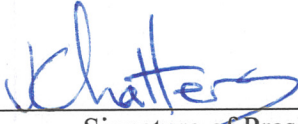


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/11/2014

Date

Placer

Court

2013/14 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2013/14 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

Court
2013/14 Q4

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)	109.4	103.9	99.9	104.9	106.0

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
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2013/14								2012/13	
	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	\$ (135.226)	\$ 148.814	\$ 0				\$ 4.947.546	\$ 4.961.134	\$ 4.662.845
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 26.459							\$ 26.459	\$ 30.000
Other									
Distribution							\$ (505.854)	\$ (505.854)	\$ 0
Civil Filing Fees							\$ 483.566	\$ 483.566	\$ 0
Trust							\$ (290.195)	\$ (290.195)	\$ (36.588)
Credit Card									
Cash on Hand	\$ 4.614							\$ 4.614	\$ 4.554
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ (104.152)	\$ 148.814	\$ 0				\$ 4.635.063	\$ 4.679.725	\$ 4.660.812
Short Term Investment	\$ 2.016.980						\$ 1.480.400	\$ 3.497.380	\$ 3.102.842
Investment in Financial Institution							\$ 0	\$ 0	\$ 425.000
Total Investments	\$ 2.016.980						\$ 1.480.400	\$ 3.497.380	\$ 3.527.842
Accrued Revenue	\$ 4.131	\$ 65					\$ 0	\$ 4.196	\$ 19.149
Accounts Receivable - General			\$ 109.472					\$ 109.472	\$ 302.423
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 1.495
Trust									
Due From Other Funds	\$ 180.243						\$ 0	\$ 180.243	\$ 327.449
Due From Other Governments	\$ 62.443	\$ 12.167	\$ 0					\$ 74.610	\$ 81.153
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 355.149	\$ 7.930	\$ 1.378					\$ 364.456	\$ 508.503
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1.556							\$ 1.556	\$ 2.264
Total Receivables	\$ 603.523	\$ 20.161	\$ 110.849				\$ 0	\$ 734.533	\$ 1.242.436
Prepaid Expenses - General	\$ 51.184							\$ 51.184	\$ 59.151
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 51.184							\$ 51.184	\$ 59.151
Other Assets									
Total Other Assets									
Total Assets	\$ 2.567.535	\$ 168.976	\$ 110.849				\$ 6.115.463	\$ 8.962.822	\$ 9.490.241
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 126.117	\$ 8.145	\$ 370					\$ 134.632	\$ 121.839
Accounts Payable - General	\$ 9.705	\$ 0	\$ 503				\$ 0	\$ 10.209	\$ 7.392
Due to Other Funds	\$ 64.468	\$ 5.800	\$ 109.976				\$ 1.556	\$ 181.799	\$ 329.713
Due to Other Courts									
Due to State	\$ 1.372.155							\$ 1.372.155	\$ 20.399
TC145 Liability							\$ 509.540	\$ 509.540	\$ 675.209
Due to Other Governments	\$ 5.976		\$ 0					\$ 5.976	\$ 1.015
AB145 Due to Other Government Agency							\$ 1.003.637	\$ 1.003.637	\$ 800.599
Due to Other Public Agencies									
Sales and Use Tax	\$ 504							\$ 504	\$ 315
Interest							\$ 3	\$ 3	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1.578.924	\$ 13.945	\$ 110.849				\$ 1.514.735	\$ 3.218.453	\$ 1.956.487
Civil							\$ 4.146.960	\$ 4.146.960	\$ 4.075.968
Criminal							\$ 352.839	\$ 352.839	\$ 606.008
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 7.746	\$ 7.746	\$ 4.346
Miscellaneous Trust									
Total Trust Deposits							\$ 4.508.361	\$ 4.508.361	\$ 4.687.137
Accrued Payroll	\$ 30.823		\$ 0					\$ 30.823	\$ 0
Benefits Payable	\$ 32.929						\$ 0	\$ 32.929	\$ 442.358
Deferred Compensation Payable	\$ 7.268							\$ 7.268	\$ 7.670
Deductions Payable	\$ 130.430		\$ 0					\$ 130.430	\$ 99.511
Payroll Clearing	\$ 181.984							\$ 181.984	\$ 170.729
Total Payroll Liabilities	\$ 383.434		\$ 0				\$ 0	\$ 383.434	\$ 720.268
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 16.873						\$ 12.417	\$ 29.290	\$ 11.237
Jury Fees - Non-Interest							\$ 79.950	\$ 79.950	\$ 80.100
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (82.484)							\$ (82.484)	\$ (1.061)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 3.791
Total Other Liabilities	\$ (65.611)						\$ 92.367	\$ 26.755	\$ 94.068
Total Liabilities	\$ 1.896.747	\$ 13.945	\$ 110.849				\$ 6.115.463	\$ 8.137.004	\$ 7.457.959
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 77.431	\$ 77.414						\$ 154.845	\$ 33.721
Fund Balance - Committed	\$ 155.000							\$ 155.000	\$ 392.000
Fund Balance - Assigned	\$ 1.722.437							\$ 1.722.437	\$ 2.667.459
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (1.284.080)	\$ 77.617	\$ 0					\$ (1.206.463)	\$ (1.060.898)
Total Fund Balance	\$ 670.788	\$ 155.031	\$ 0					\$ 825.818	\$ 2.032.282
Total Liabilities and Fund Balance	\$ 2.567.535	\$ 168.976	\$ 110.849				\$ 6.115.463	\$ 8.962.822	\$ 9.490.241

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

For the month ended June										
Fiscal Year 2013/14									2012/13	
	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	\$ 3,452.925	\$ 972.298	\$ 1,518				\$ 4,426.740	\$ 4,830.008	\$ 5,282.335	\$ 5,542.568
Traffic & Other Infractions	\$ 949.818	\$ 114.033					\$ 1,063.851	\$ 1,061.722	\$ 1,023.206	\$ 1,179.577
Other Criminal Cases	\$ 1,173.226	\$ 53.750					\$ 1,226.976	\$ 1,251.196	\$ 1,079.399	\$ 1,243.833
Civil	\$ 710.540	\$ 21.336					\$ 731.876	\$ 884.228	\$ 744.200	\$ 806.959
Family & Children Services	\$ 1,661.717	\$ 458.974			\$ 0		\$ 2,120.690	\$ 2,173.385	\$ 2,101.703	\$ 2,132.771
Probate, Guardianship & Mental Health Services	\$ 81.449	\$ 121.768					\$ 203.217	\$ 230.476	\$ 198.458	\$ 206.076
Juvenile Dependency Services	\$ 205.079	\$ 424.489					\$ 629.568	\$ 634.882	\$ 608.809	\$ 649.040
Juvenile Delinquency Services	\$ 183.701	\$ 3,225					\$ 186.926	\$ 305.277	\$ 262.327	\$ 326.019
Other Court Operations	\$ 514.200						\$ 514.200	\$ 539.905	\$ 462.079	\$ 439.966
Court Interpreters	\$ 127.509	\$ 236.353					\$ 363.861	\$ 348.985	\$ 305.561	\$ 285.742
Jury Services	\$ 203.357	\$ 37.989	\$ 77.642				\$ 318.988	\$ 225.275	\$ 319.122	\$ 223.910
Security		\$ 26.783					\$ 26.783	\$ 12.400	\$ 17.823	\$ 2,000
Trial Court Operations Program	\$ 9,263.521	\$ 2,470.996	\$ 79.160		\$ 0		\$ 11,813.677	\$ 12,497.739	\$ 12,405.024	\$ 13,038.461
Enhanced Collections										
Other Non-Court Operations			\$ 160				\$ 160		\$ 666	\$ 1,000
Non-Court Operations Program			\$ 160				\$ 160		\$ 666	\$ 1,000
Executive Office	\$ 619.552	\$ 1,842					\$ 621.395	\$ 453.697	\$ 634.015	\$ 460.260
Fiscal Services	\$ 492.373	\$ 42.045					\$ 534.418	\$ 525.397	\$ 483.369	\$ 506.025
Human Resources	\$ 320.753	\$ 6.400					\$ 327.153	\$ 268.324	\$ 363.556	\$ 150.385
Business & Facilities Services	\$ 1,116.604	\$ 543.483	\$ 1,350.000			\$ (4,112)	\$ 3,005.976	\$ 1,772.375	\$ 2,128.410	\$ 1,522.153
Information Technology	\$ 491.669	\$ 685.917					\$ 1,177.586	\$ 1,482.724	\$ 700.706	\$ 1,073.832
Court Administration Program	\$ 3,040.952	\$ 1,279.687	\$ 1,350.000			\$ (4,112)	\$ 5,666.527	\$ 4,502.517	\$ 4,310.056	\$ 3,712.655
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,304.473	\$ 3,750.683	\$ 1,429.320		\$ 0	\$ (4,112)	\$ 17,480.364	\$ 17,000.256	\$ 16,715.746	\$ 16,752.116

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 June											
Fiscal Year 2013/14										2012/13	
	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	\$ 13,500.989	\$ 77.376					\$ 13,578.365	\$ 13,204.165	\$ 12,700.769	\$ 11,774.406	
Improvement and Modernization Fund	\$ 42.573						\$ 42.573	\$ 42.573	\$ 42.573	\$ 42.573	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 346.513						\$ 346.513	\$ 345.000	\$ 296.975	\$ 345.000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 536.727						\$ 536.727	\$ 558.942	\$ 552.926	\$ 654.162	
Other Miscellaneous	\$ 634.796						\$ 634.796	\$ 634.796	\$ 977.089	\$ 558.536	
	\$ 15,061.598	\$ 77.376					\$ 15,138.974	\$ 14,785.476	\$ 14,570.332	\$ 13,374.677	
Grants											
AB 1058 Commissioner/Facilitator			\$ 518.805				\$ 518.805	\$ 529.330	\$ 525.299	\$ 525.730	
Other AOC Grants			\$ 0				\$ 0	\$ 13.480	\$ 16.556	\$ 13.480	
Non-AOC Grants									\$ 0		
			\$ 518.805				\$ 518.805	\$ 542.810	\$ 541.854	\$ 539.210	
Other Financing Sources											
Interest Income	\$ 18.685	\$ 241					\$ 18.926	\$ 15.500	\$ 14.906	\$ 15.500	
Investment Income											
Donations											
Local Fees	\$ 106.563	\$ 93.321					\$ 199.885	\$ 228.069	\$ 156.362	\$ 133.000	
Non-Fee Revenues	\$ 19.160						\$ 19.160	\$ 20.000	\$ 21.777	\$ 20.000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 8.307					\$ 8.307	\$ 11.000	\$ 9.798	\$ 11.000	
Reimbursement Other	\$ 363.273						\$ 363.273	\$ 340.000	\$ 339.360	\$ 322.107	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6.571						\$ 6.571	\$ 1.000	\$ 457	\$ 1.000	
	\$ 514.252	\$ 101.869					\$ 616.121	\$ 615.569	\$ 542.661	\$ 502.607	
Total Revenues	\$ 15,575.851	\$ 179.245	\$ 518.805				\$ 16,273.901	\$ 15,943.855	\$ 15,654.848	\$ 14,416.494	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,362.278		\$ 307.902				\$ 7,670.180	\$ 7,768.638	\$ 8,379.968	\$ 8,381.196	
Temp Help											
Overtime	\$ 16.573						\$ 16.573	\$ 5.000	\$ 5.370	\$ 5.000	
Staff Benefits	\$ 4,461.762		\$ 155.958				\$ 4,617.720	\$ 4,910.638	\$ 4,661.177	\$ 4,985.864	
	\$ 11,840.613		\$ 463.860				\$ 12,304.473	\$ 12,684.276	\$ 13,046.514	\$ 13,372.060	
Operating Expenses and Equipment											
General Expense	\$ 429.467		\$ 6.446				\$ 435.913	\$ 452.000	\$ 364.811	\$ 421.200	
Printing	\$ 27.849						\$ 27.849	\$ 40.000	\$ 34.761	\$ 41.000	
Telecommunications	\$ 109.161		\$ 1.295				\$ 110.456	\$ 129.000	\$ 87.793	\$ 105.500	
Postage	\$ 78.211		\$ 953				\$ 79.164	\$ 103.200	\$ 97.390	\$ 106.200	
Insurance	\$ 10.102						\$ 10.102	\$ 10.000	\$ 8.842	\$ 10.000	
In-State Travel	\$ 28.015		\$ 2.410				\$ 30.425	\$ 30.000	\$ 23.998	\$ 30.000	
Out-of-State Travel											
Training	\$ 3.044		\$ 1.060				\$ 4.104	\$ 9.000	\$ 9.066	\$ 7.000	
Security Services	\$ 842						\$ 842	\$ 1.000	\$ 886	\$ 1.000	
Facility Operations	\$ 140.815						\$ 140.815	\$ 168.500	\$ 472.039	\$ 165.500	
Utilities	\$ 508						\$ 508	\$ 1.000	\$ 422	\$ 1.089	
Contracted Services	\$ 2,203.384	\$ 118.586	\$ 7.330				\$ 2,329.301	\$ 2,511.901	\$ 1,791.924	\$ 1,793.367	
Consulting and Professional Services	\$ 17.960						\$ 17.960	\$ 12.500	\$ 14.949	\$ 12.500	
Information Technology	\$ 406.653		\$ 3.601				\$ 410.253	\$ 613.079	\$ 211.600	\$ 510.700	
Major Equipment	\$ 144.654						\$ 144.654	\$ 132.800	\$ 26.536	\$ 40.000	
Other Items of Expense	\$ 8.337						\$ 8.337	\$ 11.000	\$ 8.619	\$ 11.000	
	\$ 3,609.002	\$ 118.586	\$ 23.095				\$ 3,750.683	\$ 4,224.980	\$ 3,153.635	\$ 3,256.056	
Special Items of Expense											
Grand Jury	\$ 1.678						\$ 1.678	\$ 1.000	\$ 1.486	\$ 1.000	
Jury Costs	\$ 77.642						\$ 77.642	\$ 90.000	\$ 87.610	\$ 123.000	
Judgements, Settlements and Claims									\$ 1.500		
Debt Service											
Other	\$ 1,350.000						\$ 1,350.000		\$ 425.000		
Capital Costs											
Internal Cost Recovery	\$ (92.772)		\$ 92.772				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4.112)						\$ (4.112)				
	\$ 1,332.436		\$ 92.772				\$ 1,425.208	\$ 91.000	\$ 515.596	\$ 124.000	
Total Expenditures	\$ 16,782.051	\$ 118.586	\$ 579.727				\$ 17,480.364	\$ 17,000.256	\$ 16,715.746	\$ 16,752.116	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,206.200)	\$ 60.659	\$ (60.922)				\$ (1,206.463)	\$ (1,056.401)	\$ (1,060.898)	\$ (2,335.622)	
Operating Transfers In (Out)	\$ (77.880)	\$ 16.958	\$ 60.922				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,954.868	\$ 77.414	\$ 0				\$ 2,032.282	\$ 2,032.282	\$ 3,093.180	\$ 3,093.180	
Ending Balance (Deficit)	\$ 670.788	\$ 155.031	\$ 0				\$ 825.818	\$ 975.881	\$ 2,032.282	\$ 757.558	

