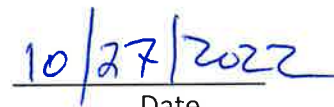


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

\_\_\_\_\_  
2022-23 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2022-23 Q1

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

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2022-23 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	160.50	133.00			

<sup>1</sup>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 September  
 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						
<b>ASSETS</b>									
Operations	\$ (2,667.979)	\$ 2,207.162	\$ (90.153)			\$ 720.496	\$ 62.371	\$ 231.897	\$ 215.320
Payroll	\$ (7.377)	\$ 0				\$ 0		\$ (7.377)	\$ 292.276
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17.553)	\$ (17.553)	\$ (55.942)
Credit Card									
Cash on Hand	\$ 4.900							\$ 4.900	\$ 4.900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 11,155.535						\$ 4,813.611	\$ 15,969.146	\$ 12,413.768
Total Cash and Cash Equivalents	\$ 8,515.079	\$ 2,207.162	\$ (90.153)			\$ 720.496	\$ 4,858.428	\$ 16,211.012	\$ 12,900.322
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				\$ 21.352		\$ 21.352	\$ 18.658
Due From Other Courts						\$ 41.628		\$ 41.628	\$ 0
Due From State	\$ 3.110	\$ 0	\$ 88.620			\$ 0		\$ 91.730	\$ 61.771
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 10	\$ 10	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 10.043	\$ 0						\$ 10.043	\$ 0
Total Receivables	\$ 13.153	\$ 0	\$ 88.620			\$ 62.980	\$ 10	\$ 164.763	\$ 80.429
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	\$ 8,707.676	\$ 2,207.162	\$ (1.533)			\$ 783.476	\$ 4,858.438	\$ 16,555.220	\$ 13,009.397
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 236.195	\$ 0	\$ 21			\$ 40.324	\$ 0	\$ 276.540	\$ 6.064
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 10.043	\$ 10.053	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 284.117							\$ 284.117	\$ 0
TC145 Liability							\$ 379.746	\$ 379.746	\$ 485.849
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 729.412	\$ 729.412	\$ 718.107
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 9.501	\$ 9.501	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 520.322	\$ 0	\$ 21			\$ 40.324	\$ 1,128.703	\$ 1,689.370	\$ 1,210.046
Civil							\$ 2,680.527	\$ 2,680.527	\$ 2,800.275
Criminal							\$ 883.282	\$ 883.282	\$ 1,316.799
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 65.621	\$ 65.621	\$ 71.792
Miscellaneous Trust									
Total Trust Deposits							\$ 3,630.245	\$ 3,630.245	\$ 4,189.682
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 32.646							\$ 32.646	\$ 30.347
Deferred Compensation Payable	\$ 0							\$ 0	\$ 42.432
Deductions Payable	\$ 31.501							\$ 31.501	\$ (37.430)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 64.147	\$ 0				\$ 0		\$ 64.147	\$ 35.349
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 561.152
Liabilities For Deposits	\$ 68.295					\$ 66	\$ 19.841	\$ 88.202	\$ 83.633
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	\$ 68.295	\$ 0	\$ 0			\$ 66	\$ 99.491	\$ 167.852	\$ 724.435
Total Liabilities	\$ 652.764	\$ 0	\$ 21			\$ 40.390	\$ 4,858.438	\$ 5,551.613	\$ 6,159.512
Total Fund Balance	\$ 8,054.913	\$ 2,207.162	\$ (1.554)			\$ 743.086		\$ 11,003.606	\$ 6,849.885
Total Liabilities and Fund Balance	\$ 8,707.676	\$ 2,207.162	\$ (1.533)			\$ 783.476	\$ 4,858.438	\$ 16,555.220	\$ 13,009.397

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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,231,429	\$ 7,472					\$ 11,238,901		\$ 8,699,937	\$ 20,251,480	
Improvement and Modernization Fund										\$ 49,780	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 120,156						\$ 120,156		\$ 145,997	\$ 639,544	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 694,394						\$ 694,394		\$ 62,821	\$ 1,632,457	
Other Miscellaneous		\$ 1,557,675					\$ 1,557,675			\$ 634,796	
	<b>\$ 12,045,979</b>	<b>\$ 1,565,147</b>					<b>\$ 13,611,125</b>		<b>\$ 8,908,755</b>	<b>\$ 23,208,057</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 55,207				\$ 55,207		\$ 57,931	\$ 418,736	
Other Judicial Council Grants	\$ (1,065)						\$ (1,065)				
Non-Judicial Council Grants											
	<b>\$ (1,065)</b>		<b>\$ 55,207</b>				<b>\$ 54,142</b>		<b>\$ 57,931</b>	<b>\$ 418,736</b>	
Other Financing Sources											
Interest Income	\$ 31,552	\$ 8,131				\$ 1,341	\$ 41,025		\$ 167	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 7,269	\$ 8,760					\$ 16,029		\$ 96,820	\$ 406,409	
Non-Fee Revenues	\$ 2,800						\$ 2,800		\$ 2,320	\$ 7,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (1)	\$ 2					\$ 2		\$ 2,691		
County Program - Restricted		\$ 339					\$ 339		\$ 920	\$ 7,000	
Reimbursement Other	\$ (2,030)					\$ 360,212	\$ 358,183		\$ 431,314	\$ 1,284,066	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1						\$ 1		\$ 7,163	\$ 1,001	
	<b>\$ 39,593</b>	<b>\$ 17,233</b>				<b>\$ 361,554</b>	<b>\$ 418,379</b>		<b>\$ 541,395</b>	<b>\$ 1,735,476</b>	
<b>Total Revenues</b>	<b>\$ 12,084,507</b>	<b>\$ 1,582,380</b>	<b>\$ 55,207</b>			<b>\$ 361,554</b>	<b>\$ 14,083,647</b>		<b>\$ 9,508,081</b>	<b>\$ 25,362,269</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,498,251	\$ 22,901	\$ 28,278			\$ 48,836	\$ 2,598,266		\$ 2,121,915	\$ 11,838,560	
Temp Help											
Overtime	\$ 5,124	\$ 34				\$ 111	\$ 5,269		\$ 4,427	\$ 20,000	
Staff Benefits	\$ 2,311,537	\$ 11,010	\$ 18,704			\$ 21,224	\$ 2,362,475		\$ 1,994,663	\$ 9,197,329	
	<b>\$ 4,814,913</b>	<b>\$ 33,944</b>	<b>\$ 46,982</b>			<b>\$ 70,171</b>	<b>\$ 4,966,010</b>		<b>\$ 4,121,005</b>	<b>\$ 21,055,889</b>	
Operating Expenses and Equipment											
General Expense	\$ 101,657		\$ 310				\$ 101,967		\$ 81,194	\$ 409,700	
Printing	\$ 1,690						\$ 1,690		\$ 406	\$ 20,000	
Telecommunications	\$ 30,105		\$ 210			\$ 16,331	\$ 46,645		\$ 48,073	\$ 260,000	
Postage	\$ 19,054		\$ 138				\$ 19,192		\$ 12,960	\$ 72,525	
Insurance	\$ 7,179						\$ 7,179		\$ 5,172	\$ 19,500	
In-State Travel	\$ 3,382					\$ 894	\$ 4,276		\$ 3,884	\$ 38,000	
Out-of-State Travel									\$ 0	\$ 316	
Training	\$ 10,552						\$ 10,552		\$ 4,762	\$ 45,000	
Security Services	\$ 7,544						\$ 7,544		\$ 174	\$ 2,000	
Facility Operations	\$ 22,681						\$ 22,681		\$ 7,389	\$ 369,179	
Utilities	\$ 79						\$ 79		\$ 177	\$ 1,000	
Contracted Services	\$ 304,635	\$ 12,532					\$ 317,168		\$ 322,055	\$ 1,945,903	
Consulting and Professional Services	\$ 1,540	\$ 0					\$ 1,540		\$ 2,110	\$ 21,000	
Information Technology	\$ 345,463	\$ 10,780				\$ 55,598	\$ 411,841		\$ 230,540	\$ 960,924	
Major Equipment	\$ 181,523						\$ 181,523			\$ 35,000	
Other Items of Expense	\$ 1,779					\$ 1,447	\$ 3,226		\$ 1,659	\$ 12,032	
	<b>\$ 1,038,864</b>	<b>\$ 23,312</b>	<b>\$ 658</b>			<b>\$ 74,270</b>	<b>\$ 1,137,103</b>		<b>\$ 720,557</b>	<b>\$ 4,212,079</b>	
Special Items of Expense											
Grand Jury	\$ 94						\$ 94		\$ 300	\$ 1,500	
Jury Costs	\$ 15,937						\$ 15,937		\$ 3,903	\$ 92,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,121)		\$ 9,121				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 26,945						\$ 26,945		\$ 941		
	<b>\$ 33,856</b>		<b>\$ 9,121</b>				<b>\$ 42,977</b>		<b>\$ 5,145</b>	<b>\$ 94,300</b>	
<b>Total Expenditures</b>	<b>\$ 5,887,632</b>	<b>\$ 57,256</b>	<b>\$ 56,761</b>			<b>\$ 144,441</b>	<b>\$ 6,146,090</b>		<b>\$ 4,846,706</b>	<b>\$ 25,362,268</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,196,875	\$ 1,525,123	\$ (1,554)			\$ 217,113	\$ 7,937,556		\$ 4,661,375	\$ 1	
Operating Transfers In (Out)			\$ 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)	<b>\$ 8,054,913</b>	<b>\$ 2,207,162</b>	<b>\$ (1,554)</b>			<b>\$ 743,086</b>	<b>\$ 11,003,606</b>	<b>\$ 3,066,050</b>	<b>\$ 6,849,885</b>	<b>\$ 2,188,512</b>	

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

For the month ended September

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,182.852	\$ 86.350	\$ 94			\$ 4.012	\$ 2,273.308		\$ 1,736.755	\$ 6,901.730
Traffic & Other Infractions	\$ 97.306	\$ 15.156					\$ 112.461		\$ 112.255	\$ 736.573
Other Criminal Cases	\$ 421.584	\$ 28.583				\$ 2.175	\$ 452.341		\$ 387.113	\$ 2,033.114
Civil	\$ 209.018	\$ 206					\$ 209.224		\$ 219.981	\$ 1,261.262
Family & Children Services	\$ 666.667	\$ 17.210			\$ 0	\$ 1.410	\$ 685.286		\$ 566.068	\$ 2,813.321
Probate, Guardianship & Mental Health Services	\$ 22.555	\$ 10.478					\$ 33.033		\$ 50.337	\$ 272.582
Juvenile Dependency Services	\$ 34.767	\$ 81.479					\$ 116.246		\$ 129.649	\$ 752.356
Juvenile Delinquency Services	\$ 33.827	\$ 4.350					\$ 38.177		\$ 29.710	\$ 122.410
Other Court Operations	\$ 87.307						\$ 87.307		\$ 79.872	\$ 770.578
Court Interpreters	\$ 69.360	\$ 83.134				\$ 93	\$ 152.587		\$ 118.994	\$ 660.430
Jury Services	\$ 80.496	\$ 6.484	\$ 15.937			\$ (1.065)	\$ 101.853		\$ 68.736	\$ 595.409
Security		\$ 194					\$ 194		\$ 1.198	\$ 3.600
Trial Court Operations Program	\$ 3,905.738	\$ 333.623	\$ 16.032		\$ 0	\$ 6.625	\$ 4,262.018		\$ 3,500.668	\$ 16,923.365
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 248.089	\$ 968					\$ 249.057		\$ 217.444	\$ 1,424.706
Fiscal Services	\$ 184.947	\$ 10.354					\$ 195.302		\$ 163.580	\$ 852.818
Human Resources	\$ 107.929	\$ 42.694				\$ 185	\$ 150.808		\$ 99.215	\$ 1,771.586
Business & Facilities Services	\$ 205.443	\$ 128.637				\$ 20.135	\$ 354.215		\$ 261.958	\$ 1,333.217
Information Technology	\$ 313.864	\$ 620.827					\$ 934.690		\$ 603.843	\$ 3,056.576
Court Administration Program	\$ 1,060.272	\$ 803.480				\$ 20.320	\$ 1,884.072		\$ 1,346.038	\$ 8,438.903
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,966.010</b>	<b>\$ 1,137.103</b>	<b>\$ 16.032</b>		<b>\$ 0</b>	<b>\$ 26.945</b>	<b>\$ 6,146.090</b>		<b>\$ 4,846.706</b>	<b>\$ 25,362.268</b>