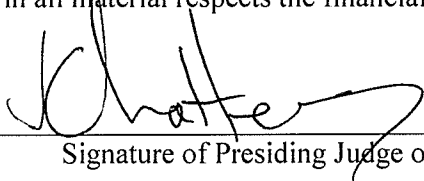


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

05/09/2019

\_\_\_\_\_  
Date

Placer

\_\_\_\_\_  
Court

FY 2018/2019 Quarter 3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Placer

Court

2018/2019 – Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Due to the front loading of allocated revenue by Judicial Council, in addition to unexpended encumbrances, the ending fund balance appears more significant than it will at year end.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Placer

Court

2018/2019 – Q3

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)	126.50	119.50	123.50	123.50	

<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 March									
Fiscal Year 2018/19									2017/18
	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	\$ (1,133.217)	\$ 460.607	\$ 394.862			\$ 467.905	\$ 69.012	\$ 259.168	\$ 407.196
Payroll	\$ (6.185)	\$ 0	\$ 0			\$ 0		\$ (6.185)	\$ (2.817)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 0	\$ 0	\$ (35.871)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (66.751)	\$ (66.751)	\$ (407.575)
Credit Card									
Cash on Hand	\$ 4.909							\$ 4.909	\$ 4.854
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 3,843.958						\$ 4,305.087	\$ 8,149.045	\$ 6,837.378
Total Cash and Cash Equivalents	\$ 2,739.465	\$ 460.607	\$ 394.862			\$ 467.905	\$ 4,307.348	\$ 8,370.186	\$ 6,833.166
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 5.402		\$ 5.402	\$ 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	\$ 0			\$ 5.615		\$ 5.615	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 348
Due From State	\$ 7.735	\$ 0	\$ 50.134					\$ 57.869	\$ 7.443
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 7.436
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 10.695	\$ 0						\$ 10.695	\$ 9.244
Total Receivables	\$ 18.430	\$ 0	\$ 50.134			\$ 11.017	\$ 0	\$ 79.580	\$ 24.471
Prepaid Expenses - General	\$ 20.489							\$ 20.489	\$ 56.516
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 20.489							\$ 20.489	\$ 56.516
Other Assets									
Total Other Assets									
Total Assets	\$ 2,778.383	\$ 460.607	\$ 444.996			\$ 478.922	\$ 4,307.348	\$ 8,470.256	\$ 6,914.153
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 17.514	\$ 0	\$ 49			\$ 0	\$ 0	\$ 17.563	\$ 9.281
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 10.695	\$ 10.695	\$ 31.334
Due to Other Courts									
Due to State	\$ 0					\$ 0		\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 387.526
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,100.854	\$ 1,100.854	\$ 787.274
Due to Other Public Agencies									
Sales and Use Tax	\$ 1.480							\$ 1.480	\$ 178
Interest							\$ 9.172	\$ 9.172	\$ 4.896
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 18.994	\$ 0	\$ 49			\$ 0	\$ 1,120.720	\$ 1,139.764	\$ 1,220.488
Civil							\$ 1,577.234	\$ 1,577.234	\$ 1,247.200
Criminal							\$ 1,470.318	\$ 1,470.318	\$ 602.009
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 41.580	\$ 41.580	\$ 14.748
Miscellaneous Trust									
Total Trust Deposits							\$ 3,089.947	\$ 3,089.947	\$ 1,864.772
Accrued Payroll	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 32.201							\$ 32.201	\$ 13.825
Deferred Compensation Payable	\$ 13.127	\$ 0	\$ 0					\$ 13.127	\$ 11.021
Deductions Payable	\$ 21.217		\$ 0					\$ 21.217	\$ 21.577
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 66.545	\$ 0	\$ 0			\$ 0		\$ 66.545	\$ 46.422
Revenue Collected in Advance			\$ 0					\$ 0	
Liabilities For Deposits	\$ 32.582						\$ 17.031	\$ 49.613	\$ 49.647
Jury Fees - Non-Interest							\$ 79.650	\$ 79.650	\$ 79.650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 1.307							\$ 1.307	\$ 1.307
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33.889		\$ 0				\$ 96.681	\$ 130.570	\$ 130.604
Total Liabilities	\$ 119.428	\$ 0	\$ 49			\$ 0	\$ 4,307.348	\$ 4,426.826	\$ 3,262.287
Total Fund Balance	\$ 2,658.955	\$ 460.607	\$ 444.947			\$ 478.922		\$ 4,043.430	\$ 3,651.866
Total Liabilities and Fund Balance	\$ 2,778.383	\$ 460.607	\$ 444.996			\$ 478.922	\$ 4,307.348	\$ 8,470.256	\$ 6,914.153

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 March											
Fiscal Year 2018/19										2017/18	
	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	\$ 13,841.176	\$ 45.138					\$ 13,886.314	\$ 18,231.362	\$ 12,734.625	\$ 16,703.772	
Improvement and Modernization Fund								\$ 48.431	\$ 42.574	\$ 42.573	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 407.570						\$ 407.570	\$ 569.929	\$ 223.090	\$ 564.115	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 669.900						\$ 669.900	\$ 1,271.077	\$ 613.928	\$ 1,067.552	
Other Miscellaneous	\$ 634.796						\$ 634.796	\$ 634.796	\$ 634.797	\$ 634.796	
	\$ 15,553.442	\$ 45.138					\$ 15,598.580	\$ 20,755.595	\$ 14,249.014	\$ 19,012.808	
Grants											
AB 1058 Commissioner/Facilitator			\$ 187.186				\$ 187.186	\$ 436.626	\$ 138.383	\$ 437.281	
Other Judicial Council Grants			\$ 603.976				\$ 603.976	\$ 504.194	\$ 567.443	\$ 574.000	
Non-Judicial Council Grants											
			\$ 791.162				\$ 791.162	\$ 940.820	\$ 705.826	\$ 1,011.281	
Other Financing Sources											
Interest Income	\$ 96.201	\$ 7.232				\$ 5.978	\$ 109.411	\$ 35.000	\$ 58.711	\$ 25.000	
Investment Income											
Donations											
Local Fees	\$ 158.269	\$ 33.013					\$ 191.282	\$ 330.909	\$ 239.490	\$ 332.184	
Non-Fee Revenues	\$ 4.009						\$ 4.009	\$ 16.500	\$ 14.171	\$ 32.800	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ (10.200)		
County Program - Restricted		\$ 4.812					\$ 4.812	\$ 9.000	\$ 5.290	\$ 9.000	
Reimbursement Other	\$ 199.401					\$ 851.958	\$ 1,051.359	\$ 1,126.825	\$ 425.747	\$ 976.100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1.296						\$ 1.296	\$ 1.000	\$ 761	\$ 1,000	
	\$ 459.176	\$ 45.057				\$ 857.936	\$ 1,362.169	\$ 1,519.234	\$ 733.971	\$ 1,376.084	
<b>Total Revenues</b>	<b>\$ 16,012.618</b>	<b>\$ 90.195</b>	<b>\$ 791.162</b>			<b>\$ 857.936</b>	<b>\$ 17,751.912</b>	<b>\$ 23,215.649</b>	<b>\$ 15,688.811</b>	<b>\$ 21,400.173</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,105.879	\$ 10.308	\$ 116.329			\$ 151.537	\$ 6,384.052	\$ 9,540.295	\$ 6,006.914	\$ 8,608.056	
Temp Help											
Overtime	\$ 11.095					\$ 966	\$ 12.060	\$ 20.000	\$ 34.989	\$ 15.000	
Staff Benefits	\$ 4,813.884	\$ 3.362	\$ 60.639			\$ 33.617	\$ 4,911.501	\$ 7,174.264	\$ 4,357.551	\$ 6,503.500	
	\$ 10,930.857	\$ 13.670	\$ 176.967			\$ 186.120	\$ 11,307.613	\$ 16,734.559	\$ 10,399.454	\$ 15,126.556	
Operating Expenses and Equipment											
General Expense	\$ 391.592		\$ 30.196			\$ 25	\$ 421.813	\$ 684.707	\$ 258.542	\$ 465.551	
Printing	\$ 26.411		\$ 82				\$ 26.493	\$ 39.181	\$ 24.525	\$ 25.000	
Telecommunications	\$ 89.883		\$ 598			\$ 68.976	\$ 159.457	\$ 225.200	\$ 126.998	\$ 237.300	
Postage	\$ 57.149		\$ 428				\$ 57.577	\$ 88.525	\$ 64.565	\$ 85.525	
Insurance	\$ 10.724						\$ 10.724	\$ 13.600	\$ 8.506	\$ 13.600	
In-State Travel	\$ 30.953		\$ 5.917			\$ 3.356	\$ 40.226	\$ 73.200	\$ 53.279	\$ 73.150	
Out-of-State Travel	\$ 1.836						\$ 1.836		\$ 1.621		
Training	\$ 21.416		\$ 1.130				\$ 22.546	\$ 41.798	\$ 29.799	\$ 30.000	
Security Services	\$ 588						\$ 588	\$ 2,000	\$ 559	\$ 2,000	
Facility Operations	\$ 221.527		\$ 329				\$ 221.856	\$ 379.664	\$ 76.861	\$ 247.585	
Utilities	\$ 355						\$ 355	\$ 1,050	\$ 383	\$ 1,050	
Contracted Services	\$ 1,779.021	\$ 61.768	\$ 7.151				\$ 1,847.940	\$ 3,649.736	\$ 1,893.018	\$ 3,163.413	
Consulting and Professional Services	\$ 13.416						\$ 13.416	\$ 23.700	\$ 16.037	\$ 20.532	
Information Technology	\$ 1,063.679	\$ 25.150	\$ 43.844			\$ 135.020	\$ 1,267.694	\$ 2,390.994	\$ 727.436	\$ 3,009.532	
Major Equipment	\$ 80.419		\$ 50.000				\$ 291.387	\$ 180.834	\$ 90.338	\$ 84.691	
Other Items of Expense	\$ 5.711						\$ 9.760	\$ 11.625	\$ 4.320	\$ 23.750	
	\$ 3,794.678	\$ 86.919	\$ 139.675			\$ 372.395	\$ 4,393.667	\$ 7,805.814	\$ 3,376.785	\$ 7,482.679	
Special Items of Expense											
Grand Jury	\$ 841						\$ 841	\$ 1,500	\$ 1,131	\$ 1,500	
Jury Costs	\$ 37.259						\$ 37.259	\$ 99.000	\$ 40.308	\$ 99.000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (29.573)		\$ 29.573				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5.389						\$ 5.389				
	\$ 13.916		\$ 29.573				\$ 43.489	\$ 100.500	\$ 41.439	\$ 100.500	
<b>Total Expenditures</b>	<b>\$ 14,739.451</b>	<b>\$ 100.588</b>	<b>\$ 346.216</b>			<b>\$ 558.514</b>	<b>\$ 15,744.769</b>	<b>\$ 24,640.873</b>	<b>\$ 13,817.678</b>	<b>\$ 22,709.735</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,273.167	\$ (10.393)	\$ 444.947			\$ 299.421	\$ 2,007.142	\$ (1,425.224)	\$ 1,871.133	\$ (1,309.562)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,385.788	\$ 471.000	\$ 0			\$ 179.500	\$ 2,036.288	\$ 2,036.288	\$ 1,780.733	\$ 1,780.733	
Ending Balance (Deficit)	\$ 2,658.955	\$ 460.607	\$ 444.947			\$ 478.922	\$ 4,043.430	\$ 611.064	\$ 3,651.866	\$ 471.171	

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

For the month ended March

Fiscal Year 2018/19

2017/18

	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	\$ 3,770.564	\$ 597.633	\$ 841			\$ 5.389	\$ 4,374.428	\$ 5,491.464	\$ 3,565.538	\$ 5,075.656
Traffic & Other Infractions	\$ 363.009	\$ 61.003					\$ 424.012	\$ 846.333	\$ 450.270	\$ 808.142
Other Criminal Cases	\$ 1,095.282	\$ 60.533					\$ 1,155.815	\$ 1,823.992	\$ 1,078.335	\$ 1,524.082
Civil	\$ 676.301	\$ 17.573					\$ 693.873	\$ 1,303.887	\$ 700.360	\$ 1,176.259
Family & Children Services	\$ 1,387.531	\$ 385.348			\$ 0		\$ 1,772.879	\$ 3,206.976	\$ 1,695.394	\$ 2,511.449
Probate, Guardianship & Mental Health Services	\$ 56.926	\$ 107.382					\$ 164.309	\$ 232.533	\$ 132.904	\$ 136.580
Juvenile Dependency Services	\$ 89.384	\$ 501.296					\$ 590.679	\$ 861.709	\$ 672.161	\$ 1,020.819
Juvenile Delinquency Services	\$ 81.409	\$ 2.450					\$ 83.859	\$ 225.625	\$ 117.959	\$ 288.123
Other Court Operations	\$ 310.958						\$ 310.958	\$ 412.261	\$ 385.781	\$ 416.830
Court Interpreters	\$ 192.131	\$ 180.504					\$ 372.634	\$ 587.446	\$ 313.261	\$ 512.120
Jury Services	\$ 158.905	\$ 34.364	\$ 37.259				\$ 230.528	\$ 541.815	\$ 224.616	\$ 529.730
Security		\$ 588					\$ 588	\$ 3,500	\$ 6,526	\$ 3,100
Trial Court Operations Program	\$ 8,182.399	\$ 1,948.673	\$ 38.100		\$ 0	\$ 5.389	\$ 10,174.561	\$ 15,537.541	\$ 9,343.105	\$ 14,002.890
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 752.880	\$ 1.561					\$ 754.440	\$ 1,226.299	\$ 619.469	\$ 912.302
Fiscal Services	\$ 387.719	\$ 47.235					\$ 434.953	\$ 695.290	\$ 544.946	\$ 777.552
Human Resources	\$ 276.777	\$ 5.804					\$ 282.581	\$ 462.989	\$ 220.413	\$ 285.811
Business & Facilities Services	\$ 1,068.413	\$ 597.390					\$ 1,665.803	\$ 2,531.396	\$ 1,463.962	\$ 2,296.490
Information Technology	\$ 639.426	\$ 1,793.005					\$ 2,432.430	\$ 4,187.358	\$ 1,625.782	\$ 4,434.690
Court Administration Program	\$ 3,125.214	\$ 2,444.994					\$ 5,570.208	\$ 9,103.332	\$ 4,474.573	\$ 8,706.845
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 11,307.613	\$ 4,393.667	\$ 38.100		\$ 0	\$ 5.389	\$ 15,744.769	\$ 24,640.873	\$ 13,817.678	\$ 22,709.735