

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



Date

Placer

Court

2020-2021 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2020-2021 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

2020-2021 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)	136.35	130.05	130.05		

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 December									
Fiscal Year 2020/21									2019/20
	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	\$ (366.334)	\$ 505.751	\$ (410.902)			\$ 369.812	\$ 50.599	\$ 148.926	\$ 107.745
Payroll	\$ 576		\$ 0			\$ 0		\$ 576	\$ (836)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4.489)	\$ (4.489)	\$ (29.728)
Credit Card									
Cash on Hand	\$ 4.900							\$ 4.900	\$ 4.900
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 5.030.321						\$ 4.733.225	\$ 9.763.546	\$ 8.617.164
Total Cash and Cash Equivalents	\$ 4.699.463	\$ 505.751	\$ (410.902)			\$ 369.812	\$ 4.779.336	\$ 9.943.459	\$ 8.729.245
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 25.095
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 15.000	\$ 0				\$ 0		\$ 15.000	\$ 21.183
Due From Other Courts						\$ 0	\$ 0	\$ 0	\$ 0
Due From State	\$ 17.013	\$ 0	\$ 406.769			\$ 0		\$ 423.782	\$ 7.781
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 23
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 89	\$ 0						\$ 89	\$ 6.128
Total Receivables	\$ 32.102	\$ 0	\$ 406.769			\$ 0	\$ 0	\$ 438.871	\$ 60.208
Prepaid Expenses - General	\$ 54.833					\$ 0		\$ 54.833	\$ 125.688
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 54.833					\$ 0		\$ 54.833	\$ 125.688
Other Assets									
Total Other Assets									
Total Assets	\$ 4.786.398	\$ 505.751	\$ (4.133)			\$ 369.812	\$ 4.779.336	\$ 10.437.163	\$ 8.915.141
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 538	\$ 0	\$ 0			\$ 0	\$ 0	\$ 538	\$ 615
Due to Other Funds	\$ 0		\$ 0			\$ 0	\$ 89	\$ 89	\$ 6.150
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 989.388	\$ 989.388	\$ 1.280.124
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 7
Interest							\$ 113	\$ 113	\$ 4.490
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 538	\$ 0	\$ 0			\$ 0	\$ 989.589	\$ 990.127	\$ 1.291.386
Civil							\$ 2.910.697	\$ 2.910.697	\$ 1.266.317
Criminal							\$ 707.904	\$ 707.904	\$ 401.071
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 71.427	\$ 71.427	\$ 64.522
Miscellaneous Trust									
Total Trust Deposits							\$ 3.690.843	\$ 3.690.843	\$ 1.732.725
Accrued Payroll	\$ 0					\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 32.555							\$ 32.555	\$ 33.080
Deferred Compensation Payable	\$ 27.555							\$ 27.555	\$ 12.378
Deductions Payable	\$ 51.460							\$ 51.460	\$ 47.311
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 111.569					\$ 0		\$ 111.569	\$ 92.769
Revenue Collected in Advance	\$ 0		\$ 24.786					\$ 24.786	\$ 0
Liabilities For Deposits	\$ 59.494						\$ 19.253	\$ 78.747	\$ 51.251
Jury Fees - Non-Interest							\$ 79.650	\$ 79.650	\$ 79.650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 2.423
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 59.494		\$ 24.786			\$ 0	\$ 98.903	\$ 183.183	\$ 133.324
Total Liabilities	\$ 171.600	\$ 0	\$ 24.786			\$ 0	\$ 4.779.336	\$ 4.975.722	\$ 3.250.205
Total Fund Balance	\$ 4.614.797	\$ 505.751	\$ (28.919)			\$ 369.812		\$ 5.461.441	\$ 5.664.936
Total Liabilities and Fund Balance	\$ 4.786.398	\$ 505.751	\$ (4.133)			\$ 369.812	\$ 4.779.336	\$ 10.437.163	\$ 8.915.141

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 2020/21										2019/20	
	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	\$ 11,902.163	\$ 25.794					\$ 11,927.957	\$ 17,719.767	\$ 12,569.461	\$ 18,652.757	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 48.431		\$ 48.431	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 283.013						\$ 283.013	\$ 590.357	\$ 223.899	\$ 556.000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 379.506						\$ 379.506	\$ 1,344.555	\$ 219.630	\$ 996.700	
Other Miscellaneous	\$ 634.796						\$ 634.796	\$ 634.796	\$ 634.796	\$ 634.796	
	\$ 13,199.477	\$ 25.794					\$ 13,225.271	\$ 20,337.906	\$ 13,647.786	\$ 20,888.684	
Grants											
AB 1058 Commissioner/Facilitator			\$ 147.933				\$ 147.933	\$ 378.394	\$ (58.999)	\$ 452.105	
Other Judicial Council Grants			\$ 60.260				\$ 60.260	\$ 75.729	\$ 216.613	\$ 190.698	
Non-Judicial Council Grants											
			\$ 208.193				\$ 208.193	\$ 454.123	\$ 157.614	\$ 642.803	
Other Financing Sources											
Interest Income	\$ 5.253	\$ 999				\$ 530	\$ 6.782	\$ 70.000	\$ 40.830	\$ 35.000	
Investment Income											
Donations											
Local Fees	\$ 72.575	\$ 11.301					\$ 83.876	\$ 266.409	\$ 131.423	\$ 330.409	
Non-Fee Revenues	\$ 1.337						\$ 1.337	\$ 12.500	\$ 2.854	\$ 12.500	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 151.101						\$ 151.101		\$ 31.460		
County Program - Restricted		\$ 3.860					\$ 3.860	\$ 7.000	\$ 3.034	\$ 7.000	
Reimbursement Other	\$ 113.437					\$ 473.561	\$ 586.998	\$ 1,335.333	\$ 490.840	\$ 1,181.827	
Sale of Fixed Assets									\$ 14.240		
Other Miscellaneous	\$ 194						\$ 194	\$ 1,000	\$ 343	\$ 1,000	
	\$ 343.898	\$ 16.159				\$ 474.091	\$ 834.148	\$ 1,692.242	\$ 715.022	\$ 1,567.736	
Total Revenues	\$ 13,543.375	\$ 41.953	\$ 208.193			\$ 474.091	\$ 14,267.612	\$ 22,484.271	\$ 14,520.422	\$ 23,099.223	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,378.220	\$ 39.493	\$ 110.856			\$ 92.269	\$ 4,620.838	\$ 10,137.560	\$ 4,550.954	\$ 9,770.879	
Temp Help								\$ 213.582			
Overtime	\$ 18.678					\$ 245	\$ 18.923	\$ 20.000	\$ 10.166	\$ 20.000	
Staff Benefits	\$ 3,592.233	\$ 24.083	\$ 55.668			\$ 56.331	\$ 3,728.315	\$ 8,140.263	\$ 3,269.206	\$ 7,724.567	
	\$ 7,989.131	\$ 63.575	\$ 166.524			\$ 148.845	\$ 8,368.076	\$ 18,511.405	\$ 7,830.326	\$ 17,515.446	
Operating Expenses and Equipment											
General Expense	\$ 118.316		\$ 5.058				\$ 123.374	\$ 383.819	\$ 163.831	\$ 446.877	
Printing	\$ 4.852						\$ 4.852	\$ 35.000	\$ 5.775	\$ 35.000	
Telecommunications	\$ 66.055		\$ 410			\$ 34.237	\$ 100.702	\$ 287.500	\$ 95.619	\$ 256.000	
Postage	\$ 34.255		\$ 208				\$ 34.463	\$ 82.525	\$ 44.700	\$ 82.525	
Insurance	\$ 14.643						\$ 14.643	\$ 13.600	\$ 12.379	\$ 13.600	
In-State Travel	\$ 9.433					\$ 1.026	\$ 10.459	\$ 46.800	\$ 16.653	\$ 71.100	
Out-of-State Travel									\$ 1,364	\$ 2,200	
Training	\$ 9.848						\$ 9.848	\$ 35.000	\$ 7.009	\$ 55.200	
Security Services	\$ 769						\$ 769	\$ 2,000	\$ 329	\$ 2,000	
Facility Operations	\$ 213.231		\$ 240				\$ 213.471	\$ 354.429	\$ 53.889	\$ 366.585	
Utilities	\$ 358						\$ 358	\$ 1,000	\$ 286	\$ 1,000	
Contracted Services	\$ 570.612	\$ 25.242	\$ 870				\$ 596.724	\$ 1,952.334	\$ 1,191.799	\$ 3,178.587	
Consulting and Professional Services	\$ 10.048						\$ 10.048	\$ 25.000	\$ 10.663	\$ 24.000	
Information Technology	\$ 384.729		\$ 31.932			\$ 87.402	\$ 504.063	\$ 995.805	\$ 416.161	\$ 1,233.244	
Major Equipment	\$ 27.294						\$ 29.167	\$ 35.400	\$ 81.381	\$ 122.894	
Other Items of Expense	\$ 2.624						\$ 4.098	\$ 14.350	\$ 5.941	\$ 12.600	
	\$ 1,467.067	\$ 25.242	\$ 38.718			\$ 126.014	\$ 1,657.041	\$ 4,264.562	\$ 2,107.779	\$ 5,903.412	
Special Items of Expense											
Grand Jury	\$ 308						\$ 308	\$ 1,500	\$ 894	\$ 1,500	
Jury Costs	\$ 14.311						\$ 14.311	\$ 70.000	\$ 28.915	\$ 70.000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (31.871)		\$ 31.871				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (32.251)						\$ (32.251)		\$ 124		
	\$ (49.502)		\$ 31.871				\$ (17.631)	\$ 71.500	\$ 29.934	\$ 71.500	
Total Expenditures	\$ 9,406.696	\$ 88.818	\$ 237.112			\$ 274.859	\$ 10,007.485	\$ 22,847.467	\$ 9,968.038	\$ 23,490.358	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,136.679	\$ (46.864)	\$ (28.919)			\$ 199.232	\$ 4,260.127	\$ (363.196)	\$ 4,552.384	\$ (391.135)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 478.118	\$ 552.615	\$ 0			\$ 170.581	\$ 1,201.314	\$ 1,201.314	\$ 1,112.553	\$ 1,112.553	
Ending Balance (Deficit)	\$ 4,614.797	\$ 505.751	\$ (28.919)			\$ 369.812	\$ 5,461.441	\$ 838.118	\$ 5,664.936	\$ 721.418	

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

For the month ended December

Fiscal Year 2020/21

2019/20

	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	\$ 2,921.336	\$ 113.654	\$ 308			\$ 173	\$ 3,035.471	\$ 6,644.564	\$ 3,046.077	\$ 6,155.740
Traffic & Other Infractions	\$ 188.530	\$ 31.146					\$ 219.676	\$ 793.668	\$ 268.903	\$ 773.777
Other Criminal Cases	\$ 748.939	\$ 36.784					\$ 785.723	\$ 1,628.121	\$ 848.073	\$ 1,936.026
Civil	\$ 416.526	\$ 9.471					\$ 425.997	\$ 1,279.789	\$ 440.949	\$ 1,202.870
Family & Children Services	\$ 1,085.200	\$ 81.957			\$ 0	\$ (470)	\$ 1,166.687	\$ 2,926.923	\$ 1,219.535	\$ 2,953.643
Probate, Guardianship & Mental Health Services	\$ 42.236	\$ 69.298					\$ 111.535	\$ 264.961	\$ 97.277	\$ 260.277
Juvenile Dependency Services	\$ 49.413	\$ 166.299				\$ (20,000)	\$ 195.712	\$ 720.133	\$ 360.312	\$ 792.061
Juvenile Delinquency Services	\$ 49.014	\$ 2.325					\$ 51.339	\$ 118.777	\$ 52.262	\$ 103.316
Other Court Operations	\$ 191.649	\$ 360					\$ 192.009	\$ 332.165	\$ 190.360	\$ 315.837
Court Interpreters	\$ 108.563	\$ 119.938					\$ 228.501	\$ 498.527	\$ 248.707	\$ 603.699
Jury Services	\$ 117.839	\$ 33.508	\$ 14.311				\$ 165.658	\$ 648.089	\$ 142.689	\$ 569.685
Security		\$ 769					\$ 769	\$ 3,600	\$ 1,353	\$ 3,600
Trial Court Operations Program	\$ 5,919.244	\$ 665.511	\$ 14.620		\$ 0	\$ (20,297)	\$ 6,579.078	\$ 15,859.317	\$ 6,916.496	\$ 15,670.531
Enhanced Collections										
Other Non-Court Operations								\$ 0		
Non-Court Operations Program								\$ 0		
Executive Office	\$ 477.829	\$ 3.805			\$ 1,580		\$ 483.214	\$ 951.694	\$ 512.468	\$ 1,336.351
Fiscal Services	\$ 254.006	\$ 20.691				\$ 669	\$ 275.367	\$ 696.270	\$ 251.446	\$ 706.877
Human Resources	\$ 358.682	\$ 2.865					\$ 361.547	\$ 1,716.178	\$ 218.387	\$ 462.439
Business & Facilities Services	\$ 849.306	\$ 360.823				\$ (12,624)	\$ 1,197.505	\$ 1,179.622	\$ 1,006.566	\$ 2,350.985
Information Technology	\$ 509.008	\$ 603.346			\$ (1,580)		\$ 1,110.774	\$ 2,444.386	\$ 1,062.677	\$ 2,963.175
Court Administration Program	\$ 2,448.831	\$ 991.530			\$ 0	\$ (11,954)	\$ 3,428.407	\$ 6,988.150	\$ 3,051.543	\$ 7,819.827
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,368.076	\$ 1,657.041	\$ 14.620		\$ 0	\$ (32,251)	\$ 10,007.485	\$ 22,847.467	\$ 9,968.038	\$ 23,490.358