

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

02/14/2012

Date

Placer

Court

FY 2011-12 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer
 Court
 2011/2012 Q2
 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)	132.28	131.78		

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

Placer Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended Dec							Full FY	
	Fiscal Year 2011/12							2010/11	
	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	\$ 165,587	\$ (6,037)	\$ (168,171)				\$ 9,369	\$ 749	\$ (637,771)
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 12,713	\$ 12,713	\$ 539,401
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 2,714,612	\$ 2,714,612	\$ 2,588,226
Credit Card									
Cash on Hand	\$ 3,918							\$ 3,918	\$ 3,918
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ 199,505	\$ (6,037)	\$ (168,171)				\$ 2,736,695	\$ 2,761,991	\$ 2,523,773
Short Term Investment									
Investment in Financial Institution	\$ 2,866,538						\$ 1,015,177	\$ 3,881,716	\$ 4,769,167
Total Investments	\$ 2,866,538						\$ 1,015,177	\$ 3,881,716	\$ 4,769,167
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 4,019
Accounts Receivable - General			\$ 178,988					\$ 178,988	\$ 176,032
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 1,278
Civil Jury Fees	\$ 0							\$ 0	\$ 5,087
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 226,790
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 82,419
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 498,016
Trust Due To/From							\$ 4	\$ 4	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 999							\$ 999	\$ 2,133
Total Receivables	\$ 999	\$ 0	\$ 178,988				\$ 4	\$ 179,991	\$ 995,774
Prepaid Expenses - General	\$ 0							\$ 0	\$ 46,875
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 46,875
Other Assets									
Total Other Assets									
Total Assets	\$ 3,067,042	\$ (6,037)	\$ 10,817				\$ 3,751,876	\$ 6,823,698	\$ 8,335,589
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 61,571
Accounts Payable - General	\$ 2,093	\$ 0	\$ 0				\$ 0	\$ 2,093	\$ 5,334
Due to Other Funds	\$ 4		\$ 0				\$ 999	\$ 1,003	\$ 228,923
Due to Other Courts									\$ 0
Due to State	\$ 9,203							\$ 9,203	\$ 19,808
TC145 Liability							\$ 388,099	\$ 388,099	\$ 465,440
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 327,777
AB145 Due to Other Government Agency							\$ 648,878	\$ 648,878	\$ 1,252,974
Due to Other Public Agencies									
Sales and Use Tax	\$ 11							\$ 11	\$ 1,653
Interest							\$ 317	\$ 317	\$ 21
Miscellaneous Accts, Pay, and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 11,311	\$ 0	\$ 0				\$ 1,038,293	\$ 1,049,605	\$ 2,363,500
Civil							\$ 2,241,173	\$ 2,241,173	\$ 2,211,102
Criminal							\$ 390,471	\$ 390,471	\$ 304,206
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,811	\$ 4,811	\$ 3,643
Miscellaneous Trust									
Total Trust Deposits							\$ 2,637,270	\$ 2,637,270	\$ 2,519,765
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 337,349
Benefits Payable	\$ 765							\$ 765	\$ 227
Deferred Compensation Payable	\$ (80)							\$ (80)	\$ (80)
Deductions Payable	\$ 97,651		\$ 0					\$ 97,651	\$ (505)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 98,336		\$ 0					\$ 98,336	\$ 336,991
Revenue Collected in Advance	\$ 251,541							\$ 251,541	\$ 3,865
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 11,237
Jury Fees - Non-Interest							\$ 71,700	\$ 71,700	\$ 62,100
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,357)						\$ 0	\$ (2,357)	\$ (2,367)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 3,791
Total Other Liabilities	\$ 259,600						\$ 76,313	\$ 335,912	\$ 78,626
Total Liabilities	\$ 369,247	\$ 0	\$ 0				\$ 3,751,876	\$ 4,121,123	\$ 5,298,882
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 73,286	\$ 0						\$ 73,286	\$ 99,279
Fund Balance - Committed	\$ 1,386,159							\$ 1,386,159	
Fund Balance - Assigned	\$ 1,577,262							\$ 1,577,262	\$ 1,078,000
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (338,911)	\$ (6,037)	\$ 10,817					\$ (334,132)	\$ 1,859,428
Total Fund Balance	\$ 2,697,796	\$ (6,037)	\$ 10,817					\$ 2,702,575	\$ 3,036,707
Total Liabilities and Fund Balance	\$ 3,067,042	\$ (6,037)	\$ 10,817				\$ 3,751,876	\$ 6,823,698	\$ 8,335,589

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

	For the month ended Dec							Full FY			
	Fiscal Year 2011/12							2010/11			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,979,793							\$ 6,979,793	\$ 14,688,793	\$ 19,798,274	\$ 19,260,255
Trial Court Improvement Fund	\$ (1)							\$ (1)	\$ 42,573	\$ 42,573	\$ 47,863
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45,25)											
Court Interpreter (45,45)	\$ 145,453							\$ 145,453	\$ 486,940	\$ 330,552	\$ 486,940
Civil Coordination Reimbursement (45,55)											
MOU Reimbursements (45.10 and General)	\$ 261,780							\$ 261,780	\$ 661,421	\$ 628,715	\$ 663,526
Other Miscellaneous											
	\$ 7,387,025							\$ 7,387,025	\$ 15,879,727	\$ 20,800,113	\$ 20,458,584
Grants											
AB 1058 Commissioner/Facilitator			\$ 178,988					\$ 178,988	\$ 586,390	\$ 550,213	\$ 586,390
Other AOC Grants			\$ 0					\$ 0	\$ 15,000	\$ 14,440	\$ 13,480
Non-AOC Grants			\$ 55,285					\$ 55,285	\$ 109,000	\$ 142,300	\$ 109,000
			\$ 234,273					\$ 234,273	\$ 710,390	\$ 706,952	\$ 708,870
Other Financing Sources											
Interest Income	\$ 6,183	\$ 0						\$ 6,183	\$ 15,500	\$ 23,283	\$ 13,500
Investment Income											
Donations											
Local Fees	\$ 72,987							\$ 72,987	\$ 286,000	\$ 476,304	\$ 284,000
Non-Fee Revenues	\$ 16,830							\$ 16,830	\$ 55,000	\$ 49,666	\$ 57,500
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,426						\$ 3,426	\$ 11,000	\$ 10,130	\$ 9,000
Reimbursement Other	\$ 96,811							\$ 96,811	\$ 320,765	\$ 600,486	\$ 402,070
Sale of Fixed Assets											
Other Miscellaneous	\$ 802							\$ 802	\$ 1,000	\$ 2,877	\$ 1,000
	\$ 193,614	\$ 3,426						\$ 197,039	\$ 689,265	\$ 1,124,000	\$ 767,070
Total Revenues	\$ 7,580,638	\$ 3,426	\$ 234,273					\$ 7,818,336	\$ 17,279,382	\$ 22,631,095	\$ 21,934,524
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,246,460		\$ 107,571					\$ 4,354,031	\$ 9,118,742	\$ 8,967,097	\$ 7,610,329
Temp Help									\$ 14,463		\$ 13,284
Overtime	\$ 1,867							\$ 1,867	\$ 5,000	\$ 4,429	\$ 5,000
Staff Benefits	\$ 2,292,583		\$ 35,155					\$ 2,327,739	\$ 6,425,423	\$ 5,007,120	\$ 6,510,780
	\$ 6,540,910		\$ 142,727					\$ 6,683,636	\$ 15,563,628	\$ 13,968,645	\$ 14,139,393
Operating Expenses and Equipment											
General Expense	\$ 208,076		\$ 2,388					\$ 210,463	\$ 442,573	\$ 402,150	\$ 421,200
Printing	\$ 11,814							\$ 11,814	\$ 50,700	\$ 43,172	\$ 46,500
Telecommunications	\$ 36,481		\$ 407					\$ 36,888	\$ 102,000	\$ 80,004	\$ 103,000
Postage	\$ 49,273		\$ 716					\$ 49,990	\$ 121,200	\$ 110,099	\$ 113,500
Insurance	\$ 8,212							\$ 8,212	\$ 8,500	\$ 8,000	\$ 8,500
In-State Travel	\$ 12,644		\$ 3,293					\$ 15,937	\$ 29,000	\$ 23,959	\$ 23,700
Out-of-State Travel											
Training	\$ 5,593		\$ 775					\$ 6,368	\$ 7,000	\$ 4,284	\$ 7,000
Security Services	\$ 309		\$ 0					\$ 309	\$ 1,000	\$ 3,551,341	\$ 3,896,742
Facility Operations	\$ 45,108		\$ 12					\$ 45,120	\$ 164,427	\$ 119,908	\$ 140,900
Utilities	\$ 202							\$ 202	\$ 1,000	\$ 396	\$ 2,500
Contracted Services	\$ 748,017	\$ 8,890	\$ 51,943					\$ 808,850	\$ 1,994,548	\$ 1,876,130	\$ 2,009,543
Consulting and Professional Services	\$ 4,729							\$ 4,729	\$ 9,500	\$ 10,792	\$ 9,500
Information Technology	\$ 182,887		\$ 440					\$ 183,327	\$ 319,800	\$ 313,423	\$ 364,215
Major Equipment	\$ 41,853							\$ 41,853	\$ 83,000	\$ 54,187	\$ 40,000
Other Items of Expense	\$ 3,317							\$ 3,317	\$ 10,000	\$ 7,353	\$ 11,500
	\$ 1,358,514	\$ 8,890	\$ 59,975					\$ 1,427,379	\$ 3,344,248	\$ 6,605,196	\$ 6,998,300
Special Items of Expense											
Grand Jury		\$ 573						\$ 573	\$ 1,000	\$ 225	\$ 1,000
Jury Costs	\$ 40,881							\$ 40,881	\$ 123,000	\$ 105,069	\$ 123,000
Judgements, Settlements and Claims										\$ 92,502	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,755)		\$ 20,755					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 20,126	\$ 573	\$ 20,755					\$ 41,453	\$ 124,000	\$ 197,796	\$ 124,000
Total Expenditures	\$ 7,919,550	\$ 9,463	\$ 223,456					\$ 8,152,468	\$ 19,031,876	\$ 20,771,637	\$ 21,261,693
Excess (Deficit) of Revenues Over Expenditures	\$ (338,911)	\$ (6,037)	\$ 10,817					\$ (334,132)	\$ (1,752,494)	\$ 1,859,428	\$ 672,831
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,036,707	\$ 0	\$ 0					\$ 3,036,707	\$ 3,036,707	\$ 1,177,279	\$ 1,177,279
Ending Balance (Deficit)	\$ 2,697,796	\$ (6,037)	\$ 10,817					\$ 2,702,575	\$ 1,284,213	\$ 3,036,707	\$ 1,850,110

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

	Fiscal Year 2011/12							For the month ended Dec		2010/11	
	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	\$ 2,571,597	\$ 111,913					\$ 2,683,510	\$ 6,391,464	\$ 2,490,364	\$ 5,673,708	
Traffic & Other Infractions	\$ 456,227	\$ 13,149					\$ 469,377	\$ 1,220,261	\$ 521,704	\$ 1,142,948	
Other Criminal Cases	\$ 588,583						\$ 588,583	\$ 1,174,501	\$ 589,233	\$ 1,225,782	
Civil	\$ 343,023	\$ 9,090					\$ 352,113	\$ 1,053,698	\$ 331,691	\$ 881,399	
Family & Children Services	\$ 758,496	\$ 262,752			\$ 0		\$ 1,021,247	\$ 2,186,816	\$ 987,929	\$ 1,965,470	
Probate, Guardianship & Mental Health Services	\$ 34,479	\$ 82,752					\$ 117,231	\$ 145,000	\$ 94,438	\$ 170,000	
Juvenile Dependency Services	\$ 87,874	\$ 205,907					\$ 293,781	\$ 663,852	\$ 301,311	\$ 619,373	
Juvenile Delinquency Services	\$ 160,373						\$ 160,373	\$ 158,467	\$ 121,002	\$ 190,133	
Other Court Operations	\$ 174,960						\$ 174,960	\$ 700,458	\$ 168,061	\$ 654,137	
Court Interpreters	\$ 69,624	\$ 125,216					\$ 194,840	\$ 482,503	\$ 213,332	\$ 494,169	
Jury Services	\$ 79,828	\$ 29,081	\$ 40,881				\$ 149,790	\$ 467,481	\$ 141,449	\$ 430,965	
Security		\$ 997					\$ 997	\$ 2,000	\$ 2,840	\$ 3,697,742	
Trial Court Operations Program	\$ 5,325,064	\$ 840,856	\$ 40,881		\$ 0		\$ 6,206,801	\$ 14,646,501	\$ 5,963,354	\$ 17,145,826	
Enhanced Collections											
Other Non-Court Operations			\$ 573				\$ 573				
Non-Court Operations Program			\$ 573				\$ 573				
Executive Office	\$ 319,986	\$ 13,934					\$ 333,920	\$ 923,522	\$ 337,836	\$ 877,559	
Fiscal Services	\$ 236,878	\$ 20,670					\$ 257,549	\$ 616,654	\$ 264,397	\$ 605,903	
Human Resources	\$ 427,519	\$ 7,840					\$ 435,359	\$ 823,842	\$ 393,753	\$ 795,908	
Business & Facilities Services	\$ 191,199	\$ 208,191					\$ 399,390	\$ 1,042,273	\$ 389,236	\$ 940,981	
Information Technology	\$ 182,990	\$ 335,888					\$ 518,877	\$ 979,084	\$ 486,988	\$ 895,516	
Court Administration Program	\$ 1,358,573	\$ 586,522					\$ 1,945,095	\$ 4,385,375	\$ 1,872,210	\$ 4,115,867	
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program											
Total	\$ 6,683,636	\$ 1,427,379	\$ 41,453		\$ 0		\$ 8,152,468	\$ 19,031,876	\$ 7,835,564	\$ 21,261,693	