

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

2021-2022 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer
Court

2021-2022 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer

Court

2021-2022 Q4

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)	144.60	134.45	138.75	146.60	132.5

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 June									
Fiscal Year 2021/22									2020/21
	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	\$ (2,547,446)	\$ 1,982,640	\$ 0			\$ 539,447	\$ 66,630	\$ 41,271	\$ 71,668
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (255,259)	\$ (255,259)	\$ (67,814)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 5,710,395						\$ 5,608,988	\$ 11,319,383	\$ 7,800,706
Total Cash and Cash Equivalents	\$ 3,197,849	\$ 1,982,640	\$ 0			\$ 539,447	\$ 5,420,359	\$ 11,140,295	\$ 7,839,460
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 9,103	\$ 3,691				\$ 1,132		\$ 13,926	\$ 3,452
Accounts Receivable - General	\$ 31,947							\$ 31,947	\$ 46,693
Dishonored Checks									
Due From Employee	\$ 112							\$ 112	\$ 4,555
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 88,716						\$ 0	\$ 88,716	\$ 70,712
Due From Other Governments	\$ 72,538	\$ 3,767				\$ 0		\$ 76,305	\$ 89,144
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 401,281	\$ 15,645	\$ 83,450			\$ 0		\$ 500,376	\$ 398,074
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	\$ 1,895	\$ 0						\$ 1,895	\$ 8,817
Total Receivables	\$ 605,591	\$ 23,104	\$ 83,450			\$ 1,132	\$ 0	\$ 713,277	\$ 621,445
Prepaid Expenses - General	\$ 179,445					\$ 0		\$ 179,445	\$ 28,646
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 179,445					\$ 0		\$ 179,445	\$ 28,646
Other Assets									
Total Other Assets									
Total Assets	\$ 3,982,885	\$ 2,005,744	\$ 83,450			\$ 540,579	\$ 5,420,359	\$ 12,033,016	\$ 8,489,552
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 240,171	\$ 0	\$ 91			\$ 7,026		\$ 247,288	\$ 144,520
Accounts Payable - General	\$ 875	\$ 0	\$ 0			\$ 0	\$ 0	\$ 875	\$ 5,110
Due to Other Funds	\$ 0	\$ 5,357	\$ 83,359			\$ 0	\$ 1,895	\$ 90,611	\$ 79,529
Due to Other Courts	\$ 0							\$ 0	\$ 128
Due to State	\$ 287,748							\$ 287,748	\$ 8,883
TC145 Liability							\$ 543,384	\$ 543,384	\$ 400,458
Due to Other Governments	\$ 283	\$ 258,631				\$ 0		\$ 258,914	\$ 10,385
AB145 Due to Other Government Agency	\$ 0						\$ 747,654	\$ 747,654	\$ 994,433
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 151	\$ 151	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 529,078	\$ 263,988	\$ 83,450			\$ 7,026	\$ 1,293,085	\$ 2,176,626	\$ 1,643,446
Civil							\$ 3,077,876	\$ 3,077,876	\$ 2,867,164
Criminal							\$ 874,504	\$ 874,504	\$ 608,731
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 74,862	\$ 74,862	\$ 71,768
Miscellaneous Trust									
Total Trust Deposits							\$ 4,028,057	\$ 4,028,057	\$ 3,548,479
Accrued Payroll	\$ 414,603	\$ 3,478				\$ 7,514		\$ 425,594	\$ 352,001
Benefits Payable	\$ 33,131							\$ 33,131	\$ 33,448
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 270							\$ 270	\$ 1,583
Payroll Clearing	\$ (1,322)							\$ (1,322)	
Total Payroll Liabilities	\$ 446,683	\$ 3,478				\$ 7,514		\$ 457,674	\$ 387,031
Revenue Collected in Advance	\$ 1,083,314	\$ 1,056,240	\$ 0					\$ 2,139,554	\$ 561,152
Liabilities For Deposits	\$ 65,772					\$ 66	\$ 19,567	\$ 85,405	\$ 81,283
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	\$ 1,149,086	\$ 1,056,240	\$ 0			\$ 66	\$ 99,217	\$ 2,304,609	\$ 722,085
Total Liabilities	\$ 2,124,847	\$ 1,323,705	\$ 83,450			\$ 14,606	\$ 5,420,359	\$ 8,966,966	\$ 6,301,041
Total Fund Balance	\$ 1,858,038	\$ 682,038	\$ 0			\$ 525,974		\$ 3,066,050	\$ 2,188,511
Total Liabilities and Fund Balance	\$ 3,982,885	\$ 2,005,744	\$ 83,450			\$ 540,579	\$ 5,420,359	\$ 12,033,016	\$ 8,489,552

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 June											
Fiscal Year 2021/22										2020/21	
	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	\$ 20,455,206	\$ 88,218					\$ 20,543,424	\$ 20,251,480	\$ 17,725,962	\$ 17,719,767	
Improvement and Modernization Fund	\$ 47,193						\$ 47,193	\$ 49,780	\$ 183,952	\$ 48,431	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 656,238						\$ 656,238	\$ 639,544	\$ 549,785	\$ 590,357	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,458,183						\$ 1,458,183	\$ 1,632,457	\$ 1,191,790	\$ 1,344,555	
Other Miscellaneous	\$ 634,796	\$ 357,748					\$ 992,544	\$ 634,796	\$ 634,796	\$ 634,796	
	\$ 23,251,615	\$ 445,966					\$ 23,697,581	\$ 23,208,057	\$ 20,286,285	\$ 20,337,906	
Grants											
AB 1058 Commissioner/Facilitator			\$ 329,491				\$ 329,491	\$ 418,736	\$ 326,925	\$ 378,394	
Other Judicial Council Grants	\$ 12,827		\$ 1,243				\$ 14,070		\$ 99,542	\$ 75,729	
Non-Judicial Council Grants											
	\$ 12,827		\$ 330,734				\$ 343,561	\$ 418,736	\$ 426,467	\$ 454,123	
Other Financing Sources											
Interest Income	\$ 22,963	\$ 2,642				\$ 2,417	\$ 28,022	\$ 30,000	\$ 23,782	\$ 70,000	
Investment Income											
Donations											
Local Fees	\$ 375,524	\$ 59,000					\$ 434,525	\$ 406,409	\$ 454,439	\$ 266,409	
Non-Fee Revenues	\$ 14,743						\$ 14,743	\$ 7,000	\$ 10,879	\$ 12,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (4,736)	\$ 585					\$ (4,151)		\$ 213,425		
County Program - Restricted		\$ 4,314					\$ 4,314	\$ 7,000	\$ 3,860	\$ 7,000	
Reimbursement Other	\$ 455,495					\$ 936,695	\$ 1,392,190	\$ 1,284,066	\$ 1,463,498	\$ 1,335,333	
Sale of Fixed Assets											
Other Miscellaneous	\$ 767						\$ 767	\$ 1,001	\$ 403	\$ 1,000	
	\$ 864,755	\$ 66,541				\$ 939,113	\$ 1,870,409	\$ 1,735,476	\$ 2,170,285	\$ 1,692,242	
Total Revenues	\$ 24,129,198	\$ 512,507	\$ 330,734			\$ 939,113	\$ 25,911,551	\$ 25,362,269	\$ 22,883,037	\$ 22,484,271	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,809,214	\$ 52,512	\$ 170,161			\$ 228,438	\$ 11,260,325	\$ 11,838,560	\$ 10,243,702	\$ 10,137,560	
Temp Help										\$ 213,582	
Overtime	\$ 25,805						\$ 25,805	\$ 20,000	\$ 51,862	\$ 20,000	
Staff Benefits	\$ 8,929,194	\$ 29,734	\$ 100,637			\$ 126,904	\$ 9,186,470	\$ 9,197,329	\$ 7,933,797	\$ 8,140,263	
	\$ 19,764,213	\$ 82,246	\$ 270,798			\$ 355,342	\$ 20,472,599	\$ 21,055,889	\$ 18,229,361	\$ 18,511,405	
Operating Expenses and Equipment											
General Expense	\$ 523,189	\$ 5,573	\$ 6,600				\$ 535,362	\$ 409,700	\$ 326,019	\$ 383,819	
Printing	\$ 15,342						\$ 15,342	\$ 20,000	\$ 13,361	\$ 35,000	
Telecommunications	\$ 139,454		\$ 961			\$ 89,228	\$ 229,643	\$ 260,000	\$ 233,712	\$ 287,500	
Postage	\$ 85,141		\$ 1,029			\$ 10	\$ 86,180	\$ 72,525	\$ 80,680	\$ 82,525	
Insurance	\$ 18,825						\$ 18,825	\$ 19,500	\$ 15,138	\$ 13,600	
In-State Travel	\$ 19,650					\$ 5,407	\$ 25,057	\$ 38,000	\$ 24,699	\$ 46,800	
Out-of-State Travel	\$ 0						\$ 0	\$ 316	\$ 329		
Training	\$ 25,419		\$ 7				\$ 25,425	\$ 45,000	\$ 19,356	\$ 35,000	
Security Services	\$ 1,189						\$ 1,189	\$ 2,000	\$ 2,180	\$ 2,000	
Facility Operations	\$ 76,297						\$ 76,297	\$ 369,179	\$ 345,519	\$ 354,429	
Utilities	\$ 635						\$ 635	\$ 1,000	\$ 691	\$ 1,000	
Contracted Services	\$ 1,766,344	\$ 70,907	\$ 440				\$ 1,837,690	\$ 1,945,903	\$ 1,793,529	\$ 1,952,334	
Consulting and Professional Services	\$ 16,991	\$ 258,631					\$ 275,622	\$ 21,000	\$ 21,351	\$ 25,000	
Information Technology	\$ 1,010,933	\$ 18,104				\$ 130,406	\$ 1,159,443	\$ 960,924	\$ 726,716	\$ 995,805	
Major Equipment	\$ 102,089					\$ 94,182	\$ 196,270	\$ 35,000	\$ 42,364	\$ 35,400	
Other Items of Expense	\$ 14,071					\$ 4,732	\$ 18,803	\$ 12,032	\$ 10,064	\$ 14,350	
	\$ 3,815,568	\$ 353,215	\$ 9,036			\$ 323,966	\$ 4,501,785	\$ 4,212,079	\$ 3,655,708	\$ 4,264,562	
Special Items of Expense											
Grand Jury	\$ 787						\$ 787	\$ 1,500	\$ 949	\$ 1,500	
Jury Costs	\$ 59,650						\$ 59,650	\$ 92,800	\$ 32,442	\$ 70,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (152,914)	\$ 14,935	\$ 54,169			\$ 83,810	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,306)		\$ 497				\$ (809)		\$ (22,619)		
	\$ (93,782)	\$ 14,935	\$ 54,666			\$ 83,810	\$ 59,628	\$ 94,300	\$ 10,772	\$ 71,500	
Total Expenditures	\$ 23,485,999	\$ 450,396	\$ 334,500			\$ 763,118	\$ 25,034,012	\$ 25,362,268	\$ 21,895,840	\$ 22,847,467	
Excess (Deficit) of Revenues Over Expenditures	\$ 643,199	\$ 62,111	\$ (3,766)			\$ 175,995	\$ 877,539	\$ 1	\$ 987,197	\$ (363,196)	
Operating Transfers In (Out)	\$ (8,245)	\$ 4,479	\$ 3,766				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,223,084	\$ 615,448	\$ 0			\$ 349,978	\$ 2,188,511	\$ 2,188,511	\$ 1,201,314	\$ 1,201,314	
Ending Balance (Deficit)	\$ 1,858,038	\$ 682,038	\$ 0			\$ 525,974	\$ 3,066,050	\$ 2,188,512	\$ 2,188,511	\$ 838,118	

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

For the month ended June

Fiscal Year 2021/22

2020/21

	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	\$ 7,058.533	\$ 344.894	\$ 787		\$ (13.434)	\$ 2.168	\$ 7,392.948	\$ 6,901.730	\$ 6,258.695	\$ 6,644.564
Traffic & Other Infractions	\$ 483.273	\$ 89.185					\$ 572.458	\$ 736.573	\$ 504.691	\$ 793.668
Other Criminal Cases	\$ 1,994.813	\$ 378.061			\$ 14.935	\$ 525	\$ 2,388.335	\$ 2,033.114	\$ 1,859.807	\$ 1,628.121
Civil	\$ 969.822	\$ 5.648					\$ 975.470	\$ 1,261.262	\$ 990.564	\$ 1,279.789
Family & Children Services	\$ 2,813.849	\$ 179.848			\$ 0	\$ 2,090	\$ 2,995.787	\$ 2,813.321	\$ 2,659.011	\$ 2,926.923
Probate, Guardianship & Mental Health Services	\$ 106.688	\$ 159.170					\$ 265.858	\$ 272.582	\$ 258.566	\$ 264.961
Juvenile Dependency Services	\$ 151.342	\$ 632.053					\$ 783.395	\$ 752.356	\$ 882.329	\$ 720.133
Juvenile Delinquency Services	\$ 145.601	\$ 28.703				\$ 1,275	\$ 175.578	\$ 122.410	\$ 119.149	\$ 118.777
Other Court Operations	\$ 401.749						\$ 401.749	\$ 770.578	\$ 402.195	\$ 332.165
Court Interpreters	\$ 320.339	\$ 378.171				\$ 818	\$ 699.328	\$ 660.430	\$ 543.943	\$ 498.527
Jury Services	\$ 322.957	\$ 92.089	\$ 59.650		\$ 0	\$ 1,275	\$ 475.971	\$ 595.409	\$ 422.704	\$ 648.089
Security		\$ 2.213					\$ 2.213	\$ 3.600	\$ 2.180	\$ 3.600
Trial Court Operations Program	\$ 14,768.966	\$ 2,290.035	\$ 60.437		\$ 1,501	\$ 8,151	\$ 17,129.091	\$ 16,923.365	\$ 14,903.834	\$ 15,859.317
Enhanced Collections										
Other Non-Court Operations										\$ 0
Non-Court Operations Program										\$ 0
Executive Office	\$ 1,091.138	\$ 10.215					\$ 1,101.353	\$ 1,424.706	\$ 1,133.806	\$ 951.694
Fiscal Services	\$ 824.719	\$ 81.468					\$ 906.186	\$ 852.818	\$ 691.317	\$ 696.270
Human Resources	\$ 488.942	\$ 30.971				\$ (636)	\$ 519.276	\$ 1,771.586	\$ 581.354	\$ 1,716.178
Business & Facilities Services	\$ 1,634.346	\$ 450.615			\$ (1,501)	\$ (8,691)	\$ 2,074.768	\$ 1,333.217	\$ 2,491.431	\$ 1,179.622
Information Technology	\$ 1,664.489	\$ 1,638.482			\$ 0	\$ 367	\$ 3,303.338	\$ 3,056.576	\$ 2,094.098	\$ 2,444.386
Court Administration Program	\$ 5,703.633	\$ 2,211.749			\$ (1,501)	\$ (8,960)	\$ 7,904.921	\$ 8,438.903	\$ 6,992.006	\$ 6,988.150
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,472.599	\$ 4,501.785	\$ 60.437		\$ 0	\$ (809)	\$ 25,034.012	\$ 25,362.268	\$ 21,895.840	\$ 22,847.467

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	29,445	-	29,445	-	-	-	-	-	29,445	
Restricted	1,224,937	-	1,224,937	682,039	-	-	-	-	1,906,976	
Committed	368,121	-	368,121	-	-	-	-	-	368,121	
Assigned	235,534	-	235,534	-	-	-	525,974	-	761,508	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,858,037	\$ -	\$ 1,858,037	\$ 682,039	\$ -	\$ -	\$ 525,974	\$ -	\$ 3,066,050	