

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

11/21/2014

Date

Placer

Court

2014/2015-Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer
 Court
 2014/2015-Q1
 Fiscal Year and Ending Quarter

FOOTNOTES

1	The \$1,350,000 credit in "other items of expense" on the Statement of Revenues, Expenditures and Changes in Fund Balance was a journal entry error that was corrected in Q2.
2	Due to the front loading of allocated revenues by the Judicial Council and 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

 2014/2015-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)	109	105			

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 2014/15										2013/14	
	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	\$ 6,581,686	\$ 12,896					\$ 6,594,582	\$ 13,731,757	\$ 5,323,026	\$ 13,204,165	
Improvement and Modernization Fund								\$ 42,573		\$ 42,573	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 55,058						\$ 55,058	\$ 345,000	\$ 52,138	\$ 345,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 115,072						\$ 115,072	\$ 575,442	\$ 92,877	\$ 558,942	
Other Miscellaneous								\$ 634,796		\$ 634,796	
	\$ 6,751,816	\$ 12,896					\$ 6,764,712	\$ 15,329,568	\$ 5,468,041	\$ 14,785,476	
Grants											
AB 1058 Commissioner/Facilitator			\$ 84,660				\$ 84,660	\$ 529,330	\$ 40,716	\$ 529,330	
Other AOC Grants									\$ (8,000)	\$ 13,480	
Non-AOC Grants											
			\$ 84,660				\$ 84,660	\$ 529,330	\$ 32,716	\$ 542,810	
Other Financing Sources											
Interest Income	\$ 2,358	\$ 2					\$ 2,360	\$ 5,000	\$ 1,800	\$ 15,500	
Investment Income											
Donations											
Local Fees	\$ 14,517	\$ 19,012					\$ 33,529	\$ 183,500	\$ 31,914	\$ 228,069	
Non-Fee Revenues	\$ 5,633						\$ 5,633	\$ 20,000	\$ 3,400	\$ 20,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 786				\$ 786	\$ 9,000	\$ 866	\$ 11,000	
Reimbursement Other	\$ 18,228						\$ 18,228	\$ 364,500	\$ 6,804	\$ 340,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 47,921						\$ 47,921	\$ 151,000	\$ 397	\$ 1,000	
	\$ 88,656	\$ 19,799					\$ 108,456	\$ 733,000	\$ 45,182	\$ 615,569	
Total Revenues	\$ 6,840,472	\$ 32,695	\$ 84,660				\$ 6,957,828	\$ 16,591,898	\$ 5,545,939	\$ 15,943,855	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,693,026		\$ 29,767				\$ 1,722,793	\$ 7,612,377	\$ 1,718,925	\$ 7,768,638	
Temp Help											
Overtime	\$ 1,559						\$ 1,559	\$ 14,000	\$ 4,992	\$ 5,000	
Staff Benefits	\$ 1,353,679		\$ 15,308				\$ 1,368,987	\$ 5,124,348	\$ 1,224,020	\$ 4,910,638	
	\$ 3,048,264		\$ 45,076				\$ 3,093,339	\$ 12,750,725	\$ 2,947,937	\$ 12,684,276	
Operating Expenses and Equipment											
General Expense	\$ 55,621		\$ 1,049				\$ 56,670	\$ 390,148	\$ 49,425	\$ 452,000	
Printing	\$ 1,728						\$ 1,728	\$ 30,000	\$ 4,937	\$ 40,000	
Telecommunications	\$ 22,264		\$ 308				\$ 22,572	\$ 143,725	\$ 19,771	\$ 129,000	
Postage	\$ 21,109		\$ 192				\$ 21,301	\$ 91,000	\$ 16,634	\$ 103,200	
Insurance	\$ 1,694						\$ 1,694	\$ 10,900	\$ 10,000	\$ 10,000	
In-State Travel	\$ 5,867		\$ 420				\$ 6,287	\$ 32,400	\$ 4,653	\$ 30,000	
Out-of-State Travel	\$ 742						\$ 742				
Training	\$ 2,382		\$ 1,150				\$ 3,532	\$ 11,000	\$ 1,525	\$ 9,000	
Security Services	\$ 135						\$ 135	\$ 1,200	\$ 187	\$ 1,000	
Facility Operations	\$ 14,837						\$ 14,837	\$ 154,536	\$ 12,331	\$ 168,500	
Utilities	\$ 152						\$ 152	\$ 1,050	\$ 132	\$ 1,000	
Contracted Services	\$ 457,989	\$ 9,577					\$ 467,566	\$ 2,410,439	\$ 485,706	\$ 2,511,901	
Consulting and Professional Services	\$ 3,084						\$ 3,084	\$ 14,500	\$ 3,415	\$ 12,500	
Information Technology	\$ 76,182						\$ 76,182	\$ 825,760	\$ 95,116	\$ 613,079	
Major Equipment	\$ (245)						\$ (245)	\$ 36,000		\$ 132,800	
Other Items of Expense	\$ 1,238						\$ 1,238	\$ 12,500	\$ 1,294	\$ 11,000	
	\$ 664,777	\$ 9,577	\$ 3,120				\$ 677,473	\$ 4,165,158	\$ 695,126	\$ 4,224,980	
Special Items of Expense											
Grand Jury	\$ 1,136						\$ 1,136	\$ 1,000	\$ 729	\$ 1,000	
Jury Costs	\$ 24,014						\$ 24,014	\$ 95,000	\$ 14,873	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (1,350,000)						\$ (1,350,000)				
Capital Costs											
Internal Cost Recovery	\$ (9,015)		\$ 9,015				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0				
	\$ (1,333,865)		\$ 9,015				\$ (1,324,850)	\$ 96,000	\$ 15,602	\$ 91,000	
Total Expenditures	\$ 2,379,175	\$ 9,577	\$ 57,210				\$ 2,445,963	\$ 17,011,863	\$ 3,658,665	\$ 17,000,256	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,461,297	\$ 23,118	\$ 27,450				\$ 4,511,866	\$ (419,965)	\$ 1,887,273	\$ (1,056,401)	
Operating Transfers In (Out)	\$ (70,930)	\$ 70,930					\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 670,788	\$ 155,031	\$ 0				\$ 825,818	\$ 825,818	\$ 2,032,282	\$ 2,032,282	
Ending Balance (Deficit)	\$ 5,061,155	\$ 249,079	\$ 27,450				\$ 5,337,684	\$ 405,833	\$ 3,919,555	\$ 975,881	

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

Fiscal Year 2014/15										2013/14	
For the month ended September											
	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	\$ 871,630	\$ 159,452	\$ 1,136				\$ 1,032,218	\$ 4,723,204	\$ 1,012,490	\$ 4,830,008	
Traffic & Other Infractions	\$ 240,200	\$ 19,111					\$ 259,311	\$ 1,191,189	\$ 245,820	\$ 1,061,722	
Other Criminal Cases	\$ 279,621	\$ 9,600					\$ 289,221	\$ 1,175,825	\$ 277,931	\$ 1,251,196	
Civil	\$ 170,298	\$ 3,556					\$ 173,854	\$ 778,746	\$ 173,349	\$ 884,228	
Family & Children Services	\$ 393,071	\$ 109,971			\$ 0		\$ 503,042	\$ 2,068,907	\$ 492,408	\$ 2,173,385	
Probate, Guardianship & Mental Health Services	\$ 19,151	\$ 29,064					\$ 48,215	\$ 207,516	\$ 44,582	\$ 230,476	
Juvenile Dependency Services	\$ 48,783	\$ 103,813					\$ 152,596	\$ 649,097	\$ 146,765	\$ 634,882	
Juvenile Delinquency Services	\$ 45,505	\$ 700					\$ 46,205	\$ 312,083	\$ 44,076	\$ 305,277	
Other Court Operations	\$ 134,417	\$ 700					\$ 134,417	\$ 425,322	\$ 116,441	\$ 539,905	
Court Interpreters	\$ 29,818	\$ 40,245					\$ 70,063	\$ 356,060	\$ 78,172	\$ 348,985	
Jury Services	\$ 49,296	\$ 9,231	\$ 24,014				\$ 82,540	\$ 443,877	\$ 67,882	\$ 225,275	
Security		\$ 135					\$ 135	\$ 2,250	\$ 875	\$ 12,400	
	\$ 2,281,790	\$ 484,878	\$ 25,150		\$ 0		\$ 2,791,818	\$ 12,334,076	\$ 2,700,791	\$ 12,497,739	
Trial Court Operations Program											
Enhanced Collections											
Other Non-Court Operations											
Non-Court Operations Program											
Executive Office	\$ 191,084	\$ 1,550					\$ 192,633	\$ 556,090	\$ 126,727	\$ 453,687	
Fiscal Services	\$ 119,416	\$ 17,054					\$ 136,471	\$ 557,483	\$ 140,074	\$ 525,397	
Human Resources	\$ 73,220	\$ 851					\$ 74,071	\$ 284,660	\$ 86,327	\$ 268,324	
Business & Facilities Services	\$ 322,421	\$ 83,921	\$ (1,350,000)				\$ (943,658)	\$ 1,745,469	\$ 386,669	\$ 1,772,375	
Information Technology	\$ 105,408	\$ 89,219				\$ 0	\$ 194,628	\$ 1,534,105	\$ 218,077	\$ 1,482,724	
Court Administration Program	\$ 811,549	\$ 192,595	\$ (1,350,000)			\$ 0	\$ (345,856)	\$ 4,677,807	\$ 957,875	\$ 4,502,517	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 3,093,339	\$ 677,473	\$ (1,324,850)		\$ 0		\$ 2,445,963	\$ 17,011,883	\$ 3,658,665	\$ 17,000,256	

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

	For the month ended September								
	Fiscal Year 2014/15							2013/14	
	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	\$ (239,373)	\$ 249,079	\$ (56,933)			\$ 4,716,443	\$ 4,669,215	\$ 4,996,061	
Payroll	\$ 94						\$ 94	\$ (946)	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 30,000						\$ 30,000	\$ 30,000	
Other									
Distribution							\$ (12)	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (32,018)	\$ (14,326)	
Credit Card									
Cash on Hand	\$ 4,614						\$ 4,614	\$ 4,554	
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	
Total Cash	\$ (204,664)	\$ 249,079	\$ (56,933)				\$ 4,684,413	\$ 5,015,342	
Short Term Investment	\$ 3,914,940						\$ 1,233,346	\$ 5,148,286	
Investment in Financial Institution								\$ 429,649	
Total Investments	\$ 3,914,940						\$ 1,233,346	\$ 5,467,952	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General			\$ 84,660				\$ 84,660	\$ 91,352	
Dishonored Checks									
Due From Employee									
Civil Jury Fees								\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 422	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,239						\$ 1,239	\$ 1,317	
Total Receivables	\$ 1,239	\$ 0	\$ 84,660				\$ 0	\$ 93,091	
Prepaid Expenses - General	\$ 52,432						\$ 52,432	\$ 25,253	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 52,432						\$ 52,432	\$ 25,253	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,763,947	\$ 249,079	\$ 27,727				\$ 5,917,759	\$ 9,958,511	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 6,440	\$ 0	\$ 277				\$ 6,717	\$ 9,395	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,239	\$ 1,317	
Due to Other Courts									
Due to State	\$ (1,340,797)						\$ (1,340,797)	\$ 9,203	
TC145 Liability							\$ 438,794	\$ 489,839	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 890,551	\$ 734,991	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 32	
Interest							\$ 471	\$ 537	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ (1,334,357)	\$ 0	\$ 277				\$ 1,331,054	\$ 1,245,312	
Civil							\$ 4,198,358	\$ 4,378,596	
Criminal							\$ 286,728	\$ 492,508	
Unreconciled - Civil and Criminal							\$ 815	\$ 815	
Trust Held Outside of the AOC							\$ 0	\$ 0	
Trust Interest Payable							\$ 8,436	\$ 5,170	
Miscellaneous Trust									
Total Trust Deposits							\$ 4,494,338	\$ 4,877,089	
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 24,906						\$ 24,906	\$ 446,748	
Deferred Compensation Payable	\$ (30)						\$ (30)	\$ (30)	
Deductions Payable	\$ (3,976)		\$ 0				\$ (3,976)	\$ 18,011	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 20,900		\$ 0				\$ 20,900	\$ 464,729	
Revenue Collected in Advance	\$ 16,873						\$ 12,417	\$ 11,237	
Liabilities For Deposits							\$ 79,950	\$ 80,100	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (624)						\$ (624)	\$ (176)	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 3,791	
Total Other Liabilities	\$ 16,249						\$ 92,367	\$ 94,952	
Total Liabilities	\$ (1,297,208)	\$ 0	\$ 277				\$ 5,917,759	\$ 6,682,083	
Total Fund Balance	\$ 5,061,155	\$ 249,079	\$ 27,450				\$ 5,337,684	\$ 3,919,555	
Total Liabilities and Fund Balance	\$ 3,763,947	\$ 249,079	\$ 27,727				\$ 5,917,759	\$ 10,601,638	