

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

8/12/2015

Date

Placer

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Court

2014/2015 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Placer

Court

2014/2015 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
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12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Placer  


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 Court  
 2014/2015 Q4  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	109	105	106	106	105

<sup>1</sup> 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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 14,093,985	\$ 77,376					\$ 14,171,361	\$ 13,731,757	\$ 13,578,365	\$ 13,204,165	
Improvement and Modernization Fund	\$ 60,073						\$ 60,073	\$ 42,573	\$ 42,573	\$ 42,573	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 359,969						\$ 359,969	\$ 345,000	\$ 346,513	\$ 345,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 595,642						\$ 595,642	\$ 575,442	\$ 536,727	\$ 558,942	
Other Miscellaneous	\$ 634,796						\$ 634,796	\$ 634,796	\$ 634,796	\$ 634,796	
	\$ 15,744,465	\$ 77,376					\$ 15,821,841	\$ 15,329,568	\$ 15,138,974	\$ 14,785,476	
Grants											
AB 1058 Commissioner/Facilitator	\$ 240		\$ 510,464				\$ 510,704	\$ 529,330	\$ 518,805	\$ 529,330	
Other AOC Grants									\$ 0	\$ 13,480	
Non-AOC Grants	\$ 240		\$ 510,464				\$ 510,704	\$ 529,330	\$ 518,805	\$ 542,810	
Other Financing Sources											
Interest Income	\$ 12,891	\$ 687					\$ 13,578	\$ 5,000	\$ 18,926	\$ 15,500	
Investment Income											
Donations											
Local Fees	\$ 90,513	\$ 96,402					\$ 186,915	\$ 183,500	\$ 199,885	\$ 228,069	
Non-Fee Revenues	\$ 27,773						\$ 27,773	\$ 20,000	\$ 19,160	\$ 20,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue							\$ 6,722	\$ 9,000	\$ 8,307	\$ 11,000	
County Program - Restricted		\$ 6,722					\$ 446,509	\$ 364,500	\$ 363,273	\$ 340,000	
Reimbursement Other	\$ 446,509						\$ 446,509	\$ 364,500	\$ 363,273	\$ 340,000	
Sale of Fixed Assets	\$ 248,560						\$ 248,560	\$ 151,000	\$ 6,571	\$ 1,000	
Other Miscellaneous	\$ 248,560						\$ 248,560	\$ 151,000	\$ 6,571	\$ 1,000	
	\$ 826,245	\$ 103,811					\$ 930,056	\$ 733,000	\$ 616,121	\$ 615,569	
<b>Total Revenues</b>	<b>\$ 16,570,950</b>	<b>\$ 181,187</b>	<b>\$ 510,464</b>				<b>\$ 17,262,601</b>	<b>\$ 16,591,898</b>	<b>\$ 16,273,901</b>	<b>\$ 15,943,855</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,384,070		\$ 300,469				\$ 7,684,539	\$ 7,612,377	\$ 7,670,180	\$ 7,768,638	
Temp Help							\$ 38,061	\$ 14,000	\$ 16,573	\$ 5,000	
Overtime	\$ 38,061						\$ 38,061	\$ 14,000	\$ 16,573	\$ 5,000	
Staff Benefits	\$ 4,805,144		\$ 156,407				\$ 4,961,550	\$ 5,124,348	\$ 4,817,720	\$ 4,910,638	
	\$ 12,227,275		\$ 456,875				\$ 12,684,150	\$ 12,750,725	\$ 12,304,473	\$ 12,684,276	
Operating Expenses and Equipment											
General Expense	\$ 382,816		\$ 4,638				\$ 387,454	\$ 390,148	\$ 435,913	\$ 452,000	
Printing	\$ 32,742		\$ 1,484				\$ 34,226	\$ 30,000	\$ 27,849	\$ 40,000	
Telecommunications	\$ 108,240		\$ 1,195				\$ 109,435	\$ 143,725	\$ 110,456	\$ 129,000	
Postage	\$ 96,362		\$ 967				\$ 97,329	\$ 91,000	\$ 79,164	\$ 103,200	
Insurance	\$ 9,254						\$ 9,254	\$ 10,900	\$ 10,102	\$ 10,000	
In-State Travel	\$ 37,542		\$ 2,437				\$ 39,979	\$ 32,400	\$ 30,425	\$ 30,000	
Out-of-State Travel	\$ 4,405						\$ 4,405				
Training	\$ 11,250		\$ 1,150				\$ 12,400	\$ 11,000	\$ 4,104	\$ 9,000	
Security Services	\$ 633						\$ 633	\$ 1,200	\$ 842	\$ 1,000	
Facility Operations	\$ 432,261						\$ 432,261	\$ 154,536	\$ 140,815	\$ 168,500	
Utilities	\$ 664						\$ 664	\$ 1,050	\$ 508	\$ 1,000	
Contracted Services	\$ 2,255,565	\$ 81,985	\$ 7,625				\$ 2,345,175	\$ 2,410,439	\$ 2,329,301	\$ 2,511,901	
Consulting and Professional Services	\$ 21,598						\$ 21,598	\$ 14,500	\$ 17,960	\$ 12,500	
Information Technology	\$ 408,172		\$ 1,850				\$ 410,022	\$ 825,760	\$ 410,253	\$ 613,079	
Major Equipment	\$ 95,007						\$ 95,007	\$ 36,000	\$ 144,654	\$ 132,800	
Other Items of Expense	\$ 6,460						\$ 6,460	\$ 12,500	\$ 8,337	\$ 11,000	
	\$ 3,902,972	\$ 81,985	\$ 21,346				\$ 4,006,303	\$ 4,165,158	\$ 3,750,683	\$ 4,224,980	
Special Items of Expense											
Grand Jury	\$ 1,436						\$ 1,436	\$ 1,000	\$ 1,678	\$ 1,000	
Jury Costs	\$ 104,070						\$ 104,070	\$ 95,000	\$ 77,642	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 405,985						\$ 405,985		\$ 1,350,000		
Capital Costs											
Internal Cost Recovery	\$ (91,375)		\$ 91,375				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ (4,112)		
	\$ 420,116		\$ 91,375				\$ 511,491	\$ 96,000	\$ 1,425,208	\$ 91,000	
<b>Total Expenditures</b>	<b>\$ 16,550,363</b>	<b>\$ 81,985</b>	<b>\$ 569,598</b>				<b>\$ 17,201,944</b>	<b>\$ 17,011,883</b>	<b>\$ 17,480,364</b>	<b>\$ 17,000,258</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 20,587	\$ 99,201	\$ (59,132)				\$ 60,656	\$ (419,985)	\$ (1,206,463)	\$ (1,056,401)	
Operating Transfers In (Out)	\$ (144,676)	\$ 85,544	\$ 59,132				\$ 0	\$ 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)	\$ 546,699	\$ 339,776	\$ 0				\$ 886,475	\$ 405,833	\$ 825,818	\$ 975,881	



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

For the month ended June									
Fiscal Year 2014/15									
	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	\$ (258,956)	\$ 333,206	\$ 0				\$ 86,499	\$ 160,749	\$ 4,961,134
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 26,459
Other									
Distribution							\$ 0	\$ 0	\$ (505,854)
Civil Filing Fees							\$ 0	\$ 0	\$ 483,566
Trust							\$ (6,754)	\$ (6,754)	\$ (290,195)
Credit Card									
Cash on Hand	\$ 4,704							\$ 4,704	\$ 4,614
Cash with County									
Cash Outside of the AOC								\$ 0	\$ 0
<b>Total Cash</b>	<b>\$ (224,253)</b>	<b>\$ 333,206</b>	<b>\$ 0</b>				<b>\$ 79,745</b>	<b>\$ 188,699</b>	<b>\$ 4,679,725</b>
Short Term Investment	\$ 2,988,273						\$ 3,273,243	\$ 6,261,516	\$ 3,497,380
Investment in Financial Institution									\$ 0
<b>Total Investments</b>	<b>\$ 2,988,273</b>						<b>\$ 3,273,243</b>	<b>\$ 6,261,516</b>	<b>\$ 3,497,380</b>
Accrued Revenue	\$ 1,428	\$ 192					\$ 0	\$ 1,620	\$ 4,196
Accounts Receivable - General	\$ 0		\$ 148,326					\$ 148,326	\$ 109,472
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 150,414						\$ 0	\$ 150,414	\$ 180,243
Due From Other Governments	\$ 107,356	\$ 7,706	\$ 0					\$ 115,061	\$ 74,610
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 367,890	\$ 6,448	\$ 2,443					\$ 376,781	\$ 364,456
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 230							\$ 230	\$ 1,556
<b>Total Receivables</b>	<b>\$ 627,318</b>	<b>\$ 14,345</b>	<b>\$ 150,769</b>				<b>\$ 0</b>	<b>\$ 792,432</b>	<b>\$ 734,533</b>
Prepaid Expenses - General	\$ 26,248							\$ 26,248	\$ 51,184
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 26,248</b>							<b>\$ 26,248</b>	<b>\$ 51,184</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,417,586</b>	<b>\$ 347,552</b>	<b>\$ 150,769</b>				<b>\$ 3,352,987</b>	<b>\$ 7,268,895</b>	<b>\$ 8,962,822</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 535,765	\$ 7,776	\$ 355					\$ 543,896	\$ 134,632
Accounts Payable - General	\$ 15,509	\$ 0	\$ 0				\$ 0	\$ 15,509	\$ 10,209
Due to Other Funds	\$ 0	\$ 0	\$ 150,414				\$ 230	\$ 150,644	\$ 181,799
Due to Other Courts									
Due to State	\$ 27,090							\$ 27,090	\$ 1,372,155
TC145 Liability							\$ 464,633	\$ 464,633	\$ 509,540
Due to Other Governments	\$ 62,790		\$ 0					\$ 62,790	\$ 5,976
AB145 Due to Other Government Agency	\$ 0						\$ 788,766	\$ 788,766	\$ 1,003,637
Due to Other Public Agencies									
Sales and Use Tax	\$ 257							\$ 257	\$ 504
Interest							\$ 10	\$ 10	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 641,412</b>	<b>\$ 7,776</b>	<b>\$ 150,769</b>				<b>\$ 1,253,638</b>	<b>\$ 2,053,695</b>	<b>\$ 3,218,453</b>
Civil							\$ 1,376,696	\$ 1,376,696	\$ 4,146,960
Criminal							\$ 621,497	\$ 621,497	\$ 352,839
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,326	\$ 3,326	\$ 7,746
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,002,334</b>	<b>\$ 2,002,334</b>	<b>\$ 4,508,361</b>
Accrued Payroll	\$ 60,361		\$ 0					\$ 60,361	\$ 30,823
Benefits Payable	\$ 36,263						\$ 0	\$ 36,263	\$ 32,929
Deferred Compensation Payable	\$ 16,056							\$ 16,056	\$ 7,268
Deductions Payable	\$ 124,446		\$ 0					\$ 124,446	\$ 130,430
Payroll Clearing	\$ 203,448							\$ 203,448	\$ 181,984
<b>Total Payroll Liabilities</b>	<b>\$ 440,574</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 440,574</b>	<b>\$ 383,434</b>
Revenue Collected in Advance	\$ 1,767,395							\$ 1,767,395	
Liabilities For Deposits	\$ 22,059						\$ 17,065	\$ 39,124	\$ 29,290
Jury Fees - Non-Interest							\$ 79,950	\$ 79,950	\$ 79,950
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (552)							\$ (552)	\$ (82,484)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 1,788,902</b>						<b>\$ 97,015</b>	<b>\$ 1,885,917</b>	<b>\$ 26,755</b>
<b>Total Liabilities</b>	<b>\$ 2,870,887</b>	<b>\$ 7,776</b>	<b>\$ 150,769</b>				<b>\$ 3,352,987</b>	<b>\$ 6,382,420</b>	<b>\$ 8,137,004</b>
Fund Balance - Nonspendable	\$ 70,930	\$ 155,031						\$ 225,961	\$ 154,845
Fund Balance - Restricted	\$ 420,016							\$ 420,016	\$ 155,000
Fund Balance - Committed	\$ 179,842							\$ 179,842	\$ 1,722,437
Fund Balance - Assigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Fund Balance - Unassigned	\$ (124,089)	\$ 184,745	\$ 0					\$ 60,656	\$ (1,206,463)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 546,699	\$ 339,776	\$ 0					\$ 886,475	\$ 825,818
<b>Total Fund Balance</b>	<b>\$ 546,699</b>	<b>\$ 339,776</b>	<b>\$ 0</b>					<b>\$ 886,475</b>	<b>\$ 825,818</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,417,586</b>	<b>\$ 347,552</b>	<b>\$ 150,769</b>				<b>\$ 3,352,987</b>	<b>\$ 7,268,895</b>	<b>\$ 8,962,822</b>

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,560.371	\$ 985.222	\$ 1,436				\$ 4,547.029	\$ 4,723.204	\$ 4,426.740	\$ 4,830.008
Traffic & Other Infractions	\$ 916.319	\$ 91,547					\$ 1,007.866	\$ 1,191.189	\$ 1,063.851	\$ 1,061.722
Other Criminal Cases	\$ 1,184.247	\$ 60,500					\$ 1,244.747	\$ 1,175.825	\$ 1,226.976	\$ 1,251.196
Civil	\$ 709.693	\$ 21,336					\$ 731.029	\$ 778.746	\$ 731.876	\$ 884.228
Family & Children Services	\$ 1,702.688	\$ 463,562					\$ 2,166.250	\$ 2,068.907	\$ 2,120.690	\$ 2,173.385
Probate, Guardianship & Mental Health Services	\$ 80.106	\$ 126,275			\$ 0		\$ 206.380	\$ 207,516	\$ 203,217	\$ 230,476
Juvenile Dependency Services	\$ 201.185	\$ 445,115					\$ 646.300	\$ 649,097	\$ 629,568	\$ 634,882
Juvenile Delinquency Services	\$ 181.987	\$ 15,050					\$ 197,037	\$ 312,083	\$ 186,926	\$ 305,277
Other Court Operations	\$ 508,789						\$ 508,789	\$ 425,322	\$ 514,200	\$ 539,905
Court Interpreters	\$ 120,796	\$ 230,394					\$ 351,191	\$ 356,060	\$ 363,861	\$ 348,985
Jury Services	\$ 208,627	\$ 43,174	\$ 104,070				\$ 355,871	\$ 443,877	\$ 318,988	\$ 225,275
Security		\$ 12,551					\$ 12,551	\$ 2,250	\$ 26,783	\$ 12,400
Trial Court Operations Program	\$ 9,374,807	\$ 2,494,726	\$ 105,506		\$ 0		\$ 11,975,040	\$ 12,334,076	\$ 11,813,677	\$ 12,497,739
Enhanced Collections									\$ 160	
Other Non-Court Operations									\$ 160	
Non-Court Operations Program									\$ 160	
Executive Office	\$ 811,308	\$ 1,662					\$ 812,969	\$ 556,090	\$ 621,395	\$ 453,697
Fiscal Services	\$ 504,943	\$ 42,020					\$ 546,963	\$ 557,483	\$ 534,418	\$ 525,397
Human Resources	\$ 303,750	\$ 11,621					\$ 315,371	\$ 284,660	\$ 327,153	\$ 268,324
Business & Facilities Services	\$ 1,197,338	\$ 841,879	\$ 405,985				\$ 2,445,202	\$ 1,745,469	\$ 3,005,976	\$ 1,772,375
Information Technology	\$ 492,003	\$ 614,396					\$ 1,106,399	\$ 1,534,105	\$ 1,177,586	\$ 1,482,724
Court Administration Program	\$ 3,309,343	\$ 1,511,577	\$ 405,985		\$ 0		\$ 5,226,905	\$ 4,677,807	\$ 5,666,527	\$ 4,502,517
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 12,684,150	\$ 4,006,303	\$ 511,491		\$ 0	\$ 0	\$ 17,201,944	\$ 17,011,883	\$ 17,480,364	\$ 17,000,256

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Placer

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	26,248	-	26,248	-	-	-	-	-	-	<b>26,248</b>
Restricted	-	-	-	339,776	-	-	-	-	-	<b>339,776</b>
Committed	347,506	-	347,506	-	-	-	-	-	-	<b>347,506</b>
Assigned	-	172,945	172,945	-	-	-	-	-	-	<b>172,945</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 373,754</b>	<b>\$ 172,945</b>	<b>\$ 546,699</b>	<b>\$ 339,776</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 886,474</b>