


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

08/27/2013

Date

Placer

Court

2012-13 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2012-13 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Unfunded one-time employee leave obligation liability as of June 30, 2013 is \$985,000
2	Unfunded Actuarial Liability for retiree health care benefits per Actuarial Valuation report as of July 1, 2011 is \$28,032,172. This figure does not take into consideration deposits made into the OPEB trust during FY 2012-13.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

Court

2012-13 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)	133.4	124.4	112.9	104.9	104.4

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 2012/13								2011/12	
	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	\$ (289,933)	\$ 72,507	\$ 0				\$ 4,880,271	\$ 4,662,845	\$ 1,476,587
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (36,588)	\$ (36,588)	\$ (16,632)
Credit Card									
Cash on Hand	\$ 4,554							\$ 4,554	\$ 3,918
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ (255,379)	\$ 72,507	\$ 0				\$ 4,843,683	\$ 4,660,812	\$ 1,493,872
Short Term Investment	\$ 1,696,597						\$ 1,406,245	\$ 3,102,842	\$ 4,178,145
Investment in Financial Institution							\$ 425,000	\$ 425,000	
Total Investments	\$ 1,696,597						\$ 1,831,245	\$ 3,527,842	\$ 4,178,145
Accrued Revenue	\$ 11,171	\$ 7,978						\$ 19,149	\$ 11,740
Accounts Receivable - General			\$ 302,423					\$ 302,423	\$ 166,895
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 21,487
Civil Jury Fees	\$ 1,495							\$ 1,495	\$ 13,735
Trust									
Due From Other Funds	\$ 327,449						\$ 0	\$ 327,449	\$ 229,726
Due From Other Governments	\$ 81,134	\$ 20	\$ 0					\$ 81,153	\$ 114,493
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 492,637	\$ 7,842	\$ 8,024					\$ 508,503	\$ 482,921
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,264							\$ 2,264	\$ 3,975
Total Receivables	\$ 916,149	\$ 15,840	\$ 310,447				\$ 0	\$ 1,242,436	\$ 1,044,973
Prepaid Expenses - General	\$ 59,151							\$ 59,151	\$ 68,240
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 59,151							\$ 59,151	\$ 68,240
Other Assets									
Total Other Assets									
Total Assets	\$ 2,416,518	\$ 88,348	\$ 310,447				\$ 6,674,929	\$ 9,490,241	\$ 6,785,230
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 110,718	\$ 10,934	\$ 187					\$ 121,839	\$ 54,759
Accounts Payable - General	\$ 7,255	\$ 0	\$ 137				\$ 0	\$ 7,392	\$ 85,219
Due to Other Funds	\$ 17,326	\$ 0	\$ 310,123				\$ 2,264	\$ 329,713	\$ 233,702
Due to Other Courts									
Due to State	\$ 20,399							\$ 20,399	\$ 20,157
TC145 Liability							\$ 675,209	\$ 675,209	\$ 552,152
Due to Other Governments	\$ 1,015		\$ 0					\$ 1,015	\$ 2,201
AB145 Due to Other Government Agency							\$ 800,599	\$ 800,599	\$ 830,755
Due to Other Public Agencies									
Sales and Use Tax	\$ 315							\$ 315	\$ 46
Interest							\$ 7	\$ 7	\$ 41
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 157,027	\$ 10,934	\$ 310,447				\$ 1,478,079	\$ 1,956,487	\$ 1,779,032
Civil							\$ 4,075,968	\$ 4,075,968	\$ 999,351
Criminal							\$ 606,008	\$ 606,008	\$ 411,500
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,346	\$ 4,346	\$ 2,692
Miscellaneous Trust									
Total Trust Deposits							\$ 4,687,137	\$ 4,687,137	\$ 1,414,359
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 407,390
Benefits Payable	\$ 17,358						\$ 425,000	\$ 442,358	\$ 818
Deferred Compensation Payable	\$ 7,670							\$ 7,670	\$ (80)
Deductions Payable	\$ 99,511		\$ 0					\$ 99,511	\$ (4,248)
Payroll Clearing	\$ 170,729							\$ 170,729	
Total Payroll Liabilities	\$ 295,268		\$ 0				\$ 425,000	\$ 720,268	\$ 403,880
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 11,237
Jury Fees - Non-Interest							\$ 80,100	\$ 80,100	\$ 82,800
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (1,061)							\$ (1,061)	\$ (3,048)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 3,791
Total Other Liabilities	\$ 9,355						\$ 84,713	\$ 94,068	\$ 94,780
Total Liabilities	\$ 461,650	\$ 10,934	\$ 310,447				\$ 6,674,929	\$ 7,457,959	\$ 3,692,051
Total Fund Balance	\$ 1,954,868	\$ 77,414	\$ 0					\$ 2,032,282	\$ 3,093,180
Total Liabilities and Fund Balance	\$ 2,416,518	\$ 88,348	\$ 310,447				\$ 6,674,929	\$ 9,490,241	\$ 6,785,230

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 2012/13								2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 12,623,393	\$ 77,376					\$ 12,700,769	\$ 11,774,406	\$ 14,916,075	\$ 14,688,793
Trial Court Improvement Fund	\$ 42,573						\$ 42,573	\$ 42,573	\$ 42,573	\$ 42,573
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 296,975						\$ 296,975	\$ 345,000	\$ 333,430	\$ 486,940
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 552,926						\$ 552,926	\$ 654,162	\$ 624,811	\$ 661,421
Other Miscellaneous	\$ 977,089						\$ 977,089	\$ 558,536	\$ 359,536	\$ 558,536
	\$ 14,492,956	\$ 77,376					\$ 14,570,332	\$ 13,374,677	\$ 16,276,425	\$ 15,879,727
Grants										
AB 1058 Commissioner/Facilitator			\$ 525,299				\$ 525,299	\$ 525,730	\$ 523,398	\$ 586,390
Other AOC Grants			\$ 16,556				\$ 16,556	\$ 13,480	\$ 20,080	\$ 15,000
Non-AOC Grants			\$ 0				\$ 0	\$ 0	\$ 145,255	\$ 109,000
			\$ 541,854				\$ 541,854	\$ 539,210	\$ 688,733	\$ 710,390
Other Financing Sources										
Interest Income	\$ 14,868	\$ 39					\$ 14,906	\$ 15,500	\$ 19,346	\$ 15,500
Investment Income										
Donations										
Local Fees	\$ 124,133	\$ 32,229					\$ 156,362	\$ 133,000	\$ 151,165	\$ 286,000
Non-Fee Revenues	\$ 21,777						\$ 21,777	\$ 20,000	\$ 29,179	\$ 55,000
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 0	\$ 9,798					\$ 9,798	\$ 11,000	\$ 10,633	\$ 11,000
Reimbursement Other	\$ 339,360						\$ 339,360	\$ 322,107	\$ 346,777	\$ 320,765
Sale of Fixed Assets	\$ 457						\$ 457	\$ 1,000	\$ 1,818	\$ 1,000
Other Miscellaneous										
	\$ 500,595	\$ 42,066					\$ 542,661	\$ 502,607	\$ 558,917	\$ 689,265
Total Revenues	\$ 14,993,551	\$ 119,442	\$ 541,854				\$ 15,654,848	\$ 14,416,494	\$ 17,524,075	\$ 17,279,382
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 8,074,899		\$ 305,068				\$ 8,379,968	\$ 8,381,196	\$ 9,283,434	\$ 9,118,742
Temp Help										\$ 14,463
Overtime	\$ 5,370						\$ 5,370	\$ 5,000	\$ 4,450	\$ 5,000
Staff Benefits	\$ 4,505,983		\$ 155,194				\$ 4,661,177	\$ 4,985,864	\$ 5,060,736	\$ 6,425,423
	\$ 12,586,252		\$ 460,262				\$ 13,046,514	\$ 13,372,060	\$ 14,348,620	\$ 15,563,628
Operating Expenses and Equipment										
General Expense	\$ 358,840		\$ 5,971				\$ 364,811	\$ 421,200	\$ 462,463	\$ 442,573
Printing	\$ 32,549		\$ 2,212				\$ 34,761	\$ 41,000	\$ 20,909	\$ 50,700
Telecommunications	\$ 86,497		\$ 1,297				\$ 87,793	\$ 105,500	\$ 83,358	\$ 102,000
Postage	\$ 96,236		\$ 1,153				\$ 97,390	\$ 106,200	\$ 99,710	\$ 121,200
Insurance	\$ 8,842						\$ 8,842	\$ 10,000	\$ 8,212	\$ 8,500
In-State Travel	\$ 21,778		\$ 2,220				\$ 23,998	\$ 30,000	\$ 27,794	\$ 29,000
Out-of-State Travel										
Training	\$ 8,271		\$ 795				\$ 9,066	\$ 7,000	\$ 10,032	\$ 7,000
Security Services	\$ 886						\$ 886	\$ 1,000	\$ 788	\$ 1,000
Facility Operations	\$ 472,039		\$ 0				\$ 472,039	\$ 165,500	\$ 138,603	\$ 164,427
Utilities	\$ 422						\$ 422	\$ 1,089	\$ 478	\$ 1,000
Contracted Services	\$ 1,728,715	\$ 57,972	\$ 5,238				\$ 1,791,924	\$ 1,793,367	\$ 1,682,144	\$ 1,994,548
Consulting and Professional Services	\$ 14,949						\$ 14,949	\$ 12,500	\$ 24,389	\$ 9,500
Information Technology	\$ 204,676		\$ 6,924				\$ 211,600	\$ 510,700	\$ 367,528	\$ 319,800
Major Equipment	\$ 14,195		\$ 12,341				\$ 26,536	\$ 40,000	\$ 73,813	\$ 83,000
Other Items of Expense	\$ 8,619						\$ 8,619	\$ 11,000	\$ 8,025	\$ 10,000
	\$ 3,057,514	\$ 57,972	\$ 38,150				\$ 3,153,635	\$ 3,256,056	\$ 3,008,247	\$ 3,344,248
Special Items of Expense										
Grand Jury	\$ 1,486						\$ 1,486	\$ 1,000	\$ 1,132	\$ 1,000
Jury Costs	\$ 87,610						\$ 87,610	\$ 123,000	\$ 109,604	\$ 123,000
Judgements, Settlements and Claims	\$ 1,500						\$ 1,500			
Debt Service										
Other	\$ 425,000						\$ 425,000			
Capital Costs										
Internal Cost Recovery	\$ (92,052)		\$ 92,052				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 423,544		\$ 92,052				\$ 515,596	\$ 124,000	\$ 110,736	\$ 124,000
Total Expenditures	\$ 16,067,310	\$ 57,972	\$ 590,464				\$ 16,715,746	\$ 16,752,116	\$ 17,467,603	\$ 19,031,876
Excess (Deficit) of Revenues Over	\$ (1,073,758)	\$ 61,470	\$ (48,610)				\$ (1,060,898)	\$ (2,335,622)	\$ 56,472	\$ (1,752,494)
Operating Transfers In (Out)	\$ (64,553)	\$ 15,944	\$ 48,610				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 3,093,180	\$ 0	\$ 0				\$ 3,093,180	\$ 3,093,180	\$ 3,036,707	\$ 3,036,707
Ending Balance (Deficit)	\$ 1,954,868	\$ 77,414	\$ 0				\$ 2,032,282	\$ 757,558	\$ 3,093,180	\$ 1,284,213

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

For the month ended June										
	Fiscal Year 2012/13							2011/12		
	Personal Services	Operating Expenses and	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	\$ 4,745.050	\$ 536.465	\$ 820				\$ 5,282.335	\$ 5,542.568	\$ 5,691.858	\$ 6,391.464
Traffic & Other Infractions	\$ 959.542	\$ 63.664					\$ 1,023.206	\$ 1,179.577	\$ 1,036.309	\$ 1,220.261
Other Criminal Cases	\$ 1,027.574	\$ 51.825					\$ 1,079.399	\$ 1,243.833	\$ 1,264.572	\$ 1,174.501
Civil	\$ 722.864	\$ 21.336					\$ 744.200	\$ 806.959	\$ 755.384	\$ 1,053.698
Family & Children Services	\$ 1,611.504	\$ 490.199			\$ 0		\$ 2,101.703	\$ 2,132.771	\$ 2,283.764	\$ 2,186.816
Probate, Guardianship & Mental Health Services	\$ 74.425	\$ 124.033					\$ 198.458	\$ 206.076	\$ 220.197	\$ 145.000
Juvenile Dependency Services	\$ 191.778	\$ 417.032					\$ 608.809	\$ 649.040	\$ 605.202	\$ 663.852
Juvenile Delinquency Services	\$ 258.677	\$ 3,650					\$ 262.327	\$ 326.019	\$ 344.649	\$ 158.467
Other Court Operations	\$ 462.079						\$ 462.079	\$ 439.966	\$ 376.490	\$ 700.458
Court Interpreters	\$ 106.876	\$ 198.685					\$ 305.561	\$ 285.742	\$ 406.879	\$ 482.503
Jury Services	\$ 174.929	\$ 56.583	\$ 87.610				\$ 319.122	\$ 223.910	\$ 329.887	\$ 467.481
Security	\$ 6.600	\$ 11.223					\$ 17.823	\$ 2,000	\$ 1,926	\$ 2,000
Trial Court Operations Program	\$ 10,341.898	\$ 1,974.696	\$ 88.430		\$ 0		\$ 12,405.024	\$ 13,038.461	\$ 13,317.117	\$ 14,646.501
Enhanced Collections										
Other Non-Court Operations			\$ 666				\$ 666	\$ 1,000	\$ 573	
Non-Court Operations Program			\$ 666				\$ 666	\$ 1,000	\$ 573	
Executive Office	\$ 634.288	\$ (273)					\$ 634.015	\$ 460.260	\$ 706.681	\$ 923.522
Fiscal Services	\$ 454.753	\$ 28.616					\$ 483.369	\$ 506.025	\$ 543.421	\$ 616.654
Human Resources	\$ 356.771	\$ 5.285	\$ 1,500				\$ 363.556	\$ 150.385	\$ 957.904	\$ 823.842
Business & Facilities Services	\$ 892.319	\$ 811.091	\$ 425.000				\$ 2,128.410	\$ 1,522.153	\$ 898.966	\$ 1,042.273
Information Technology	\$ 366.485	\$ 334.221					\$ 700.706	\$ 1,073.832	\$ 1,042.942	\$ 979.084
Court Administration Program	\$ 2,704.616	\$ 1,178.940	\$ 426.500				\$ 4,310.056	\$ 3,712.655	\$ 4,149.913	\$ 4,385.375
Expenditures Not Distributed or Posted to a Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,046.514	\$ 3,153.635	\$ 515.596		\$ 0		\$ 16,715.746	\$ 16,752.116	\$ 17,467.603	\$ 19,031.876

