

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

02/10/2020

Date

Lake

Court

FY19/20 QTR2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lake

Court

FY19/20 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)		33.70	33.70		

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									
Fiscal Year 2019/20								2018/19	
	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	\$ (54,306)	\$ 189,499	\$ (149,453)				\$ 1,683	\$ (12,577)	\$ 34,288
Payroll	\$ 0						\$ 0	\$ 0	\$ (1,399)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,984)	\$ (1,984)	\$ (1,847)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									\$ 0
Cash Outside of the JCC							\$ 116,223	\$ 116,223	\$ 138,272
Cash Equivalents	\$ 1,378,425						\$ 118,327	\$ 1,496,752	\$ 1,030,720
Total Cash and Cash Equivalents	\$ 1,325,120	\$ 189,499	\$ (149,453)				\$ 234,248	\$ 1,599,414	\$ 1,201,034
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 0						\$ 0	\$ 4,500
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 18,528	\$ 0	\$ 117,182					\$ 135,709	\$ 123,143
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 17
Total Receivables	\$ 18,528	\$ 0	\$ 117,182				\$ 0	\$ 135,709	\$ 127,660
Prepaid Expenses - General									
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses			\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,343,647	\$ 189,499	\$ (32,271)				\$ 234,248	\$ 1,735,123	\$ 1,328,694
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 145,332		\$ 0				\$ 0	\$ 145,332	\$ 70,077
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 17
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 71,741	\$ 71,741	\$ 63,241
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 231							\$ 231	\$ 377
Interest							\$ 135	\$ 135	\$ 174
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 145,563	\$ 0	\$ 0				\$ 71,876	\$ 217,438	\$ 133,885
Civil							\$ 30,374	\$ 30,374	\$ 30,496
Criminal							\$ 3,095	\$ 3,095	\$ 2,228
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 116,223	\$ 116,223	\$ 138,272
Trust Interest Payable							\$ 8,110	\$ 8,110	\$ 7,187
Miscellaneous Trust									
Total Trust Deposits							\$ 157,803	\$ 157,803	\$ 178,183
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 26,906							\$ 26,906	\$ 2,520
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (9,080)							\$ (9,080)	\$ 10,719
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 17,826		\$ 0					\$ 17,826	\$ 13,239
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 3,330						\$ 3,845	\$ 7,175	\$ 5,127
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 725	\$ 725	\$ 741
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,330						\$ 4,570	\$ 7,900	\$ 5,868
Total Liabilities	\$ 166,719	\$ 0	\$ 0				\$ 234,248	\$ 400,967	\$ 331,174
Total Fund Balance	\$ 1,176,929	\$ 189,499	\$ (32,271)					\$ 1,334,156	\$ 997,520
Total Liabilities and Fund Balance	\$ 1,343,647	\$ 189,499	\$ (32,271)				\$ 234,248	\$ 1,735,123	\$ 1,328,694

**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 2019/20													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 2,917,786	\$ 7,174					\$ 2,924,960	\$ 4,202,218	\$ 2,531,103	\$ 4,029,591			
Improvement and Modernization Fund								\$ 514,331	\$ 50,000	\$ 58,216			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 68,118						\$ 68,118	\$ 130,000	\$ 39,050	\$ 121,000			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 50,071						\$ 50,071	\$ 107,332	\$ 37,703	\$ 108,832			
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123			
	\$ 3,045,098	\$ 7,174					\$ 3,052,272	\$ 4,963,004	\$ 2,666,979	\$ 4,326,762			
Grants													
AB 1058 Commissioner/Facilitator			\$ 117,138				\$ 117,138	\$ 225,000	\$ 106,291	\$ 231,376			
Other Judicial Council Grants								\$ 12,210		\$ 15,121			
Non-Judicial Council Grants													
			\$ 117,138				\$ 117,138	\$ 237,210	\$ 106,291	\$ 246,497			
Other Financing Sources													
Interest Income	\$ 5,582	\$ 1,463					\$ 7,045	\$ 10,000	\$ 4,810	\$ 5,000			
Investment Income													
Donations													
Local Fees		\$ 5,756					\$ 5,756	\$ 9,500	\$ 5,402	\$ 9,500			
Non-Fee Revenues		\$ 404					\$ 404	\$ 2,500	\$ 529	\$ 2,500			
Enhanced Collections													
Escheatment	\$ 706						\$ 706						
Prior Year Revenue		\$ 253					\$ 253						
County Program - Restricted		\$ 415					\$ 415	\$ 1,000	\$ 403	\$ 1,000			
Reimbursement Other	\$ 13,175						\$ 13,175	\$ 23,500	\$ 15,547	\$ 44,500			
Sale of Fixed Assets													
Other Miscellaneous	\$ 28						\$ 28		\$ 65				
	\$ 19,490	\$ 8,291					\$ 27,781	\$ 46,500	\$ 26,755	\$ 62,500			
Total Revenues	\$ 3,064,589	\$ 15,465	\$ 117,138				\$ 3,197,192	\$ 5,246,714	\$ 2,800,025	\$ 4,635,759			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 898,347	\$ 5,394	\$ 74,238				\$ 977,979	\$ 2,225,751	\$ 922,226	\$ 1,985,328			
Temp Help	\$ 6,615						\$ 6,615	\$ 15,000	\$ 6,093	\$ 17,500			
Overtime	\$ 3,097		\$ 0				\$ 3,097	\$ 5,000	\$ 651	\$ 5,000			
Staff Benefits	\$ 418,162	\$ 1,215	\$ 33,838				\$ 453,215	\$ 1,038,588	\$ 399,264	\$ 876,332			
	\$ 1,326,220	\$ 6,609	\$ 108,076				\$ 1,440,905	\$ 3,284,339	\$ 1,328,234	\$ 2,884,160			
Operating Expenses and Equipment													
General Expense	\$ 90,887		\$ 678				\$ 91,565	\$ 291,444	\$ 37,709	\$ 233,809			
Printing	\$ 3,704						\$ 3,704	\$ 10,000	\$ 3,234	\$ 10,500			
Telecommunications	\$ 6,093		\$ 265				\$ 6,358	\$ 16,080	\$ 6,186	\$ 14,800			
Postage	\$ 12,049						\$ 12,049	\$ 29,000	\$ 10,761	\$ 27,000			
Insurance	\$ 6,313						\$ 6,313	\$ 7,000	\$ 3,807	\$ 3,642			
In-State Travel	\$ 3,798		\$ 4,641				\$ 8,439	\$ 20,000	\$ 5,122	\$ 15,800			
Out-of-State Travel													
Training	\$ 1,614		\$ 1,495				\$ 3,109	\$ 10,000	\$ 1,380	\$ 6,000			
Security Services	\$ 74,527		\$ 3,788				\$ 78,315	\$ 180,600	\$ 78,267	\$ 180,600			
Facility Operations	\$ 25,922						\$ 25,922	\$ 68,101	\$ 23,851	\$ 75,337			
Utilities	\$ 572						\$ 572	\$ 4,500	\$ 655	\$ 3,500			
Contracted Services	\$ 441,301	\$ 239	\$ 14,530				\$ 456,071	\$ 1,049,594	\$ 489,407	\$ 1,024,693			
Consulting and Professional Services	\$ 3,155						\$ 3,155	\$ 9,000	\$ 2,240	\$ 14,000			
Information Technology	\$ 75,978		\$ 23				\$ 76,000	\$ 473,750	\$ 33,658	\$ 169,636			
Major Equipment	\$ 94,119						\$ 94,119	\$ 94,119		\$ 70,000			
Other Items of Expense	\$ 258						\$ 258	\$ 2,000	\$ 50	\$ 1,000			
	\$ 840,290	\$ 239	\$ 25,421				\$ 865,950	\$ 2,265,188	\$ 695,327	\$ 1,850,317			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 7,654						\$ 7,654	\$ 28,500	\$ 4,134	\$ 30,000			
Judgements, Settlements and Claims	\$ 15,000						\$ 15,000						
Debt Service													
Other										\$ 55,000			
Capital Costs													
Internal Cost Recovery	\$ (17,245)		\$ 17,245				\$ 0		\$ 0				
Prior Year Expense Adjustment													
	\$ 5,409		\$ 17,245				\$ 22,654	\$ 28,500	\$ 4,134	\$ 85,000			
Total Expenditures	\$ 2,171,920	\$ 6,848	\$ 150,741				\$ 2,329,509	\$ 5,578,027	\$ 2,027,695	\$ 4,819,477			
Excess (Deficit) of Revenues Over Expenditures	\$ 892,669	\$ 8,617	\$ (33,603)				\$ 867,683	\$ (331,313)	\$ 772,330	\$ (183,718)			
Operating Transfers In (Out)	\$ (1,332)		\$ 1,332				\$ 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)	\$ 1,176,929	\$ 189,499	\$ (32,271)				\$ 1,334,156	\$ 135,160	\$ 997,520	\$ 41,472			

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

For the month ended December										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 93,080	\$ 47,990	\$ 15,000				\$ 156,070	\$ 347,889	\$ 102,279	\$ 245,924
Traffic & Other Infractions								\$ (246)		
Other Criminal Cases	\$ 13,459	\$ 23,250					\$ 36,709	\$ 72,790	\$ 35,906	\$ 85,919
Civil		\$ 44,355					\$ 44,355	\$ 67,259	\$ 22,615	\$ 71,604
Family & Children Services	\$ 146,652	\$ 62,741			\$ 17,245		\$ 226,637	\$ 390,974	\$ 204,749	\$ 412,589
Probate, Guardianship & Mental Health Services		\$ 36,869					\$ 36,869	\$ 70,000	\$ 27,580	\$ 80,000
Juvenile Dependency Services								\$ 14,444	\$ 5,317	\$ 39,210
Juvenile Delinquency Services		\$ 0					\$ 0		\$ 9,566	\$ 14,911
Other Court Operations	\$ 893,560						\$ 893,560	\$ 2,246,339	\$ 876,572	\$ 1,974,861
Court Interpreters		\$ 73,515					\$ 73,515	\$ 133,698	\$ 54,025	\$ 82,000
Jury Services		\$ 2,150	\$ 7,654				\$ 9,804	\$ 28,500	\$ 6,284	\$ 30,000
Security		\$ 83,937					\$ 83,937	\$ 184,885	\$ 79,875	\$ 185,409
Trial Court Operations Program	\$ 1,146,751	\$ 374,808	\$ 22,654		\$ 17,245		\$ 1,561,457	\$ 3,556,778	\$ 1,424,523	\$ 3,222,427
Enhanced Collections										
Other Non-Court Operations		\$ (1,491)					\$ (1,491)	\$ 3,000	\$ 97	\$ 2,000
Non-Court Operations Program		\$ (1,491)					\$ (1,491)	\$ 3,000	\$ 97	\$ 2,000
Executive Office	\$ 133,243				\$ (4,829)		\$ 128,414	\$ 278,502	\$ 122,053	\$ 268,442
Fiscal Services	\$ 77,722	\$ 1,363			\$ (5,346)		\$ 73,738	\$ 153,198	\$ 62,160	\$ 145,384
Human Resources	\$ 49,193	\$ 919			\$ (4,311)		\$ 45,801	\$ 85,297	\$ 47,890	\$ 120,375
Business & Facilities Services		\$ 179,560					\$ 179,560	\$ 437,420	\$ 73,622	\$ 427,634
Information Technology	\$ 33,996	\$ 310,791			\$ (2,759)		\$ 342,029	\$ 1,063,832	\$ 297,352	\$ 633,215
Court Administration Program	\$ 294,154	\$ 492,633			\$ (17,245)		\$ 769,543	\$ 2,018,249	\$ 603,076	\$ 1,595,050
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,440,905	\$ 865,950	\$ 22,654		\$ 0		\$ 2,329,509	\$ 5,578,027	\$ 2,027,695	\$ 4,819,477