

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) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 March
 Fiscal Year 2022/23

2021/22

	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	\$ (3,240.018)	\$ 2,032.269	\$ (95.491)			\$ 767.532	\$ 34.866	\$ (500.841)	\$ 343.242
Payroll	\$ (5,830)	\$ 0				\$ 0		\$ (5,830)	\$ 292,000
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 4,120	\$ 4,120	\$ 3,951
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (77,634)	\$ (77,634)	\$ (63,912)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 8,990.653						\$ 5,158.525	\$ 14,149.177	\$ 12,934.779
Total Cash and Cash Equivalents	\$ 5,779.705	\$ 2,032.269	\$ (95.491)			\$ 767.532	\$ 5,119.877	\$ 13,603.892	\$ 13,544.962
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 27,251		\$ 27,251	\$ 22,078
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 46,834	\$ 0	\$ 90,240			\$ 5,478		\$ 142,551	\$ 58,768
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 400	\$ 400	\$ 736
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 17,998	\$ 0						\$ 17,998	\$ 67
Total Receivables	\$ 64,831	\$ 0	\$ 90,240			\$ 32,729	\$ 400	\$ 188,200	\$ 81,649
Prepaid Expenses - General	\$ 179,445					\$ 0		\$ 179,445	\$ 26,770
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 179,445					\$ 0		\$ 179,445	\$ 26,770
Other Assets									
Total Other Assets									
Total Assets	\$ 6,023.981	\$ 2,032.269	\$ (5,251)			\$ 800.261	\$ 5,120.277	\$ 13,971.537	\$ 13,653.380
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 41,648	\$ 0	\$ 22			\$ 0	\$ 11,170	\$ 52,840	\$ 8,170
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 18,398	\$ 18,398	\$ 803
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 63,082							\$ 63,082	\$ 0
TC145 Liability							\$ 348,643	\$ 348,643	\$ 365,268
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 760,842	\$ 760,842	\$ 770,200
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 25
Interest							\$ 19,992	\$ 19,992	\$ 525
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 104,730	\$ 0	\$ 22			\$ 0	\$ 1,159,045	\$ 1,263,797	\$ 1,144,990
Civil							\$ 2,571,211	\$ 2,571,211	\$ 3,055,889
Criminal							\$ 1,180,524	\$ 1,180,524	\$ 1,137,996
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 109,191	\$ 109,191	\$ 69,084
Miscellaneous Trust									
Total Trust Deposits							\$ 3,861,741	\$ 3,861,741	\$ 4,263,784
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 30,378							\$ 30,378	\$ 31,183
Deferred Compensation Payable	\$ 17,168							\$ 17,168	\$ 90,221
Deductions Payable	\$ 37,236							\$ 37,236	\$ (41,319)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 84,782	\$ 0				\$ 0		\$ 84,782	\$ 80,085
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 71,220					\$ 66	\$ 19,841	\$ 91,127	\$ 84,329
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	\$ 71,220	\$ 0	\$ 0			\$ 66	\$ 99,491	\$ 170,777	\$ 163,979
Total Liabilities	\$ 260,731	\$ 0	\$ 22			\$ 66	\$ 5,120,277	\$ 5,381,096	\$ 5,652,838
Total Fund Balance	\$ 5,763,250	\$ 2,032,269	\$ (5,274)			\$ 800,195		\$ 8,590,440	\$ 8,000,543
Total Liabilities and Fund Balance	\$ 6,023,981	\$ 2,032,269	\$ (5,251)			\$ 800,261	\$ 5,120,277	\$ 13,971,537	\$ 13,653,380

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

For the month ended March

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,697.701	\$ 336.078	\$ 94		\$ (17,060)	\$ 84.914	\$ 6,101.727	\$ 8,255.713	\$ 5,265.276	\$ 6,901.730
Traffic & Other Infractions	\$ 363.738	\$ 58.520					\$ 422.258	\$ 695.602	\$ 399.015	\$ 736.573
Other Criminal Cases	\$ 1,563.823	\$ 287.471			\$ 17,060	\$ 3,705	\$ 1,872.059	\$ 2,901.932	\$ 1,447.038	\$ 2,033.114
Civil	\$ 722.603	\$ 790					\$ 723.393	\$ 1,462.153	\$ 703.742	\$ 1,261.262
Family & Children Services	\$ 2,434.293	\$ 49.661			\$ 0	\$ 1,450	\$ 2,485.403	\$ 3,852.305	\$ 2,027.885	\$ 2,813.321
Probate, Guardianship & Mental Health Services	\$ 84.722	\$ 101.745					\$ 186.467	\$ 110.839	\$ 163.013	\$ 272.582
Juvenile Dependency Services	\$ 131.091	\$ 434.555					\$ 565.646	\$ 851.695	\$ 515.729	\$ 752.356
Juvenile Delinquency Services	\$ 126.582	\$ 19.588					\$ 146.170	\$ 186.503	\$ 111.592	\$ 122.410
Other Court Operations	\$ 311.255	\$ 45					\$ 311.300	\$ 432.436	\$ 287.493	\$ 770.578
Court Interpreters	\$ 278.391	\$ 320.640				\$ 93	\$ 599.124	\$ 582.050	\$ 447.134	\$ 660.430
Jury Services	\$ 287.177	\$ 40.169	\$ 53.370			\$ (1,065)	\$ 379.651	\$ 635.447	\$ 301.415	\$ 595.409
Security		\$ 493					\$ 493	\$ 15.700	\$ 1.604	\$ 3.600
Trial Court Operations Program	\$ 12,001.376	\$ 1,649.753	\$ 53.464		\$ 0	\$ 89.097	\$ 13,793.690	\$ 19,982.375	\$ 11,670.936	\$ 16,923.365
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 898.278	\$ 10.995					\$ 909.273	\$ 1,454.074	\$ 763.717	\$ 1,424.706
Fiscal Services	\$ 653.696	\$ 40.094					\$ 693.789	\$ 1,106.326	\$ 615.423	\$ 852.818
Human Resources	\$ 393.974	\$ 58.311				\$ 185	\$ 452.470	\$ 2,788.493	\$ 356.348	\$ 1,771.586
Business & Facilities Services	\$ 660.937	\$ 466.511				\$ 20.135	\$ 1,147.583	\$ 1,457.610	\$ 910.944	\$ 1,333.217
Information Technology	\$ 1,049.621	\$ 1,886.658			\$ 0	\$ (80,902)	\$ 2,855.376	\$ 4,918.446	\$ 2,097.188	\$ 3,056.576
Court Administration Program	\$ 3,656.505	\$ 2,462.569			\$ 0	\$ (60,583)	\$ 6,058.491	\$ 11,724.949	\$ 4,743.620	\$ 8,438.903
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,657.881	\$ 4,112.322	\$ 53.464		\$ 0	\$ 28,514	\$ 19,852.181	\$ 31,708.824	\$ 16,414.557	\$ 25,362.268