

**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

01/09/2012

\_\_\_\_\_  
Date

\_\_\_\_\_  
Placer

\_\_\_\_\_  
Court

11/12 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Placer  
 Court  
 11/12 Q1  
 Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 - Negative fund balances include allocated encumbrances and does not reflect future revenues. The Court anticipates that projected revenues will be sufficient to cover all encumbrances and accruals resulting in a positive fiscal year end balance.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Placer  
 \_\_\_\_\_  
 Court  
 11/12 Q1  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	132.28			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.



Placer Superior Court  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended Sep							2010/11 (Info. Purposes Only)	2010/11 (Info. Purposes Only)
	Fiscal Year 2011/12								
	Governmental Funds						Proprietary Funds		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (80,211)	\$ (3,583)	\$ (92,498)				\$ 9,284	\$ (167,009)	\$ (77,309)
Payroll	\$ 0		\$ 0					\$ 0	\$ 220,117
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 72,569	\$ 72,569	\$ 76,166
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 2,597,646	\$ 2,597,646	\$ 1,532,456
Credit Card									
Cash on Hand	\$ 3,918							\$ 3,918	\$ 3,962
Cash with County								\$ 0	\$ 0
Total Cash	\$ (46,294)	\$ (3,583)	\$ (92,498)				\$ 2,679,499	\$ 2,537,124	\$ 1,785,391
Short Term Investment	\$ 2,422,338							\$ 1,266,792	\$ 3,689,129
Investment in Financial Institution									
Total Investments	\$ 2,422,338						\$ 1,266,792	\$ 3,689,129	\$ 3,756,394
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 73,075					\$ 73,075	\$ 59,604
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 1,491
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,105							\$ 1,105	
Total Receivables	\$ 1,105	\$ 0	\$ 73,075				\$ 0	\$ 74,181	\$ 61,095
Prepaid Expenses - General	\$ 0							\$ 0	\$ 500
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 500
Other Assets									
Total Other Assets									
Total Assets	\$ 2,377,149	\$ (3,583)	\$ (19,423)				\$ 3,946,291	\$ 6,300,434	\$ 5,603,381
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 769	\$ 0	\$ 0				\$ 0	\$ 769	\$ 80,472
Due to Other Funds	\$ 0		\$ 0				\$ 1,105	\$ 1,105	\$ 1,491
Due to Other Courts									
Due to State	\$ 9,203							\$ 9,203	
TC145 Liability							\$ 518,102	\$ 518,102	\$ 477,249
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 830,385	\$ 830,385	\$ 1,283,535
Due to Other Public Agencies									
Sales and Use Tax	\$ 42							\$ 42	\$ 0
Interest							\$ 318	\$ 318	\$ 263
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 10,014	\$ 0	\$ 0				\$ 1,349,910	\$ 1,359,924	\$ 1,843,000
Civil							\$ 2,190,741	\$ 2,190,741	\$ 947,560
Criminal							\$ 330,973	\$ 330,973	\$ 529,801
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,139	\$ 4,139	\$ 1,722
Miscellaneous Trust									
Total Trust Deposits							\$ 2,526,668	\$ 2,526,668	\$ 1,479,898
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,524							\$ 5,524	\$ (2,040)
Deferred Compensation Payable	\$ 10,928							\$ 10,928	\$ (80)
Deductions Payable	\$ 5,872		\$ 0					\$ 5,872	\$ (92,672)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 22,324		\$ 0					\$ 22,324	\$ (94,792)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 21,255
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 2,959
Jury Fees - Non-Interest							\$ 65,100	\$ 65,100	\$ 48,600
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,357)						\$ 0	\$ (2,357)	\$ (34,247)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 428,809
Total Other Liabilities	\$ 8,059						\$ 69,713	\$ 77,771	\$ 467,377
Total Liabilities	\$ 40,397	\$ 0	\$ 0				\$ 3,946,291	\$ 3,986,687	\$ 3,695,484
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 99,279	\$ 0						\$ 99,279	\$ 31,983
Fund Balance - Committed	\$ 0							\$ 0	
Fund Balance - Assigned	\$ 1,078,000							\$ 1,078,000	
Fund Balance - Unassigned	\$ 1,859,428	\$ 0	\$ 0					\$ 1,859,428	\$ 1,145,296
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (699,954)	\$ (3,583)	\$ (19,423)					\$ (722,960)	\$ 730,618
Total Fund Balance	\$ 2,336,753	\$ (3,583)	\$ (19,423)					\$ 2,313,747	\$ 1,907,897
Total Liabilities and Fund Balance	\$ 2,377,149	\$ (3,583)	\$ (19,423)				\$ 3,946,291	\$ 6,300,434	\$ 5,603,381



Placer Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended Sep											
Fiscal Year 2011/12											
2010/11											
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,228,520						\$ 3,228,520	\$ 14,688,793	\$ 3,294,348	\$ 19,260,255	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 42,573	\$ (2,589)	\$ 47,863	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 50,615						\$ 50,615	\$ 486,940	\$ 71,000	\$ 486,940	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 105,299						\$ 105,299	\$ 661,421	\$ 101,329	\$ 663,528	
Other Miscellaneous											
	\$ 3,384,433						\$ 3,384,433	\$ 15,679,727	\$ 3,464,088	\$ 20,456,584	
Grants											
AB 1058 Commissioner/Facilitator			\$ 32,439				\$ 32,439	\$ 586,390	\$ 0	\$ 586,390	
Other AOC Grants			\$ (7,500)				\$ (7,500)	\$ 15,000	\$ 0	\$ 13,480	
Non-AOC Grants			\$ 31,150				\$ 31,150	\$ 109,000	\$ 17,947	\$ 109,000	
			\$ 56,089				\$ 56,089	\$ 710,390	\$ 17,947	\$ 708,670	
Other Financing Sources											
Interest Income	\$ 1,911	\$ 0					\$ 1,911	\$ 15,500	\$ 2,468	\$ 13,500	
Investment Income											
Donations											
Local Fees	\$ 25,286						\$ 25,286	\$ 286,000	\$ 103,071	\$ 284,000	
Non-Fee Revenues	\$ 2,706						\$ 2,706	\$ 55,000	\$ 9,885	\$ 57,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 546				\$ 546	\$ 11,000	\$ 1,020	\$ 9,000	
Reimbursement Other	\$ 17,337						\$ 17,337	\$ 320,765	\$ 233,827	\$ 402,070	
Sale of Fixed Assets											
Other Miscellaneous	\$ 335						\$ 335	\$ 1,000	\$ 232	\$ 1,000	
	\$ 47,574	\$ 546					\$ 48,119	\$ 689,265	\$ 350,502	\$ 767,070	
<b>Total Revenues</b>	<b>\$ 3,432,007</b>	<b>\$ 546</b>	<b>\$ 56,089</b>				<b>\$ 3,488,641</b>	<b>\$ 17,279,382</b>	<b>\$ 3,832,537</b>	<b>\$ 21,934,524</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,180,543		\$ 24,111				\$ 2,204,655	\$ 9,118,742	\$ 1,658,544	\$ 7,610,329	
Temp Help	\$ 700						\$ 700	\$ 14,463		\$ 13,284	
Overtime	\$ 1,275,436						\$ 1,275,436	\$ 5,000	\$ 561	\$ 5,000	
Staff Benefits	\$ 3,456,680		\$ 9,407				\$ 3,466,087	\$ 6,425,423	\$ 1,067,201	\$ 6,510,780	
			\$ 33,519				\$ 3,490,199	\$ 15,563,628	\$ 2,726,305	\$ 14,139,393	
Operating Expenses and Equipment											
General Expense	\$ 78,495		\$ 1,457				\$ 79,952	\$ 442,573	\$ 54,801	\$ 421,200	
Printing	\$ 3,367						\$ 3,367	\$ 50,700	\$ 1,128	\$ 46,500	
Telecommunications	\$ 15,887		\$ 215				\$ 16,102	\$ 102,000	\$ 16,588	\$ 103,000	
Postage	\$ 25,231		\$ 468				\$ 25,699	\$ 121,200	\$ 22,490	\$ 113,500	
Insurance	\$ 503						\$ 503	\$ 8,500	\$ 782	\$ 8,500	
In-State Travel	\$ 4,937		\$ 2,982				\$ 7,919	\$ 29,000	\$ 5,032	\$ 23,700	
Out-of-State Travel											
Training	\$ 2,138		\$ 775				\$ 2,913	\$ 7,000	\$ 1,710	\$ 7,000	
Security Services	\$ 155						\$ 155	\$ 1,000	\$ (288,803)	\$ 3,696,742	
Facility Operations	\$ 15,245		\$ 12				\$ 15,257	\$ 164,427	\$ 2,242	\$ 140,900	
Utilities	\$ 116						\$ 116	\$ 1,000	\$ 76	\$ 2,500	
Contracted Services	\$ 375,737	\$ 3,556	\$ 33,788				\$ 413,082	\$ 1,994,548	\$ 376,806	\$ 2,009,543	
Consulting and Professional Services	\$ 1,314						\$ 1,314	\$ 9,500	\$ 1,972	\$ 9,500	
Information Technology	\$ 122,753		\$ 440				\$ 123,193	\$ 319,800	\$ 141,512	\$ 364,215	
Major Equipment	\$ 8,998						\$ 8,998	\$ 83,000		\$ 40,000	
Other Items of Expense	\$ 1,554						\$ 1,554	\$ 10,000	\$ 774	\$ 11,500	
	\$ 656,431	\$ 3,556	\$ 40,136				\$ 700,123	\$ 3,344,248	\$ 337,110	\$ 6,998,300	
Special Items of Expense											
Grand Jury		\$ 573					\$ 573	\$ 1,000		\$ 1,000	
Jury Costs	\$ 20,707						\$ 20,707	\$ 123,000	\$ 38,240	\$ 123,000	
Judgements, Settlements and Claims									\$ 264		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,857)		\$ 1,857				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 18,850	\$ 573	\$ 1,857				\$ 21,280	\$ 124,000	\$ 38,504	\$ 124,000	
<b>Total Expenditures</b>	<b>\$ 4,131,961</b>	<b>\$ 4,129</b>	<b>\$ 75,512</b>				<b>\$ 4,211,602</b>	<b>\$ 19,031,876</b>	<b>\$ 3,101,919</b>	<b>\$ 21,261,693</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (699,954)	\$ (3,583)	\$ (19,423)				\$ (722,960)	\$ (1,752,494)	\$ 730,618	\$ 672,831	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,036,707	\$ 0	\$ 0				\$ 3,036,707	\$ 3,036,707	\$ 1,177,279	\$ 1,177,279	
Ending Balance (Deficit)	\$ 2,336,753	\$ (3,583)	\$ (19,423)				\$ 2,313,747	\$ 1,284,213	\$ 1,907,897	\$ 1,850,110	



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

	For the month ended Sep							2010/11		
	Fiscal Year 2011/12							Total Actual Expense	Final Budget (Annual)	
	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	\$ 1,356,498	\$ 58,149					\$ 1,414,647	\$ 6,391,464	\$ 1,077,147	\$ 5,673,708
Traffic & Other Infractions	\$ 255,811	\$ 6,569					\$ 262,381	\$ 1,220,261	\$ 226,324	\$ 1,142,948
Other Criminal Cases	\$ 312,040						\$ 312,040	\$ 1,174,501	\$ 267,732	\$ 1,225,782
Civil	\$ 178,150	\$ 3,756					\$ 181,906	\$ 1,053,698	\$ 135,533	\$ 881,399
Family & Children Services	\$ 383,562	\$ 147,565			\$ 0		\$ 531,127	\$ 2,186,816	\$ 432,702	\$ 1,965,470
Probate, Guardianship & Mental Health Services	\$ 17,508	\$ 40,382					\$ 57,891	\$ 145,000	\$ 41,125	\$ 170,000
Juvenile Dependency Services	\$ 46,413	\$ 107,207					\$ 153,620	\$ 663,852	\$ 147,131	\$ 619,373
Juvenile Delinquency Services	\$ 84,113						\$ 84,113	\$ 158,467	\$ 53,695	\$ 190,133
Other Court Operations	\$ 90,776						\$ 90,776	\$ 700,458	\$ 73,864	\$ 654,137
Court Interpreters	\$ 30,647	\$ 70,622					\$ 101,270	\$ 482,503	\$ 100,872	\$ 494,169
Jury Services	\$ 42,172	\$ 12,159	\$ 20,707				\$ 75,038	\$ 467,481	\$ 71,618	\$ 430,965
Security	\$ 2,797,691	\$ 447,253	\$ 20,707		\$ 0		\$ 3,265,651	\$ 14,646,501	\$ 2,341,218	\$ 17,145,826
Trial Court Operations Program										
Enhanced Collections			\$ 573				\$ 573			
Other Non-Court Operations			\$ 573				\$ 573			
Non-Court Operations Program										
Executive Office	\$ 172,639	\$ 6,381					\$ 179,019	\$ 923,522	\$ 146,956	\$ 877,559
Fiscal Services	\$ 123,869	\$ 9,555					\$ 133,424	\$ 616,654	\$ 117,865	\$ 605,903
Human Resources	\$ 190,002	\$ 3,218					\$ 193,220	\$ 823,842	\$ 97,204	\$ 795,908
Business & Facilities Services	\$ 109,201	\$ 76,932					\$ 186,133	\$ 1,042,273	\$ 166,983	\$ 940,981
Information Technology	\$ 96,798	\$ 156,783					\$ 253,581	\$ 979,084	\$ 231,693	\$ 895,516
Court Administration Program	\$ 692,508	\$ 252,870					\$ 945,378	\$ 4,385,375	\$ 760,701	\$ 4,115,867
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,490,199	\$ 700,123	\$ 21,280		\$ 0		\$ 4,211,602	\$ 19,031,876	\$ 3,101,919	\$ 21,261,693