

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	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 2023/24

2022/23

	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	\$ (3,348,371)	\$ 2,300,047	\$ (99,504)			\$ 1,096,237	\$ 59,738	\$ 8,147	\$ 231,897
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ (7,377)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,513)	\$ (10,513)	\$ (17,553)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 13,520,732						\$ 4,852,408	\$ 18,373,140	\$ 15,969,146
Total Cash and Cash Equivalents	\$ 10,207,261	\$ 2,300,047	\$ (99,504)			\$ 1,096,237	\$ 4,901,634	\$ 18,405,675	\$ 16,211,012
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 2,316							\$ 2,316	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 7,496		\$ 7,496	\$ 21,352
Due From Other Courts	\$ 0					\$ 0		\$ 0	\$ 41,628
Due From State	\$ 0	\$ 0	\$ 97,738			\$ 0		\$ 97,738	\$ 91,730
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 440	\$ 440	\$ 10
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 27,713	\$ 0						\$ 27,713	\$ 10,043
Total Receivables	\$ 30,028	\$ 0	\$ 97,738			\$ 7,496	\$ 440	\$ 135,702	\$ 164,763
Prepaid Expenses - General	\$ 752,813					\$ 0		\$ 752,813	\$ 179,445
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 752,813					\$ 0		\$ 752,813	\$ 179,445
Other Assets									
Total Other Assets									
Total Assets	\$ 10,990,103	\$ 2,300,047	\$ (1,765)			\$ 1,103,732	\$ 4,902,074	\$ 19,294,190	\$ 16,555,220
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 1,422	\$ 0	\$ 11			\$ 0	\$ 78,560	\$ 79,993	\$ 276,540
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 28,153	\$ 28,153	\$ 10,053
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 539,106							\$ 539,106	\$ 284,117
TC145 Liability							\$ 0	\$ 0	\$ 379,746
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,235,674	\$ 1,235,674	\$ 729,412
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 21,818	\$ 21,818	\$ 9,501
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 540,528	\$ 0	\$ 11			\$ 0	\$ 1,364,204	\$ 1,904,743	\$ 1,689,370
Civil							\$ 2,464,501	\$ 2,464,501	\$ 2,680,527
Criminal							\$ 799,908	\$ 799,908	\$ 883,282
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 170,365	\$ 170,365	\$ 65,621
Miscellaneous Trust									
Total Trust Deposits							\$ 3,435,589	\$ 3,435,589	\$ 3,630,245
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 30,646							\$ 30,646	\$ 32,646
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 272							\$ 272	\$ 31,501
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 30,917	\$ 0				\$ 0		\$ 30,917	\$ 64,147
Revenue Collected in Advance	\$ 154,683	\$ 0	\$ 0					\$ 154,683	\$ 0
Liabilities For Deposits	\$ 78,008					\$ 66	\$ 22,630	\$ 100,704	\$ 88,202
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	\$ 232,691	\$ 0	\$ 0			\$ 66	\$ 102,280	\$ 335,037	\$ 167,852
Total Liabilities	\$ 804,136	\$ 0	\$ 11			\$ 66	\$ 4,902,074	\$ 5,706,286	\$ 5,551,613
Total Fund Balance	\$ 10,185,967	\$ 2,300,047	\$ (1,776)			\$ 1,103,666		\$ 13,587,904	\$ 11,003,606
Total Liabilities and Fund Balance	\$ 10,990,103	\$ 2,300,047	\$ (1,765)			\$ 1,103,732	\$ 4,902,074	\$ 19,294,190	\$ 16,555,220

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 11,530,299	\$ 7,404						\$ 11,537,703		\$ 11,238,901	\$ 25,429,368
Improvement and Modernization Fund											\$ 49,780
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 166,220							\$ 166,220		\$ 120,156	\$ 572,437
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 190,414							\$ 190,414		\$ 694,394	\$ 1,497,583
Other Miscellaneous		\$ 1,522,034						\$ 1,522,034		\$ 1,557,675	\$ 1,140,561
	\$ 11,886,933	\$ 1,529,438						\$ 13,416,371		\$ 13,611,125	\$ 28,689,729
Grants											
AB 1058 Commissioner/Facilitator			\$ 59,106					\$ 59,106		\$ 55,207	\$ 443,253
Other Judicial Council Grants			\$ (140)					\$ (140)		\$ (1,065)	
Non-Judicial Council Grants											
			\$ 58,966					\$ 58,966		\$ 54,142	\$ 443,253
Other Financing Sources											
Interest Income	\$ 126,157	\$ 30,968				\$ 6,656		\$ 163,781		\$ 41,025	\$ 15,000
Investment Income											
Donations											
Local Fees	\$ 691	\$ 681						\$ 1,371		\$ 16,029	\$ 139,835
Non-Fee Revenues	\$ 140							\$ 140		\$ 2,800	\$ 12,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 24,357							\$ 24,357		\$ 2	
County Program - Restricted		\$ 330						\$ 330		\$ 339	\$ 4,000
Reimbursement Other	\$ 19,873					\$ 421,272		\$ 441,146		\$ 358,183	\$ 1,384,973
Sale of Fixed Assets											
Other Miscellaneous	\$ (19,050)							\$ (19,050)		\$ 1	\$ 3,100
	\$ 152,168	\$ 31,979				\$ 427,928		\$ 612,075		\$ 418,379	\$ 1,558,908
Total Revenues	\$ 12,039,101	\$ 1,561,416	\$ 58,966			\$ 427,928		\$ 14,087,411		\$ 14,083,647	\$ 30,691,890
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,681,734	\$ 7,047	\$ 28,362			\$ 48,847		\$ 2,765,990		\$ 2,598,266	\$ 13,349,125
Temp Help											
Overtime	\$ 6,222							\$ 6,222		\$ 5,269	\$ 20,000
Staff Benefits	\$ 2,013,589	\$ 4,719	\$ 19,480			\$ 34,614		\$ 2,072,402		\$ 2,362,475	\$ 11,369,586
	\$ 4,701,545	\$ 11,766	\$ 47,842			\$ 83,461		\$ 4,844,614		\$ 4,966,010	\$ 24,738,711
Operating Expenses and Equipment											
General Expense	\$ 50,848		\$ 147					\$ 50,995		\$ 101,967	\$ 691,324
Printing	\$ 5,534							\$ 5,534		\$ 1,690	\$ 13,000
Telecommunications	\$ 26,867		\$ 168			\$ 13,788		\$ 40,822		\$ 46,645	\$ 420,500
Postage	\$ 20,425		\$ 109					\$ 20,534		\$ 19,192	\$ 87,000
Insurance	\$ 7,806							\$ 7,806		\$ 7,179	\$ 24,000
In-State Travel	\$ 6,331		\$ 1,567			\$ 620		\$ 8,519		\$ 4,276	\$ 43,000
Out-of-State Travel											
Training	\$ 6,995		\$ 1,250					\$ 8,245		\$ 10,552	\$ 79,830
Security Services	\$ 479							\$ 479		\$ 7,544	\$ 12,350
Facility Operations	\$ 15,314							\$ 15,314		\$ 22,681	\$ 313,524
Utilities	\$ 147							\$ 147		\$ 79	\$ 1,000
Contracted Services	\$ 365,151	\$ 12,644						\$ 377,795		\$ 317,168	\$ 1,799,506
Consulting and Professional Services	\$ 2,515	\$ 0						\$ 2,515		\$ 1,540	\$ 635,286
Information Technology	\$ 156,174					\$ 13,592		\$ 169,766		\$ 411,841	\$ 1,547,058
Major Equipment										\$ 181,523	\$ 1,213,151
Other Items of Expense	\$ 1,322					\$ 875		\$ 2,197		\$ 3,226	\$ 26,150
	\$ 665,908	\$ 12,644	\$ 3,241			\$ 28,875		\$ 710,668		\$ 1,137,103	\$ 6,906,679
Special Items of Expense											
Grand Jury	\$ 183							\$ 183		\$ 94	\$ 1,500
Jury Costs	\$ 22,168							\$ 22,168		\$ 15,937	\$ 60,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,568)		\$ 9,568					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 2,838		\$ 91					\$ 2,929		\$ 26,945	\$ 1,434
	\$ 15,621		\$ 9,659					\$ 25,280		\$ 42,977	\$ 63,434
Total Expenditures	\$ 5,383,074	\$ 24,410	\$ 60,742			\$ 112,336		\$ 5,580,563		\$ 6,146,090	\$ 31,708,824
Excess (Deficit) of Revenues Over Expenditures	\$ 6,656,026	\$ 1,537,006	\$ (1,776)			\$ 315,592		\$ 8,506,849		\$ 7,937,556	\$ (1,016,934)
Operating Transfers In (Out)										\$ 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)	\$ 10,185,967	\$ 2,300,047	\$ (1,776)			\$ 1,103,666		\$ 13,587,904	\$ 5,081,055	\$ 11,003,606	\$ 2,049,116

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

For the month ended September

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,572,747	\$ 85,570				\$ 14	\$ 1,658,331		\$ 2,273,308	\$ 8,255,713
Traffic & Other Infractions	\$ 131,815	\$ 15,781					\$ 147,597		\$ 112,461	\$ 695,602
Other Criminal Cases	\$ 517,596	\$ 57,966				\$ 1,800	\$ 577,362		\$ 452,341	\$ 2,901,932
Civil	\$ 255,508	\$ 1,231					\$ 256,739		\$ 209,224	\$ 1,462,153
Family & Children Services	\$ 798,157	\$ 6,809			\$ 0	\$ 131	\$ 805,097		\$ 685,286	\$ 3,852,305
Probate, Guardianship & Mental Health Services	\$ 28,467	\$ 23,337					\$ 51,805		\$ 33,033	\$ 110,839
Juvenile Dependency Services	\$ 51,240	\$ 117,412					\$ 168,652		\$ 116,246	\$ 851,695
Juvenile Delinquency Services	\$ 47,583	\$ 6,900					\$ 54,483		\$ 38,177	\$ 186,503
Other Court Operations	\$ 101,378						\$ 101,378		\$ 87,307	\$ 432,436
Court Interpreters	\$ 104,004	\$ 85,690				\$ 286	\$ 189,980		\$ 152,587	\$ 582,050
Jury Services	\$ 85,246	\$ 6,428	\$ 22,168				\$ 113,842		\$ 101,853	\$ 635,447
Security		\$ 1,503					\$ 1,503		\$ 194	\$ 15,700
Trial Court Operations Program	\$ 3,693,741	\$ 408,627	\$ 22,168		\$ 0	\$ 2,231	\$ 4,126,767		\$ 4,262,018	\$ 19,982,375
Enhanced Collections										
Other Non-Court Operations										\$ 1,500
Non-Court Operations Program										\$ 1,500
Executive Office	\$ 320,166	\$ 2,479					\$ 322,645		\$ 249,057	\$ 1,454,074
Fiscal Services	\$ 210,814	\$ 11,627					\$ 222,442		\$ 195,302	\$ 1,106,326
Human Resources	\$ 106,419	\$ 30,736					\$ 137,155		\$ 150,808	\$ 2,788,493
Business & Facilities Services	\$ 237,317	\$ 91,375	\$ 183			\$ 698	\$ 329,572		\$ 354,215	\$ 1,457,610
Information Technology	\$ 276,158	\$ 165,823					\$ 441,981		\$ 934,690	\$ 4,918,446
Court Administration Program	\$ 1,150,873	\$ 302,041	\$ 183			\$ 698	\$ 1,453,795		\$ 1,884,072	\$ 11,724,949
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,844,614	\$ 710,668	\$ 22,351		\$ 0	\$ 2,929	\$ 5,580,563		\$ 6,146,090	\$ 31,708,824