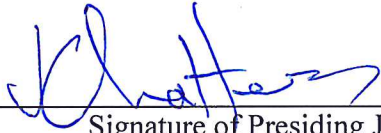


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/4/2017
Date

Placer

Court

2017/2018 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2017/2018 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Due to the front loading of allocated revenue by Judicial Council, in addition to unexpended encumbrances, the ending fund balance appears more significant than it will later in the year.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

Court

2017/2018 Q1

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)	123.5	113			

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
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended September											
Fiscal Year 2017/18										2016/17	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,840.982	\$ 6,448					\$ 7,847.430	\$ 16,703.772	\$ 7,685.802	\$ 16,306.440	
Improvement and Modernization Fund								\$ 42,573		\$ 42,573	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 59.185						\$ 59.185	\$ 564.115	\$ 152.129	\$ 537.206	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 92.855						\$ 92.855	\$ 1,067.552	\$ 140.373	\$ 843.160	
Other Miscellaneous								\$ 634.796		\$ 634.796	
	\$ 7,993.022	\$ 6,448					\$ 7,999.470	\$ 19,012.808	\$ 7,978.304	\$ 18,364.175	
Grants											
AB 1058 Commissioner/Facilitator			\$ 33.635				\$ 33.635	\$ 437.281	\$ (30.998)	\$ 515.500	
Other Judicial Council Grants			\$ 560.000				\$ 560.000	\$ 574.000	\$ 6,698	\$ 132.658	
Non-Judicial Council Grants											
			\$ 593.635				\$ 593.635	\$ 1,011.281	\$ (24.300)	\$ 648.158	
Other Financing Sources											
Interest Income	\$ 5.852	\$ 180				\$ 146	\$ 6.177	\$ 25.000	\$ 2.814	\$ 13.000	
Investment Income											
Donations											
Local Fees	\$ 59.122	\$ 15.330					\$ 74.452	\$ 332.184	\$ 58.081	\$ 386.500	
Non-Fee Revenues	\$ 6.404						\$ 6.404	\$ 32.800	\$ 4.250	\$ 32.800	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (10.200)						\$ (10.200)				
County Program - Restricted		\$ 1.962					\$ 1.962	\$ 9.000	\$ 1.802	\$ 9.000	
Reimbursement Other	\$ 8.362					\$ 290.503	\$ 298.865	\$ 976.100	\$ 66.832	\$ 1,584.292	
Sale of Fixed Assets											
Other Miscellaneous	\$ 111						\$ 111	\$ 1,000	\$ 0	\$ 1,000	
	\$ 69.651	\$ 17.471				\$ 290.649	\$ 377.771	\$ 1,376.084	\$ 133.779	\$ 2,026.592	
Total Revenues	\$ 8,062.673	\$ 23,919	\$ 593.635			\$ 290.649	\$ 8,970.876	\$ 21,400.173	\$ 8,087.783	\$ 21,038.925	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,704.292		\$ 18,276			\$ 38.613	\$ 1,761.181	\$ 8,608.056	\$ 1,704.991	\$ 8,790.035	
Temp Help											
Overtime	\$ 9.690					\$ 467	\$ 10.157	\$ 15.000	\$ 7.218	\$ 20.000	
Staff Benefits	\$ 1,313.631		\$ 14,968			\$ 11,338	\$ 1,339.937	\$ 6,503.500	\$ 1,505.532	\$ 6,267.668	
	\$ 3,027.613		\$ 33,245			\$ 50.417	\$ 3,111.275	\$ 15,126.556	\$ 3,217.741	\$ 15,077.703	
Operating Expenses and Equipment											
General Expense	\$ 45.869		\$ 1,073			\$ 0	\$ 46.942	\$ 465.551	\$ 56.281	\$ 383.185	
Printing	\$ 215						\$ 215	\$ 25.000	\$ 2,069	\$ 31.519	
Telecommunications	\$ 26.590		\$ 216			\$ 4,172	\$ 30.979	\$ 237.300	\$ 25.461	\$ 177.801	
Postage	\$ 18.791		\$ 132			\$ 56	\$ 18.979	\$ 85.525	\$ 14.655	\$ 95.709	
Insurance								\$ 13.600	\$ 512	\$ 11.378	
In-State Travel	\$ 8.142		\$ 2,061			\$ 800	\$ 11.003	\$ 73.150	\$ 13.150	\$ 54.325	
Out-of-State Travel											
Training	\$ 3.897		\$ 900				\$ 4.797	\$ 30.000	\$ 6.246	\$ 35.770	
Security Services	\$ 196						\$ 196	\$ 2,000	\$ 459	\$ 1,230	
Facility Operations	\$ 14.644		\$ 0				\$ 14.644	\$ 247.585	\$ 18.617	\$ 240.922	
Utilities	\$ 161						\$ 161	\$ 1,050	\$ 132	\$ 1,025	
Contracted Services	\$ 407.119	\$ 13,659	\$ 1,561				\$ 422.338	\$ 3,163.413	\$ 526.321	\$ 2,976.296	
Consulting and Professional Services	\$ 1.933		\$ 0				\$ 1.933	\$ 20.532	\$ (76.521)	\$ 135.205	
Information Technology	\$ 130.458	\$ 0	\$ 260			\$ 37,490	\$ 168.208	\$ 3,009.532	\$ 125.632	\$ 2,085.744	
Major Equipment	\$ (36)					\$ 0	\$ (36)	\$ 84.691	\$ 19.917	\$ 186.000	
Other Items of Expense	\$ 628						\$ 628	\$ 23.750	\$ 716	\$ 12,814	
	\$ 658.607	\$ 13,659	\$ 6,203			\$ 42,518	\$ 720.986	\$ 7,482.679	\$ 733.646	\$ 6,428.923	
Special Items of Expense											
Grand Jury	\$ 791						\$ 791	\$ 1,500	\$ 478	\$ 1,538	
Jury Costs	\$ 12,570						\$ 12,570	\$ 99,000	\$ 14,880	\$ 106,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (5,551)		\$ 5,551				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 7.811		\$ 5,551				\$ 13.361	\$ 100.500	\$ 15.358	\$ 107.538	
Total Expenditures	\$ 3,694.031	\$ 13,659	\$ 44,998			\$ 92,935	\$ 3,845.623	\$ 22,709.735	\$ 3,966.744	\$ 21,614.164	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,368.642	\$ 10,261	\$ 548.637			\$ 197,714	\$ 5,125.254	\$ (1,309.562)	\$ 4,121.039	\$ (575.239)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 951.786	\$ 467.322	\$ 0			\$ 361.625	\$ 1,780.733	\$ 1,780.733	\$ 1,229.724	\$ 1,229.724	
Ending Balance (Deficit)	\$ 5,320.428	\$ 477.583	\$ 548.637			\$ 559.339	\$ 6,905.987	\$ 471.171	\$ 5,350.762	\$ 654.485	

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

For the month ended September
 Fiscal Year 2017/18

2016/17

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,603,597)	\$ 471,713	\$ 515,291			\$ 561,554	\$ 57,681	\$ 2,642	\$ 252,314
Payroll	\$ 812					\$ 0		\$ 812	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ (429,105)
Civil Filing Fees							\$ 0	\$ 0	\$ 399,558
Trust							\$ (98,016)	\$ (98,016)	\$ (74,279)
Credit Card									
Cash on Hand	\$ 4,854							\$ 4,854	\$ 4,847
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 6,809,949						\$ 4,227,925	\$ 11,037,874	\$ 8,671,003
Total Cash and Cash Equivalents	\$ 5,242,018	\$ 471,713	\$ 515,291			\$ 561,554	\$ 4,187,590	\$ 10,978,167	\$ 8,854,338
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 0		\$ 0	
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 40,292	\$ 0	\$ 33,635			\$ 0		\$ 73,927	\$ 19,816
Trust Due To/From									
Distribution Due To/From							\$ 4,870	\$ 4,870	
Civil Filing Fee Due To/From							\$ 506,146	\$ 506,146	
General Due To/From	\$ 28,956	\$ 5,870						\$ 34,827	\$ 1,416
Total Receivables	\$ 69,248	\$ 5,870	\$ 33,635			\$ 0	\$ 511,016	\$ 619,770	\$ 21,231
Prepaid Expenses - General	\$ 56,516							\$ 56,516	\$ 5,874
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 56,516							\$ 56,516	\$ 5,874
Other Assets									
Total Other Assets									
Total Assets	\$ 5,367,783	\$ 477,583	\$ 548,926			\$ 561,554	\$ 4,698,606	\$ 11,654,452	\$ 8,881,443
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 4,048	\$ 0	\$ 289			\$ 2,215	\$ 0	\$ 6,552	\$ 19,917
Due to Other Funds	\$ 0		\$ 0				\$ 545,843	\$ 545,843	\$ 1,416
Due to Other Courts									
Due to State	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
TC145 Liability							\$ 506,146	\$ 506,146	\$ 419,195
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 697,699	\$ 697,699	\$ 669,876
Due to Other Public Agencies									
Sales and Use Tax	\$ 198							\$ 198	\$ 36
Interest							\$ 3,370	\$ 3,370	\$ 775
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 4,245	\$ 0	\$ 289			\$ 2,215	\$ 1,753,058	\$ 1,759,808	\$ 1,111,215
Civil							\$ 1,525,308	\$ 1,525,308	\$ 1,629,272
Criminal							\$ 1,310,449	\$ 1,310,449	\$ 614,391
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 11,961	\$ 11,961	\$ 4,857
Miscellaneous Trust									
Total Trust Deposits							\$ 2,848,533	\$ 2,848,533	\$ 2,249,335
Accrued Payroll	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,050							\$ 15,050	\$ 22,864
Deferred Compensation Payable	\$ (30)							\$ (30)	\$ (30)
Deductions Payable	\$ (4,910)		\$ 0					\$ (4,910)	\$ 17,281
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 10,110		\$ 0			\$ 0		\$ 10,110	\$ 40,115
Revenue Collected in Advance									
Liabilities For Deposits	\$ 32,582						\$ 17,065	\$ 49,647	\$ 49,647
Jury Fees - Non-Interest							\$ 79,950	\$ 79,950	\$ 79,950
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 418							\$ 418	\$ 418
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33,000						\$ 97,015	\$ 130,015	\$ 130,015
Total Liabilities	\$ 47,355	\$ 0	\$ 289			\$ 2,215	\$ 4,698,606	\$ 4,748,466	\$ 3,530,681
Total Fund Balance	\$ 5,320,428	\$ 477,583	\$ 548,637			\$ 559,339		\$ 6,905,987	\$ 5,350,762
Total Liabilities and Fund Balance	\$ 5,367,783	\$ 477,583	\$ 548,926			\$ 561,554	\$ 4,698,606	\$ 11,654,452	\$ 8,881,443

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

For the month ended September

Fiscal Year 2017/18

2016/17

	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	\$ 882.342	\$ 157.950	\$ 791				\$ 1,041.083	\$ 5,075.656	\$ 1,058.806	\$ 5,444.475
Traffic & Other Infractions	\$ 142.470	\$ 13.991					\$ 156.461	\$ 808.142	\$ 169.600	\$ 980.659
Other Criminal Cases	\$ 290.202	\$ 30.188					\$ 320.390	\$ 1,524.082	\$ 222.019	\$ 1,646.931
Civil	\$ 196.071	\$ 8.318					\$ 204.389	\$ 1,176.259	\$ 199.020	\$ 1,143.367
Family & Children Services	\$ 402.417	\$ 115.192			\$ 0		\$ 517.608	\$ 2,511.449	\$ 520.279	\$ 2,571.291
Probate, Guardianship & Mental Health Services	\$ 17.405	\$ 12.859					\$ 30.265	\$ 136.580	\$ 52.708	\$ 133.250
Juvenile Dependency Services	\$ 21.965	\$ 67.953					\$ 89.918	\$ 1,020.819	\$ 143.634	\$ 798.848
Juvenile Delinquency Services	\$ 30.253	\$ 2.125					\$ 32.378	\$ 288.123	\$ 40.621	\$ 208.599
Other Court Operations	\$ 115.268						\$ 115.268	\$ 416.830	\$ 121.334	\$ 388.604
Court Interpreters	\$ 54.238	\$ 29.045					\$ 83.283	\$ 512.120	\$ 104.937	\$ 625.713
Jury Services	\$ 44.256	\$ 5.497	\$ 12.570				\$ 62.324	\$ 529.730	\$ 70.663	\$ 516.814
Security		\$ 1.220					\$ 1.220	\$ 3.100	\$ 459	\$ 2.306
Trial Court Operations Program	\$ 2,196.886	\$ 444.338	\$ 13.361		\$ 0		\$ 2,654.585	\$ 14,002.890	\$ 2,704.080	\$ 14,460.857
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 163.351						\$ 163.351	\$ 912.302	\$ 181.788	\$ 724.521
Fiscal Services	\$ 146.528	\$ 7.671					\$ 154.199	\$ 777.552	\$ 170.747	\$ 705.007
Human Resources	\$ 78.880	\$ 120					\$ 79.000	\$ 285.811	\$ 70.998	\$ 313.892
Business & Facilities Services	\$ 346.129	\$ 95.031					\$ 441.160	\$ 2,296.490	\$ 509.919	\$ 2,028.568
Information Technology	\$ 179.501	\$ 173.826					\$ 353.327	\$ 4,434.690	\$ 329.212	\$ 3,381.319
Court Administration Program	\$ 914.389	\$ 276.648					\$ 1,191.037	\$ 8,706.845	\$ 1,262.664	\$ 7,153.307
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,111.275	\$ 720.986	\$ 13.361		\$ 0		\$ 3,845.623	\$ 22,709.735	\$ 3,966.744	\$ 21,614.164