

## 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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 June									
Fiscal Year 2023/24									2022/23
	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						
<b>ASSETS</b>									
Operations	\$ (3,009,103)	\$ 1,861,833	\$ 0			\$ 916,823	\$ 86,114	\$ (144,332)	\$ (89,759)
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 165,000							\$ 165,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ (379,390)
Civil Filing Fees							\$ 0	\$ 0	\$ 370,930
Trust							\$ (149,275)	\$ (149,275)	\$ (10,376)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 158,187							\$ 158,187	
Cash Equivalents	\$ 5,429,833						\$ 4,792,890	\$ 10,222,724	\$ 10,935,167
Total Cash and Cash Equivalents	\$ 2,748,817	\$ 1,861,833	\$ 0			\$ 916,823	\$ 4,729,730	\$ 10,257,203	\$ 10,861,472
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 1,111	\$ 2,211				\$ 1,265		\$ 4,588	\$ 2,651
Accounts Receivable - General	\$ 71,362							\$ 71,362	\$ 48,910
Dishonored Checks									
Due From Employee	\$ 3,269							\$ 3,269	\$ 126
Civil Jury Fees	\$ 0							\$ 0	\$ 3,176
Trust									
Due From Other Funds	\$ 116,556						\$ 0	\$ 116,556	\$ 114,445
Due From Other Governments	\$ 94,185	\$ 4,519				\$ 18,143		\$ 116,847	\$ 124,624
Due From Other Courts	\$ 189					\$ 0		\$ 189	\$ 2,182
Due From State	\$ 823,458	\$ 15,377	\$ 116,929			\$ 0		\$ 955,764	\$ 441,680
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	\$ 4,629	\$ 0						\$ 4,629	\$ 9,287
Total Receivables	\$ 1,114,760	\$ 22,107	\$ 116,929			\$ 19,409	\$ 0	\$ 1,273,205	\$ 747,102
Prepaid Expenses - General	\$ 2,159,178					\$ 0		\$ 2,159,178	\$ 999,881
Salary and Travel Advances Counties									
Total Prepaid Expenses	\$ 2,159,178					\$ 0		\$ 2,159,178	\$ 999,881
Other Assets									
Total Other Assets									
Total Assets	\$ 6,022,755	\$ 1,883,940	\$ 116,929			\$ 936,232	\$ 4,729,730	\$ 13,689,586	\$ 12,608,455
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 221,589	\$ 4,511	\$ 154			\$ 7,393		\$ 233,647	\$ 243,874
Accounts Payable - General	\$ 19,120	\$ 0	\$ 458			\$ 0	\$ 0	\$ 19,578	\$ 1,837
Due to Other Funds	\$ 0	\$ 240	\$ 116,317				\$ 4,629	\$ 121,185	\$ 123,755
Due to Other Courts	\$ 26,893							\$ 26,893	\$ 0
Due to State	\$ 421,268	\$ 743,603						\$ 1,164,871	\$ 566,262
TC145 Liability							\$ 442,189	\$ 442,189	\$ 370,930
Due to Other Governments	\$ 2,005	\$ 252,970				\$ 0		\$ 254,975	\$ 112,806
AB145 Due to Other Government Agency							\$ 753,531	\$ 753,531	\$ 707,194
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1,031	\$ 1,031	\$ 321
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 690,875	\$ 1,001,323	\$ 116,929			\$ 7,393	\$ 1,201,381	\$ 3,017,901	\$ 2,126,978
Civil							\$ 2,611,976	\$ 2,611,976	\$ 2,473,668
Criminal							\$ 595,337	\$ 595,337	\$ 838,024
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 298,161	\$ 298,161	\$ 150,902
Miscellaneous Trust									
Total Trust Deposits							\$ 3,505,474	\$ 3,505,474	\$ 3,463,409
Accrued Payroll	\$ 512,118	\$ 1,211				\$ 6,629		\$ 519,959	\$ 501,089
Benefits Payable	\$ 28,204							\$ 28,204	\$ 28,720
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 8,564							\$ 8,564	\$ 0
Payroll Clearing	\$ 163,281							\$ 163,281	\$ (3,158)
Total Payroll Liabilities	\$ 712,167	\$ 1,211				\$ 6,629		\$ 720,008	\$ 526,651
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,236,549
Liabilities For Deposits	\$ 84,545					\$ 66	\$ 22,875	\$ 107,486	\$ 94,163
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 79,650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 84,545	\$ 0	\$ 0			\$ 66	\$ 22,875	\$ 107,486	\$ 1,410,362
Total Liabilities	\$ 1,487,587	\$ 1,002,535	\$ 116,929			\$ 14,089	\$ 4,729,730	\$ 7,350,869	\$ 7,527,400
Total Fund Balance	\$ 4,535,168	\$ 881,406	\$ 0			\$ 922,143		\$ 6,338,717	\$ 5,081,055
Total Liabilities and Fund Balance	\$ 6,022,755	\$ 1,883,940	\$ 116,929			\$ 936,232	\$ 4,729,730	\$ 13,689,586	\$ 12,608,455

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 2023/24										2022/23	
	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	\$ 25,643,733	\$ 86,965					\$ 25,730,698	\$ 25,776,516	\$ 25,213,258	\$ 25,429,368	
Improvement and Modernization Fund	\$ 49,780						\$ 49,780	\$ 49,780	\$ 49,780	\$ 49,780	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 650,335						\$ 650,335	\$ 647,534	\$ 572,437	\$ 572,437	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,286,145						\$ 1,286,145	\$ 1,232,206	\$ 1,658,791	\$ 1,497,583	
Other Miscellaneous	\$ 634,796	\$ 780,626					\$ 1,415,422	\$ 2,254,830	\$ 1,190,867	\$ 1,140,561	
	<b>\$ 28,264,788</b>	<b>\$ 867,592</b>					<b>\$ 29,132,380</b>	<b>\$ 29,960,866</b>	<b>\$ 28,685,133</b>	<b>\$ 28,689,729</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 352,947				\$ 352,947	\$ 379,110	\$ 347,880	\$ 443,253	
Other Judicial Council Grants			\$ 0				\$ 0		\$ 20,187		
Non-Judicial Council Grants											
			<b>\$ 352,947</b>				<b>\$ 352,947</b>	<b>\$ 379,110</b>	<b>\$ 368,067</b>	<b>\$ 443,253</b>	
Other Financing Sources											
Interest Income	\$ 533,882	\$ 127,768				\$ 57,896	\$ 719,546	\$ 60,000	\$ 418,985	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 43,890	\$ 60,565					\$ 104,455	\$ 137,374	\$ 105,987	\$ 139,835	
Non-Fee Revenues	\$ 22,514						\$ 22,514	\$ 10,000	\$ 21,173	\$ 12,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 425,760	\$ (3,578)					\$ 422,182	\$ 202,000	\$ 216,905		
County Program - Restricted		\$ 4,464					\$ 4,464	\$ 4,500	\$ 4,331	\$ 4,000	
Reimbursement Other	\$ 502,419					\$ 865,062	\$ 1,367,482	\$ 1,566,779	\$ 1,404,605	\$ 1,384,973	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,387						\$ 1,387	\$ 3,000	\$ 22,628	\$ 3,100	
	<b>\$ 1,529,852</b>	<b>\$ 189,219</b>				<b>\$ 922,958</b>	<b>\$ 2,642,029</b>	<b>\$ 1,983,653</b>	<b>\$ 2,194,614</b>	<b>\$ 1,558,908</b>	
<b>Total Revenues</b>	<b>\$ 29,794,640</b>	<b>\$ 1,056,811</b>	<b>\$ 352,947</b>			<b>\$ 922,958</b>	<b>\$ 32,127,356</b>	<b>\$ 32,323,629</b>	<b>\$ 31,247,814</b>	<b>\$ 30,691,890</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 12,216,761	\$ 39,228	\$ 175,834			\$ 223,451	\$ 12,655,275	\$ 14,259,891	\$ 12,003,501	\$ 13,349,125	
Temp Help											
Overtime	\$ 29,866					\$ 199	\$ 30,064	\$ 20,000	\$ 19,836	\$ 20,000	
Staff Benefits	\$ 11,370,716	\$ 25,449	\$ 106,769			\$ 186,379	\$ 11,689,314	\$ 11,699,611	\$ 10,904,261	\$ 11,369,586	
	<b>\$ 23,617,343</b>	<b>\$ 64,677</b>	<b>\$ 282,603</b>			<b>\$ 410,029</b>	<b>\$ 24,374,653</b>	<b>\$ 25,979,502</b>	<b>\$ 22,927,598</b>	<b>\$ 24,738,711</b>	
Operating Expenses and Equipment											
General Expense	\$ 458,958		\$ 1,760				\$ 460,719	\$ 568,411	\$ 697,464	\$ 691,324	
Printing	\$ 20,665						\$ 20,665	\$ 23,178	\$ 38,433	\$ 13,000	
Telecommunications	\$ 116,078		\$ 655			\$ 74,887	\$ 191,620	\$ 375,000	\$ 221,967	\$ 420,500	
Postage	\$ 119,335		\$ 717				\$ 120,052	\$ 92,000	\$ 92,762	\$ 87,000	
Insurance	\$ 25,489						\$ 25,489	\$ 26,000	\$ 21,581	\$ 24,000	
In-State Travel	\$ 48,430		\$ 4,066			\$ 2,419	\$ 54,915	\$ 49,000	\$ 32,172	\$ 43,000	
Out-of-State Travel									\$ 516		
Training	\$ 36,242		\$ 1,250				\$ 37,492	\$ 57,457	\$ 52,734	\$ 79,830	
Security Services	\$ 1,049						\$ 1,049	\$ 5,000	\$ 8,512	\$ 12,350	
Facility Operations	\$ 277,515		\$ 1,384				\$ 278,900	\$ 432,998	\$ 156,327	\$ 313,524	
Utilities	\$ 584						\$ 584	\$ 1,200	\$ 1,121	\$ 1,000	
Contracted Services	\$ 2,229,598	\$ 67,335	\$ 3,990				\$ 2,300,923	\$ 2,169,846	\$ 2,021,626	\$ 1,799,506	
Consulting and Professional Services	\$ 26,553	\$ 756,577					\$ 783,130	\$ 1,621,291	\$ 510,863	\$ 635,286	
Information Technology	\$ 1,259,420	\$ 49,000				\$ 107,531	\$ 1,415,950	\$ 3,093,457	\$ 1,982,230	\$ 1,547,058	
Major Equipment	\$ 604,096	\$ 0					\$ 604,096	\$ 330,485	\$ 316,052	\$ 1,213,151	
Other Items of Expense	\$ 8,619					\$ 4,499	\$ 13,117	\$ 26,150	\$ 18,962	\$ 26,150	
	<b>\$ 5,232,631</b>	<b>\$ 872,912</b>	<b>\$ 13,823</b>			<b>\$ 189,335</b>	<b>\$ 6,308,701</b>	<b>\$ 8,871,473</b>	<b>\$ 6,173,323</b>	<b>\$ 6,906,679</b>	
Special Items of Expense											
Grand Jury	\$ 783						\$ 783	\$ 1,500	\$ 439	\$ 1,500	
Jury Costs	\$ 170,828						\$ 170,828	\$ 110,000	\$ 104,186	\$ 60,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (185,206)	\$ 8,947	\$ 56,521			\$ 119,739	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 14,730		\$ 0				\$ 14,730		\$ 27,264	\$ 1,434	
	<b>\$ 1,134</b>	<b>\$ 8,947</b>	<b>\$ 56,521</b>			<b>\$ 119,739</b>	<b>\$ 186,340</b>	<b>\$ 111,500</b>	<b>\$ 131,889</b>	<b>\$ 63,434</b>	
<b>Total Expenditures</b>	<b>\$ 28,851,108</b>	<b>\$ 946,536</b>	<b>\$ 352,947</b>			<b>\$ 719,104</b>	<b>\$ 30,869,694</b>	<b>\$ 34,962,475</b>	<b>\$ 29,232,809</b>	<b>\$ 31,708,824</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 943,532	\$ 110,275	\$ 0			\$ 203,854	\$ 1,257,662	\$ (2,638,846)	\$ 2,015,005	\$ (1,016,934)	
Operating Transfers In (Out)	\$ 61,696	\$ 8,090				\$ (69,785)	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,529,940	\$ 763,041	\$ 0			\$ 788,074	\$ 5,081,055	\$ 5,081,055	\$ 3,066,050	\$ 3,066,050	
Ending Balance (Deficit)	\$ 4,535,168	\$ 881,406	\$ 0			\$ 922,143	\$ 6,338,717	\$ 2,442,209	\$ 5,081,055	\$ 2,049,116	

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

For the month ended June

Fiscal Year 2023/24 2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 8,064,953	\$ 879,736			\$ (8,947)	\$ 323	\$ 8,936,066	\$ 8,076,396	\$ 8,307,400	\$ 8,255,713
Traffic & Other Infractions	\$ 607,838	\$ 86,399					\$ 694,237	\$ 705,934	\$ 588,984	\$ 695,602
Other Criminal Cases	\$ 2,392,978	\$ 655,443			\$ 8,947	\$ 1,800	\$ 3,059,167	\$ 4,206,209	\$ 2,870,980	\$ 2,901,932
Civil	\$ 1,164,978	\$ 3,300					\$ 1,168,278	\$ 1,642,377	\$ 977,850	\$ 1,462,153
Family & Children Services	\$ 3,602,312	\$ 47,393			\$ 0	\$ 131	\$ 3,649,837	\$ 4,163,345	\$ 3,496,099	\$ 3,852,305
Probate, Guardianship & Mental Health Services	\$ 132,711	\$ 188,870					\$ 321,581	\$ 116,430	\$ 257,824	\$ 110,839
Juvenile Dependency Services	\$ 259,007	\$ 714,472					\$ 973,479	\$ 999,656	\$ 864,125	\$ 851,695
Juvenile Delinquency Services	\$ 234,254	\$ 55,400					\$ 289,654	\$ 207,695	\$ 220,976	\$ 186,503
Other Court Operations	\$ 481,892						\$ 481,892	\$ 245,811	\$ 428,756	\$ 432,436
Court Interpreters	\$ 595,059	\$ 555,979				\$ 286	\$ 1,151,324	\$ 831,444	\$ 844,115	\$ 582,050
Jury Services	\$ 428,677	\$ 72,662	\$ 170,828				\$ 672,167	\$ 723,310	\$ 605,540	\$ 635,447
Security		\$ 7,386					\$ 7,386	\$ 68,247	\$ 807	\$ 15,700
Trial Court Operations Program	\$ 17,964,658	\$ 3,267,040	\$ 170,828		\$ 0	\$ 2,540	\$ 21,405,065	\$ 21,986,854	\$ 19,463,455	\$ 19,982,375
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		\$ 1,500
Non-Court Operations Program								\$ 1,500		\$ 1,500
Executive Office	\$ 1,492,393	\$ 15,693	\$ 600				\$ 1,508,686	\$ 1,680,317	\$ 1,295,398	\$ 1,454,074
Fiscal Services	\$ 1,100,240	\$ 91,648				\$ 514	\$ 1,192,401	\$ 2,817,864	\$ 969,545	\$ 1,106,326
Human Resources	\$ 617,173	\$ 51,048					\$ 668,221	\$ 1,370,018	\$ 609,452	\$ 2,788,493
Business & Facilities Services	\$ 1,864,739	\$ 878,451	\$ 183			\$ 11,499	\$ 2,754,871	\$ 1,648,994	\$ 2,994,680	\$ 1,457,610
Information Technology	\$ 1,335,451	\$ 2,004,823			\$ 0	\$ 177	\$ 3,340,450	\$ 5,456,928	\$ 3,900,280	\$ 4,918,446
Court Administration Program	\$ 6,409,995	\$ 3,041,662	\$ 783		\$ 0	\$ 12,190	\$ 9,464,629	\$ 12,974,121	\$ 9,769,354	\$ 11,724,949
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 24,374,653	\$ 6,308,701	\$ 171,611		\$ 0	\$ 14,730	\$ 30,869,694	\$ 34,962,475	\$ 29,232,809	\$ 31,708,824