

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

11/30/2012

Date

PLACER

Court

2012-Q1

Fiscal Year and Ending Quarter

PLACER
Court
2012-Q1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

PLACER

Court

2012-Q1

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	124.40			
	133.40			

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 Placer
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

		For the month ended Sep							
		Fiscal Year 2012/13						2011/12	
		Governmental Funds						Total Funds	Total Funds
		Special Revenue						(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Judiciary Funds	
ASSETS									
Operations		\$ 186,716	\$ (814)	\$ (102,676)				\$ 1,552,255	\$ 1,635,481
Payroll		\$ 0		\$ 0					\$ 0
Jury		\$ 0							\$ 0
Revolving		\$ 30,000							\$ 30,000
Other									
Distribution								\$ 0	\$ 72,569
Civil Filing Fees								\$ 0	\$ 0
Trust								\$ (27,200)	\$ 2,597,646
Credit Card									
Cash on Hand		\$ 4,589							\$ 4,589
Cash with County									\$ 3,918
Cash Outside of the AOC								\$ 0	\$ 0
Total Cash		\$ 221,305	\$ (814)	\$ (102,676)				\$ 1,625,055	\$ 2,697,124
Short Term Investment		\$ 2,235,232						\$ 1,340,172	\$ 3,675,404
Investment in Financial Institution									\$ 3,689,129
Total Investments		\$ 2,235,232						\$ 1,340,172	\$ 3,689,129
Accrued Revenue		\$ 0						\$ 0	\$ 0
Accounts Receivable - General				\$ 101,237					\$ 101,237
Dishonored Checks									\$ 73,075
Due From Employee		\$ 0							\$ 0
Civil Jury Fees		\$ 0							\$ 0
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		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From		\$ 877							\$ 877
Total Receivables		\$ 877	\$ 0	\$ 101,237				\$ 0	\$ 1,105
Prepaid Expenses - General		\$ 68,240							\$ 68,240
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses		\$ 68,240							\$ 68,240
Other Assets									
Total Other Assets									
Total Assets		\$ 2,225,653	\$ (814)	\$ (1,440)				\$ 2,865,227	\$ 5,938,927
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0
Accounts Payable - General		\$ 0	\$ 0	\$ 0				\$ 0	\$ 769
Due to Other Funds		\$ 0		\$ 0				\$ 877	\$ 1,105
Due to Other Courts									
Due to State		\$ 9,203							\$ 9,203
TC145 Liability								\$ 571,881	\$ 618,102
Due to Other Governments		\$ 0		\$ 0					\$ 0
AB145 Due to Other Government Agency								\$ 828,258	\$ 830,385
Due to Other Public Agencies									
Sales and Use Tax		\$ 573							\$ 573
Interest								\$ 351	\$ 318
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0							\$ 0
Total Accounts Payable and Accrued Liab.		\$ 9,776	\$ 0	\$ 0				\$ 1,401,367	\$ 1,859,924
Civil								\$ 957,367	\$ 957,367
Criminal								\$ 414,066	\$ 414,066
Unreconciled - Civil and Criminal								\$ 815	\$ 815
Trust Held Outside of the AOC								\$ 0	\$ 0
Trust Interest Payable								\$ 2,849	\$ 4,139
Miscellaneous Trust									
Total Trust Deposits								\$ 1,375,097	\$ 2,626,668
Accrued Payroll		\$ 0		\$ 0					\$ 0
Benefits Payable		\$ 635							\$ 635
Deferred Compensation Payable		\$ 18,676							\$ 18,676
Deductions Payable		\$ 78,691		\$ 0					\$ 78,691
Payroll Clearing									
Total Payroll Liabilities		\$ 98,002		\$ 0					\$ 98,002
Revenue Collected in Advance		\$ 0							\$ 0
Liabilities For Deposits		\$ 6,625						\$ 4,613	\$ 11,237
Jury Fees - Non-Interest								\$ 84,150	\$ 84,150
Fees - Partial Payment & Overpayment									
Uncleared Collections		\$ (381)							\$ (381)
Other Miscellaneous Liabilities		\$ 3,791							\$ 3,791
Total Other Liabilities		\$ 10,035						\$ 88,763	\$ 77,771
Total Liabilities		\$ 117,813	\$ 0	\$ 0				\$ 2,865,227	\$ 3,986,687
Total Fund Balance		\$ 2,107,840	\$ (814)	\$ (1,440)					\$ 2,107,840
Total Liabilities and Fund Balance		\$ 2,225,653	\$ (814)	\$ (1,440)				\$ 2,865,227	\$ 5,938,927

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

	For the month ended Sep.							Fiscal Year 2012/13		2011/12	
	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					Judiciary Funds
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,712,380						\$ 2,712,380	\$ 11,774,406	\$ 3,228,520	\$ 14,688,793	
Trial Court Improvement Fund								\$ 42,573	\$ (1)	\$ 42,573	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 45,482						\$ 45,482	\$ 345,000	\$ 60,815	\$ 486,040	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 107,872						\$ 107,872	\$ 854,162	\$ 105,200	\$ 661,421	
Other Miscellaneous								\$ 558,536			
	\$ 2,865,714						\$ 2,865,714	\$ 13,374,677	\$ 3,384,436	\$ 15,870,727	
Grants											
AB 1058 Commissioner/Facilitator			\$ 47,102				\$ 47,102	\$ 625,730	\$ 32,439	\$ 586,390	
Other AOC Grants			\$ 556				\$ 556	\$ 13,460	\$ (7,500)	\$ 15,000	
Non-AOC Grants			\$ 0				\$ 0		\$ 31,160	\$ 109,000	
			\$ 47,658				\$ 47,658	\$ 639,210	\$ 56,099	\$ 710,390	
Other Financing Sources											
Interest Income	\$ 799	\$ 0					\$ 799	\$ 15,500	\$ 1,011	\$ 18,500	
Investment Income											
Donations											
Local Fees	\$ 18,927						\$ 18,927	\$ 133,000	\$ 25,286	\$ 280,000	
Non-Fee Revenues	\$ 4,484						\$ 4,484	\$ 20,000	\$ 2,706	\$ 55,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ (1,819)	\$ 2,742					\$ 923	\$ 11,000	\$ 546	\$ 11,000	
Reimbursement Other	\$ (11,367)						\$ (11,367)	\$ 322,107	\$ 17,337	\$ 320,765	
Sale of Fixed Assets											
Other Miscellaneous	\$ 150						\$ 150	\$ 1,000	\$ 335	\$ 1,000	
	\$ 11,174	\$ 2,742					\$ 13,916	\$ 502,607	\$ 48,116	\$ 689,266	
Total Revenues	\$ 2,978,888	\$ 2,742	\$ 47,658				\$ 2,927,288	\$ 14,416,494	\$ 3,488,641	\$ 17,279,382	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,005,728		\$ 23,717				\$ 2,029,445	\$ 8,381,196	\$ 2,204,855	\$ 9,118,742	
Temp Help										\$ 14,483	
Overtime	\$ 573						\$ 573	\$ 5,000	\$ 700	\$ 5,000	
Staff Benefits	\$ 1,040,947		\$ 11,528				\$ 1,052,474	\$ 4,965,884	\$ 1,264,844	\$ 6,425,423	
	\$ 3,047,248		\$ 35,245				\$ 3,082,493	\$ 13,372,060	\$ 3,490,199	\$ 15,569,628	
Operating Expenses and Equipment											
General Expense	\$ 59,536		\$ 1,866				\$ 61,402	\$ 421,200	\$ 79,852	\$ 442,573	
Printing	\$ 5,235		\$ 2,373				\$ 7,607	\$ 41,000	\$ 3,667	\$ 50,700	
Telecommunications	\$ 18,244		\$ 308				\$ 18,552	\$ 105,500	\$ 10,102	\$ 102,000	
Postage	\$ 26,212		\$ 350				\$ 26,562	\$ 106,200	\$ 25,699	\$ 121,200	
Insurance								\$ 10,000	\$ 503	\$ 8,500	
In-State Travel	\$ 6,727		\$ 1,112				\$ 7,840	\$ 80,000	\$ 7,918	\$ 29,000	
Out-of-State Travel											
Training	\$ 3,998		\$ 795				\$ 4,793	\$ 7,000	\$ 2,913	\$ 7,000	
Security Services	\$ 274						\$ 274	\$ 1,000	\$ 165	\$ 1,000	
Facility Operations	\$ 11,184		\$ 0				\$ 11,184	\$ 165,500	\$ 15,287	\$ 164,427	
Utilities	\$ 74						\$ 74	\$ 1,089	\$ 116	\$ 1,000	
Contracted Services	\$ 316,527	\$ 3,556					\$ 320,083	\$ 1,793,387	\$ 413,082	\$ 1,994,548	
Consulting and Professional Services	\$ 2,224						\$ 2,224	\$ 12,500	\$ 1,814	\$ 9,500	
Information Technology	\$ 53,698						\$ 53,698	\$ 510,700	\$ 123,193	\$ 319,800	
Major Equipment								\$ 40,000	\$ 6,988	\$ 83,000	
Other Items of Expense	\$ 1,229						\$ 1,229	\$ 11,000	\$ 1,564	\$ 10,000	
	\$ 505,162	\$ 3,556	\$ 8,803				\$ 515,522	\$ 3,256,056	\$ 700,123	\$ 3,341,248	
Special Items of Expense											
Grand Jury	\$ 688						\$ 688	\$ 1,000	\$ 573	\$ 1,000	
Jury Costs	\$ 14,701						\$ 14,701	\$ 123,000	\$ 20,707	\$ 123,000	
Judgements, Settlements and Claims	\$ 1,500						\$ 1,500				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,049)		\$ 7,049				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 9,818		\$ 7,049				\$ 16,867	\$ 124,000	\$ 21,280	\$ 124,000	
Total Expenditures	\$ 6,662,228	\$ 3,556	\$ 49,098				\$ 6,614,882	\$ 16,752,116	\$ 4,211,602	\$ 19,031,879	
Excess (Deficit) of Revenues Over Expenditures	\$ (885,340)	\$ (814)	\$ (1,440)				\$ (687,594)	\$ (2,335,622)	\$ (722,960)	\$ (1,752,494)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,093,180	\$ 0	\$ 0				\$ 3,093,180	\$ 3,093,180	\$ 3,036,707	\$ 3,036,707	
Ending Balance (Deficit)	\$ 2,407,840	\$ (814)	\$ (1,440)				\$ 2,405,586	\$ 767,558	\$ 2,313,747	\$ 1,284,213	

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

For the month ended Sep										
Fiscal Year 2012/13										
2011/12										
	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	\$ 1,206,935	\$ 59,705					\$ 1,266,640	\$ 5,542,568	\$ 1,414,647	\$ 6,391,464
Traffic & Other Infractions	\$ 243,294	\$ 5,684					\$ 248,978	\$ 1,179,577	\$ 262,381	\$ 1,220,261
Other Criminal Cases	\$ 237,114	\$ 5,900					\$ 243,014	\$ 1,243,833	\$ 312,040	\$ 1,174,501
Civil	\$ 172,824	\$ 3,556					\$ 176,380	\$ 806,959	\$ 181,906	\$ 1,053,698
Family & Children Services	\$ 366,034	\$ 108,969			\$ 0		\$ 475,004	\$ 2,132,771	\$ 531,127	\$ 2,186,816
Probate, Guardianship & Mental Health Services	\$ 16,747	\$ 23,441					\$ 40,188	\$ 206,076	\$ 57,891	\$ 145,000
Juvenile Dependency Services	\$ 44,416	\$ 97,578					\$ 141,994	\$ 649,040	\$ 153,620	\$ 663,852
Juvenile Delinquency Services	\$ 81,078	\$ 450					\$ 81,528	\$ 326,019	\$ 84,113	\$ 158,467
Other Court Operations	\$ 87,706	\$ 87,706					\$ 175,412	\$ 439,966	\$ 90,776	\$ 709,458
Court Interpreters	\$ 46,946	\$ 37,330					\$ 84,276	\$ 285,742	\$ 101,270	\$ 482,503
Jury Services	\$ 33,711	\$ 15,347	\$ 14,701				\$ 63,759	\$ 223,910	\$ 75,038	\$ 467,481
Security		\$ 274					\$ 274	\$ 2,000	\$ 843	\$ 2,000
Trial Court Operations Program	\$ 2,536,803	\$ 358,235	\$ 14,701		\$ 0		\$ 2,909,739	\$ 13,038,461	\$ 3,265,651	\$ 14,646,561
Enhanced Collections										
Other Non-Court Operations			\$ 666				\$ 666	\$ 1,000	\$ 573	
Non-Court Operations Program			\$ 666				\$ 666	\$ 1,000	\$ 573	
Executive Office	\$ 156,674	\$ 345					\$ 157,019	\$ 460,260	\$ 179,019	\$ 923,522
Fiscal Services	\$ 101,730	\$ 6,222					\$ 107,952	\$ 506,025	\$ 133,424	\$ 616,654
Human Resources	\$ 28,458	\$ 91	\$ 1,500				\$ 30,048	\$ 150,385	\$ 193,220	\$ 823,842
Business & Facilities Services	\$ 177,549	\$ 79,373					\$ 256,922	\$ 1,522,153	\$ 186,133	\$ 1,042,273
Information Technology	\$ 81,278	\$ 71,257					\$ 152,535	\$ 1,073,832	\$ 253,581	\$ 979,084
Court Administration Program	\$ 545,689	\$ 157,287	\$ 1,500				\$ 704,477	\$ 3,712,655	\$ 945,378	\$ 4,385,375
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,082,493	\$ 515,522	\$ 16,867		\$ 0		\$ 3,614,882	\$ 16,752,116	\$ 4,211,602	\$ 19,031,876