

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

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

<sup>1</sup> Total 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 2022/23									2021/22
	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	\$ (2,839,147)	\$ 1,865,865	\$ 0			\$ 786,266	\$ 97,258	\$ (89,759)	\$ 41,271
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ (379,390)	\$ (379,390)	\$ 0
Civil Filing Fees							\$ 370,930	\$ 370,930	\$ 0
Trust							\$ (10,376)	\$ (10,376)	\$ (255,259)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,362,979						\$ 4,572,189	\$ 10,935,167	\$ 11,319,383
Total Cash and Cash Equivalents	\$ 3,558,732	\$ 1,865,865	\$ 0			\$ 786,266	\$ 4,650,610	\$ 10,861,472	\$ 11,140,295
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 321	\$ 1,675				\$ 655		\$ 2,651	\$ 13,926
Accounts Receivable - General	\$ 48,910							\$ 48,910	\$ 31,947
Dishonored Checks									
Due From Employee	\$ 126							\$ 126	\$ 112
Civil Jury Fees	\$ 3,176							\$ 3,176	
Trust									
Due From Other Funds	\$ 114,445						\$ 0	\$ 114,445	\$ 88,716
Due From Other Governments	\$ 101,428	\$ 6,844				\$ 16,352		\$ 124,624	\$ 76,305
Due From Other Courts	\$ 2,182					\$ 0		\$ 2,182	\$ 0
Due From State	\$ 311,573	\$ 15,477	\$ 114,629			\$ 0		\$ 441,680	\$ 500,376
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 23	\$ 23	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 9,287	\$ 0						\$ 9,287	\$ 1,895
Total Receivables	\$ 591,448	\$ 23,996	\$ 114,629			\$ 17,007	\$ 23	\$ 747,102	\$ 713,277
Prepaid Expenses - General	\$ 999,881					\$ 0		\$ 999,881	\$ 179,445
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 999,881					\$ 0		\$ 999,881	\$ 179,445
Other Assets									
Total Other Assets									
Total Assets	\$ 5,150,060	\$ 1,889,861	\$ 114,629			\$ 803,273	\$ 4,650,632	\$ 12,608,455	\$ 12,033,016
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 236,352	\$ 0	\$ 628			\$ 6,895		\$ 243,874	\$ 247,288
Accounts Payable - General	\$ 1,826	\$ 0	\$ 11			\$ 0	\$ 0	\$ 1,837	\$ 875
Due to Other Funds	\$ 23	\$ 455	\$ 113,990			\$ 0	\$ 9,287	\$ 123,755	\$ 90,611
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 566,262							\$ 566,262	\$ 287,748
TC145 Liability							\$ 370,930	\$ 370,930	\$ 543,384
Due to Other Governments	\$ 4,854	\$ 107,951				\$ 0		\$ 112,806	\$ 258,914
AB145 Due to Other Government Agency							\$ 707,194	\$ 707,194	\$ 747,654
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 321	\$ 321	\$ 151
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 809,316	\$ 108,407	\$ 114,629			\$ 6,895	\$ 1,087,732	\$ 2,126,978	\$ 2,176,626
Civil							\$ 2,473,668	\$ 2,473,668	\$ 3,077,876
Criminal							\$ 838,024	\$ 838,024	\$ 874,504
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 150,902	\$ 150,902	\$ 74,862
Miscellaneous Trust									
Total Trust Deposits							\$ 3,463,409	\$ 3,463,409	\$ 4,028,057
Accrued Payroll	\$ 491,822	\$ 1,029				\$ 8,238		\$ 501,089	\$ 425,594
Benefits Payable	\$ 28,720							\$ 28,720	\$ 33,131
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 270
Payroll Clearing	\$ (3,158)							\$ (3,158)	\$ (1,322)
Total Payroll Liabilities	\$ 517,383	\$ 1,029				\$ 8,238		\$ 526,651	\$ 457,674
Revenue Collected in Advance	\$ 219,165	\$ 1,017,384	\$ 0					\$ 1,236,549	\$ 2,139,554
Liabilities For Deposits	\$ 74,256					\$ 66	\$ 19,841	\$ 94,163	\$ 85,405
Jury Fees - Non-Interest							\$ 79,650	\$ 79,650	\$ 79,650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 293,421	\$ 1,017,384	\$ 0			\$ 66	\$ 99,491	\$ 1,410,362	\$ 2,304,609
Total Liabilities	\$ 1,620,120	\$ 1,126,820	\$ 114,629			\$ 15,198	\$ 4,650,632	\$ 7,527,400	\$ 8,966,966
Total Fund Balance	\$ 3,529,940	\$ 763,041	\$ 0			\$ 788,074		\$ 5,081,055	\$ 3,066,050
Total Liabilities and Fund Balance	\$ 5,150,060	\$ 1,889,861	\$ 114,629			\$ 803,273	\$ 4,650,632	\$ 12,608,455	\$ 12,033,016



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

For the month ended June

Fiscal Year 2022/23 2021/22

	Personnel 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	\$ 7,723,027	\$ 517,648	\$ 439		\$ (18,629)	\$ 84,914	\$ 8,307,400	\$ 8,255,713	\$ 7,392,948	\$ 6,901,730
Traffic & Other Infractions	\$ 501,332	\$ 87,652					\$ 588,984	\$ 695,602	\$ 572,458	\$ 736,573
Other Criminal Cases	\$ 2,158,357	\$ 690,290			\$ 18,629	\$ 3,705	\$ 2,870,980	\$ 2,901,932	\$ 2,388,335	\$ 2,033,114
Civil	\$ 976,129	\$ 1,721					\$ 977,850	\$ 1,462,153	\$ 975,470	\$ 1,261,262
Family & Children Services	\$ 3,419,848	\$ 75,976			\$ 0	\$ 275	\$ 3,496,099	\$ 3,852,305	\$ 2,995,787	\$ 2,813,321
Probate, Guardianship & Mental Health Services	\$ 117,380	\$ 140,444					\$ 257,824	\$ 110,839	\$ 265,858	\$ 272,582
Juvenile Dependency Services	\$ 193,293	\$ 670,832					\$ 864,125	\$ 851,695	\$ 783,395	\$ 752,356
Juvenile Delinquency Services	\$ 181,288	\$ 39,688					\$ 220,976	\$ 186,503	\$ 175,578	\$ 122,410
Other Court Operations	\$ 428,711	\$ 45					\$ 428,756	\$ 432,436	\$ 401,749	\$ 770,578
Court Interpreters	\$ 398,717	\$ 445,305				\$ 93	\$ 844,115	\$ 582,050	\$ 699,328	\$ 660,430
Jury Services	\$ 391,723	\$ 109,631	\$ 104,186			\$ 0	\$ 605,540	\$ 635,447	\$ 475,971	\$ 595,409
Security		\$ 807					\$ 807	\$ 15,700	\$ 2,213	\$ 3,600
Trial Court Operations Program	\$ 16,489,804	\$ 2,780,039	\$ 104,625		\$ 0	\$ 88,987	\$ 19,463,455	\$ 19,982,375	\$ 17,129,091	\$ 16,923,365
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 1,275,422	\$ 19,975					\$ 1,295,398	\$ 1,454,074	\$ 1,101,353	\$ 1,424,706
Fiscal Services	\$ 900,614	\$ 68,931					\$ 969,545	\$ 1,106,326	\$ 906,186	\$ 852,818
Human Resources	\$ 548,852	\$ 61,555				\$ (956)	\$ 609,452	\$ 2,788,493	\$ 519,276	\$ 1,771,586
Business & Facilities Services	\$ 2,304,817	\$ 669,728				\$ 20,135	\$ 2,994,680	\$ 1,457,610	\$ 2,074,768	\$ 1,333,217
Information Technology	\$ 1,408,088	\$ 2,573,095			\$ 0	\$ (80,902)	\$ 3,900,280	\$ 4,918,446	\$ 3,303,338	\$ 3,056,576
Court Administration Program	\$ 6,437,793	\$ 3,393,284			\$ 0	\$ (61,723)	\$ 9,769,354	\$ 11,724,949	\$ 7,904,921	\$ 8,438,903
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 22,927,598	\$ 6,173,323	\$ 104,625		\$ 0	\$ 27,264	\$ 29,232,809	\$ 31,708,824	\$ 25,034,012	\$ 25,362,268