

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

05/17/2013

Date

Placer

Court

2012/13 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer
Court
2012/13 Q3
Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Placer
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended March							Full FY	
	Fiscal Year 2012/13							2011/12	
	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	\$ 376,944	\$ 26,192	\$ (291,548)				\$ 1,871,014	\$ 1,982,602	\$ 1,476,587
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 40,000							\$ 40,000	\$ 30,000
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees								\$ 0	\$ 0
Trust							\$ (25,377)	\$ (25,377)	\$ (16,632)
Credit Card									
Cash on Hand	\$ 4,589							\$ 4,589	\$ 3,918
Cash with County									
Cash Outside of the AOC								\$ 0	\$ 0
Total Cash	\$ 421,532	\$ 26,192	\$ (291,548)				\$ 1,845,637	\$ 2,001,813	\$ 1,493,872
Short Term Investment	\$ 1,393,801							\$ 1,235,264	\$ 2,629,064
Investment in Financial Institution									
Total Investments	\$ 1,393,801						\$ 1,235,264	\$ 2,629,064	\$ 4,178,145
Accrued Revenue	\$ 0							\$ 0	\$ 11,740
Accounts Receivable - General			\$ 289,992					\$ 289,992	\$ 166,895
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 21,487
Civil Jury Fees	\$ 0							\$ 0	\$ 13,735
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 229,726
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 114,493
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 482,921
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 774							\$ 774	\$ 3,975
Total Receivables	\$ 774	\$ 0	\$ 289,992				\$ 0	\$ 290,766	\$ 1,044,973
Prepaid Expenses - General	\$ 68,240							\$ 68,240	\$ 68,240
Salary and Travel Advances	\$ (150)							\$ (150)	
Counties									
Total Prepaid Expenses	\$ 68,090							\$ 68,090	\$ 68,240
Other Assets									
Total Other Assets									
Total Assets	\$ 1,884,197	\$ 26,192	\$ (1,556)				\$ 3,080,900	\$ 4,989,734	\$ 6,785,230
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 54,759
Accounts Payable - General	\$ 4,900	\$ 0	\$ 97					\$ 4,998	\$ 85,219
Due to Other Funds	\$ 0		\$ 0				\$ 774	\$ 774	\$ 233,702
Due to Other Courts									
Due to State	\$ 9,203							\$ 9,203	\$ 20,157
TC145 Liability							\$ 536,463	\$ 536,463	\$ 552,152
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 2,201
AB145 Due to Other Government Agency							\$ 810,799	\$ 810,799	\$ 830,755
Due to Other Public Agencies									
Sales and Use Tax	\$ 102							\$ 102	\$ 46
Interest							\$ 292	\$ 292	\$ 41
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 14,206	\$ 0	\$ 97				\$ 1,348,329	\$ 1,362,632	\$ 1,779,032
Civil							\$ 1,175,354	\$ 1,175,354	\$ 999,351
Criminal							\$ 466,585	\$ 466,585	\$ 411,500
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,305	\$ 3,305	\$ 2,692
Miscellaneous Trust									
Total Trust Deposits							\$ 1,646,059	\$ 1,646,059	\$ 1,414,359
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 407,390
Benefits Payable	\$ 1,844							\$ 1,844	\$ 818
Deferred Compensation Payable	\$ (30)							\$ (30)	\$ (80)
Deductions Payable	\$ 41,721		\$ 0					\$ 41,721	\$ (4,248)
Payroll Clearing									
Total Payroll Liabilities	\$ 43,535		\$ 0					\$ 43,535	\$ 403,880
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 11,237
Jury Fees - Non-Interest							\$ 81,900	\$ 81,900	\$ 82,800
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (176)							\$ (176)	\$ (3,048)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 3,791
Total Other Liabilities	\$ 10,240						\$ 86,513	\$ 96,752	\$ 94,780
Total Liabilities	\$ 67,981	\$ 0	\$ 97				\$ 3,080,900	\$ 3,148,979	\$ 3,692,051
Total Fund Balance	\$ 1,816,216	\$ 26,192	\$ (1,653)					\$ 1,840,755	\$ 3,093,180
Total Liabilities and Fund Balance	\$ 1,884,197	\$ 26,192	\$ (1,556)				\$ 3,080,900	\$ 4,989,734	\$ 6,785,230

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

	For the month ended March									
	Fiscal Year 2012/13						2011/12			
	Personal Services	Operating Expenses and	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	\$ 3,864.534	\$ 219.556	\$ 300				\$ 4,084.391	\$ 5,542.568	\$ 4,229.050	\$ 6,391.464
Traffic & Other Infractions	\$ 722.655	\$ 17.863					\$ 740.518	\$ 1,179.577	\$ 740.087	\$ 1,220.261
Other Criminal Cases	\$ 744.723	\$ 28.675					\$ 773.398	\$ 1,243.833	\$ 935.163	\$ 1,174.501
Civil	\$ 539.537	\$ 14.224					\$ 553.761	\$ 806.959	\$ 555.723	\$ 1,053.698
Family & Children Services	\$ 1,181.323	\$ 323.395			\$ 0		\$ 1,504.718	\$ 2,132.771	\$ 1,635.918	\$ 2,186.816
Probate, Guardianship & Mental Health Services	\$ 54.872	\$ 86.407					\$ 141.278	\$ 206.076	\$ 161.830	\$ 145.000
Juvenile Dependency Services	\$ 142.786	\$ 304.826					\$ 447.611	\$ 649.040	\$ 448.439	\$ 663.852
Juvenile Delinquency Services	\$ 215.442	\$ 2,350					\$ 217.792	\$ 326.019	\$ 253.227	\$ 158.467
Other Court Operations	\$ 270.902						\$ 270.902	\$ 439.966	\$ 277.070	\$ 700.458
Court Interpreters	\$ 148.343	\$ 144.902					\$ 293.245	\$ 285.742	\$ 285.617	\$ 482.503
Jury Services	\$ 127.452	\$ 37.400	\$ 69.864				\$ 234.717	\$ 223.910	\$ 238.199	\$ 467.481
Security		\$ 585					\$ 585	\$ 2,000	\$ 1,152	\$ 2,000
Trial Court Operations Program	\$ 8,012.570	\$ 1,180.183	\$ 70.164		\$ 0		\$ 9,262.917	\$ 13,038.461	\$ 9,761.474	\$ 14,646.501
Enhanced Collections										
Other Non-Court Operations			\$ 666				\$ 666	\$ 1,000	\$ 573	
Non-Court Operations Program			\$ 666				\$ 666	\$ 1,000	\$ 573	
Executive Office	\$ 474.913	\$ 176					\$ 475.089	\$ 460.260	\$ 521.501	\$ 923.522
Fiscal Services	\$ 334.113	\$ 21,764					\$ 355.876	\$ 506.025	\$ 400.192	\$ 616.654
Human Resources	\$ 261.734	\$ 3,113	\$ 1,500				\$ 266.347	\$ 150.385	\$ 698.654	\$ 823.842
Business & Facilities Services	\$ 669.042	\$ 276.267					\$ 945.309	\$ 1,522.153	\$ 650.055	\$ 1,042.273
Information Technology	\$ 264.389	\$ 195.067					\$ 459.456	\$ 1,073.832	\$ 683.122	\$ 979.084
Court Administration Program	\$ 2,004.191	\$ 496.387	\$ 1,500				\$ 2,502.078	\$ 3,712.655	\$ 2,953.524	\$ 4,385.375
Expenditures Not Distributed or Posted to a Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,016.761	\$ 1,676.570	\$ 72.330		\$ 0		\$ 11,765.661	\$ 16,752.116	\$ 12,715.571	\$ 19,031.876

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 March													
Fiscal Year 2012/13													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Service					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	\$ 8,709,263	\$ 32,240					\$ 8,741,503	\$ 11,774,406	\$ 10,659,858	\$ 14,688,793			
Trial Court Improvement Fund								\$ 42,573	\$ 42,573	\$ 42,573			
Judicial Administration Efficiency & Mod Fund													
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 196,167						\$ 196,167	\$ 345,000	\$ 226,497	\$ 486,940			
Civil Coordination Reimbursement (45.55)	\$ 377,816						\$ 377,816	\$ 654,162	\$ 432,040	\$ 661,421			
MOU Reimbursements (45.10 and General)	\$ 634,796						\$ 634,796	\$ 558,536					
Other Miscellaneous													
	\$ 9,918,042	\$ 32,240					\$ 9,950,282	\$ 13,374,677	\$ 11,360,968	\$ 15,879,727			
Grants													
AB 1058 Commissioner/Facilitator			\$ 289,992				\$ 289,992	\$ 525,730	\$ 354,879	\$ 586,390			
Other AOC Grants			\$ 556				\$ 556	\$ 13,480	\$ 0	\$ 15,000			
Non-AOC Grants			\$ 0				\$ 0		\$ 99,685	\$ 109,000			
			\$ 290,548				\$ 290,548	\$ 539,210	\$ 454,564	\$ 710,390			
Other Financing Sources													
Interest Income	\$ 8,483	\$ 5					\$ 8,488	\$ 15,500	\$ 11,883	\$ 15,500			
Investment Income													
Donations													
Local Fees	\$ 67,456						\$ 67,456	\$ 133,000	\$ 103,521	\$ 286,000			
Non-Fee Revenues	\$ 13,962						\$ 13,962	\$ 20,000	\$ 21,222	\$ 55,000			
Enhanced Collections													
Escheatment													
Prior Year Revenue													
County Program - Restricted	\$ (1,819)	\$ 8,171					\$ 6,353	\$ 11,000	\$ 5,507	\$ 11,000			
Reimbursement Other	\$ 175,877						\$ 175,877	\$ 322,107	\$ 181,775	\$ 320,765			
Sale of Fixed Assets													
Other Miscellaneous	\$ 271						\$ 271	\$ 1,000	\$ 1,220	\$ 1,000			
	\$ 264,230	\$ 8,176					\$ 272,406	\$ 502,607	\$ 325,129	\$ 689,265			
Total Revenues	\$ 10,182,272	\$ 40,416	\$ 290,548				\$ 10,513,236	\$ 14,416,494	\$ 12,140,660	\$ 17,279,382			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 6,302,904		\$ 158,741				\$ 6,461,645	\$ 8,381,196	\$ 6,779,579	\$ 9,118,742			
Temp Help	\$ 2,598						\$ 2,598	\$ 5,000	\$ 3,054	\$ 5,000			
Overtime	\$ 3,476,163		\$ 76,355				\$ 3,552,518	\$ 4,985,864	\$ 3,777,765	\$ 6,425,423			
Staff Benefits	\$ 9,781,665		\$ 235,096				\$ 10,016,761	\$ 13,372,060	\$ 10,560,398	\$ 15,563,628			
Operating Expenses and Equipment													
General Expense	\$ 211,920		\$ 4,451				\$ 216,371	\$ 421,200	\$ 295,661	\$ 442,573			
Printing	\$ 14,758		\$ 2,373				\$ 17,130	\$ 41,000	\$ 17,506	\$ 50,700			
Telecommunications	\$ 60,910		\$ 951				\$ 61,861	\$ 105,500	\$ 58,664	\$ 102,000			
Postage	\$ 65,503		\$ 700				\$ 66,203	\$ 106,200	\$ 77,371	\$ 121,200			
Insurance	\$ 8,842						\$ 8,842	\$ 10,000	\$ 8,212	\$ 8,500			
In-State Travel	\$ 14,685		\$ 1,137				\$ 15,822	\$ 30,000	\$ 21,280	\$ 29,000			
Out-of-State Travel													
Training	\$ 4,692		\$ 795				\$ 5,487	\$ 7,000	\$ 7,126	\$ 7,000			
Security Services	\$ 585						\$ 585	\$ 1,000	\$ 464	\$ 1,000			
Facility Operations	\$ 59,339		\$ 0				\$ 59,339	\$ 165,500	\$ 104,258	\$ 164,427			
Utilities	\$ 291						\$ 291	\$ 1,089	\$ 307	\$ 1,000			
Contracted Services	\$ 1,061,828	\$ 14,224	\$ 426				\$ 1,076,478	\$ 1,793,367	\$ 1,208,831	\$ 1,994,548			
Consulting and Professional Services	\$ 11,424						\$ 11,424	\$ 12,500	\$ 18,931	\$ 9,500			
Information Technology	\$ 122,558						\$ 122,558	\$ 510,700	\$ 212,653	\$ 319,800			
Major Equipment	\$ 9,117						\$ 9,117	\$ 40,000	\$ 48,802	\$ 83,000			
Other Items of Expense	\$ 5,062						\$ 5,062	\$ 11,000	\$ 4,435	\$ 10,000			
	\$ 1,651,513	\$ 14,224	\$ 10,832				\$ 1,676,570	\$ 3,256,056	\$ 2,084,500	\$ 3,344,248			
Special Items of Expense													
Grand Jury	\$ 966						\$ 966	\$ 1,000	\$ 573	\$ 1,000			
Jury Costs	\$ 69,864						\$ 69,864	\$ 123,000	\$ 70,101	\$ 123,000			
Judgements, Settlements and Claims	\$ 1,500						\$ 1,500						
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (46,273)		\$ 46,273				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ 26,058		\$ 46,273				\$ 72,330	\$ 124,000	\$ 70,674	\$ 124,000			
Total Expenditures	\$ 11,459,236	\$ 14,224	\$ 292,201				\$ 11,765,661	\$ 16,752,116	\$ 12,715,571	\$ 19,031,876			
Excess (Deficit) of Revenues Over	\$ (1,276,964)	\$ 26,192	\$ (1,653)				\$ (1,252,425)	\$ (2,335,622)	\$ (574,911)	\$ (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)	\$ 1,816,216	\$ 26,192	\$ (1,653)				\$ 1,840,755	\$ 757,558	\$ 2,461,796	\$ 1,284,213			