

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 March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,843,234)	\$ 2,008,659	\$ (65,489)			\$ 1,165,462	\$ 37,208	\$ 302,606	\$ 65,320
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ (460,558)	\$ (460,558)	\$ 705
Civil Filing Fees							\$ 442,552	\$ 442,552	\$ 0
Trust							\$ (101,132)	\$ (101,132)	\$ (71,253)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 160,399							\$ 160,399	\$ 0
Cash Equivalents	\$ 10,552,920						\$ 5,045,957	\$ 15,598,878	\$ 15,461,375
Total Cash and Cash Equivalents	\$ 7,904,985	\$ 2,008,659	\$ (65,489)			\$ 1,165,462	\$ 4,964,028	\$ 15,977,645	\$ 15,491,047
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 5,597							\$ 5,597	\$ 43,575
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				\$ 8,088		\$ 8,088	\$ 75,242
Due From Other Courts	\$ 0					\$ 0		\$ 0	\$ 0
Due From State	\$ 9,400	\$ 0	\$ 63,079			\$ 0		\$ 72,479	\$ 153,522
Trust Due To/From							\$ 3,494	\$ 3,494	\$ 1,483
Distribution Due To/From							\$ 17,452	\$ 17,452	\$ 353
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 35,213	\$ 0						\$ 35,213	\$ 10,221
Total Receivables	\$ 50,210	\$ 0	\$ 63,079			\$ 8,088	\$ 20,946	\$ 142,323	\$ 284,396
Prepaid Expenses - General	\$ 99,852					\$ 0		\$ 99,852	\$ 269,147
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 99,852					\$ 0		\$ 99,852	\$ 269,147
Other Assets									
Total Other Assets									
Total Assets	\$ 8,055,047	\$ 2,008,659	\$ (2,410)			\$ 1,173,550	\$ 4,984,974	\$ 16,219,820	\$ 16,044,590
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 5,107	\$ 0	\$ 9			\$ 0	\$ 0	\$ 5,117	\$ 30,881
Due to Other Funds	\$ 107	\$ 0	\$ 0			\$ 0	\$ 56,051	\$ 56,158	\$ 12,057
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 769,129						\$ 769,129	\$ 252,743
TC145 Liability							\$ 442,604	\$ 442,604	\$ 325,109
Due to Other Governments	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 946,488	\$ 946,488	\$ 800,570
Due to Other Public Agencies									
Sales and Use Tax	\$ 135							\$ 135	\$ 253
Interest							\$ 18,057	\$ 18,057	\$ 22,583
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,349	\$ 769,129	\$ 9			\$ 0	\$ 1,463,201	\$ 2,237,689	\$ 1,444,195
Civil							\$ 2,223,087	\$ 2,223,087	\$ 2,557,764
Criminal							\$ 942,948	\$ 942,948	\$ 851,022
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 332,853	\$ 332,853	\$ 243,294
Miscellaneous Trust									
Total Trust Deposits							\$ 3,498,889	\$ 3,498,889	\$ 3,652,895
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 24,116							\$ 24,116	\$ 38,279
Deferred Compensation Payable	\$ 17,987							\$ 17,987	\$ (4)
Deductions Payable	\$ 161,422							\$ 161,422	\$ 37,038
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 203,524	\$ 0				\$ 0		\$ 203,524	\$ 75,313
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 154,683
Liabilities For Deposits	\$ 93,718					\$ 126	\$ 22,884	\$ 116,728	\$ 104,851
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 79,650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 427					\$ 0	\$ 0	\$ 427	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 94,145		\$ 0			\$ 126	\$ 22,884	\$ 117,155	\$ 339,184
Total Liabilities	\$ 303,019	\$ 769,129	\$ 9			\$ 126	\$ 4,984,974	\$ 6,057,256	\$ 5,511,588
Total Fund Balance	\$ 7,752,028	\$ 1,239,530	\$ (2,419)			\$ 1,173,424		\$ 10,162,563	\$ 10,533,002
Total Liabilities and Fund Balance	\$ 8,055,047	\$ 2,008,659	\$ (2,410)			\$ 1,173,550	\$ 4,984,974	\$ 16,219,820	\$ 16,044,590

	For the month ended March										
	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	\$ 19,691,960	\$ 50,255						\$ 19,742,215	\$ 25,585,138	\$ 19,877,156	\$ 25,776,516
Improvement and Modernization Fund	\$ 52,238							\$ 52,238	\$ 52,238		\$ 49,780
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 545,322							\$ 545,322	\$ 734,357	\$ 487,096	\$ 647,534
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,398,429							\$ 1,398,429	\$ 1,120,410	\$ 927,514	\$ 1,232,206
Other Miscellaneous	\$ 634,796	\$ 540,218						\$ 1,175,014	\$ 1,366,239	\$ 2,156,830	\$ 2,254,830
	\$ 22,322,745	\$ 590,473						\$ 22,913,218	\$ 28,858,382	\$ 23,448,596	\$ 29,960,866
Grants											
AB 1058 Commissioner/Facilitator			\$ 237,499					\$ 237,499	\$ 426,611	\$ 235,356	\$ 379,110
Other Judicial Council Grants										\$ (140)	
Non-Judicial Council Grants											
			\$ 237,499					\$ 237,499	\$ 426,611	\$ 235,216	\$ 379,110
Other Financing Sources											
Interest Income	\$ 323,206	\$ 42,454				\$ 37,234		\$ 402,894	\$ 100,000	\$ 580,434	\$ 60,000
Investment Income											
Donations											
Local Fees	\$ 18,689	\$ 43,031						\$ 61,720	\$ 102,721	\$ 56,179	\$ 137,374
Non-Fee Revenues	\$ 16,198							\$ 16,198	\$ 10,000	\$ 43,146	\$ 10,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 33,509		\$ (244)					\$ 33,265		\$ 276,974	\$ 202,000
County Program - Restricted		\$ 2,983						\$ 2,983	\$ 4,500	\$ 2,706	\$ 4,500
Reimbursement Other	\$ 434,721					\$ 525,263		\$ 959,984	\$ 1,333,956	\$ 1,072,754	\$ 1,566,779
Sale of Fixed Assets											
Other Miscellaneous	\$ 229							\$ 229	\$ 3,000	\$ 789	\$ 3,000
	\$ 826,552	\$ 88,467	\$ (244)			\$ 562,498		\$ 1,477,273	\$ 1,554,177	\$ 2,032,983	\$ 1,983,653
Total Revenues	\$ 23,149,297	\$ 678,940	\$ 237,255			\$ 562,498		\$ 24,627,990	\$ 30,839,170	\$ 25,716,795	\$ 32,323,629
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 9,316,066	\$ 25,920	\$ 117,912			\$ 116,266		\$ 9,576,164	\$ 13,761,318	\$ 8,950,356	\$ 14,259,891
Temp Help											
Overtime	\$ 21,346					\$ 602		\$ 21,948	\$ 20,000	\$ 22,038	\$ 20,000
Staff Benefits	\$ 7,882,988	\$ 14,284	\$ 67,697			\$ 55,943		\$ 8,020,912	\$ 11,579,544	\$ 7,345,614	\$ 11,699,611
	\$ 17,220,400	\$ 40,204	\$ 185,609			\$ 172,811		\$ 17,619,024	\$ 25,360,862	\$ 16,318,008	\$ 25,979,502
Operating Expenses and Equipment											
General Expense	\$ 324,107		\$ 1,228					\$ 325,336	\$ 551,218	\$ 330,609	\$ 568,411
Printing	\$ 22,095							\$ 22,095	\$ 20,000	\$ 18,720	\$ 23,178
Telecommunications	\$ 87,481		\$ 538			\$ 57,326		\$ 145,345	\$ 352,360	\$ 139,041	\$ 375,000
Postage	\$ 85,476		\$ 694					\$ 86,170	\$ 92,000	\$ 81,541	\$ 92,000
Insurance	\$ 28,713										

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

For the month ended March										
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	\$ 6,470,115	\$ 644,458	\$ 450		\$ (5,105)	\$ 7,419	\$ 7,117,336	\$ 8,143,919	\$ 6,051,924	\$ 8,076,396
Traffic & Other Infractions	\$ 358,805	\$ 48,565					\$ 407,371	\$ 756,518	\$ 479,617	\$ 705,934
Other Criminal Cases	\$ 1,488,750	\$ 162,772			\$ 5,105	\$ 1,600	\$ 1,658,227	\$ 3,245,990	\$ 1,899,247	\$ 4,206,209
Civil	\$ 762,379	\$ 8,321					\$ 770,700	\$ 1,636,601	\$ 788,775	\$ 1,642,377
Family & Children Services	\$ 2,393,310	\$ 42,337			\$ 0	\$ 66	\$ 2,435,714	\$ 4,317,817	\$ 2,463,526	\$ 4,163,345
Probate, Guardianship & Mental Health Services	\$ 84,833	\$ 110,836					\$ 195,669	\$ 122,783	\$ 187,302	\$ 116,430
Juvenile Dependency Services	\$ 165,478	\$ 430,433					\$ 595,910	\$ 954,945	\$ 643,692	\$ 999,656
Juvenile Delinquency Services	\$ 148,979	\$ 18,600					\$ 167,579	\$ 211,431	\$ 197,548	\$ 207,695
Other Court Operations	\$ 304,291						\$ 304,291	\$ 253,371	\$ 320,891	\$ 245,811
Court Interpreters	\$ 445,598	\$ 282,548				\$ 836	\$ 728,982	\$ 1,055,337	\$ 692,305	\$ 831,444
Jury Services	\$ 300,927	\$ 115,821	\$ 77,442				\$ 494,190	\$ 977,386	\$ 469,757	\$ 723,310
Security		\$ 2,687					\$ 2,687	\$ 4,193	\$ 2,045	\$ 68,247
Trial Court Operations Program	\$ 12,923,466	\$ 1,867,377	\$ 77,892		\$ 0	\$ 9,921	\$ 14,878,656	\$ 21,680,290	\$ 14,196,629	\$ 21,986,854
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		\$ 1,500
Non-Court Operations Program								\$ 1,500		\$ 1,500
Executive Office	\$ 865,403	\$ 6,168					\$ 871,571	\$ 1,328,482	\$ 1,004,767	\$ 1,680,317
Fiscal Services	\$ 750,825	\$ 42,983					\$ 793,809	\$ 1,487,359	\$ 736,809	\$ 2,817,864
Human Resources	\$ 406,907	\$ 81,712					\$ 488,619	\$ 2,310,514	\$ 433,509	\$ 1,370,018
Business & Facilities Services	\$ 1,708,666	\$ 418,972				\$ 13,634	\$ 2,141,272	\$ 1,582,780	\$ 1,827,259	\$ 1,648,994
Information Technology	\$ 963,757	\$ 666,460			\$ 0		\$ 1,630,217	\$ 4,529,142	\$ 2,065,876	\$ 5,456,928
Court Administration Program	\$ 4,695,558	\$ 1,216,296			\$ 0	\$ 13,634	\$ 5,925,488	\$ 11,238,277	\$ 6,068,219	\$ 12,974,121
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,619,024	\$ 3,083,672	\$ 77,892		\$ 0	\$ 23,555	\$ 20,804,144	\$ 32,920,067	\$ 20,264,848	\$ 34,962,475