

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 Lee on behalf of Judge Chatters
Signature of Presiding Judge or Court Executive

8/17/2020
Date

Placer

Court

2019-2020 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2019-2020 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer
 Court

2019-2020 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)	128.00	128.00	125.00	127.00	130.00

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 2019/20									2018/19
	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	\$ (629.374)	\$ 534.513	\$ 0			\$ 173.868	\$ 57.664	\$ 136.671	\$ (788.825)
Payroll	\$ 0					\$ 0		\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 0	\$ 0	\$ (423)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5.204)	\$ (5.204)	\$ (19.740)
Credit Card									
Cash on Hand	\$ 4.900							\$ 4.900	\$ 4.900
Cash with County									\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 722.837						\$ 3.105.371	\$ 3.828.208	\$ 4.766.367
Total Cash and Cash Equivalents	\$ 128.363	\$ 534.513	\$ 0			\$ 173.868	\$ 3.157.830	\$ 3.994.575	\$ 3.992.279
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 6.505	\$ 1.701	\$ 0			\$ 1.814	\$ 0	\$ 10.021	\$ 24.331
Accounts Receivable - General	\$ 23.100					\$ 0		\$ 23.100	\$ 50.581
Dishonored Checks									
Due From Employee	\$ 3.657							\$ 3.657	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 398.361						\$ 0	\$ 398.361	\$ 224.461
Due From Other Governments	\$ 89.676	\$ 5.283	\$ 0			\$ 6.566		\$ 101.525	\$ 163.273
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 0	\$ 610
Due From State	\$ 290.985	\$ 12.896	\$ 367.051			\$ 1.756		\$ 672.687	\$ 624.382
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	\$ 558	\$ 0						\$ 558	\$ 3.545
Total Receivables	\$ 812.843	\$ 19.880	\$ 367.051			\$ 10.136	\$ 0	\$ 1.209.910	\$ 1.091.184
Prepaid Expenses - General	\$ 193.913							\$ 193.913	\$ 125.688
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 193.913							\$ 193.913	\$ 125.688
Other Assets									
Total Other Assets									
Total Assets	\$ 1.135.119	\$ 554.393	\$ 367.051			\$ 184.004	\$ 3.157.830	\$ 5.398.398	\$ 5.209.151
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 204.293	\$ 1.778	\$ 11			\$ 7.630		\$ 213.712	\$ 262.825
Accounts Payable - General	\$ 8.240	\$ 0	\$ 427			\$ 0	\$ 0	\$ 8.668	\$ 4.341
Due to Other Funds	\$ 56.536		\$ 341.826			\$ 0	\$ 558	\$ 398.919	\$ 228.006
Due to Other Courts	\$ 1.078							\$ 1.078	
Due to State	\$ 8.773					\$ 0		\$ 8.773	\$ 49.326
TC145 Liability							\$ 290.387	\$ 290.387	\$ 24.962
Due to Other Governments	\$ 39.460		\$ 0			\$ 753		\$ 40.213	\$ 9.791
AB145 Due to Other Government Agency							\$ 737.570	\$ 737.570	\$ 1.282.565
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 98
Interest							\$ 10	\$ 10	\$ 228
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 318.380	\$ 1.778	\$ 342.265			\$ 8.382	\$ 1.028.525	\$ 1.699.329	\$ 1.862.144
Civil							\$ 1.534.452	\$ 1.534.452	\$ 1.276.727
Criminal							\$ 424.814	\$ 424.814	\$ 406.029
Unreconciled - Civil and Criminal	\$ 0						\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable	\$ 0						\$ 70.810	\$ 70.810	\$ 52.722
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 2.030.891	\$ 2.030.891	\$ 1.736.293
Accrued Payroll	\$ 289.384		\$ 0			\$ 5.794		\$ 295.178	\$ 187.477
Benefits Payable	\$ 32.936							\$ 32.936	\$ 35.748
Deferred Compensation Payable	\$ 13.357		\$ 0					\$ 13.357	\$ 13.499
Deductions Payable	\$ 23.445		\$ 0					\$ 23.445	\$ 24.014
Payroll Clearing	\$ 0							\$ 0	\$ 14
Total Payroll Liabilities	\$ 359.122		\$ 0			\$ 5.794		\$ 364.916	\$ 260.751
Revenue Collected in Advance	\$ 0		\$ 24.786					\$ 24.786	\$ 110.173
Liabilities For Deposits	\$ 55.822						\$ 19.253	\$ 75.076	\$ 49.613
Jury Fees - Non-Interest							\$ 79.650	\$ 79.650	\$ 79.650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (76.323)					\$ (753)	\$ (489)	\$ (77.565)	\$ (2.026)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ (20.501)		\$ 24.786			\$ (753)	\$ 98.414	\$ 101.947	\$ 237.410
Total Liabilities	\$ 657.001	\$ 1.778	\$ 367.051			\$ 13.424	\$ 3.157.830	\$ 4.197.084	\$ 4.096.598
Total Fund Balance	\$ 478.118	\$ 552.615	\$ 0			\$ 170.581		\$ 1.201.314	\$ 1.112.553
Total Liabilities and Fund Balance	\$ 1.135.119	\$ 554.393	\$ 367.051			\$ 184.004	\$ 3.157.830	\$ 5.398.398	\$ 5.209.151

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 2019/20										2018/19	
	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	\$ 19,055.843	\$ 77.378						\$ 19,133.221	\$ 18,652.757	\$ 18,418.164	\$ 18,231.362
Improvement and Modernization Fund									\$ 48.431	\$ 48.431	\$ 48.431
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 449.689							\$ 449.689	\$ 556.000	\$ 527.756	\$ 569.929
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,020.800							\$ 1,020.800	\$ 996.700	\$ 1,067.871	\$ 1,271.077
Other Miscellaneous	\$ 634.796							\$ 634.796	\$ 634.796	\$ 634.796	\$ 634.796
	\$ 21,161.127	\$ 77.378						\$ 21,238.505	\$ 20,888.684	\$ 20,697.019	\$ 20,755.595
Grants											
AB 1058 Commissioner/Facilitator			\$ 364.051					\$ 364.051	\$ 452.105	\$ 423.240	\$ 436.626
Other Judicial Council Grants			\$ 225.941					\$ 225.941	\$ 190.698	\$ 546.595	\$ 504.194
Non-Judicial Council Grants											
			\$ 589.993					\$ 589.993	\$ 642.803	\$ 969.835	\$ 940.820
Other Financing Sources											
Interest Income	\$ 85.334	\$ 11.890				\$ 11.327		\$ 108.551	\$ 35.000	\$ 165.954	\$ 35.000
Investment Income											
Donations											
Local Fees	\$ 239.712	\$ 62.737						\$ 302.449	\$ 330.409	\$ 311.650	\$ 330.909
Non-Fee Revenues	\$ 5.805							\$ 5.805	\$ 12.500	\$ 6.693	\$ 16.500
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 27.549	\$ 3.910						\$ 31.460			
County Program - Restricted		\$ 5.119						\$ 5.119	\$ 7.000	\$ 6.753	\$ 9.000
Reimbursement Other	\$ 417.248					\$ 814.943		\$ 1,232.191	\$ 1,181.827	\$ 1,490.300	\$ 1,126.825
Sale of Fixed Assets	\$ 14.240							\$ 14.240			
Other Miscellaneous	\$ 825							\$ 825	\$ 1,000	\$ 1,666	\$ 1,000
	\$ 790.714	\$ 83.656				\$ 826.269		\$ 1,700.640	\$ 1,567.736	\$ 1,983.017	\$ 1,519.234
Total Revenues	\$ 21,951.842	\$ 161.034	\$ 589.993			\$ 826.269		\$ 23,529.138	\$ 23,099.223	\$ 23,649.871	\$ 23,215.649
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,330.724	\$ 19.699	\$ 237.098			\$ 187.661		\$ 9,775.182	\$ 9,770.879	\$ 9,066.496	\$ 9,540.295
Temp Help											
Overtime	\$ 16.468					\$ 433		\$ 16.901	\$ 20.000	\$ 25.475	\$ 20.000
Staff Benefits	\$ 6,923.039	\$ 10.127	\$ 128.373			\$ 136.560		\$ 7,198.099	\$ 7,724.567	\$ 6,660.245	\$ 7,174.264
	\$ 16,270.231	\$ 29.826	\$ 365.471			\$ 324.654		\$ 16,990.182	\$ 17,515.446	\$ 15,752.216	\$ 16,734.559
Operating Expenses and Equipment											
General Expense	\$ 446.797		\$ 4.669					\$ 451.466	\$ 446.877	\$ 734.059	\$ 684.707
Printing	\$ 23.669							\$ 23.669	\$ 35.000	\$ 42.647	\$ 39.181
Telecommunications	\$ 129.214		\$ 842			\$ 93.891		\$ 223.948	\$ 256.000	\$ 218.871	\$ 225.200
Postage	\$ 88.791		\$ 556			\$ 77		\$ 89.424	\$ 82.525	\$ 79.128	\$ 88.525
Insurance	\$ 13.022							\$ 13.022	\$ 13.600	\$ 10.730	\$ 13.600
In-State Travel	\$ 22.810		\$ 3.233			\$ 4.276		\$ 30.320	\$ 71.100	\$ 55.400	\$ 73.200
Out-of-State Travel	\$ 1.364							\$ 1.364	\$ 2.200	\$ 11.054	
Training	\$ 43.562		\$ 1.660					\$ 45.222	\$ 55.200	\$ 23.365	\$ 41.798
Security Services	\$ 1.356							\$ 1.356	\$ 2,000	\$ 797	\$ 2,000
Facility Operations	\$ 205.669		\$ 1,184					\$ 206.853	\$ 366.585	\$ 289.999	\$ 379.664
Utilities	\$ 738							\$ 738	\$ 1,000	\$ 535	\$ 1,050
Contracted Services	\$ 2,380.197	\$ 79.682	\$ 7.857					\$ 2,467.736	\$ 3,178.587	\$ 2,763.493	\$ 3,649.736
Consulting and Professional Services	\$ 26.192							\$ 26.192	\$ 24.000	\$ 20.988	\$ 23.700
Information Technology	\$ 755.613		\$ 130.600			\$ 114.220		\$ 1,000.432	\$ 1,233.244	\$ 1,564.195	\$ 2,390.994
Major Equipment	\$ 164.650					\$ 29.249		\$ 193.899	\$ 122.894	\$ 494.342	\$ 180.834
Other Items of Expense	\$ 8.901					\$ 3.211		\$ 12.112	\$ 12.600	\$ 16.881	\$ 11.625
	\$ 4,312.545	\$ 79.682	\$ 150.602			\$ 244.924		\$ 4,787.753	\$ 5,903.412	\$ 6,326.485	\$ 7,805.814
Special Items of Expense											
Grand Jury	\$ 1.402							\$ 1.402	\$ 1,500	\$ 841	\$ 1,500
Jury Costs	\$ 46.816							\$ 46.816	\$ 70.000	\$ 56.162	\$ 99.000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,614.100							\$ 1,614.100		\$ 2,432.500	
Capital Costs											
Internal Cost Recovery	\$ (73.124)		\$ 73.124					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 124							\$ 124		\$ 5.401	
	\$ 1,589.318		\$ 73.124					\$ 1,662.442	\$ 71.500	\$ 2,494.904	\$ 100.500
Total Expenditures	\$ 22,172.094	\$ 109.508	\$ 589.197			\$ 569.577		\$ 23,440.376	\$ 23,490.358	\$ 24,573.606	\$ 24,640.873
Excess (Deficit) of Revenues Over Expenditures	\$ (220.253)	\$ 51.526	\$ 796			\$ 256.692		\$ 88.762	\$ (391.135)	\$ (923.735)	\$ (1,425.224)
Operating Transfers In (Out)	\$ 382.028	\$ 16.212	\$ (796)			\$ (397.444)		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 316.343	\$ 484.877	\$ 0			\$ 311.332		\$ 1,112.553	\$ 1,112.553	\$ 2,036.288	\$ 2,036.288
Ending Balance (Deficit)	\$ 478.118	\$ 552.615	\$ 0			\$ 170.581		\$ 1,201.314	\$ 721.418	\$ 1,112.553	\$ 611.064

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

For the month ended June

Fiscal Year 2019/20

2018/19

	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	\$ 4,688.087	\$ 770.973	\$ 1,402				\$ 5,460.461	\$ 6,155.740	\$ 5,044.069	\$ 5,491.464
Traffic & Other Infractions	\$ 548.629	\$ 80.352					\$ 628.981	\$ 773.777	\$ 671.839	\$ 846.333
Other Criminal Cases	\$ 1,976.900	\$ 90.038					\$ 2,066.938	\$ 1,936.026	\$ 1,848.917	\$ 1,823.992
Civil	\$ 1,062.237	\$ 20.958					\$ 1,083.195	\$ 1,202.870	\$ 1,056.971	\$ 1,303.887
Family & Children Services	\$ 2,305.811	\$ 476.627			\$ 0		\$ 2,782.438	\$ 2,953.643	\$ 2,722.392	\$ 3,206.976
Probate, Guardianship & Mental Health Services	\$ 95.030	\$ 110.150					\$ 205.180	\$ 260.277	\$ 236.565	\$ 232.533
Juvenile Dependency Services	\$ 138.474	\$ 740.847					\$ 879.321	\$ 792.061	\$ 894.747	\$ 861.709
Juvenile Delinquency Services	\$ 126.324	\$ 11.935					\$ 138.259	\$ 103.316	\$ 126.525	\$ 225.625
Other Court Operations	\$ 466.620	\$ 127					\$ 466.747	\$ 315.837	\$ 478.529	\$ 412.261
Court Interpreters	\$ 262.772	\$ 259.506					\$ 522.278	\$ 603.699	\$ 552.927	\$ 587.446
Jury Services	\$ 248.744	\$ 92.761	\$ 46.816				\$ 388.321	\$ 569.685	\$ 405.943	\$ 541.815
Security		\$ 2.421					\$ 2.421	\$ 3.600	\$ 1.243	\$ 3.500
Trial Court Operations Program	\$ 11,919.629	\$ 2,656.695	\$ 48.218		\$ 0		\$ 14,624.542	\$ 15,670.531	\$ 14,040.667	\$ 15,537.541
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 1,237.560	\$ 6.523			\$ 9.509		\$ 1,253.592	\$ 1,336.351	\$ 1,218.171	\$ 1,226.299
Fiscal Services	\$ 591.121	\$ 49.870	\$ 14.100				\$ 655.091	\$ 706.877	\$ 662.848	\$ 695.290
Human Resources	\$ 479.730	\$ 48.005					\$ 527.735	\$ 462.439	\$ 456.991	\$ 462.989
Business & Facilities Services	\$ 1,575.427	\$ 626.708	\$ 1,600.000			\$ 124	\$ 3,802.259	\$ 2,350.985	\$ 4,717.390	\$ 2,531.396
Information Technology	\$ 1,186.715	\$ 1,399.952			\$ (9,509)		\$ 2,577.158	\$ 2,963.175	\$ 3,477.539	\$ 4,187.358
Court Administration Program	\$ 5,070.553	\$ 2,131.058	\$ 1,614.100		\$ 0	\$ 124	\$ 8,815.835	\$ 7,819.827	\$ 10,532.939	\$ 9,103.332
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,990.182	\$ 4,787.753	\$ 1,662.318		\$ 0	\$ 124	\$ 23,440.376	\$ 23,490.358	\$ 24,573.606	\$ 24,640.873

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Placer

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	193,913	-	193,913	-	-	-	-	-	193,913	
Restricted	-	-	-	552,615	1,312	-	-	-	-	553,927
Committed	130,977	-	130,977	-	-	-	-	-	-	130,977
Assigned	151,916	-	151,916	-	-	-	-	170,581	-	322,497
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 476,806	\$ -	\$ 476,806	\$ 552,615	\$ 1,312	\$ -	\$ -	\$ 170,581	\$ -	\$ 1,201,314