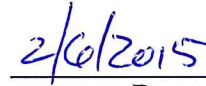


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Placer

Court

2014/2015-Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2014/2015-Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	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-Q2

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	106		

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 Program Expenditures
 (Unaudited)

For the month ended December										
Fiscal Year 2014/15								2013/14		
	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	\$ 1,675,339	\$ 395,686	\$ 1,136				\$ 2,072,162	\$ 4,723,204	\$ 2,092,003	\$ 4,830,008
Traffic & Other Infractions	\$ 472,856	\$ 41,408					\$ 514,264	\$ 1,191,189	\$ 509,881	\$ 1,061,722
Other Criminal Cases	\$ 550,977	\$ 27,700					\$ 578,677	\$ 1,175,825	\$ 581,489	\$ 1,251,196
Civil	\$ 345,419	\$ 8,890					\$ 354,309	\$ 778,746	\$ 391,463	\$ 884,228
Family & Children Services	\$ 782,952	\$ 220,524			\$ 0		\$ 1,003,476	\$ 2,068,907	\$ 1,051,938	\$ 2,173,385
Probate, Guardianship & Mental Health Services	\$ 41,786	\$ 47,589					\$ 89,375	\$ 207,516	\$ 91,697	\$ 230,476
Juvenile Dependency Services	\$ 95,045	\$ 210,416					\$ 305,461	\$ 649,097	\$ 305,391	\$ 634,882
Juvenile Delinquency Services	\$ 94,849	\$ 2,175					\$ 97,024	\$ 312,083	\$ 90,826	\$ 305,277
Other Court Operations	\$ 244,512						\$ 244,512	\$ 425,322	\$ 238,400	\$ 539,905
Court Interpreters	\$ 60,219	\$ 103,671					\$ 163,890	\$ 356,060	\$ 164,657	\$ 348,985
Jury Services	\$ 98,426	\$ 19,252	\$ 48,918				\$ 166,596	\$ 443,877	\$ 149,280	\$ 225,275
Security		\$ 329					\$ 329	\$ 2,250	\$ 1,205	\$ 12,400
Trial Court Operations Program	\$ 4,462,381	\$ 1,077,639	\$ 50,054		\$ 0		\$ 5,590,074	\$ 12,334,076	\$ 5,668,229	\$ 12,497,739
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 375,045	\$ 1,550					\$ 376,594	\$ 556,090	\$ 252,283	\$ 453,697
Fiscal Services	\$ 234,938	\$ 23,483					\$ 258,421	\$ 557,483	\$ 265,137	\$ 525,397
Human Resources	\$ 141,276	\$ 2,259					\$ 143,535	\$ 284,660	\$ 167,897	\$ 268,324
Business & Facilities Services	\$ 614,843	\$ 235,320	\$ 0				\$ 850,163	\$ 1,745,469	\$ 805,495	\$ 1,772,375
Information Technology	\$ 216,900	\$ 306,926					\$ 523,826	\$ 1,534,105	\$ 447,306	\$ 1,482,724
Court Administration Program	\$ 1,583,002	\$ 569,537	\$ 0			\$ 0	\$ 2,152,539	\$ 4,677,807	\$ 1,938,118	\$ 4,502,517
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,045,383	\$ 1,647,177	\$ 50,054		\$ 0	\$ 0	\$ 7,742,614	\$ 17,011,883	\$ 7,606,347	\$ 17,000,256

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

		For the month ended December							
		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	\$ 68	\$ 274.470	\$ (4.845)				\$ 89.637	\$ 359.331	\$ 5,116.481
Payroll	\$ 94							\$ 94	\$ (11.842)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (84.184)	\$ (84.184)	\$ (11.150)
Credit Card									
Cash on Hand	\$ 4.614							\$ 4.614	\$ 4.554
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ 34.776	\$ 274.470	\$ (4.845)				\$ 5.453	\$ 309.855	\$ 5,128.043
Short Term Investment	\$ 3,030.115						\$ 3,007.467	\$ 6,037.581	\$ 5,058.828
Investment in Financial Institution									\$ 449.315
Total Investments	\$ 3,030.115						\$ 3,007.467	\$ 6,037.581	\$ 5,508.143
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 114.632					\$ 114.632	\$ 123.805
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
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	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,038							\$ 1,038	\$ 1,376
Total Receivables	\$ 1,038	\$ 0	\$ 114.632				\$ 0	\$ 115.670	\$ 125,181
Prepaid Expenses - General	\$ 1,248							\$ 1,248	\$ 25,253
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,248							\$ 1,248	\$ 25,253
Other Assets									
Total Other Assets									
Total Assets	\$ 3,067.177	\$ 274.470	\$ 109.787				\$ 3,012.920	\$ 6,464.354	\$ 10,786.619
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,724	\$ 0	\$ 274				\$ 0	\$ 6,998	\$ 6,801
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,038	\$ 1,038	\$ 1,376
Due to Other Courts									
Due to State	\$ 9,203							\$ 9,203	\$ 9,203
TC145 Liability							\$ 369,247	\$ 369,247	\$ 427,706
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 697,231	\$ 697,231	\$ 690,723
Due to Other Public Agencies									
Sales and Use Tax	\$ 61							\$ 61	\$ 698
Interest							\$ (319)	\$ (319)	\$ 554
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 15,989	\$ 0	\$ 274				\$ 1,067.198	\$ 1,083.460	\$ 1,137.060
Civil							\$ 1,399,341	\$ 1,399,341	\$ 4,393,552
Criminal							\$ 444,828	\$ 444,828	\$ 500,580
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,722	\$ 3,722	\$ 6,353
Miscellaneous Trust									
Total Trust Deposits							\$ 1,848,707	\$ 1,848,707	\$ 4,901,300
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 26,695							\$ 26,695	\$ 466,493
Deferred Compensation Payable	\$ 220							\$ 220	\$ 39,066
Deductions Payable	\$ (1,043)		\$ 0					\$ (1,043)	\$ (483)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 25,872		\$ 0					\$ 25,872	\$ 505,077
Revenue Collected in Advance									
Liabilities For Deposits	\$ 22,076						\$ 17,065	\$ 39,140	\$ 11,237
Jury Fees - Non-Interest							\$ 79,950	\$ 79,950	\$ 79,950
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (627)							\$ (627)	\$ (372)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 3,791
Total Other Liabilities	\$ 21,449						\$ 97,015	\$ 118,463	\$ 94,606
Total Liabilities	\$ 63,309	\$ 0	\$ 274				\$ 3,012.920	\$ 3,076.503	\$ 6,638.044
Total Fund Balance	\$ 3,003.868	\$ 274.470	\$ 109.514					\$ 3,387.852	\$ 4,148.576
Total Liabilities and Fund Balance	\$ 3,067.177	\$ 274.470	\$ 109.787				\$ 3,012.920	\$ 6,464.354	\$ 10,786.619

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 December										
Fiscal Year 2014/15										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 8,635,132	\$ 32,240					\$ 8,667,372	\$ 13,731,757	\$ 8,228,319	\$ 13,204,165
Improvement and Modernization Fund							\$ 42,573			\$ 42,573
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 150,438						\$ 150,438	\$ 345,000	\$ 146,862	\$ 345,000
Civil Coordination Reimbursement (45.55)	\$ 283,825						\$ 283,825	\$ 575,442	\$ 261,737	\$ 558,942
MOU Reimbursements (45.10 and General)	\$ 634,796						\$ 634,796	\$ 634,796	\$ 634,796	\$ 634,796
Other Miscellaneous										
	\$ 9,704,191	\$ 32,240					\$ 9,736,431	\$ 15,329,568	\$ 9,271,714	\$ 14,785,476
Grants										
AB 1058 Commissioner/Facilitator			\$ 243,993				\$ 243,993	\$ 529,330	\$ 246,533	\$ 529,330
Other AOC Grants									\$ 0	\$ 13,480
Non-AOC Grants										
			\$ 243,993				\$ 243,993	\$ 529,330	\$ 246,533	\$ 542,810
Other Financing Sources										
Interest Income	\$ 6,585	\$ 119					\$ 6,703	\$ 5,000	\$ 6,390	\$ 15,500
Investment Income										
Donations										
Local Fees	\$ 31,227	\$ 44,849					\$ 76,077	\$ 183,500	\$ 90,125	\$ 228,069
Non-Fee Revenues	\$ 12,068						\$ 12,068	\$ 20,000	\$ 7,767	\$ 20,000
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 2,847					\$ 2,847	\$ 9,000	\$ 3,122	\$ 11,000
Reimbursement Other	\$ 109,710						\$ 109,710	\$ 364,500	\$ 96,385	\$ 340,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 116,817						\$ 116,817	\$ 151,000	\$ 606	\$ 1,000
	\$ 276,408	\$ 47,815					\$ 324,223	\$ 733,000	\$ 204,395	\$ 615,569
Total Revenues	\$ 9,980,599	\$ 80,055	\$ 243,993				\$ 10,304,647	\$ 16,591,898	\$ 9,722,641	\$ 15,943,855
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,454,184		\$ 69,965				\$ 3,524,149	\$ 7,612,377	\$ 3,574,819	\$ 7,768,638
Temp Help	\$ 3,823						\$ 3,823	\$ 14,000	\$ 7,703	\$ 5,000
Overtime	\$ 2,482,433		\$ 34,978				\$ 2,517,411	\$ 5,124,348	\$ 2,414,557	\$ 4,910,638
Staff Benefits	\$ 5,940,440		\$ 104,943				\$ 6,045,383	\$ 12,750,725	\$ 5,997,079	\$ 12,684,276
Operating Expenses and Equipment										
General Expense	\$ 152,787		\$ 2,631				\$ 155,419	\$ 390,148	\$ 140,062	\$ 452,000
Printing	\$ 15,817						\$ 15,817	\$ 30,000	\$ 16,056	\$ 40,000
Telecommunications	\$ 48,506		\$ 599				\$ 49,105	\$ 143,725	\$ 51,745	\$ 129,000
Postage	\$ 44,734		\$ 430				\$ 45,165	\$ 91,000	\$ 42,145	\$ 103,200
Insurance	\$ 9,289						\$ 9,289	\$ 10,900	\$ 10,102	\$ 10,000
In-State Travel	\$ 18,525		\$ 2,437				\$ 20,962	\$ 32,400	\$ 11,230	\$ 30,000
Out-of-State Travel	\$ 3,825						\$ 3,825			
Training	\$ 3,152		\$ 1,150				\$ 4,302	\$ 11,000	\$ 2,689	\$ 9,000
Security Services	\$ 329						\$ 329	\$ 1,200	\$ 517	\$ 1,000
Facility Operations	\$ 43,839						\$ 43,839	\$ 154,536	\$ 43,799	\$ 168,500
Utilities	\$ 362						\$ 362	\$ 1,050	\$ 253	\$ 1,000
Contracted Services	\$ 996,897	\$ 31,545	\$ 1,300				\$ 1,029,742	\$ 2,410,439	\$ 1,070,597	\$ 2,511,901
Consulting and Professional Services	\$ 8,042						\$ 8,042	\$ 14,500	\$ 7,395	\$ 12,500
Information Technology	\$ 242,881						\$ 242,881	\$ 825,760	\$ 178,245	\$ 613,079
Major Equipment	\$ 15,228						\$ 15,228	\$ 36,000		\$ 132,800
Other Items of Expense	\$ 2,870						\$ 2,870	\$ 12,500	\$ 3,082	\$ 11,000
	\$ 1,607,083	\$ 31,545	\$ 8,548				\$ 1,647,177	\$ 4,165,158	\$ 1,577,915	\$ 4,224,980
Special Items of Expense										
Grand Jury	\$ 1,136						\$ 1,136	\$ 1,000	\$ 729	\$ 1,000
Jury Costs	\$ 48,918						\$ 48,918	\$ 95,000	\$ 34,736	\$ 90,000
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0			
Capital Costs										
Internal Cost Recovery	\$ (20,989)		\$ 20,989				\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ (4,112)	
	\$ 29,065		\$ 20,989				\$ 50,054	\$ 96,000	\$ 31,353	\$ 91,000
Total Expenditures	\$ 7,576,589	\$ 31,545	\$ 134,480				\$ 7,742,614	\$ 17,011,883	\$ 7,606,347	\$ 17,000,256
Excess (Deficit) of Revenues Over Expenditures	\$ 2,404,010	\$ 48,510	\$ 109,514				\$ 2,562,034	\$ (419,985)	\$ 2,116,294	\$ (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)	\$ 3,003,868	\$ 274,470	\$ 109,514				\$ 3,387,852	\$ 405,833	\$ 4,148,576	\$ 975,881