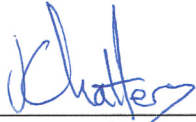


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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Signature of Presiding Judge or Court Executive

09/14/2011

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Date

PLACER

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Court

2010-Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

PLACER

Court

2010 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

PLACER

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Court

2010-Q4

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					134.28

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended Jun									
Fiscal Year 2010/11								2009/10	
	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							
<b>ASSETS</b>									
Operations	\$ (647,350)	\$ 130	\$ 0				\$ 9,448	\$ (637,771)	\$ 333,512
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 29,998
Other									
Distribution							\$ 539,401	\$ 539,401	\$ 150,013
Civil Filing Fees							\$ 0	\$ 0	\$ 567,033
Trust							\$ 2,588,226	\$ 2,588,226	\$ 1,661,148
Credit Card									
Cash on Hand	\$ 3,918							\$ 3,918	\$ 3,962
Cash with County								\$ 0	\$ 0
<b>Total Cash</b>	<b>\$ (613,432)</b>	<b>\$ 130</b>	<b>\$ 0</b>				<b>\$ 3,137,075</b>	<b>\$ 2,523,773</b>	<b>\$ 2,745,666</b>
Short Term Investment									
Investment in Financial Institution	\$ 3,599,197						\$ 1,169,970	\$ 4,769,167	\$ 2,655,347
<b>Total Investments</b>	<b>\$ 3,599,197</b>						<b>\$ 1,169,970</b>	<b>\$ 4,769,167</b>	<b>\$ 2,655,347</b>
Accrued Revenue	\$ 4,019						\$ 0	\$ 4,019	\$ 5,419
Accounts Receivable - General			\$ 176,032					\$ 176,032	\$ 141,626
Dishonored Checks									
Due From Employee	\$ 1,278							\$ 1,278	
Civil Jury Fees	\$ 5,087							\$ 5,087	\$ 4,255
Trust									
Due From Other Funds	\$ 226,790	\$ 0					\$ 0	\$ 226,790	\$ 127,107
Due From Other Governments	\$ 60,861		\$ 21,558					\$ 82,419	\$ 119,174
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 447,835	\$ 1,648	\$ 48,533					\$ 498,016	\$ 599,198
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,133							\$ 2,133	
<b>Total Receivables</b>	<b>\$ 748,003</b>	<b>\$ 1,648</b>	<b>\$ 246,123</b>				<b>\$ 0</b>	<b>\$ 995,774</b>	<b>\$ 996,778</b>
Prepaid Expenses - General	\$ 46,875							\$ 46,875	\$ 500
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 46,875</b>							<b>\$ 46,875</b>	<b>\$ 500</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,780,643</b>	<b>\$ 1,778</b>	<b>\$ 246,123</b>				<b>\$ 4,307,045</b>	<b>\$ 8,335,589</b>	<b>\$ 6,398,292</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 52,187	\$ 1,778	\$ 7,606					\$ 61,571	\$ 116,091
Accounts Payable - General	\$ 5,334	\$ 0	\$ 0				\$ 0	\$ 5,334	\$ 16,799
Due to Other Funds	\$ 0	\$ 0	\$ 226,790				\$ 2,133	\$ 228,923	\$ 127,107
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 19,808							\$ 19,808	
TC145 Liability							\$ 465,440	\$ 465,440	\$ 567,033
Due to Other Governments	\$ 318,681		\$ 9,096					\$ 327,777	\$ 582,839
AB145 Due to Other Government Agency							\$ 1,252,974	\$ 1,252,974	\$ 1,417,421
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,653							\$ 1,653	\$ 1,796
Interest							\$ 21	\$ 21	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 397,663</b>	<b>\$ 1,778</b>	<b>\$ 243,491</b>				<b>\$ 1,720,567</b>	<b>\$ 2,363,500</b>	<b>\$ 2,829,087</b>
Civil							\$ 2,211,102	\$ 2,211,102	\$ 973,760
Criminal							\$ 304,206	\$ 304,206	\$ 636,726
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,643	\$ 3,643	\$ 1,597
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,519,765</b>	<b>\$ 2,519,765</b>	<b>\$ 1,612,899</b>
Accrued Payroll	\$ 334,718		\$ 2,632					\$ 337,349	\$ 0
Benefits Payable	\$ 227							\$ 227	\$ 3,196
Deferred Compensation Payable	\$ (80)							\$ (80)	\$ 6,983
Deductions Payable	\$ (505)		\$ 0					\$ (505)	\$ 94,023
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 184,189
<b>Total Payroll Liabilities</b>	<b>\$ 334,359</b>		<b>\$ 2,632</b>					<b>\$ 336,991</b>	<b>\$ 288,392</b>
Revenue Collected in Advance	\$ 3,865							\$ 3,865	\$ 27,052
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 2,959
Jury Fees - Non-Interest							\$ 62,100	\$ 62,100	\$ 43,350
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,367)						\$ 0	\$ (2,367)	\$ (11,535)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 428,809
<b>Total Other Liabilities</b>	<b>\$ 11,913</b>						<b>\$ 66,713</b>	<b>\$ 78,628</b>	<b>\$ 490,635</b>
<b>Total Liabilities</b>	<b>\$ 743,936</b>	<b>\$ 1,778</b>	<b>\$ 246,123</b>				<b>\$ 4,307,045</b>	<b>\$ 5,298,882</b>	<b>\$ 5,221,013</b>
Fund Balance - Restricted	\$ 99,279	\$ 0						\$ 99,279	\$ 31,983
Fund Balance - Unrestricted									
Designated	\$ 1,078,000							\$ 1,078,000	\$ 0
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 1,859,428	\$ 0	\$ 0					\$ 1,859,428	\$ 1,145,296
<b>Total Fund Balance</b>	<b>\$ 3,036,707</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 3,036,707</b>	<b>\$ 1,177,279</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,780,643</b>	<b>\$ 1,778</b>	<b>\$ 246,123</b>				<b>\$ 4,307,045</b>	<b>\$ 8,335,589</b>	<b>\$ 6,398,292</b>



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

For the month ended Jun										
Fiscal Year 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,153,086	\$ 346,875	\$ 225				\$ 5,500,187	\$ 5,673,708	\$ 5,136,942	\$ 5,441,909
Traffic & Other Infractions	\$ 1,067,718	\$ 211					\$ 1,067,929	\$ 1,142,948	\$ 1,046,124	\$ 781,479
Other Criminal Cases	\$ 1,276,651						\$ 1,276,651	\$ 1,225,782	\$ 1,275,312	\$ 1,241,113
Civil	\$ 695,521	\$ 21,806					\$ 717,327	\$ 881,399	\$ 672,742	\$ 715,769
Family & Children Services	\$ 1,574,296	\$ 560,308			\$ 0		\$ 2,134,604	\$ 1,965,470	\$ 2,182,526	\$ 2,129,724
Probate, Guardianship & Mental Health Services	\$ 69,642	\$ 149,953					\$ 219,595	\$ 170,000	\$ 260,860	\$ 258,175
Juvenile Dependency Services	\$ 186,995	\$ 425,899					\$ 612,894	\$ 619,373	\$ 646,106	\$ 721,686
Juvenile Delinquency Services	\$ 288,958						\$ 288,958	\$ 190,133	\$ 305,625	\$ 193,497
Other Court Operations	\$ 356,251						\$ 356,251	\$ 654,137	\$ 335,732	\$ 594,028
Court Interpreters	\$ 85,345	\$ 384,712					\$ 470,056	\$ 494,169	\$ 535,274	\$ 524,267
Jury Services	\$ 158,271	\$ 362	\$ 105,069				\$ 263,701	\$ 430,965	\$ 270,059	\$ 306,780
Security		\$ 3,553,619					\$ 3,553,619	\$ 3,697,742	\$ 3,484,699	\$ 3,447,891
	\$ 10,912,733	\$ 5,443,745	\$ 105,294		\$ 0		\$ 16,461,772	\$ 17,145,826	\$ 16,152,001	\$ 16,356,318
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations									\$ 0	
Non-Court Operations Program										
Executive Office	\$ 841,974	\$ 21,112					\$ 863,086	\$ 877,559	\$ 723,970	\$ 1,010,144
Fiscal Services	\$ 492,542	\$ 49,664					\$ 542,206	\$ 605,903	\$ 609,789	\$ 859,138
Human Resources	\$ 915,334	\$ 16,409	\$ 661				\$ 932,404	\$ 795,908	\$ 623,563	\$ 366,908
Business & Facilities Services	\$ 422,164	\$ 591,302	\$ 91,841				\$ 1,105,307	\$ 940,981	\$ 1,490,287	\$ 1,411,278
Information Technology	\$ 383,897	\$ 482,964					\$ 866,862	\$ 895,516	\$ 714,811	\$ 872,990
Court Administration Program	\$ 3,055,912	\$ 1,161,451	\$ 92,502				\$ 4,309,865	\$ 4,115,867	\$ 4,162,421	\$ 4,520,458
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program									\$ 0	
<b>Total</b>	\$ 13,968,645	\$ 6,605,196	\$ 197,796		\$ 0		\$ 20,771,637	\$ 21,261,693	\$ 20,314,422	\$ 20,876,776



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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 19,798,274						\$ 19,798,274	\$ 19,260,255	\$ 18,325,563	\$ 17,989,374	
Trial Court Improvement Fund	\$ 42,573						\$ 42,573	\$ 47,863	\$ 42,542	\$ 42,573	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 330,552						\$ 330,552	\$ 486,940	\$ 542,087	\$ 501,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 628,715						\$ 628,715	\$ 663,526	\$ 658,313	\$ 675,573	
Other Miscellaneous										\$ 9,600	
	\$ 20,800,113						\$ 20,800,113	\$ 20,458,584	\$ 19,568,605	\$ 19,218,120	
Grants											
AB 1058 Commissioner/Facilitator			\$ 550,213				\$ 550,213	\$ 586,390	\$ 595,046	\$ 605,000	
Other AOC Grants			\$ 14,440				\$ 14,440	\$ 13,480	\$ 27,480	\$ 29,000	
Non-AOC Grants			\$ 142,300				\$ 142,300	\$ 109,000	\$ 112,400	\$ 109,000	
			\$ 706,952				\$ 706,952	\$ 708,870	\$ 734,926	\$ 743,000	
Other Financing Sources											
Interest Income	\$ 23,283						\$ 23,283	\$ 13,500	\$ 15,395	\$ 10,000	
Investment Income									\$ 15,566		
Donations									\$ 630,281	\$ 695,000	
Local Fees	\$ 476,304						\$ 476,304	\$ 284,000	\$ 58,576	\$ 59,000	
Non-Fee Revenues	\$ 49,666						\$ 49,666	\$ 57,500			
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (38,746)						\$ (38,746)		\$ (7,539)		
County Program - Restricted		\$ 10,130					\$ 10,130	\$ 9,000	\$ 10,755	\$ 13,000	
Reimbursement Other	\$ 600,486						\$ 600,486	\$ 402,070	\$ 420,300	\$ 344,210	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,877						\$ 2,877	\$ 1,000	\$ 12,954	\$ 6,000	
	\$ 1,113,870	\$ 10,130					\$ 1,124,000	\$ 767,070	\$ 1,156,287	\$ 1,127,210	
<b>Total Revenues</b>	<b>\$ 21,913,983</b>	<b>\$ 10,130</b>	<b>\$ 706,952</b>				<b>\$ 22,831,065</b>	<b>\$ 21,934,624</b>	<b>\$ 21,459,718</b>	<b>\$ 21,088,330</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,604,083		\$ 353,014				\$ 8,957,097	\$ 7,610,329	\$ 8,578,951	\$ 7,833,190	
Temp Help								\$ 13,284			
Overtime	\$ 4,429						\$ 4,429	\$ 5,000	\$ 2,450	\$ 3,500	
Staff Benefits	\$ 4,848,239		\$ 158,880				\$ 5,007,120	\$ 6,510,780	\$ 5,017,493	\$ 5,924,820	
	\$ 13,456,751		\$ 511,894				\$ 13,968,645	\$ 14,139,393	\$ 13,598,894	\$ 13,761,510	
Operating Expenses and Equipment											
General Expense	\$ 396,987		\$ 5,163				\$ 402,150	\$ 421,200	\$ 406,334	\$ 427,869	
Printing	\$ 40,909		\$ 2,262				\$ 43,172	\$ 46,500	\$ 35,162	\$ 50,500	
Telecommunications	\$ 79,340		\$ 664				\$ 80,004	\$ 103,000	\$ 90,512	\$ 126,450	
Postage	\$ 109,242		\$ 857				\$ 110,099	\$ 113,500	\$ 105,670	\$ 111,250	
Insurance	\$ 8,000						\$ 8,000	\$ 8,500	\$ 12,247	\$ 12,250	
In-State Travel	\$ 22,073		\$ 1,886				\$ 23,959	\$ 23,700	\$ 16,398	\$ 26,001	
Out-of-State Travel											
Training	\$ 3,154		\$ 1,130				\$ 4,284	\$ 7,000	\$ 3,266	\$ 7,501	
Security Services	\$ 3,452,321		\$ 99,020				\$ 3,551,341	\$ 3,696,742	\$ 3,483,330	\$ 3,526,661	
Facility Operations	\$ 119,780		\$ 128				\$ 119,908	\$ 140,900	\$ 192,668	\$ 171,750	
Utilities	\$ 396						\$ 396	\$ 2,500	\$ 1,855	\$ 5,500	
Contracted Services	\$ 1,735,867	\$ 21,336	\$ 118,928				\$ 1,876,130	\$ 2,009,543	\$ 1,936,688	\$ 2,137,400	
Consulting and Professional Services	\$ 10,792						\$ 10,792	\$ 9,500	\$ 15,441	\$ 18,500	
Information Technology	\$ 308,375		\$ 5,048				\$ 313,423	\$ 364,215	\$ 273,300	\$ 324,634	
Major Equipment	\$ 54,187						\$ 54,187	\$ 40,000	\$ 19,244	\$ 26,000	
Other Items of Expense	\$ 7,353						\$ 7,353	\$ 11,500	\$ 9,547	\$ 15,000	
	\$ 6,348,774	\$ 21,336	\$ 235,086				\$ 6,605,196	\$ 6,998,300	\$ 6,601,662	\$ 6,987,266	
Special Items of Expense											
Grand Jury	\$ 225						\$ 225	\$ 1,000	\$ 908	\$ 1,000	
Jury Costs	\$ 105,069						\$ 105,069	\$ 123,000	\$ 112,958	\$ 127,000	
Judgements, Settlements and Claims	\$ 92,502						\$ 92,502		\$ 0		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (87,016)		\$ 87,016				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 110,781		\$ 87,016				\$ 197,796	\$ 124,000	\$ 113,866	\$ 128,000	
<b>Total Expenditures</b>	<b>\$ 19,916,306</b>	<b>\$ 21,336</b>	<b>\$ 833,996</b>				<b>\$ 20,771,637</b>	<b>\$ 21,261,693</b>	<b>\$ 20,314,422</b>	<b>\$ 20,876,776</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,997,677	\$ (11,206)	\$ (127,043)				\$ 1,859,428	\$ 672,831	\$ 1,145,296	\$ 211,554	
Operating Transfers In (Out)	\$ (138,249)	\$ 11,206	\$ 127,043				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,177,279	\$ 0	\$ 0				\$ 1,177,279	\$ 1,177,279	\$ 31,983	\$ 31,983	
Ending Balance (Deficit)	\$ 3,036,707	\$ 0	\$ 0				\$ 3,036,707	\$ 1,850,110	\$ 1,177,279	\$ 243,537	

