

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 2025/26								2024/25
	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							
ASSETS									
Operations	\$ (2,630,460)	\$ 1,461,698	\$ (47,841)			\$ 1,135,802	\$ 34,065	\$ (46,735)	\$ (48,477)
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ (4,708)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 1,747
Trust							\$ (55,934)	\$ (55,934)	\$ (90,726)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 70,399							\$ 70,399	\$ 157,355
Cash Equivalents	\$ 8,739,276						\$ 5,516,653	\$ 14,255,928	\$ 16,768,816
Total Cash and Cash Equivalents	\$ 6,214,115	\$ 1,461,698	\$ (47,841)			\$ 1,135,802	\$ 5,494,784	\$ 14,258,558	\$ 16,818,907
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 8,353							\$ 8,353	\$ 5,050
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				\$ 35,909		\$ 35,909	\$ 10,499
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 24,459	\$ 0	\$ 39,524			\$ 8,275		\$ 72,258	\$ 59,403
Trust Due To/From							\$ 7,961	\$ 7,961	\$ 2,486
Distribution Due To/From							\$ 20,757	\$ 20,757	\$ 7,364
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 36,856	\$ 0						\$ 36,856	\$ 15,897
Total Receivables	\$ 69,669	\$ 0	\$ 39,524			\$ 44,185	\$ 28,718	\$ 182,095	\$ 100,700
Prepaid Expenses - General	\$ 2,245,730					\$ 0		\$ 2,245,730	\$ 1,475,772
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 2,245,730					\$ 0		\$ 2,245,730	\$ 1,475,772
Other Assets									
Total Other Assets									
Total Assets	\$ 8,529,513	\$ 1,461,698	\$ (8,317)			\$ 1,179,987	\$ 5,523,502	\$ 16,686,383	\$ 18,395,379
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 2,613	\$ 0	\$ 31			\$ 0	\$ 0	\$ 2,643	\$ 935
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 65,574	\$ 65,574	\$ 25,747
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 254,355	\$ 37,153						\$ 291,507	\$ 995,103
TC145 Liability							\$ 464,727	\$ 464,727	\$ 443,334
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 994,514	\$ 994,514	\$ 846,170
Due to Other Public Agencies									
Sales and Use Tax	\$ 36							\$ 36	\$ 0
Interest							\$ 20,028	\$ 20,028	\$ 20,059
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 257,003	\$ 37,153	\$ 31			\$ 0	\$ 1,544,843	\$ 1,839,029	\$ 2,331,348
Civil							\$ 2,523,143	\$ 2,523,143	\$ 2,276,990
Criminal							\$ 1,051,677	\$ 1,051,677	\$ 701,476
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 380,869	\$ 380,869	\$ 275,137
Miscellaneous Trust									
Total Trust Deposits							\$ 3,955,689	\$ 3,955,689	\$ 3,253,604
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 29,345							\$ 29,345	\$ 37,661
Deferred Compensation Payable	\$ 0							\$ 0	\$ (4)
Deductions Payable	\$ 394							\$ 394	\$ 1,215
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 29,739	\$ 0				\$ 0		\$ 29,739	\$ 38,872
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 98,284		\$ 0			\$ 126	\$ 22,970	\$ 121,381	\$ 110,146
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 2,143					\$ 0	\$ 0	\$ 2,143	\$ 4
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 100,427		\$ 0			\$ 126	\$ 22,970	\$ 123,524	\$ 110,150
Total Liabilities	\$ 387,170	\$ 37,153	\$ 31			\$ 126	\$ 5,523,502	\$ 5,947,981	\$ 5,733,973
Total Fund Balance	\$ 8,142,344	\$ 1,424,546	\$ (8,347)			\$ 1,179,861		\$ 10,738,402	\$ 12,661,406
Total Liabilities and Fund Balance	\$ 8,529,513	\$ 1,461,698	\$ (8,317)			\$ 1,179,987	\$ 5,523,502	\$ 16,686,383	\$ 18,395,379

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 8,498,068	\$ 7,710						\$ 8,505,778	\$ 27,012,032	\$ 11,609,120	\$ 25,585,138
Improvement and Modernization Fund									\$ 52,238		\$ 52,238
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 236,305							\$ 236,305	\$ 943,385	\$ 184,157	\$ 734,357
Civil Coordination Reimbursement (0150091)	\$ 699,635							\$ 699,635	\$ 1,266,465	\$ 60,625	\$ 1,120,410
MOU Reimbursements (0150010 and General)	\$ 216,904	\$ 508,574						\$ 725,477	\$ 1,143,370	\$ 540,218	\$ 1,366,239
Other Miscellaneous											
	\$ 9,650,912	\$ 516,283						\$ 10,167,195	\$ 30,417,490	\$ 12,394,120	\$ 28,858,382
Grants											
AB 1058 Commissioner/Facilitator			\$ (723)					\$ (723)	\$ 427,532	\$ (13,074)	\$ 426,611
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ (723)					\$ (723)	\$ 427,532	\$ (13,074)	\$ 426,611
Other Financing Sources											
Interest Income	\$ 46,096	\$ 0				\$ 0		\$ 46,096	\$ 200,000	\$ 121,833	\$ 100,000
Investment Income											
Donations											
Local Fees	\$ 102	\$ 20,181						\$ 20,283	\$ 108,554	\$ 18,613	\$ 102,721
Non-Fee Revenues	\$ 4,398							\$ 4,398	\$ 8,000	\$ 3,828	\$ 10,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 8,941							\$ 8,941		\$ 31,134	
County Program - Restricted		\$ 523						\$ 523	\$ 4,500	\$ 273	\$ 4,500
Reimbursement Other	\$ 1,337					\$ 339,521		\$ 340,858	\$ 1,474,620	\$ 306,299	\$ 1,333,956
Sale of Fixed Assets											
Other Miscellaneous	\$ 3							\$ 3	\$ 5,000	\$ (34)	\$ 3,000
	\$ 60,876	\$ 20,704				\$ 339,521		\$ 421,102	\$ 1,800,674	\$ 481,946	\$ 1,554,177
Total Revenues	\$ 9,711,788	\$ 536,987	\$ (723)			\$ 339,521		\$ 10,587,574	\$ 32,645,696	\$ 12,862,991	\$ 30,839,170
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,059,284	\$ 5,986				\$ 36,885		\$ 3,102,155	\$ 14,302,491	\$ 2,890,607	\$ 13,761,318
Temp Help											
Overtime	\$ 5,864	\$ 44						\$ 5,908	\$ 25,000	\$ 6,782	\$ 20,000
Staff Benefits	\$ 2,920,583	\$ 4,237				\$ 22,202		\$ 2,947,023	\$ 12,508,500	\$ 2,713,267	\$ 11,579,544
	\$ 5,985,730	\$ 10,268				\$ 59,087		\$ 6,055,086	\$ 26,835,991	\$ 5,610,656	\$ 25,360,862
Operating Expenses and Equipment											
General Expense	\$ 145,077		\$ 224					\$ 145,301	\$ 628,852	\$ 108,319	\$ 551,218
Printing	\$ 3,103							\$ 3,103	\$ 30,000	\$ 2,912	\$ 20,000
Telecommunications	\$ 25,535		\$ 159			\$ 6,763		\$ 32,456	\$ 220,000	\$ 38,469	\$ 352,360
Postage	\$ 26,663		\$ 252					\$ 26,914	\$ 121,600	\$ 17,935	\$ 92,000
Insurance	\$ 8,058							\$ 8,058	\$ 30,700	\$ 8,231	\$ 26,000
In-State Travel	\$ 6,342		\$ 3,533			\$					

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 2,223,815	\$ 82,662			\$ (2,031)	\$ 7,384	\$ 2,311,829	\$ 8,793,915	\$ 2,082,081	\$ 8,143,919
Traffic & Other Infractions	\$ 125,286	\$ 13,798					\$ 139,085	\$ 763,283	\$ 130,333	\$ 756,518
Other Criminal Cases	\$ 529,278	\$ 46,800			\$ 2,031		\$ 578,109	\$ 2,616,625	\$ 534,919	\$ 3,245,990
Civil	\$ 276,938	\$ 2,731					\$ 279,669	\$ 1,443,265	\$ 241,044	\$ 1,636,601
Family & Children Services	\$ 809,465	\$ 13,338				\$ 100	\$ 822,904	\$ 3,400,815	\$ 740,637	\$ 4,317,817
Probate, Guardianship & Mental Health Services	\$ 25,682	\$ 18,905					\$ 44,587	\$ 116,299	\$ 56,247	\$ 122,783
Juvenile Dependency Services	\$ 53,347	\$ 80,706					\$ 134,053	\$ 921,667	\$ 164,737	\$ 954,945
Juvenile Delinquency Services	\$ 50,983	\$ 1,600					\$ 52,583	\$ 194,539	\$ 53,616	\$ 211,431
Other Court Operations	\$ 105,925						\$ 105,925	\$ 243,291	\$ 100,530	\$ 253,371
Court Interpreters	\$ 149,660	\$ 71,033				\$ 4,548	\$ 225,242	\$ 886,160	\$ 213,766	\$ 1,055,337
Jury Services	\$ 99,768	\$ 9,750	\$ 34,346				\$ 143,863	\$ 701,843	\$ 138,940	\$ 977,386
Security		\$ 1,024					\$ 1,024	\$ 2,000		\$ 4,193
Trial Court Operations Program	\$ 4,450,146	\$ 342,348	\$ 34,346		\$ 0	\$ 12,033	\$ 4,838,872	\$ 20,083,701	\$ 4,456,849	\$ 21,680,290
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		\$ 1,500
Non-Court Operations Program								\$ 1,500		\$ 1,500
Executive Office	\$ 222,064	\$ 1,979					\$ 224,043	\$ 813,768	\$ 307,333	\$ 1,328,482
Fiscal Services	\$ 288,470	\$ 14,030					\$ 302,500	\$ 4,883,257	\$ 259,887	\$ 1,487,359
Human Resources	\$ 128,925	\$ 35,570				\$ 605	\$ 165,100	\$ 2,224,885	\$ 219,189	\$ 2,310,514
Business & Facilities Services	\$ 582,938	\$ 97,034				\$ 13,013	\$ 692,986	\$ 1,554,399	\$ 642,161	\$ 1,582,780
Information Technology	\$ 382,542	\$ 452,259			\$ 0		\$ 834,802	\$ 4,926,018	\$ 654,883	\$ 4,529,142
Court Administration Program	\$ 1,604,940	\$ 600,872			\$ 0	\$ 13,618	\$ 2,219,430	\$ 14,402,327	\$ 2,083,453	\$ 11,238,277
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,055,086	\$ 943,220	\$ 34,346		\$ 0	\$ 25,651	\$ 7,058,302	\$ 34,487,527	\$ 6,540,302	\$ 32,920,067