

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

07/28/2011

Date

Placer

Court

2010-2011 Q2

Fiscal Year and Ending Quarter

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

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 152,663	\$ (5,268)	\$ (208,836)				\$ 9,745	\$ (51,698)	\$ 145,925
Payroll	\$ (431)		\$ 0					\$ (431)	\$ (13,568)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 89,221	\$ 89,221	\$ 1,013,266
Civil Filing Fees							\$ 0	\$ 0	\$ 405,666
Trust							\$ 1,393,784	\$ 1,393,784	\$ 1,571,632
Credit Card								\$ 3,962	\$ 4,130
Cash on Hand	\$ 3,962							\$ 3,962	\$ 4,130
Cash with County							\$ 0	\$ 0	\$ 0
Total Cash	\$ 186,194	\$ (5,268)	\$ (208,836)				\$ 1,492,750	\$ 1,464,839	\$ 3,157,050
Short Term Investment	\$ 3,900,283							\$ 1,522,416	\$ 959,440
Investment in Financial Institution									
Total Investments	\$ 3,900,283						\$ 1,522,416	\$ 5,422,699	\$ 959,440
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 172,219					\$ 172,219	\$ 198,152
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 1,092	\$ 0					\$ 0	\$ 1,092	\$ 819
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									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,092	\$ 0	\$ 172,219				\$ 0	\$ 173,311	\$ 198,971
Prepaid Expenses - General	\$ 302							\$ 302	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 302							\$ 302	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,087,870	\$ (5,268)	\$ (36,617)				\$ 3,015,166	\$ 7,061,150	\$ 4,315,461
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 239
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,092	\$ 1,092	\$ 819
Due to Other Courts									
Due to State									
TC145 Liability							\$ 468,645	\$ 468,645	\$ 405,666
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,152,250	\$ 1,152,250	\$ 1,013,232
Due to Other Public Agencies									
Sales and Use Tax	\$ 111							\$ 111	\$ 697
Interest							\$ 228	\$ 228	\$ 227
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 111	\$ 0	\$ 0				\$ 1,622,216	\$ 1,622,327	\$ 1,420,879
Civil							\$ 972,713	\$ 972,713	\$ 952,925
Criminal							\$ 361,130	\$ 361,130	\$ 572,995
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 2,082	\$ 2,082	\$ 877
Miscellaneous Trust									
Total Trust Deposits							\$ 1,336,741	\$ 1,336,741	\$ 1,527,612
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (898)							\$ (898)	\$ (1,860)
Deferred Compensation Payable	\$ 8,699							\$ 8,699	\$ (80)
Deductions Payable	\$ 6,190		\$ 0					\$ 6,190	\$ 5,183
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 13,992		\$ 0					\$ 13,992	\$ 3,243
Revenue Collected in Advance	\$ 15,458							\$ 15,458	\$ 0
Liabilities For Deposits							\$ 2,959	\$ 2,959	\$ 2,959
Jury Fees - Non-Interest							\$ 53,250	\$ 53,250	\$ 40,050
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (34,247)						\$ 0	\$ (34,247)	\$ (29,277)
Other Miscellaneous Liabilities	\$ 3,809							\$ 3,809	\$ 653,809
Total Other Liabilities	\$ (14,979)						\$ 56,209	\$ 41,230	\$ 667,541
Total Liabilities	\$ (876)	\$ 0	\$ 0				\$ 3,015,166	\$ 3,014,290	\$ 3,619,274
Fund Balance - Restricted	\$ 99,279	\$ 0						\$ 99,279	\$ 31,983
Fund Balance - Unrestricted									
Designated	\$ 1,078,000							\$ 1,078,000	
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 2,911,467	\$ (5,268)	\$ (36,617)					\$ 2,869,581	\$ 664,204
Total Fund Balance	\$ 4,088,746	\$ (5,268)	\$ (36,617)					\$ 4,046,860	\$ 696,187
Total Liabilities and Fund Balance	\$ 4,087,870	\$ (5,268)	\$ (36,617)				\$ 3,015,166	\$ 7,061,150	\$ 4,315,461

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

For the month ended Dec											
Fiscal Year 2010/11										2009/10	
	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	\$ 9,447,211						\$ 9,447,211	\$ 19,260,255	\$ 8,834,859	\$ 17,989,374	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 47,863	\$ (3,478)	\$ 42,573	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 142,308						\$ 142,308	\$ 486,940	\$ 169,965	\$ 501,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 297,262						\$ 297,262	\$ 663,526	\$ 302,649	\$ 675,573	
Other Miscellaneous										\$ 9,600	
	\$ 9,886,780						\$ 9,886,780	\$ 20,458,584	\$ 9,303,995	\$ 19,218,120	
Grants											
AB 1058 Commissioner/Facilitator			\$ 167,925				\$ 167,925	\$ 586,390	\$ 184,803	\$ 605,000	
Other AOC Grants			\$ 3,734				\$ 3,734	\$ 13,480	\$ 0	\$ 29,000	
Non-AOC Grants			\$ 46,305				\$ 46,305	\$ 109,000	\$ 41,511	\$ 109,000	
			\$ 217,963				\$ 217,963	\$ 708,870	\$ 226,313	\$ 743,000	
Other Financing Sources											
Interest Income	\$ 5,528						\$ 5,528	\$ 13,500	\$ 5,609	\$ 10,000	
Investment Income											
Donations									\$ 6,687		
Local Fees	\$ 266,045						\$ 266,045	\$ 284,000	\$ 249,068	\$ 695,000	
Non-Fee Revenues	\$ 17,061						\$ 17,061	\$ 57,500	\$ 21,606	\$ 59,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (38,746)						\$ (38,746)		\$ (7,539)		
County Program - Restricted		\$ 3,622					\$ 3,622	\$ 9,000	\$ 3,726	\$ 13,000	
Reimbursement Other	\$ 346,176						\$ 346,176	\$ 402,070	\$ 105,706	\$ 344,210	
Sale of Fixed Assets											
Other Miscellaneous	\$ 715						\$ 715	\$ 1,000	\$ 7,101	\$ 6,000	
	\$ 596,780	\$ 3,622					\$ 600,401	\$ 767,070	\$ 391,964	\$ 1,127,210	
Total Revenues	\$ 10,483,560	\$ 3,622	\$ 217,963				\$ 10,705,145	\$ 21,934,524	\$ 9,922,272	\$ 21,088,330	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,947,874		\$ 116,092				\$ 4,063,966	\$ 7,610,329	\$ 4,170,696	\$ 7,833,190	
Temp Help								\$ 13,284			
Overtime	\$ 1,601						\$ 1,601	\$ 5,000	\$ 451	\$ 3,500	
Staff Benefits	\$ 2,255,029		\$ 56,109				\$ 2,311,138	\$ 6,510,780	\$ 2,482,655	\$ 5,924,820	
	\$ 6,204,504		\$ 172,201				\$ 6,376,705	\$ 14,139,393	\$ 6,653,801	\$ 13,761,510	
Operating Expenses and Equipment											
General Expense	\$ 153,438		\$ 4,538				\$ 157,976	\$ 421,200	\$ 151,013	\$ 427,869	
Printing	\$ 5,405						\$ 5,405	\$ 46,500	\$ 13,186	\$ 50,500	
Telecommunications	\$ 38,405		\$ 318				\$ 38,723	\$ 103,000	\$ 43,407	\$ 126,450	
Postage	\$ 51,054		\$ 261				\$ 51,315	\$ 113,500	\$ 25,893	\$ 111,250	
Insurance	\$ 8,000						\$ 8,000	\$ 8,500	\$ 9,535	\$ 12,250	
In-State Travel	\$ 11,356		\$ 261				\$ 11,617	\$ 23,700	\$ 9,824	\$ 26,001	
Out-of-State Travel											
Training	\$ 2,345		\$ 1,130				\$ 3,475	\$ 7,000	\$ 1,965	\$ 7,501	
Security Services	\$ 562		\$ 0				\$ 562	\$ 3,696,742	\$ 1,152,476	\$ 3,526,661	
Facility Operations	\$ 8,405						\$ 8,405	\$ 140,900	\$ 51,070	\$ 171,750	
Utilities	\$ 236						\$ 236	\$ 2,500	\$ 1,088	\$ 5,500	
Contracted Services	\$ 780,572	\$ 8,890	\$ 39,216				\$ 828,679	\$ 2,009,543	\$ 872,387	\$ 2,137,400	
Consulting and Professional Services	\$ 4,231						\$ 4,231	\$ 9,500	\$ 6,349	\$ 18,500	
Information Technology	\$ 223,675		\$ 4,892				\$ 228,567	\$ 364,215	\$ 193,953	\$ 324,634	
Major Equipment	\$ 40,164						\$ 40,164	\$ 40,000		\$ 26,000	
Other Items of Expense	\$ 2,207						\$ 2,207	\$ 11,500	\$ 5,541	\$ 15,000	
	\$ 1,330,056	\$ 8,890	\$ 50,616				\$ 1,389,562	\$ 6,998,300	\$ 2,537,687	\$ 6,987,266	
Special Items of Expense											
Grand Jury								\$ 1,000	\$ 908	\$ 1,000	
Jury Costs	\$ 68,636						\$ 68,636	\$ 123,000	\$ 65,672	\$ 127,000	
Judgements, Settlements and Claims	\$ 661						\$ 661		\$ 0		
Debt Service											
Other											
Internal Cost Recovery	\$ (31,764)		\$ 31,764				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 0		
	\$ 37,533		\$ 31,764				\$ 69,297	\$ 124,000	\$ 66,580	\$ 128,000	
Total Expenditures	\$ 7,572,093	\$ 8,890	\$ 254,581				\$ 7,835,564	\$ 21,261,693	\$ 9,258,068	\$ 20,876,776	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,911,467	\$ (5,268)	\$ (36,617)				\$ 2,869,581	\$ 672,831	\$ 664,204	\$ 211,554	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,177,279	\$ 0	\$ 0				\$ 1,177,279	\$ 1,177,279	\$ 31,983	\$ 31,983	
Ending Balance (Deficit)	\$ 4,088,746	\$ (5,268)	\$ (36,617)				\$ 4,046,860	\$ 1,850,110	\$ 696,187	\$ 243,537	

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 2,350,850	\$ 139,514				\$ 2,490,364	\$ 5,673,708	\$ 2,413,547	\$ 5,441,909
Traffic & Other Infractions	\$ 521,704					\$ 521,704	\$ 1,142,948	\$ 511,908	\$ 781,479
Other Criminal Cases	\$ 589,233					\$ 589,233	\$ 1,225,782	\$ 650,267	\$ 1,241,113
Civil	\$ 322,531	\$ 9,160				\$ 331,691	\$ 881,399	\$ 332,485	\$ 715,769
Family & Children Services	\$ 737,676	\$ 250,252		\$ 0		\$ 987,929	\$ 1,965,470	\$ 1,045,152	\$ 2,129,724
Probate, Guardianship & Mental Health Services	\$ 32,785	\$ 61,653				\$ 94,438	\$ 170,000	\$ 111,740	\$ 258,175
Juvenile Dependency Services	\$ 89,495	\$ 211,816				\$ 301,311	\$ 619,373	\$ 314,127	\$ 721,686
Juvenile Delinquency Services	\$ 121,002					\$ 121,002	\$ 190,133	\$ 159,677	\$ 193,497
Other Court Operations	\$ 168,061					\$ 168,061	\$ 654,137	\$ 227,039	\$ 594,028
Court Interpreters	\$ 37,733	\$ 175,599				\$ 213,332	\$ 494,169	\$ 190,048	\$ 524,267
Jury Services	\$ 72,814		\$ 68,636			\$ 141,449	\$ 430,965	\$ 145,308	\$ 306,780
Security		\$ 2,840				\$ 2,840	\$ 3,697,742	\$ 1,155,626	\$ 3,447,891
Trial Court Operations Program	\$ 5,043,884	\$ 850,834	\$ 68,636	\$ 0		\$ 5,963,354	\$ 17,145,826	\$ 7,256,923	\$ 16,356,318
Enhanced Collections									
Other Non-Court Operations								\$ 0	
Non-Court Operations Program								\$ 0	
Executive Office	\$ 326,940	\$ 10,897				\$ 337,836	\$ 877,559	\$ 432,557	\$ 1,010,144
Fiscal Services	\$ 242,460	\$ 21,937				\$ 264,397	\$ 605,903	\$ 353,578	\$ 859,138
Human Resources	\$ 387,258	\$ 5,833	\$ 661			\$ 393,753	\$ 795,908	\$ 261,358	\$ 366,908
Business & Facilities Services	\$ 198,897	\$ 190,339				\$ 389,236	\$ 940,981	\$ 584,022	\$ 1,411,278
Information Technology	\$ 177,267	\$ 309,721				\$ 486,988	\$ 895,516	\$ 393,878	\$ 872,990
Court Administration Program	\$ 1,332,821	\$ 538,728	\$ 661			\$ 1,872,210	\$ 4,115,867	\$ 2,025,394	\$ 4,520,458
Prior Year Adjustments Not Posted to a Program									
Total	\$ 6,376,705	\$ 1,389,562	\$ 69,297	\$ 0		\$ 7,835,564	\$ 21,261,693	\$ 9,258,068	\$ 20,876,776