

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,516,191)	\$ 1,385,361	\$ (178,702)			\$ 1,222,273	\$ 58,199	\$ (29,060)	\$ 153,343
Payroll	\$ 325,929	\$ 0				\$ 6,946		\$ 332,874	\$ (20,168)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 121,000							\$ 121,000	\$ 30,000
Other									
Distribution							\$ (433,705)	\$ (433,705)	\$ (280)
Civil Filing Fees							\$ 420,319	\$ 420,319	\$ 0
Trust							\$ (36,758)	\$ (36,758)	\$ (307,568)
Credit Card									
Cash on Hand	\$ 4,900							\$ 4,900	\$ 4,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 69,091							\$ 69,091	\$ 157,355
Cash Equivalents	\$ 7,848,133						\$ 5,600,933	\$ 13,449,066	\$ 17,624,596
Total Cash and Cash Equivalents	\$ 5,852,861	\$ 1,385,361	\$ (178,702)			\$ 1,229,219	\$ 5,608,987	\$ 13,897,726	\$ 17,642,179
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 558							\$ 558	\$ 13,706
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				\$ 13,148		\$ 13,148	\$ 10,212
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 16,809	\$ 0	\$ 178,371			\$ 8,275		\$ 203,456	\$ 123,833
Trust Due To/From							\$ 46,758	\$ 46,758	\$ 473
Distribution Due To/From							\$ 41,628	\$ 41,628	\$ 7,758
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 52,795	\$ 0						\$ 52,795	\$ 23,533
Total Receivables	\$ 70,162	\$ 0	\$ 178,371			\$ 21,423	\$ 88,385	\$ 358,341	\$ 179,513
Prepaid Expenses - General	\$ 1,490,285					\$ 0		\$ 1,490,285	\$ 1,011,060
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,490,285					\$ 0		\$ 1,490,285	\$ 1,011,060
Other Assets									
Total Other Assets									
Total Assets	\$ 7,413,308	\$ 1,385,361	\$ (331)			\$ 1,250,642	\$ 5,697,372	\$ 15,746,353	\$ 18,832,752
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 1,849	\$ 0	\$ 20			\$ 0	\$ 0	\$ 1,869	\$ 1,762
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 141,180	\$ 141,180	\$ 31,763
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 998	\$ 7,391						\$ 8,389	\$ 747,685
TC145 Liability							\$ 419,769	\$ 419,769	\$ 426,536
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,073,539	\$ 1,073,539	\$ 899,252
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	\$ 0
Interest							\$ 18,651	\$ 18,651	\$ 19,645
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,847	\$ 7,391	\$ 20			\$ 0	\$ 1,653,139	\$ 1,663,398	\$ 2,126,643
Civil							\$ 2,696,549	\$ 2,696,549	\$ 2,221,292
Criminal							\$ 908,438	\$ 908,438	\$ 659,561
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 412,889	\$ 412,889	\$ 306,871
Miscellaneous Trust									
Total Trust Deposits							\$ 4,017,876	\$ 4,017,876	\$ 3,187,724
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 27,996							\$ 27,996	\$ 28,348
Deferred Compensation Payable	\$ (2,496)							\$ (2,496)	\$ (4)
Deductions Payable	\$ (105,688)							\$ (105,688)	\$ 121,795
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (80,188)	\$ 0				\$ 0		\$ (80,188)	\$ 150,139
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 103,047		\$ 108			\$ 126	\$ 26,357	\$ 129,638	\$ 113,367
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 103,047		\$ 108			\$ 126	\$ 26,357	\$ 129,638	\$ 113,367
Total Liabilities	\$ 25,706	\$ 7,391	\$ 128			\$ 126	\$ 5,697,372	\$ 5,730,724	\$ 5,577,872
Total Fund Balance	\$ 7,387,602	\$ 1,377,970	\$ (459)			\$ 1,250,516		\$ 10,015,629	\$ 13,254,879
Total Liabilities and Fund Balance	\$ 7,413,308	\$ 1,385,361	\$ (331)			\$ 1,250,642	\$ 5,697,372	\$ 15,746,353	\$ 18,832,752

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 December											
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	\$ 13,516,007	\$ 29,882					\$ 13,545,889	\$ 27,012,032	\$ 17,078,611	\$ 25,585,138	
Improvement and Modernization Fund								\$ 52,238		\$ 52,238	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 472,144						\$ 472,144	\$ 943,385	\$ 364,739	\$ 734,357	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,352,894						\$ 1,352,894	\$ 1,266,465	\$ 497,175	\$ 1,120,410	
Other Miscellaneous	\$ 851,700	\$ 508,574					\$ 1,360,273	\$ 1,143,370	\$ 1,175,014	\$ 1,366,239	
	\$ 16,192,744	\$ 538,456					\$ 16,731,200	\$ 30,417,490	\$ 19,115,540	\$ 28,858,382	
Grants											
AB 1058 Commissioner/Facilitator			\$ 178,371				\$ 178,371	\$ 427,532	\$ 117,639	\$ 426,611	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 178,371				\$ 178,371	\$ 427,532	\$ 117,639	\$ 426,611	
Other Financing Sources											
Interest Income	\$ 129,403	\$ 14,243				\$ 14,547	\$ 158,192	\$ 200,000	\$ 290,882	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 246	\$ 50,213					\$ 50,459	\$ 108,554	\$ 41,706	\$ 102,721	
Non-Fee Revenues	\$ 11,983						\$ 11,983	\$ 8,000	\$ 9,986	\$ 10,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 11,259						\$ 11,259		\$ 33,265		
County Program - Restricted		\$ 1,890					\$ 1,890	\$ 4,500	\$ 1,637	\$ 4,500	
Reimbursement Other	\$ 83,603					\$ 472,075	\$ 555,678	\$ 1,474,620	\$ 525,807	\$ 1,333,956	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3						\$ 3	\$ 5,000	\$ 10	\$ 3,000	
	\$ 236,496	\$ 66,345				\$ 486,622	\$ 789,463	\$ 1,800,674	\$ 903,292	\$ 1,554,177	
Total Revenues	\$ 16,429,240	\$ 604,801	\$ 178,371			\$ 486,622	\$ 17,699,034	\$ 32,645,696	\$ 20,136,471	\$ 30,839,170	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,058,407	\$ 2,773	\$ 84,345			\$ 74,805	\$ 6,220,330	\$ 14,302,491	\$ 6,093,013	\$ 13,761,318	
Temp Help											
Overtime	\$ 13,396	\$ 0					\$ 13,396	\$ 25,000	\$ 16,117	\$ 20,000	
Staff Benefits	\$ 5,554,196	\$ 1,728	\$ 53,393			\$ 38,072	\$ 5,647,388	\$ 12,508,500	\$ 5,129,030	\$ 11,579,544	
	\$ 11,625,998	\$ 4,501	\$ 137,738			\$ 112,877	\$ 11,881,114	\$ 26,835,991	\$ 11,238,160	\$ 25,360,862	
Operating Expenses and Equipment											
General Expense	\$ 213,078	\$ 1	\$ 388				\$ 213,466	\$ 628,852	\$ 182,159	\$ 551,218	
Printing	\$ 6,039						\$ 6,039	\$ 30,000	\$ 14,467	\$ 20,000	
Telecommunications	\$ 57,169		\$ 332			\$ 27,929	\$ 85,430	\$ 220,000	\$ 89,459	\$ 352,360	
Postage	\$ 63,429		\$ 510				\$ 63,939	\$ 121,600	\$ 61,808	\$ 92,000	
Insurance	\$ 28,155						\$ 28,155	\$ 30,700	\$ 27,965	\$ 26,000	
In-State Travel	\$ 26,020		\$ 7,943			\$ 1,533	\$ 35,496	\$ 63,500	\$ 25,624	\$ 51,000	
Out-of-State Travel									\$ 1,377		
Training	\$ 9,669		\$ 3,055				\$ 12,724	\$ 43,000	\$ 4,630	\$ 50,000	
Security Services	\$ 679						\$ 679	\$ 8,000	\$ 3,885	\$ 5,000	
Facility Operations	\$ 69,787		\$ 727				\$ 70,514	\$ 456,568	\$ 74,663	\$ 474,542	
Utilities	\$ 201						\$ 201	\$ 1,500	\$ 852	\$ 1,200	
Contracted Services	\$ 791,165	\$ 24,660	\$ 584				\$ 816,408	\$ 2,146,035	\$ 803,961	\$ 2,279,144	
Consulting and Professional Services	\$ 15,030	\$ 107,390					\$ 122,420	\$ 565,574	\$ 120,308	\$ 505,131	
Information Technology	\$ 1,322,928	\$ 35,127				\$ 21,126	\$ 1,379,181	\$ 3,009,718	\$ 473,894	\$ 2,820,705	
Major Equipment	\$ 70,476						\$ 70,476	\$ 145,439	\$ 7,851	\$ 197,255	
Other Items of Expense	\$ 7,355					\$ 1,328	\$ 8,683	\$ 21,550	\$ 5,063	\$ 22,150	
	\$ 2,681,180	\$ 167,178	\$ 13,538			\$ 51,916	\$ 2,913,811	\$ 7,492,036	\$ 1,897,966	\$ 7,447,705	
Special Items of Expense											
Grand Jury								\$ 1,500	\$ 450	\$ 1,500	
Jury Costs	\$ 69,631						\$ 69,631	\$ 158,000	\$ 60,178	\$ 110,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 4						\$ 4				
Capital Costs											
Internal Cost Recovery	\$ (47,761)	\$ 0	\$ 27,555			\$ 20,206	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 27,975						\$ 27,975		\$ 23,555		
	\$ 49,849	\$ 0	\$ 27,555			\$ 20,206	\$ 97,610	\$ 159,500	\$ 84,183	\$ 111,500	
Total Expenditures	\$ 14,357,028	\$ 171,678	\$ 178,830			\$ 184,999	\$ 14,892,535	\$ 34,487,527	\$ 13,220,308	\$ 32,920,067	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,072,213	\$ 433,122	\$ (459)			\$ 301,623	\$ 2,806,499	\$ (1,841,831)	\$ 6,916,163	\$ (2,080,897)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,315,390	\$ 944,848	\$ 0			\$ 948,893	\$ 7,209,130	\$ 7,209,130	\$ 6,338,717	\$ 6,338,717	
Ending Balance (Deficit)	\$ 7,387,602	\$ 1,377,970	\$ (459)			\$ 1,250,516	\$ 10,015,629	\$ 5,367,299	\$ 13,254,879	\$ 4,257,820	

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

For the month ended December										
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	\$ 4,442,874	\$ 290,535			\$ (2,031)	\$ 7,384	\$ 4,738,763	\$ 8,793,915	\$ 4,237,953	\$ 8,143,919
Traffic & Other Infractions	\$ 224,433	\$ 35,034					\$ 259,466	\$ 763,283	\$ 265,042	\$ 756,518
Other Criminal Cases	\$ 1,010,618	\$ 107,361			\$ 2,031		\$ 1,120,010	\$ 2,616,625	\$ 1,078,833	\$ 3,245,990
Civil	\$ 544,517	\$ 6,256					\$ 550,772	\$ 1,443,265	\$ 497,600	\$ 1,636,601
Family & Children Services	\$ 1,633,416	\$ 29,403			\$ 0	\$ 200	\$ 1,663,019	\$ 3,400,815	\$ 1,586,788	\$ 4,317,817
Probate, Guardianship & Mental Health Services	\$ 52,361	\$ 76,173					\$ 128,533	\$ 116,299	\$ 121,804	\$ 122,783
Juvenile Dependency Services	\$ 103,162	\$ 307,810					\$ 410,972	\$ 921,667	\$ 379,607	\$ 954,945
Juvenile Delinquency Services	\$ 98,534	\$ 5,000				\$ 1,600	\$ 105,134	\$ 194,539	\$ 110,008	\$ 211,431
Other Court Operations	\$ 204,026						\$ 204,026	\$ 243,291	\$ 196,797	\$ 253,371
Court Interpreters	\$ 287,026	\$ 154,336				\$ 5,173	\$ 446,535	\$ 886,160	\$ 475,276	\$ 1,055,337
Jury Services	\$ 193,241	\$ 32,065	\$ 69,631				\$ 294,937	\$ 701,843	\$ 306,483	\$ 977,386
Security		\$ 1,024					\$ 1,024	\$ 2,000		\$ 4,193
Trial Court Operations Program	\$ 8,794,207	\$ 1,044,997	\$ 69,631		\$ 0	\$ 14,357	\$ 9,923,191	\$ 20,083,701	\$ 9,256,188	\$ 21,680,290
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		\$ 1,500
Non-Court Operations Program								\$ 1,500		\$ 1,500
Executive Office	\$ 432,333	\$ 5,013					\$ 437,346	\$ 813,768	\$ 594,791	\$ 1,328,482
Fiscal Services	\$ 584,517	\$ 30,585	\$ 4				\$ 615,106	\$ 4,883,257	\$ 498,230	\$ 1,487,359
Human Resources	\$ 247,353	\$ 39,065				\$ 605	\$ 287,023	\$ 2,224,885	\$ 354,060	\$ 2,310,514
Business & Facilities Services	\$ 1,179,399	\$ 405,432				\$ 13,013	\$ 1,597,845	\$ 1,554,399	\$ 1,405,324	\$ 1,582,780
Information Technology	\$ 643,306	\$ 1,388,719			\$ 0		\$ 2,032,025	\$ 4,926,018	\$ 1,111,716	\$ 4,529,142
Court Administration Program	\$ 3,086,907	\$ 1,868,814	\$ 4		\$ 0	\$ 13,618	\$ 4,969,344	\$ 14,402,327	\$ 3,964,120	\$ 11,238,277
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,881,114	\$ 2,913,811	\$ 69,635		\$ 0	\$ 27,975	\$ 14,892,535	\$ 34,487,527	\$ 13,220,308	\$ 32,920,067