

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.

Joseph Ford - Acting CEO

Signature of Presiding Judge or Court Executive

02/01/2023

Date

Placer

Court

2022-23 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	Similar to previous years, the distribution of courts' allocations is disbursed at a higher proportion during the first four months of the fiscal year. This is made possible through accelerating General Fund transfers to the TCTF, as approved by the Department of Finance.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

 Court

 2022-23 Q2

 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)	160.50	133.00	144.6		

¹The 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 December							2021/22	
	Fiscal Year 2022/23								
	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	\$ (2,869,812)	\$ 2,212,328	\$ (58,026)			\$ 790,899	\$ 34,318	\$ 109,706	\$ 162,019
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ (10,351)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ (4,186)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,110)	\$ (17,110)	\$ (134,238)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 11,423,481						\$ 4,859,005	\$ 16,282,486	\$ 13,874,661
Total Cash and Cash Equivalents	\$ 8,588,569	\$ 2,212,328	\$ (58,026)			\$ 790,899	\$ 4,876,213	\$ 16,409,983	\$ 13,922,805
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 33,533							\$ 33,533	\$ 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				\$ 24,678		\$ 24,678	\$ 15,000
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 5,825	\$ 0	\$ 55,956			\$ 5,478		\$ 67,259	\$ 134,511
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 14,859	\$ 0						\$ 14,859	\$ 35
Total Receivables	\$ 54,217	\$ 0	\$ 55,956			\$ 30,156	\$ 0	\$ 140,329	\$ 149,546
Prepaid Expenses - General	\$ 179,445					\$ 0		\$ 179,445	\$ 28,646
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 179,445					\$ 0		\$ 179,445	\$ 28,646
Other Assets									
Total Other Assets									
Total Assets	\$ 8,822,231	\$ 2,212,328	\$ (2,070)			\$ 821,055	\$ 4,876,213	\$ 16,729,757	\$ 14,100,998
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 2,472	\$ 0	\$ 11			\$ 0	\$ 0	\$ 2,483	\$ 3,872
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 14,859	\$ 14,859	\$ 35
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 63,082							\$ 63,082	\$ 0
TC145 Liability							\$ 340,598	\$ 340,598	\$ 364,762
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 697,302	\$ 697,302	\$ 720,175
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 25
Interest							\$ 14,930	\$ 14,930	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 65,554	\$ 0	\$ 11			\$ 0	\$ 1,067,689	\$ 1,133,254	\$ 1,088,895
Civil							\$ 2,691,900	\$ 2,691,900	\$ 2,959,855
Criminal							\$ 929,642	\$ 929,642	\$ 1,283,396
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 86,676	\$ 86,676	\$ 71,830
Miscellaneous Trust									
Total Trust Deposits							\$ 3,709,033	\$ 3,709,033	\$ 4,315,896
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 33,620							\$ 33,620	\$ 29,630
Deferred Compensation Payable	\$ 13,497							\$ 13,497	\$ 19,925
Deductions Payable	\$ 38,106							\$ 38,106	\$ 20,660
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 85,223	\$ 0				\$ 0		\$ 85,223	\$ 70,216
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 561,152
Liabilities For Deposits	\$ 69,484					\$ 66	\$ 19,841	\$ 89,391	\$ 84,200
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	\$ 69,484	\$ 0	\$ 0			\$ 66	\$ 99,491	\$ 169,041	\$ 725,002
Total Liabilities	\$ 220,261	\$ 0	\$ 11			\$ 66	\$ 4,876,213	\$ 5,096,551	\$ 6,200,009
Total Fund Balance	\$ 8,601,970	\$ 2,212,328	\$ (2,081)			\$ 820,989		\$ 11,633,205	\$ 7,900,989
Total Liabilities and Fund Balance	\$ 8,822,231	\$ 2,212,328	\$ (2,070)			\$ 821,055	\$ 4,876,213	\$ 16,729,757	\$ 14,100,998

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 December										
	Fiscal Year 2022/23							2021/22			
	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	\$ 16,123.866	\$ 29.280						\$ 16,153.147	\$ 25,429.368	\$ 12,596.133	\$ 20,251.480
Improvement and Modernization Fund									\$ 49.780		\$ 49.780
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 262.083							\$ 262.083	\$ 572.437	\$ 316.077	\$ 639.544
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,036.415							\$ 1,036.415	\$ 1,497.583	\$ 578.588	\$ 1,632.457
Other Miscellaneous	\$ 634.796	\$ 1,557.675						\$ 2,192.471	\$ 1,140.561	\$ 2,044.453	\$ 634.796
	\$ 18,057.160	\$ 1,586.955						\$ 19,644.115	\$ 28,689.729	\$ 15,535.251	\$ 23,208.057
Grants											
AB 1058 Commissioner/Facilitator			\$ 139.373					\$ 139.373	\$ 443.253	\$ 140.045	\$ 418.736
Other Judicial Council Grants	\$ (1.065)		\$ 0					\$ (1.065)			
Non-Judicial Council Grants											
	\$ (1.065)		\$ 139.373					\$ 138.308	\$ 443.253	\$ 140.045	\$ 418.736
Other Financing Sources											
Interest Income	\$ 131.351	\$ 29.938				\$ 8.057		\$ 169.346	\$ 15.000	\$ 3.279	\$ 30.000
Investment Income											
Donations											
Local Fees	\$ 16.462	\$ 23.601						\$ 40.063	\$ 139.835	\$ 244.511	\$ 406.409
Non-Fee Revenues	\$ 7.615							\$ 7.615	\$ 12.000	\$ 5.753	\$ 7.000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 137.669	\$ 2						\$ 137.671		\$ 5.571	
County Program - Restricted		\$ 1.167						\$ 1.167	\$ 4.000	\$ 2.025	\$ 7.000
Reimbursement Other	\$ 140.580					\$ 607.909		\$ 748.488	\$ 1,384.973	\$ 624.667	\$ 1,284.066
Sale of Fixed Assets											
Other Miscellaneous	\$ 1.997							\$ 1.997	\$ 3.100	\$ 7.302	\$ 1.001
	\$ 435.673	\$ 54.709				\$ 615.966		\$ 1,106.348	\$ 1,558.908	\$ 893.108	\$ 1,735.476
Total Revenues	\$ 18,491.768	\$ 1,641.663	\$ 139.373			\$ 615.966		\$ 20,888.771	\$ 30,691.890	\$ 16,568.404	\$ 25,362.269
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,163.661	\$ 41.705	\$ 72.322			\$ 96.064		\$ 5,373.752	\$ 13,349.125	\$ 5,111.441	\$ 11,838.560
Temp Help											
Overtime	\$ 8.732	\$ 34				\$ 111		\$ 8.876	\$ 20.000	\$ 10.750	\$ 20.000
Staff Benefits	\$ 4,491.294	\$ 18.913	\$ 44.317			\$ 39.761		\$ 4,594.285	\$ 11,369.586	\$ 4,109.495	\$ 9,197.329
	\$ 9,663.686	\$ 60.651	\$ 116.640			\$ 135.935		\$ 9,976.913	\$ 24,738.711	\$ 9,231.687	\$ 21,055.889
Operating Expenses and Equipment											
General Expense	\$ 182.910		\$ 609					\$ 183.518	\$ 691.324	\$ 161.326	\$ 409.700
Printing	\$ 4.670							\$ 4.670	\$ 13.000	\$ 1.390	\$ 20.000
Telecommunications	\$ 61.423		\$ 439			\$ 33.474		\$ 95.335	\$ 420.500	\$ 99.690	\$ 260.000
Postage	\$ 43.180		\$ 404					\$ 43.584	\$ 87.000	\$ 40.150	\$ 72.525
Insurance	\$ 21.689							\$ 21.689	\$ 24.000	\$ 18.825	\$ 19.500
In-State Travel	\$ 12.990					\$ 1.588		\$ 14.578	\$ 43.000	\$ 11.925	\$ 38.000
Out-of-State Travel	\$ 516							\$ 516		\$ 0	\$ 316
Training	\$ 16.971							\$ 16.971	\$ 79.830	\$ 10.861	\$ 45.000
Security Services	\$ 7.708							\$ 7.708	\$ 12.350	\$ 361	\$ 2,000
Facility Operations	\$ 96.478							\$ 96.478	\$ 313.524	\$ 26.465	\$ 369.179
Utilities	\$ 173							\$ 173	\$ 1,000	\$ 280	\$ 1,000
Contracted Services	\$ 743.831	\$ 30.593	\$ 311					\$ 774.736	\$ 1,799.506	\$ 703.713	\$ 1,945.903
Consulting and Professional Services	\$ 5.440	\$ 0						\$ 5.440	\$ 635.286	\$ 7.335	\$ 21,000
Information Technology	\$ 609.306	\$ 10.780				\$ 126.269		\$ 746.355	\$ 1,547.058	\$ 479.012	\$ 960.924
Major Equipment	\$ 181.523							\$ 181.523	\$ 1,213.151	\$ 28.732	\$ 35.000
Other Items of Expense	\$ 5.664					\$ 2.630		\$ 8.293	\$ 26.150	\$ 5.447	\$ 12.032
	\$ 1,994.474	\$ 41.373	\$ 1,762			\$ 163.961		\$ 2,201.570	\$ 6,906.679	\$ 1,595.511	\$ 4,212.079
Special Items of Expense											
Grand Jury	\$ 94							\$ 94	\$ 1,500	\$ 300	\$ 1,500
Jury Costs	\$ 33.991							\$ 33.991	\$ 60.500	\$ 19.173	\$ 92.800
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (53.456)	\$ 9.349	\$ 23.052			\$ 21.054		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 109.047							\$ 109.047	\$ 1.434	\$ 9.255	
	\$ 89.677	\$ 9.349	\$ 23.052			\$ 21.054		\$ 143.133	\$ 63.434	\$ 28.728	\$ 94.300
Total Expenditures	\$ 11,747.836	\$ 111.374	\$ 141.454			\$ 320.951		\$ 12,321.615	\$ 31,708.824	\$ 10,855.926	\$ 25,362.268
Excess (Deficit) of Revenues Over Expenditures	\$ 6,743.932	\$ 1,530.290	\$ (2,081)			\$ 295.015		\$ 8,567.156	\$ (1,016.934)	\$ 5,712.478	\$ 1
Operating Transfers In (Out)			\$ 0					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,858.038	\$ 682.038	\$ 0			\$ 525.974		\$ 3,066.050	\$ 3,066.050	\$ 2,188.511	\$ 2,188.511
Ending Balance (Deficit)	\$ 8,601.970	\$ 2,212.328	\$ (2,081)			\$ 820.989		\$ 11,633.205	\$ 2,049.116	\$ 7,900.989	\$ 2,188.512

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

For the month ended December

Fiscal Year 2022/23

2021/22

	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	\$ 4,426.074	\$ 178.223	\$ 94		\$ (9.349)	\$ 84.914	\$ 4,679.956	\$ 8,255.713	\$ 4,011.603	\$ 6,901.730
Traffic & Other Infractions	\$ 200.498	\$ 38.106					\$ 238.604	\$ 695.602	\$ 240.043	\$ 736.573
Other Criminal Cases	\$ 868.894	\$ 64.808			\$ 9.349	\$ 3.375	\$ 946.426	\$ 2,901.932	\$ 848.357	\$ 2,033.114
Civil	\$ 409.586	\$ 560					\$ 410.146	\$ 1,462.153	\$ 451.273	\$ 1,261.262
Family & Children Services	\$ 1,345.680	\$ 27.611			\$ 0	\$ 1,410	\$ 1,374.701	\$ 3,852.305	\$ 1,236.713	\$ 2,813.321
Probate, Guardianship & Mental Health Services	\$ 47.082	\$ 47.352					\$ 94.434	\$ 110.839	\$ 105.209	\$ 272.582
Juvenile Dependency Services	\$ 68.390	\$ 244.437					\$ 312.827	\$ 851.695	\$ 317.019	\$ 752.356
Juvenile Delinquency Services	\$ 66.621	\$ 9.150					\$ 75.771	\$ 186.503	\$ 66.270	\$ 122.410
Other Court Operations	\$ 173.630						\$ 173.630	\$ 432.436	\$ 176.918	\$ 770.578
Court Interpreters	\$ 147.175	\$ 195.007				\$ 93	\$ 342.274	\$ 582.050	\$ 257.896	\$ 660.430
Jury Services	\$ 163.432	\$ 33.012	\$ 33.991			\$ (1,065)	\$ 229.370	\$ 635.447	\$ 160.973	\$ 595.409
Security		\$ 358					\$ 358	\$ 15.700	\$ 1.385	\$ 3.600
Trial Court Operations Program	\$ 7,917.060	\$ 838.625	\$ 34.085		\$ 0	\$ 88.728	\$ 8,878.498	\$ 19,982.375	\$ 7,873.659	\$ 16,923.365
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 485.513	\$ 6.693					\$ 492.206	\$ 1,454.074	\$ 471.173	\$ 1,424.706
Fiscal Services	\$ 364.452	\$ 20.324					\$ 384.776	\$ 1,106.326	\$ 372.389	\$ 852.818
Human Resources	\$ 217.624	\$ 47.597				\$ 185	\$ 265.405	\$ 2,788.493	\$ 219.390	\$ 1,771.586
Business & Facilities Services	\$ 401.353	\$ 303.093				\$ 20.135	\$ 724.580	\$ 1,457.610	\$ 568.852	\$ 1,333.217
Information Technology	\$ 590.911	\$ 985.238			\$ 0		\$ 1,576.150	\$ 4,918.446	\$ 1,350.463	\$ 3,056.576
Court Administration Program	\$ 2,059.852	\$ 1,362.945			\$ 0	\$ 20.320	\$ 3,443.117	\$ 11,724.949	\$ 2,982.267	\$ 8,438.903
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,976.913	\$ 2,201.570	\$ 34.085		\$ 0	\$ 109.047	\$ 12,321.615	\$ 31,708.824	\$ 10,855.926	\$ 25,362.268