

**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

08/06/2019

\_\_\_\_\_  
Date

LAKE

\_\_\_\_\_  
Court

FY2018 - QTR4

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

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

LAKE

Court

FY2018 - QTR4

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)		32.30	32.30	33.30	31.30

<sup>1</sup> 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 June								
	Fiscal Year 2018/19							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							
<b>ASSETS</b>									
Operations	\$ (182,394)	\$ 174,970	\$ 0				\$ 3,333	\$ (4,090)	\$ (16,803)
Payroll	\$ 0						\$ 0	\$ 0	\$ (2,149)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,035)	\$ (8,035)	\$ (6,071)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 131,105	\$ 131,105	\$ 123,762
Cash Equivalents	\$ 557,992						\$ 138,120	\$ 696,112	\$ 385,920
<b>Total Cash and Cash Equivalents</b>	<b>\$ 376,598</b>	<b>\$ 174,970</b>	<b>\$ 0</b>				<b>\$ 264,524</b>	<b>\$ 816,092</b>	<b>\$ 485,658</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 5,674	\$ 884					\$ 0	\$ 6,559	\$ 1,856
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 5,090
Dishonored Checks									
Due From Employee	\$ 454							\$ 454	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 56,138							\$ 56,138	\$ 68,823
Due From Other Governments	\$ 4,213	\$ 1,440						\$ 5,653	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 39,318	\$ 3,587	\$ 62,768				\$ 0	\$ 105,673	\$ 106,102
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 37							\$ 37	\$ 8
<b>Total Receivables</b>	<b>\$ 105,834</b>	<b>\$ 5,911</b>	<b>\$ 62,768</b>				<b>\$ 0</b>	<b>\$ 174,514</b>	<b>\$ 181,878</b>
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 482,432</b>	<b>\$ 180,882</b>	<b>\$ 62,768</b>				<b>\$ 264,524</b>	<b>\$ 990,606</b>	<b>\$ 667,537</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 51,825		\$ 189					\$ 52,014	\$ 24,028
Accounts Payable - General	\$ 75,671		\$ 0				\$ 0	\$ 75,671	\$ 76,474
Due to Other Funds	\$ 0	\$ 0	\$ 56,138				\$ 37	\$ 56,175	\$ 68,830
Due to Other Courts	\$ 74		\$ 4,989					\$ 5,063	\$ 6,733
Due to State	\$ 6,474							\$ 6,474	\$ 5,225
TC145 Liability							\$ 67,992	\$ 67,992	\$ 56,351
Due to Other Governments	\$ 9,645		\$ 0					\$ 9,645	\$ 366
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 637							\$ 637	\$ 543
Interest							\$ 101	\$ 101	\$ 82
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 144,327</b>	<b>\$ 0</b>	<b>\$ 61,316</b>				<b>\$ 68,131</b>	<b>\$ 273,773</b>	<b>\$ 238,633</b>
Civil							\$ 30,113	\$ 30,113	\$ 30,155
Criminal							\$ 22,661	\$ 22,661	\$ 3,592
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 131,105	\$ 131,105	\$ 123,762
Trust Interest Payable							\$ 7,746	\$ 7,746	\$ 6,831
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 191,625</b>	<b>\$ 191,625</b>	<b>\$ 164,338</b>
Accrued Payroll	\$ 39,100		\$ 1,452					\$ 40,552	\$ 35,823
Benefits Payable	\$ 2,485							\$ 2,485	\$ (1,569)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 7,187							\$ 7,187	\$ (1,137)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 48,771</b>		<b>\$ 1,452</b>					<b>\$ 50,224</b>	<b>\$ 33,117</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 3,743						\$ 3,845	\$ 7,588	\$ 5,366
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 923	\$ 923	\$ 891
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,743</b>						<b>\$ 4,768</b>	<b>\$ 8,511</b>	<b>\$ 6,257</b>
<b>Total Liabilities</b>	<b>\$ 196,841</b>	<b>\$ 0</b>	<b>\$ 62,768</b>				<b>\$ 264,524</b>	<b>\$ 524,133</b>	<b>\$ 442,347</b>
<b>Total Fund Balance</b>	<b>\$ 285,591</b>	<b>\$ 180,882</b>	<b>\$ 0</b>					<b>\$ 466,473</b>	<b>\$ 225,190</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 482,432</b>	<b>\$ 180,882</b>	<b>\$ 62,768</b>				<b>\$ 264,524</b>	<b>\$ 990,606</b>	<b>\$ 667,537</b>

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 June										
	Fiscal Year 2018/19							2017/18			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,010,649	\$ 21,625					\$ 4,032,274	\$ 4,029,591	\$ 3,433,207	\$ 3,431,625	
Improvement and Modernization Fund	\$ 67,098						\$ 67,096	\$ 58,216	\$ 88,016	\$ 38,016	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 161,271						\$ 161,271	\$ 121,000	\$ 71,088	\$ 127,500	
Civil Coordination Reimbursement (0150091)	\$ 98,132						\$ 98,132	\$ 108,832	\$ 75,654	\$ 164,442	
MOU Reimbursements (0150010 and General)	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123	
Other Miscellaneous											
	\$ 4,346,270	\$ 21,625					\$ 4,367,896	\$ 4,326,762	\$ 3,677,089	\$ 3,770,706	
Grants											
AB 1058 Commissioner/Facilitator			\$ 250,715				\$ 250,715	\$ 231,376	\$ 233,955	\$ 240,434	
Other Judicial Council Grants			\$ 15,121				\$ 15,121	\$ 15,121	\$ 78,220	\$ 94,210	
Non-Judicial Council Grants											
			\$ 265,836				\$ 265,836	\$ 246,497	\$ 312,175	\$ 334,644	
Other Financing Sources											
Interest Income	\$ 18,950	\$ 4,107					\$ 23,057	\$ 5,000	\$ 11,838	\$ 3,000	
Investment Income											
Donations											
Local Fees	\$ 76	\$ 13,126					\$ 13,202	\$ 9,500	\$ 11,984	\$ 9,500	
Non-Fee Revenues	\$ 339	\$ 1,533					\$ 1,872	\$ 2,500	\$ 4,522	\$ 2,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 791		
County Program - Restricted		\$ 1,091					\$ 1,091	\$ 1,000	\$ 1,413	\$ 1,000	
Reimbursement Other	\$ 53,458						\$ 53,458	\$ 44,500	\$ 51,680	\$ 41,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 65						\$ 65		\$ 71		
	\$ 72,888	\$ 19,857					\$ 92,745	\$ 62,500	\$ 82,300	\$ 57,500	
<b>Total Revenues</b>	<b>\$ 4,419,159</b>	<b>\$ 41,482</b>	<b>\$ 265,836</b>				<b>\$ 4,728,477</b>	<b>\$ 4,635,759</b>	<b>\$ 4,071,564</b>	<b>\$ 4,162,850</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,824,675	\$ 10,713	\$ 117,224				\$ 1,952,612	\$ 1,985,328	\$ 1,786,067	\$ 1,810,112	
Temp Help	\$ 13,311		\$ 467				\$ 13,778	\$ 17,500	\$ 21,116	\$ 25,220	
Overtime	\$ 836		\$ 48				\$ 884	\$ 5,000	\$ 711	\$ 5,000	
Staff Benefits	\$ 762,025	\$ 2,413	\$ 73,062				\$ 837,500	\$ 876,332	\$ 751,545	\$ 767,062	
	\$ 2,600,847	\$ 13,126	\$ 190,801				\$ 2,804,775	\$ 2,884,160	\$ 2,559,440	\$ 2,607,394	
Operating Expenses and Equipment											
General Expense	\$ 150,228		\$ 1,855				\$ 152,083	\$ 233,809	\$ 91,275	\$ 113,454	
Printing	\$ 7,433						\$ 7,433	\$ 10,500	\$ 9,768	\$ 10,926	
Telecommunications	\$ 14,341		\$ 345				\$ 14,686	\$ 14,800	\$ 13,921	\$ 12,700	
Postage	\$ 24,495						\$ 24,495	\$ 27,000	\$ 25,092	\$ 27,500	
Insurance	\$ 3,251						\$ 3,251	\$ 3,642	\$ 2,963	\$ 3,597	
In-State Travel	\$ 6,123		\$ 2,893				\$ 9,016	\$ 15,800	\$ 7,336	\$ 10,500	
Out-of-State Travel											
Training	\$ 1,332		\$ 1,160				\$ 2,492	\$ 6,000	\$ 3,370	\$ 2,500	
Security Services	\$ 152,532		\$ 10,472				\$ 163,005	\$ 180,600	\$ 164,034	\$ 165,600	
Facility Operations	\$ 64,310		\$ 0				\$ 64,310	\$ 75,337	\$ 66,047	\$ 68,426	
Utilities	\$ 3,218						\$ 3,218	\$ 3,500	\$ 2,587	\$ 4,000	
Contracted Services	\$ 900,424	\$ 778	\$ 62,519				\$ 963,821	\$ 1,024,893	\$ 836,351	\$ 993,799	
Consulting and Professional Services	\$ 9,200						\$ 9,200	\$ 14,000	\$ 9,815	\$ 14,000	
Information Technology	\$ 152,981						\$ 152,981	\$ 169,636	\$ 281,065	\$ 311,200	
Major Equipment	\$ 20,734						\$ 20,734	\$ 70,000	\$ 0	\$ 0	
Other Items of Expense	\$ 185						\$ 185	\$ 1,000	\$ 284	\$ 2,000	
	\$ 1,510,787	\$ 778	\$ 79,344				\$ 1,590,909	\$ 1,850,317	\$ 1,513,906	\$ 1,740,202	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,510						\$ 9,510	\$ 30,000	\$ 34,006	\$ 28,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 80,000						\$ 80,000	\$ 55,000			
Capital Costs											
Internal Cost Recovery	\$ (34,840)		\$ 34,840				\$ 0		\$ 0		
Prior Year Expense Adjustment									\$ 168		
	\$ 54,670		\$ 34,840				\$ 89,510	\$ 85,000	\$ 34,174	\$ 28,500	
<b>Total Expenditures</b>	<b>\$ 4,166,305</b>	<b>\$ 13,903</b>	<b>\$ 304,985</b>				<b>\$ 4,485,194</b>	<b>\$ 4,819,477</b>	<b>\$ 4,107,520</b>	<b>\$ 4,376,098</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 252,854	\$ 27,579	\$ (39,149)				\$ 241,283	\$ (183,718)	\$ (35,956)	\$ (213,246)	
Operating Transfers In (Out)	\$ (39,149)		\$ 39,149				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 71,887	\$ 153,303	\$ 0				\$ 225,190	\$ 225,190	\$ 261,146	\$ 261,146	
Ending Balance (Deficit)	\$ 285,591	\$ 180,882	\$ 0				\$ 466,473	\$ 41,472	\$ 225,190	\$ 47,900	

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

	For the month ended June									
	Fiscal Year 2018/19							2017/18		
	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	\$ 164,261	\$ 82,989	\$ 80,000				\$ 327,250	\$ 245,924	\$ 201,963	\$ 259,640
Traffic & Other Infractions	\$ (246)						\$ (246)		\$ 10,235	
Other Criminal Cases	\$ 27,165	\$ 48,139					\$ 76,502	\$ 85,919	\$ 119,709	\$ 151,790
Civil		\$ 39,235			\$ 1,198		\$ 39,235	\$ 71,604	\$ 58,680	\$ 78,000
Family & Children Services	\$ 177,199	\$ 269,350			\$ 33,642		\$ 480,192	\$ 412,589	\$ 405,372	\$ 337,694
Probate, Guardianship & Mental Health Services		\$ 63,658					\$ 63,658	\$ 80,000	\$ 59,592	\$ 76,000
Juvenile Dependency Services		\$ 15,455					\$ 15,455	\$ 39,210	\$ 14,333	\$ 3,210
Juvenile Delinquency Services	\$ 14,505	\$ 2,891					\$ 17,397	\$ 14,911	\$ 11,039	\$ 12,000
Other Court Operations	\$ 1,817,323						\$ 1,817,323	\$ 1,974,861	\$ 1,656,310	\$ 1,795,007
Court Interpreters	\$ 28	\$ 116,791					\$ 116,819	\$ 82,000	\$ 78,331	\$ 127,500
Jury Services		\$ 2,800	\$ 9,510				\$ 12,310	\$ 30,000	\$ 40,622	\$ 46,177
Security		\$ 165,936					\$ 165,936	\$ 185,409	\$ 167,700	\$ 169,925
Trial Court Operations Program	\$ 2,200,237	\$ 807,244	\$ 89,510		\$ 34,840		\$ 3,131,831	\$ 3,222,427	\$ 2,823,886	\$ 3,056,943
Enhanced Collections										
Other Non-Court Operations		\$ 2,918					\$ 2,918	\$ 2,000	\$ 1,991	\$ 3,000
Non-Court Operations Program		\$ 2,918					\$ 2,918	\$ 2,000	\$ 1,991	\$ 3,000
Executive Office	\$ 252,839				\$ (5,306)		\$ 247,533	\$ 268,442	\$ 248,006	\$ 241,335
Fiscal Services	\$ 129,782	\$ 5,025			\$ (4,185)		\$ 130,622	\$ 145,384	\$ 105,968	\$ 123,454
Human Resources	\$ 100,893	\$ 5,194			\$ (1,266)		\$ 104,822	\$ 120,375	\$ 124,445	\$ 70,935
Business & Facilities Services		\$ 202,104			\$ (6,524)		\$ 195,581	\$ 427,634	\$ 187,013	\$ 225,323
Information Technology	\$ 121,024	\$ 568,424			\$ (17,559)		\$ 671,888	\$ 633,215	\$ 616,210	\$ 655,106
Court Administration Program	\$ 604,539	\$ 780,747			\$ (34,840)		\$ 1,350,445	\$ 1,595,050	\$ 1,281,642	\$ 1,316,153
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,804,775</b>	<b>\$ 1,590,909</b>	<b>\$ 89,510</b>		<b>\$ 0</b>		<b>\$ 4,485,194</b>	<b>\$ 4,819,477</b>	<b>\$ 4,107,520</b>	<b>\$ 4,376,096</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Lake

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	180,882	-	-	-	-	-	180,882
Committed	255,463	-	255,463	-	-	-	-	-	-	255,463
Assigned	-	30,128	30,128	-	-	-	-	-	-	30,128
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 255,463</b>	<b>\$ 30,128</b>	<b>\$ 285,591</b>	<b>\$ 180,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 466,473</b>