

**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

12/10/2019

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lake

\_\_\_\_\_  
Court

FY19/20 QTR1

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

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

Lake  


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Court  
FY19/20 QTR1  


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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)		33.70			

<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 September							
		Fiscal Year 2019/20						2018/19	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (10,116)	\$ 185,700	\$ (85,014)				\$ (125,138)	\$ (34,567)	\$ (14,765)
Payroll	\$ (128,018)						\$ 127,212	\$ (807)	\$ (935)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,541)	\$ (5,541)	\$ (2,094)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 136,899	\$ 136,899	\$ 104,653
Cash Equivalents	\$ 1,361,081						\$ 131,043	\$ 1,492,125	\$ 1,255,434
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,223,947</b>	<b>\$ 185,700</b>	<b>\$ (85,014)</b>				<b>\$ 264,476</b>	<b>\$ 1,589,109</b>	<b>\$ 1,343,292</b>
<b>Short-Term Investment</b>									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 0						\$ 0	\$ 94
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 64						\$ 64	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 13,169	\$ 0	\$ 50,278					\$ 63,447	\$ 57,629
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 0							\$ 0	\$ 22
General Due To/From									
<b>Total Receivables</b>	<b>\$ 13,169</b>	<b>\$ 64</b>	<b>\$ 50,278</b>				<b>\$ 0</b>	<b>\$ 63,511</b>	<b>\$ 57,745</b>
Prepaid Expenses - General									
Salary and Travel Advances			\$ 0					\$ 0	\$ 1,019
Counties									
<b>Total Prepaid Expenses</b>			<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 1,019</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,237,116</b>	<b>\$ 185,764</b>	<b>\$ (34,735)</b>				<b>\$ 264,476</b>	<b>\$ 1,652,621</b>	<b>\$ 1,402,056</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 50,590		\$ 0				\$ 0	\$ 50,590	\$ 50,213
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 22
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 75,602	\$ 75,602	\$ 66,788
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 776							\$ 776	\$ 198
Interest							\$ 183	\$ 183	\$ 145
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 51,366</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 75,784</b>	<b>\$ 127,151</b>	<b>\$ 117,366</b>
Civil							\$ 30,113	\$ 30,113	\$ 30,361
Criminal							\$ 9,300	\$ 9,300	\$ 4,034
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 136,899	\$ 136,899	\$ 104,653
Trust Interest Payable							\$ 7,902	\$ 7,902	\$ 6,970
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 184,215</b>	<b>\$ 184,215</b>	<b>\$ 146,018</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,959							\$ 1,959	\$ (2,343)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 12,198							\$ 12,198	\$ (6,887)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 14,157</b>		<b>\$ 0</b>					<b>\$ 14,157</b>	<b>\$ (9,230)</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							\$ 632	\$ 632	\$ 2,299
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,743</b>						<b>\$ 4,477</b>	<b>\$ 8,220</b>	<b>\$ 7,666</b>
<b>Total Liabilities</b>	<b>\$ 69,267</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 264,476</b>	<b>\$ 333,742</b>	<b>\$ 261,820</b>
<b>Total Fund Balance</b>	<b>\$ 1,167,850</b>	<b>\$ 185,764</b>	<b>\$ (34,735)</b>					<b>\$ 1,318,878</b>	<b>\$ 1,140,236</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,237,116</b>	<b>\$ 185,764</b>	<b>\$ (34,735)</b>				<b>\$ 264,476</b>	<b>\$ 1,652,621</b>	<b>\$ 1,402,056</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 September										
	Fiscal Year 2019/20							2018/19			
	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	\$ 1,836,241	\$ 1,769					\$ 1,838,010	\$ 4,202,218	\$ 1,843,938	\$ 4,029,591	
Improvement and Modernization Fund								\$ 514,331		\$ 58,216	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 26,500						\$ 26,500	\$ 130,000	\$ 5,717	\$ 121,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 12,223						\$ 12,223	\$ 107,332	\$ 5,883	\$ 108,832	
Other Miscellaneous								\$ 9,123		\$ 9,123	
	\$ 1,874,964	\$ 1,769					\$ 1,876,733	\$ 4,963,004	\$ 1,855,538	\$ 4,326,762	
Grants											
AB 1058 Commissioner/Facilitator			\$ 42,780				\$ 42,780	\$ 225,000	\$ 32,862	\$ 231,376	
Other Judicial Council Grants								\$ 12,210		\$ 15,121	
Non-Judicial Council Grants			\$ 42,780				\$ 42,780	\$ 237,210	\$ 32,862	\$ 246,497	
Other Financing Sources											
Interest Income	\$ 466	\$ 176					\$ 642	\$ 10,000	\$ 479	\$ 5,000	
Investment Income											
Donations											
Local Fees		\$ 2,578					\$ 2,578	\$ 9,500	\$ 2,642	\$ 9,500	
Non-Fee Revenues		\$ 404					\$ 404	\$ 2,500	\$ 291	\$ 2,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted								\$ 1,000	\$ 94	\$ 1,000	
Reimbursement Other	\$ (2,564)						\$ (2,564)	\$ 23,500	\$ 8,078	\$ 44,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3						\$ 3				
	\$ (2,096)	\$ 3,158					\$ 1,062	\$ 46,500	\$ 11,584	\$ 62,500	
<b>Total Revenues</b>	<b>\$ 1,872,868</b>	<b>\$ 4,927</b>	<b>\$ 42,780</b>				<b>\$ 1,920,574</b>	<b>\$ 5,246,714</b>	<b>\$ 1,899,984</b>	<b>\$ 4,635,759</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 441,115		\$ 37,521				\$ 478,636	\$ 2,225,751	\$ 437,372	\$ 1,985,328	
Temp Help	\$ 3,588						\$ 3,588	\$ 15,000	\$ 3,001	\$ 17,500	
Overtime	\$ 191		\$ 0				\$ 191	\$ 5,000	\$ 541	\$ 5,000	
Staff Benefits	\$ 211,775		\$ 17,388				\$ 229,164	\$ 1,038,588	\$ 187,174	\$ 876,332	
	\$ 655,670		\$ 54,909				\$ 711,579	\$ 3,284,339	\$ 628,088	\$ 2,884,160	
Operating Expenses and Equipment											
General Expense	\$ 41,348		\$ 216				\$ 41,564	\$ 291,444	\$ 15,449	\$ 239,809	
Printing	\$ 1,593						\$ 1,593	\$ 10,000	\$ 2,224	\$ 10,500	
Telecommunications	\$ 2,462		\$ 97				\$ 2,559	\$ 16,080	\$ 2,901	\$ 14,800	
Postage	\$ 6,787						\$ 6,787	\$ 29,000	\$ 5,749	\$ 27,000	
Insurance	\$ 4,180						\$ 4,180	\$ 7,000	\$ 1,339	\$ 3,642	
In-State Travel	\$ 1,828		\$ 4,641				\$ 6,470	\$ 20,000	\$ 1,158	\$ 15,800	
Out-of-State Travel											
Training	\$ 0		\$ 1,495				\$ 1,495	\$ 10,000	\$ 594	\$ 6,000	
Security Services	\$ 37,809		\$ 1,981				\$ 39,790	\$ 180,600	\$ 37,620	\$ 180,600	
Facility Operations	\$ 9,642						\$ 9,642	\$ 68,101	\$ 8,042	\$ 75,337	
Utilities	\$ 56						\$ 56	\$ 4,500	\$ 69	\$ 3,500	
Contracted Services	\$ 219,738	\$ 45	\$ 5,260				\$ 225,044	\$ 1,049,594	\$ 262,214	\$ 1,024,693	
Consulting and Professional Services	\$ 139						\$ 139	\$ 9,000	\$ 0	\$ 14,000	
Information Technology	\$ 13,509						\$ 13,509	\$ 473,750	\$ 16,548	\$ 169,636	
Major Equipment	\$ 0						\$ 0	\$ 94,119	\$ 0	\$ 70,000	
Other Items of Expense	\$ 186						\$ 186	\$ 2,000	\$ 1	\$ 1,000	
	\$ 339,277	\$ 45	\$ 13,691				\$ 353,013	\$ 2,265,188	\$ 353,907	\$ 1,850,317	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,577						\$ 3,577	\$ 28,600	\$ 2,943	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service										\$ 55,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,203)		\$ 10,203				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (6,626)		\$ 10,203				\$ 3,577	\$ 28,500	\$ 2,943	\$ 85,000	
<b>Total Expenditures</b>	<b>\$ 989,321</b>	<b>\$ 45</b>	<b>\$ 78,803</b>				<b>\$ 1,068,169</b>	<b>\$ 5,578,027</b>	<b>\$ 984,938</b>	<b>\$ 4,819,477</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 883,547	\$ 4,882	\$ (36,023)				\$ 852,406	\$ (331,313)	\$ 915,046	\$ (183,718)	
Operating Transfers In (Out)	\$ (1,288)		\$ 1,288				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 285,591	\$ 180,882	\$ 0				\$ 466,473	\$ 466,473	\$ 225,190	\$ 225,190	
Ending Balance (Deficit)	\$ 1,167,850	\$ 185,764	\$ (34,735)				\$ 1,318,878	\$ 135,160	\$ 1,140,236	\$ 41,472	

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

	For the month ended September									
	Fiscal Year 2019/20							2018/19		
	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	\$ 57,065	\$ 19,838					\$ 76,903	\$ 347,889	\$ 47,659	\$ 245,924
Traffic & Other Infractions								\$ (246)		
Other Criminal Cases	\$ 7,116	\$ 12,050					\$ 19,166	\$ 72,790	\$ 14,319	\$ 85,919
Civil		\$ 21,290					\$ 21,290	\$ 67,259	\$ 15,823	\$ 71,604
Family & Children Services	\$ 64,788	\$ 24,746			\$ 10,203		\$ 99,737	\$ 390,974	\$ 79,434	\$ 412,589
Probate, Guardianship & Mental Health Services		\$ 19,242					\$ 19,242	\$ 70,000	\$ 11,622	\$ 80,000
Juvenile Dependency Services								\$ 14,444	\$ 2,465	\$ 39,210
Juvenile Delinquency Services		\$ 0					\$ 0		\$ 6,251	\$ 14,911
Other Court Operations	\$ 442,770						\$ 442,770	\$ 2,246,339	\$ 409,381	\$ 1,974,861
Court Interpreters		\$ 26,394					\$ 26,394	\$ 133,698	\$ 26,737	\$ 82,000
Jury Services			\$ 3,577				\$ 3,577	\$ 28,500	\$ 2,943	\$ 30,000
Security		\$ 44,735					\$ 44,735	\$ 184,885	\$ 38,224	\$ 185,409
Trial Court Operations Program	\$ 571,739	\$ 168,294	\$ 3,577		\$ 10,203		\$ 753,813	\$ 3,556,778	\$ 654,612	\$ 3,222,427
Enhanced Collections										
Other Non-Court Operations		\$ (1,491)					\$ (1,491)	\$ 3,000	\$ (403)	\$ 2,000
Non-Court Operations Program		\$ (1,491)					\$ (1,491)	\$ 3,000	\$ (403)	\$ 2,000
Executive Office	\$ 67,780				\$ (2,857)		\$ 64,924	\$ 278,502	\$ 61,489	\$ 268,442
Fiscal Services	\$ 35,632	\$ 538			\$ (3,163)		\$ 33,008	\$ 153,198	\$ 28,623	\$ 145,384
Human Resources	\$ 24,949	\$ 239			\$ (2,551)		\$ 22,637	\$ 85,297	\$ 24,184	\$ 120,375
Business & Facilities Services		\$ 40,759					\$ 40,759	\$ 437,420	\$ 30,156	\$ 427,634
Information Technology	\$ 11,478	\$ 144,675			\$ (1,632)		\$ 154,520	\$ 1,063,832	\$ 186,276	\$ 633,215
Court Administration Program	\$ 139,840	\$ 186,210			\$ (10,203)		\$ 315,847	\$ 2,018,249	\$ 330,729	\$ 1,595,050
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 711,579</b>	<b>\$ 353,013</b>	<b>\$ 3,577</b>		<b>\$ 0</b>		<b>\$ 1,068,169</b>	<b>\$ 5,578,027</b>	<b>\$ 984,938</b>	<b>\$ 4,819,477</b>