

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2024/25

2023/24

	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						
ASSETS									
Operations	\$ (3,311,110)	\$ 2,164,318	\$ (71,171)			\$ 1,138,452	\$ 31,034	\$ (48,477)	\$ 8,147
Payroll	\$ (4,708)	\$ 0				\$ 0		\$ (4,708)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 1,747	\$ 1,747	\$ 0
Trust							\$ (90,726)	\$ (90,726)	\$ (10,513)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 157,355							\$ 157,355	\$ 0
Cash Equivalents	\$ 12,108,928						\$ 4,659,888	\$ 16,768,816	\$ 18,373,140
Total Cash and Cash Equivalents	\$ 8,985,365	\$ 2,164,318	\$ (71,171)			\$ 1,138,452	\$ 4,601,943	\$ 16,818,907	\$ 18,405,675
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 5,050							\$ 5,050	\$ 2,316
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 10,499		\$ 10,499	\$ 7,496
Due From Other Courts	\$ 0					\$ 0		\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 52,640			\$ 6,763		\$ 59,403	\$ 97,738
Trust Due To/From							\$ 2,486	\$ 2,486	\$ 0
Distribution Due To/From							\$ 7,364	\$ 7,364	\$ 440
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 15,897	\$ 0						\$ 15,897	\$ 27,713
Total Receivables	\$ 20,947	\$ 0	\$ 52,640			\$ 17,262	\$ 9,850	\$ 100,700	\$ 135,702
Prepaid Expenses - General	\$ 1,475,772					\$ 0		\$ 1,475,772	\$ 752,813
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,475,772					\$ 0		\$ 1,475,772	\$ 752,813
Other Assets									
Total Other Assets									
Total Assets	\$ 10,482,085	\$ 2,164,318	\$ (18,530)			\$ 1,155,714	\$ 4,611,793	\$ 18,395,379	\$ 19,294,190
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 925	\$ 0	\$ 9			\$ 0	\$ 0	\$ 935	\$ 79,993
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25,747	\$ 25,747	\$ 28,153
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 251,500	\$ 743,603						\$ 995,103	\$ 539,106
TC145 Liability							\$ 443,334	\$ 443,334	\$ 0
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 846,170	\$ 846,170	\$ 1,235,674
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 20,059	\$ 20,059	\$ 21,818
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 252,425	\$ 743,603	\$ 9			\$ 0	\$ 1,335,310	\$ 2,331,348	\$ 1,904,743
Civil							\$ 2,276,990	\$ 2,276,990	\$ 2,464,501
Criminal							\$ 701,476	\$ 701,476	\$ 799,908
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 275,137	\$ 275,137	\$ 170,365
Miscellaneous Trust									
Total Trust Deposits							\$ 3,253,604	\$ 3,253,604	\$ 3,435,589
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 37,661							\$ 37,661	\$ 30,646
Deferred Compensation Payable	\$ (4)							\$ (4)	\$ 0
Deductions Payable	\$ 1,215							\$ 1,215	\$ 272
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 38,872	\$ 0				\$ 0		\$ 38,872	\$ 30,917
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 154,683
Liabilities For Deposits	\$ 87,145					\$ 126	\$ 22,875	\$ 110,146	\$ 100,704
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 79,650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 4	\$ 4	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 87,145		\$ 0			\$ 126	\$ 22,879	\$ 110,150	\$ 335,037
Total Liabilities	\$ 378,442	\$ 743,603	\$ 9			\$ 126	\$ 4,611,793	\$ 5,733,973	\$ 5,706,286
Total Fund Balance	\$ 10,103,643	\$ 1,420,714	\$ (18,539)			\$ 1,155,588		\$ 12,661,406	\$ 13,587,904
Total Liabilities and Fund Balance	\$ 10,482,085	\$ 2,164,318	\$ (18,530)			\$ 1,155,714	\$ 4,611,793	\$ 18,395,379	\$ 19,294,190

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 2024/25									2023/24		
	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	\$ 11,601,863	\$ 7,257						\$ 11,609,120		\$ 11,537,703	\$ 25,776,516
Improvement and Modernization Fund											\$ 49,780
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 184,157							\$ 184,157		\$ 166,220	\$ 647,534
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 60,625							\$ 60,625		\$ 190,414	\$ 1,232,206
Other Miscellaneous		\$ 540,218						\$ 540,218		\$ 1,522,034	\$ 2,254,830
	\$ 11,846,644	\$ 547,475						\$ 12,394,120		\$ 13,416,371	\$ 29,960,866
Grants											
AB 1058 Commissioner/Facilitator			\$ (13,074)					\$ (13,074)		\$ 59,106	\$ 379,110
Other Judicial Council Grants										\$ (140)	
Non-Judicial Council Grants											
			\$ (13,074)					\$ (13,074)		\$ 58,966	\$ 379,110
Other Financing Sources											
Interest Income	\$ 121,833	\$ 0				\$ 0		\$ 121,833		\$ 163,781	\$ 60,000
Investment Income											
Donations											
Local Fees	\$ 6,445	\$ 12,168						\$ 18,613		\$ 1,371	\$ 137,374
Non-Fee Revenues	\$ 3,828							\$ 3,828		\$ 140	\$ 10,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 31,134							\$ 31,134		\$ 24,357	\$ 202,000
County Program - Restricted		\$ 273						\$ 273		\$ 330	\$ 4,500
Reimbursement Other	\$ 11					\$ 306,287		\$ 306,299		\$ 441,146	\$ 1,566,779
Sale of Fixed Assets											
Other Miscellaneous	\$ (34)							\$ (34)		\$ (19,050)	\$ 3,000
	\$ 163,217	\$ 12,442				\$ 306,287		\$ 481,946		\$ 612,075	\$ 1,983,653
Total Revenues	\$ 12,009,861	\$ 559,917	\$ (13,074)			\$ 306,287		\$ 12,862,991		\$ 14,087,411	\$ 32,323,629
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,847,307	\$ 6,752				\$ 36,548		\$ 2,890,607		\$ 2,765,990	\$ 14,259,891
Temp Help											
Overtime	\$ 6,771					\$ 12		\$ 6,782		\$ 6,222	\$ 20,000
Staff Benefits	\$ 2,685,689	\$ 4,203				\$ 23,375		\$ 2,713,267		\$ 2,072,402	\$ 11,699,611
	\$ 5,539,767	\$ 10,955				\$ 59,935		\$ 5,610,656		\$ 4,844,614	\$ 25,979,502
Operating Expenses and Equipment											
General Expense	\$ 108,127		\$ 192					\$ 108,319		\$ 50,995	\$ 568,411
Printing	\$ 2,912							\$ 2,912		\$ 5,534	\$ 23,178
Telecommunications	\$ 25,417		\$ 165			\$ 12,887		\$ 38,469		\$ 40,822	\$ 375,000
Postage	\$ 17,868		\$ 67					\$ 17,935		\$ 20,534	\$ 92,000
Insurance	\$ 8,231							\$ 8,231		\$ 7,806	\$ 26,000
In-State Travel	\$ 10,953		\$ 1,352			\$ 484		\$ 12,789		\$ 8,519	\$ 49,000
Out-of-State Travel	\$ 1,377							\$ 1,377			
Training	\$ 2,315		\$ 2,430					\$ 4,745		\$ 8,245	\$ 57,457
Security Services	\$ 79							\$ 79		\$ 479	\$ 5,000
Facility Operations	\$ 7,274							\$ 7,274		\$ 15,314	\$ 432,998
Utilities	\$ 251							\$ 251		\$ 147	\$ 1,200
Contracted Services	\$ 317,297	\$ 9,653	\$ 1,260					\$ 328,210		\$ 377,795	\$ 2,169,846
Consulting and Professional Services	\$ 3,250	\$ 0						\$ 3,250		\$ 2,515	\$ 1,621,291
Information Technology	\$ 344,974					\$ (1,068)		\$ 343,906		\$ 169,766	\$ 3,093,457
Major Equipment	\$ 1,488							\$ 1,488			\$ 330,485
Other Items of Expense	\$ 2,049					\$ 605		\$ 2,654		\$ 2,197	\$ 26,150
	\$ 853,863	\$ 9,653	\$ 5,465			\$ 12,908		\$ 881,889		\$ 710,668	\$ 8,871,473
Special Items of Expense											
Grand Jury	\$ 450							\$ 450		\$ 183	\$ 1,500
Jury Costs	\$ 23,810							\$ 23,810		\$ 22,168	\$ 110,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 23,496							\$ 23,496		\$ 2,929	
	\$ 47,757							\$ 47,757		\$ 25,280	\$ 111,500
Total Expenditures	\$ 6,441,386	\$ 20,608	\$ 5,465			\$ 72,842		\$ 6,540,302		\$ 5,580,563	\$ 34,962,475
Excess (Deficit) of Revenues Over Expenditures	\$ 5,568,475	\$ 539,309	\$ (18,539)			\$ 233,445		\$ 6,322,689		\$ 8,506,849	\$ (2,638,846)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,535,168	\$ 881,406	\$ 0			\$ 922,143		\$ 6,338,717	\$ 6,338,717	\$ 5,081,055	\$ 5,081,055
Ending Balance (Deficit)	\$ 10,103,643	\$ 1,420,714	\$ (18,539)			\$ 1,155,588		\$ 12,661,406	\$ 6,338,717	\$ 13,587,904	\$ 2,442,209

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

For the month ended September

Fiscal Year 2024/25 2023/24

	Personnel 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	\$ 1,983,788	\$ 90,483	\$ 450			\$ 7,360	\$ 2,082,081		\$ 1,658,331	\$ 8,076,396
Traffic & Other Infractions	\$ 117,091	\$ 13,241					\$ 130,333		\$ 147,597	\$ 705,934
Other Criminal Cases	\$ 498,293	\$ 35,026				\$ 1,600	\$ 534,919		\$ 577,362	\$ 4,206,209
Civil	\$ 241,026	\$ 17					\$ 241,044		\$ 256,739	\$ 1,642,377
Family & Children Services	\$ 730,030	\$ 10,541				\$ 66	\$ 740,637		\$ 805,097	\$ 4,163,345
Probate, Guardianship & Mental Health Services	\$ 27,205	\$ 29,042					\$ 56,247		\$ 51,805	\$ 116,430
Juvenile Dependency Services	\$ 57,129	\$ 107,608					\$ 164,737		\$ 168,652	\$ 999,656
Juvenile Delinquency Services	\$ 45,816	\$ 7,800					\$ 53,616		\$ 54,483	\$ 207,695
Other Court Operations	\$ 100,530						\$ 100,530		\$ 101,378	\$ 245,811
Court Interpreters	\$ 142,460	\$ 70,470				\$ 836	\$ 213,766		\$ 189,980	\$ 831,444
Jury Services	\$ 93,625	\$ 21,505	\$ 23,810				\$ 138,940		\$ 113,842	\$ 723,310
Security									\$ 1,503	\$ 68,247
Trial Court Operations Program	\$ 4,036,993	\$ 385,733	\$ 24,260			\$ 9,862	\$ 4,456,849		\$ 4,126,767	\$ 21,986,854
Enhanced Collections										
Other Non-Court Operations										\$ 1,500
Non-Court Operations Program										\$ 1,500
Executive Office	\$ 305,928	\$ 1,406					\$ 307,333		\$ 322,645	\$ 1,680,317
Fiscal Services	\$ 248,810	\$ 11,077					\$ 259,887		\$ 222,442	\$ 2,817,864
Human Resources	\$ 145,253	\$ 73,936					\$ 219,189		\$ 137,155	\$ 1,370,018
Business & Facilities Services	\$ 549,247	\$ 79,280				\$ 13,634	\$ 642,161		\$ 329,572	\$ 1,648,994
Information Technology	\$ 324,425	\$ 330,458					\$ 654,883		\$ 441,981	\$ 5,456,928
Court Administration Program	\$ 1,573,663	\$ 496,156				\$ 13,634	\$ 2,083,453		\$ 1,453,795	\$ 12,974,121
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,610,656	\$ 881,889	\$ 24,260			\$ 23,496	\$ 6,540,302		\$ 5,580,563	\$ 34,962,475