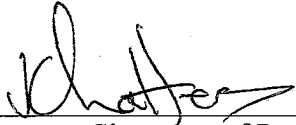


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/15/2012

Date

Placer

Court

11/12 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer
Court

2011/2012 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	Fund Balance constraint designations are not shown on the Balance Sheet report because currently under GASB 54, the constraints are based on prior fiscal year information, which does not correctly reflect the Court's current fund balance constraints. Per the AOC, a permanent solution to this issue is being addressed. However, until then, the Fund Balance will be reported as a consolidated figure as shown.
2	Although the QFS accurately reflects fund balances as of June 30, 2012, it should not be considered by the reader to be "available" funds. The Court's FY 12/13 budget requires use of approximately 80% of the reported fund balances to address State funding reductions and cost increases.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

Court

2011/2012 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)	156.53	132.28	131.78	129.78	124.4

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 Jun
 Fiscal Year 2011/12

2010/11

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (103,831)	\$ 1,778	\$ 0				\$ 1,578,640	\$ 1,476,587	\$ (637,771)
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 539,401
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (16,632)	\$ (16,632)	\$ 2,588,226
Credit Card									
Cash on Hand	\$ 3,918							\$ 3,918	\$ 3,918
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ (69,914)	\$ 1,778	\$ 0				\$ 1,562,008	\$ 1,493,872	\$ 2,523,773
Short Term Investment	\$ 2,851,459						\$ 1,326,686	\$ 4,178,145	\$ 4,769,167
Investment in Financial Institution									
Total Investments	\$ 2,851,459						\$ 1,326,686	\$ 4,178,145	\$ 4,769,167
Accrued Revenue	\$ 11,740						\$ 0	\$ 11,740	\$ 4,019
Accounts Receivable - General			\$ 166,895					\$ 166,895	\$ 176,032
Dishonored Checks									
Due From Employee	\$ 21,487							\$ 21,487	\$ 1,278
Civil Jury Fees	\$ 13,735							\$ 13,735	\$ 5,087
Trust									
Due From Other Funds	\$ 229,726						\$ 0	\$ 229,726	\$ 226,790
Due From Other Governments	\$ 69,323		\$ 45,170					\$ 114,493	\$ 82,419
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 461,217	\$ 0	\$ 21,704					\$ 482,921	\$ 498,016
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,975							\$ 3,975	\$ 2,133
Total Receivables	\$ 811,204	\$ 0	\$ 233,769				\$ 0	\$ 1,044,973	\$ 995,774
Prepaid Expenses - General	\$ 68,240							\$ 68,240	\$ 46,875
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 68,240							\$ 68,240	\$ 46,875
Other Assets									
Total Other Assets									
Total Assets	\$ 3,660,989	\$ 1,778	\$ 233,769				\$ 2,888,694	\$ 6,785,230	\$ 8,335,589
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 52,928	\$ 1,778	\$ 53					\$ 54,759	\$ 61,571
Accounts Payable - General	\$ 84,766	\$ 0	\$ 453				\$ 0	\$ 85,219	\$ 5,334
Due to Other Funds	\$ 0		\$ 229,726				\$ 3,975	\$ 233,702	\$ 228,923
Due to Other Courts									\$ 0
Due to State	\$ 20,157							\$ 20,157	\$ 19,808
TC145 Liability							\$ 552,152	\$ 552,152	\$ 465,440
Due to Other Governments	\$ 2,201		\$ 0					\$ 2,201	\$ 327,777
AB145 Due to Other Government Agency							\$ 830,755	\$ 830,755	\$ 1,252,974
Due to Other Public Agencies									
Sales and Use Tax	\$ 46							\$ 46	\$ 1,653
Interest							\$ 41	\$ 41	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 160,099	\$ 1,778	\$ 230,232				\$ 1,386,923	\$ 1,779,032	\$ 2,363,500
Civil							\$ 999,351	\$ 999,351	\$ 2,211,102
Criminal							\$ 411,500	\$ 411,500	\$ 304,206
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 2,692	\$ 2,692	\$ 3,643
Miscellaneous Trust									
Total Trust Deposits							\$ 1,414,359	\$ 1,414,359	\$ 2,519,765
Accrued Payroll	\$ 403,853		\$ 3,537					\$ 407,390	\$ 337,349
Benefits Payable	\$ 818							\$ 818	\$ 227
Deferred Compensation Payable	\$ (80)							\$ (80)	\$ (80)
Deductions Payable	\$ (4,248)		\$ 0					\$ (4,248)	\$ (505)
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 400,343		\$ 3,537					\$ 403,880	\$ 336,991
Revenue Collected in Advance	\$ 0							\$ 0	\$ 3,865
Liabilities For Deposits	\$ 6,625						\$ 4,613	\$ 11,237	\$ 11,237
Jury Fees - Non-Interest							\$ 82,800	\$ 82,800	\$ 62,100
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (3,048)						\$ 0	\$ (3,048)	\$ (2,367)
Other Miscellaneous Liabilities	\$ 3,791							\$ 3,791	\$ 3,791
Total Other Liabilities	\$ 7,367						\$ 87,413	\$ 94,780	\$ 78,626
Total Liabilities	\$ 567,809	\$ 1,778	\$ 233,769				\$ 2,888,694	\$ 3,692,051	\$ 5,298,882
Total Fund Balance	\$ 3,093,180	\$ 0	\$ 0					\$ 3,093,180	\$ 3,036,707
Total Liabilities and Fund Balance	\$ 3,660,989	\$ 1,778	\$ 233,769				\$ 2,888,694	\$ 6,785,230	\$ 8,335,589

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 Jun											
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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 14,916,075						\$ 14,916,075	\$ 14,688,793	\$ 19,798,274	\$ 19,260,255	
Trial Court Improvement Fund	\$ 42,573						\$ 42,573	\$ 42,573	\$ 42,573	\$ 47,863	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 333,430						\$ 333,430	\$ 486,940	\$ 330,552	\$ 486,940	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 624,811						\$ 624,811	\$ 661,421	\$ 628,715	\$ 663,526	
Other Miscellaneous	\$ 359,536						\$ 359,536				
	\$ 16,276,425						\$ 16,276,425	\$ 15,879,727	\$ 20,800,113	\$ 20,458,584	
Grants											
AB 1058 Commissioner/Facilitator			\$ 523,398				\$ 523,398	\$ 586,390	\$ 550,213	\$ 586,390	
Other AOC Grants			\$ 20,080				\$ 20,080	\$ 15,000	\$ 14,440	\$ 13,480	
Non-AOC Grants			\$ 145,255				\$ 145,255	\$ 109,000	\$ 142,300	\$ 109,000	
			\$ 688,733				\$ 688,733	\$ 710,390	\$ 706,952	\$ 708,870	
Other Financing Sources											
Interest Income	\$ 19,346	\$ 0					\$ 19,346	\$ 15,500	\$ 23,283	\$ 13,500	
Investment Income											
Donations											
Local Fees	\$ 151,165						\$ 151,165	\$ 286,000	\$ 476,304	\$ 284,000	
Non-Fee Revenues	\$ 29,179						\$ 29,179	\$ 55,000	\$ 49,666	\$ 57,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ (38,746)		
County Program - Restricted	\$ 1,819	\$ 8,815					\$ 10,633	\$ 11,000	\$ 10,130	\$ 9,000	
Reimbursement Other	\$ 346,777						\$ 346,777	\$ 320,765	\$ 600,486	\$ 402,070	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,818						\$ 1,818	\$ 1,000	\$ 2,877	\$ 1,000	
	\$ 550,102	\$ 8,815					\$ 558,917	\$ 689,265	\$ 1,124,000	\$ 767,070	
Total Revenues	\$ 16,826,528	\$ 8,815	\$ 688,733				\$ 17,524,075	\$ 17,279,382	\$ 22,631,065	\$ 21,934,524	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,902,946		\$ 380,488				\$ 9,283,434	\$ 9,118,742	\$ 8,957,097	\$ 7,610,329	
Temp Help								\$ 14,463		\$ 13,284	
Overtime	\$ 4,450						\$ 4,450	\$ 5,000	\$ 4,429	\$ 5,000	
Staff Benefits	\$ 4,875,690		\$ 185,046				\$ 5,060,736	\$ 6,425,423	\$ 5,007,120	\$ 6,510,780	
	\$ 13,783,086		\$ 565,534				\$ 14,348,620	\$ 15,563,628	\$ 13,968,645	\$ 14,139,393	
Operating Expenses and Equipment											
General Expense	\$ 457,573		\$ 4,891				\$ 462,463	\$ 442,573	\$ 402,150	\$ 421,200	
Printing	\$ 20,684		\$ 225				\$ 20,909	\$ 50,700	\$ 43,172	\$ 46,500	
Telecommunications	\$ 82,264		\$ 1,094				\$ 83,358	\$ 102,000	\$ 80,004	\$ 103,000	
Postage	\$ 97,642		\$ 2,068				\$ 99,710	\$ 121,200	\$ 110,099	\$ 113,500	
Insurance	\$ 8,212						\$ 8,212	\$ 8,500	\$ 8,000	\$ 8,500	
In-State Travel	\$ 24,222		\$ 3,572				\$ 27,794	\$ 29,000	\$ 23,959	\$ 23,700	
Out-of-State Travel											
Training	\$ 9,257		\$ 775				\$ 10,032	\$ 7,000	\$ 4,284	\$ 7,000	
Security Services	\$ 788		\$ 0				\$ 788	\$ 1,000	\$ 3,551,341	\$ 3,696,742	
Facility Operations	\$ 138,576		\$ 28				\$ 138,603	\$ 164,427	\$ 119,908	\$ 140,900	
Utilities	\$ 478						\$ 478	\$ 1,000	\$ 396	\$ 2,500	
Contracted Services	\$ 1,543,587	\$ 21,336	\$ 117,222				\$ 1,682,144	\$ 1,994,548	\$ 1,876,130	\$ 2,009,543	
Consulting and Professional Services	\$ 24,389						\$ 24,389	\$ 9,500	\$ 10,792	\$ 9,500	
Information Technology	\$ 363,304		\$ 4,224				\$ 367,528	\$ 319,800	\$ 313,423	\$ 364,215	
Major Equipment	\$ 73,813						\$ 73,813	\$ 83,000	\$ 54,187	\$ 40,000	
Other Items of Expense	\$ 8,025						\$ 8,025	\$ 10,000	\$ 7,353	\$ 11,500	
	\$ 2,852,814	\$ 21,336	\$ 134,097				\$ 3,008,247	\$ 3,344,248	\$ 6,605,196	\$ 6,998,300	
Special Items of Expense											
Grand Jury	\$ 1,132	\$ 0					\$ 1,132	\$ 1,000	\$ 225	\$ 1,000	
Jury Costs	\$ 109,604						\$ 109,604	\$ 123,000	\$ 105,069	\$ 123,000	
Judgements, Settlements and Claims									\$ 92,502		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (94,648)		\$ 94,648				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 16,088	\$ 0	\$ 94,648				\$ 110,736	\$ 124,000	\$ 197,796	\$ 124,000	
Total Expenditures	\$ 16,651,988	\$ 21,336	\$ 794,279				\$ 17,467,603	\$ 19,031,876	\$ 20,771,637	\$ 21,261,693	
Excess (Deficit) of Revenues Over Expenditures	\$ 174,540	\$ (12,521)	\$ (105,546)				\$ 56,472	\$ (1,752,494)	\$ 1,859,428	\$ 672,831	
Operating Transfers In (Out)	\$ (118,067)	\$ 12,521	\$ 105,546				\$ 0	\$ 0	\$ 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)	\$ 3,093,180	\$ 0	\$ 0				\$ 3,093,180	\$ 1,284,213	\$ 3,036,707	\$ 1,850,110	

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

For the month ended Jun										
Fiscal Year 2011/12									2010/11	
	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	\$ 5,418,360	\$ 272,939	\$ 559				\$ 5,691,858	\$ 6,391,464	\$ 5,500,187	\$ 5,673,708
Traffic & Other Infractions	\$ 1,006,480	\$ 29,829					\$ 1,036,309	\$ 1,220,261	\$ 1,067,929	\$ 1,142,948
Other Criminal Cases	\$ 1,264,572						\$ 1,264,572	\$ 1,174,501	\$ 1,276,651	\$ 1,225,782
Civil	\$ 733,848	\$ 21,536					\$ 755,384	\$ 1,053,698	\$ 717,327	\$ 881,399
Family & Children Services	\$ 1,681,745	\$ 602,020			\$ 0		\$ 2,283,764	\$ 2,186,816	\$ 2,134,604	\$ 1,965,470
Probate, Guardianship & Mental Health Services	\$ 72,534	\$ 147,663					\$ 220,197	\$ 145,000	\$ 219,595	\$ 170,000
Juvenile Dependency Services	\$ 189,765	\$ 415,437					\$ 605,202	\$ 663,852	\$ 612,894	\$ 619,373
Juvenile Delinquency Services	\$ 344,649						\$ 344,649	\$ 158,467	\$ 288,958	\$ 190,133
Other Court Operations	\$ 376,490						\$ 376,490	\$ 700,458	\$ 356,251	\$ 654,137
Court Interpreters	\$ 169,119	\$ 237,759					\$ 406,879	\$ 482,503	\$ 470,056	\$ 494,169
Jury Services	\$ 164,969	\$ 55,314	\$ 109,604				\$ 329,887	\$ 467,481	\$ 263,701	\$ 430,965
Security		\$ 1,926					\$ 1,926	\$ 2,000	\$ 3,553,619	\$ 3,697,742
Trial Court Operations Program	\$ 11,422,531	\$ 1,784,423	\$ 110,164		\$ 0		\$ 13,317,117	\$ 14,646,501	\$ 16,461,772	\$ 17,145,826
Enhanced Collections										
Other Non-Court Operations			\$ 573				\$ 573			
Non-Court Operations Program			\$ 573				\$ 573			
Executive Office	\$ 681,321	\$ 25,360					\$ 706,681	\$ 923,522	\$ 863,086	\$ 877,559
Fiscal Services	\$ 497,700	\$ 45,720					\$ 543,421	\$ 616,654	\$ 542,206	\$ 605,903
Human Resources	\$ 942,333	\$ 15,570					\$ 957,904	\$ 823,842	\$ 932,404	\$ 795,908
Business & Facilities Services	\$ 419,725	\$ 479,242					\$ 898,966	\$ 1,042,273	\$ 1,105,307	\$ 940,981
Information Technology	\$ 385,010	\$ 657,932					\$ 1,042,942	\$ 979,084	\$ 866,862	\$ 895,516
Court Administration Program	\$ 2,926,089	\$ 1,223,824					\$ 4,149,913	\$ 4,385,375	\$ 4,309,865	\$ 4,115,867
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,348,620	\$ 3,008,247	\$ 110,736		\$ 0		\$ 17,467,603	\$ 19,031,876	\$ 20,771,637	\$ 21,261,693

