	\$ (6,689)					\$ (2,762)	\$ 12,000	\$ 0	\$ 12,000
Other Court Operations	\$ 791,871						\$ 791,871	\$ 1,795,007	\$ 760,872	\$ 1,785,959
Court Interpreters	\$ 3,337	\$ 27,496					\$ 30,832	\$ 127,500	\$ 85,921	\$ 68,500
Jury Services		\$ 5,966	\$ 23,583				\$ 29,549	\$ 46,177	\$ 29,075	\$ 47,500
Security		\$ 73,534					\$ 73,534	\$ 169,925	\$ 70,695	\$ 166,229
Trial Court Operations Program	\$ 949,630	\$ 360,619	\$ 23,583		\$ 16,599		\$ 1,350,431	\$ 3,056,943	\$ 1,419,471	\$ 2,982,563
Enhanced Collections										
Other Non-Court Operations		\$ 732					\$ 732	\$ 3,000	\$ 531	\$ 1,880
Non-Court Operations Program		\$ 732					\$ 732	\$ 3,000	\$ 531	\$ 1,880
Executive Office	\$ 127,331	\$ 518			\$ (2,591)		\$ 125,258	\$ 241,335	\$ 153,543	\$ 222,204
Fiscal Services	\$ 49,006	\$ 2,256			\$ (2,030)		\$ 49,232	\$ 123,454	\$ 31,405	\$ 130,470
Human Resources	\$ 56,208	\$ 903			\$ (621)		\$ 56,490	\$ 70,935	\$ 42,502	\$ 62,359
Business & Facilities Services		\$ 77,784			\$ (3,125)	\$ 168	\$ 74,827	\$ 225,323	\$ 70,097	\$ 202,430
Information Technology	\$ 55,667	\$ 142,214			\$ (8,233)		\$ 189,648	\$ 655,106	\$ 209,752	\$ 637,976
Court Administration Program	\$ 288,211	\$ 223,675			\$ (16,599)	\$ 168	\$ 495,456	\$ 1,316,153	\$ 507,300	\$ 1,255,439
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,237,841	\$ 585,027	\$ 23,583		\$ 0	\$ 168	\$ 1,846,620	\$ 4,376,096	\$ 1,927,302	\$ 4,239,882