Superior Court of California, County of Placer
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (2,222,210)	$ 1,185,526	-	-	-	$ 997,883	$ 84,014	$ 45,213	$ (397,886)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 30,000	-	-	-	-	-	-	$ 30,000	$ 30,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	$ 13,302	$ 13,302	$ (7,479)
Civil Filing Fees	-	-	-	-	-	-	$ 550	$ 550	-
Trust	-	-	-	-	-	-	$ (21,598)	$ (21,598)	$ (99,658)
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
Cash Equivalents	$ 4,899,882	-	-	-	-	-	$ 5,527,096	$ 10,426,978	$ 10,909,977
Total Cash and Cash Equivalents	$ 2,712,572	$ 1,185,526	-	-	-	$ 997,883	$ 5,603,364	$ 10,499,345	$ 10,510,253
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 32,028	$ 12,094	-	-	-	$ 12,286	-	$ 56,409	$ 38,629
Accounts Receivable - General	$ 49,189	-	-	-	-	-	-	$ 49,189	$ 25,277
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 4,614	-	-	-	-	-	-	$ 4,614	$ 2
Civil Jury Fees	-	-	-	-	-	-	-	-	$ 260
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 102,335	-	-	-	-	-	-	$ 102,335	$ 118,218
Due From Other Governments	$ 162,184	$ 1,665	-	-	-	-	-	$ 163,849	$ 165,127
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 357,318	$ 15,399	$ 92,088	-	-	-	-	$ 464,805	$ 362,406
Trust Due To/From	-	-	-	-	-	-	-	-	$ (1)
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 5,213	-	-	-	-	-	-	$ 5,213	$ 5,923
Total Receivables	$ 712,881	$ 29,158	$ 92,088	-	-	$ 12,286	-	$ 846,413	$ 715,841
Prepaid Expenses - General	$ 3,164,694	-	-	-	-	-	-	$ 3,164,694	$ 3,046,977
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 3,164,694	-	-	-	-	-	-	$ 3,164,694	$ 3,046,977
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 6,590,147	$ 1,214,684	$ 92,088	-	-	$ 1,010,169	$ 5,603,364	$ 14,510,452	$ 14,273,071

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 869,379	$ 5,128	$ 728	-	-	$ 6,486	-	$ 881,722	$ 268,011
Accounts Payable - General	$ 871	-	$ 10	-	-	-	$ 26,212	$ 27,093	$ 16,232
Due to Other Funds	-	$ 11,093	$ 91,242	-	-	-	$ 5,213	$ 107,548	$ 124,140
Due to Other Courts	$ 7,239	-	-	-	-	-	-	$ 7,239	$ 1,344
Due to State	$ 270,262	-	-	-	-	-	-	$ 270,262	$ 304,464
TC145 Liability	-	-	-	-	-	-	$ 475,787	$ 475,787	$ 403,420
Due to Other Governments	$ 5,851	$ 145,376	-	-	-	-	-	$ 151,227	$ 3,770
AB145 Due to Other Government Agency	-	-	-	-	-	-	$ 1,003,155	$ 1,003,155	$ 912,485
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 1	-	-	-	-	-	-	$ 1	-
Interest	-	-	-	-	-	-	$ 569	$ 569	$ 841
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 1,153,603	$ 161,596	$ 91,980	-	-	$ 6,486	$ 1,510,937	$ 2,924,603	$ 2,034,706
Civil	-	-	-	-	-	-	$ 2,606,359	$ 2,606,359	$ 2,243,132
Criminal	-	-	-	-	-	-	$ 993,942	$ 993,942	$ 1,116,435
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 465,769	$ 465,769	$ 373,137
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 4,066,070	$ 4,066,070	$ 3,732,704
Accrued Payroll	$ 688,999	-	-	-	-	$ 7,945	-	$ 696,944	$ 623,674
Benefits Payable	$ 21,189	-	-	-	-	-	-	$ 21,189	$ 28,009
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	$ 195
Payroll Clearing	$ (751)	-	-	-	-	-	-	$ (751)	-
Total Payroll Liabilities	$ 709,437	-	-	-	-	$ 7,945	-	$ 717,382	$ 651,878
Revenue Collected in Advance	$ 412,146	$ 33,432	-	-	-	-	-	$ 445,578	$ 525,000
Liabilities For Deposits	$ 109,845	-	$ 108	-	-	$ 126	$ 26,357	$ 136,436	$ 119,653
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 521,991	$ 33,432	$ 108	-	-	$ 126	$ 26,357	$ 582,014	$ 644,653
Total Liabilities	$ 2,385,031	$ 195,028	$ 92,088	-	-	$ 14,557	$ 5,603,364	$ 8,290,069	$ 7,063,940
Total Fund Balance	$ 4,205,116	$ 1,019,656	-	-	-	$ 995,612	-	$ 6,220,383	$ 7,209,130
Total Liabilities and Fund Balance	$ 6,590,147	$ 1,214,684	$ 92,088	-	-	$ 1,010,169	$ 5,603,364	$ 14,510,452	$ 14,273,071

Superior Court of California, County of Placer
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 26,468,028	$ 87,135	-	-	-	-	-	$ 26,555,163	$ 27,012,032	$ 25,567,665	$ 25,585,138
Improvement and Modernization Fund	$ 52,238	-	-	-	-	-	-	$ 52,238	$ 52,238	$ 52,238	$ 52,238
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 955,155	-	-	-	-	-	-	$ 955,155	$ 943,385	$ 850,905	$ 734,357
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 1,732,447	-	-	-	-	-	-	$ 1,732,447	$ 1,266,465	$ 1,206,199	$ 1,120,410
Other Miscellaneous	$ 634,796	$ 475,142	-	-	-	-	-	$ 1,109,938	$ 1,143,370	$ 1,144,426	$ 1,366,239
Total State Financing Sources	$ 29,842,663	$ 562,277	-	-	-	-	-	$ 30,404,940	$ 30,417,490	$ 28,821,434	$ 28,858,382
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 387,521	-	-	-	-	$ 387,521	$ 427,532	$ 357,548	$ 426,611
Other Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 387,521	-	-	-	-	$ 387,521	$ 427,532	$ 357,548	$ 426,611
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 284,632	$ 77,014	-	-	-	$ 74,774	-	$ 436,420	$ 200,000	$ 612,582	$ 100,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 23,187	$ 108,455	-	-	-	-	-	$ 131,643	$ 108,554	$ 98,140	$ 102,721
Non-Fee Revenues	$ 27,987	-	-	-	-	-	-	$ 27,987	$ 8,000	$ 24,196	$ 10,000
Enhanced Collections	-	-	-	-	-	-	-	-	-	-	-
Escheatment	-	-	-	-	-	-	-	-	-	-	-
Prior Year Revenue	$ 11,259	-	-	-	-	-	-	$ 11,259	-	$ 528,630	-
County Program - Restricted	-	$ 5,693	-	-	-	-	-	$ 5,693	$ 4,500	$ 4,949	$ 4,500
Reimbursement Other	$ 556,227	-	-	-	-	$ 737,183	-	$ 1,293,410	$ 1,474,620	$ 1,266,742	$ 1,333,956
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 925	-	-	-	-	-	-	$ 925	$ 5,000	$ 4,007	$ 3,000
Total Other Financing Sources	$ 904,219	$ 191,162	-	-	-	$ 811,957	-	$ 1,907,339	$ 1,800,674	$ 2,539,246	$ 1,554,177
TOTAL REVENUES	$ 30,746,881	$ 753,439	$ 387,521	-	-	$ 811,957	-	$ 32,699,800	$ 32,645,696	$ 31,718,227	$ 30,839,170

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 13,665,820	$ 50,073	$ 193,293	-	-	$ 165,700	-	$ 14,074,887	$ 14,302,491	$ 13,284,809	$ 13,761,318
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 36,402	-	-	-	-	$ 711	-	$ 37,113	$ 25,000	$ 30,055	$ 20,000
Staff Benefits	$ 12,057,206	$ 4,580	$ 120,214	-	-	$ 99,330	-	$ 12,281,329	$ 12,508,500	$ 11,639,913	$ 11,579,544
Total Personnel Services	$ 25,759,428	$ 54,654	$ 313,506	-	-	$ 265,741	-	$ 26,393,329	$ 26,835,991	$ 24,954,777	$ 25,360,862
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 592,607	$ 5	$ 2,550	-	-	-	-	$ 595,162	$ 628,852	$ 574,739	$ 551,218
Printing	$ 22,701	-	-	-	-	-	-	$ 22,701	$ 30,000	$ 34,913	$ 20,000
Telecommunications	$ 127,186	-	$ 725	-	-	$ 73,759	-	$ 201,670	$ 220,000	$ 206,096	$ 352,360
Postage	$ 133,297	-	$ 1,150	-	-	-	-	$ 134,447	$ 121,600	$ 114,881	$ 92,000
Insurance	$ 28,155	-	-	-	-	-	-	$ 28,155	$ 30,700	$ 28,713	$ 26,000
In-State Travel	$ 58,234	-	$ 7,943	-	-	$ 1,926	-	$ 68,103	$ 63,500	$ 64,441	$ 51,000
Out-of-State Travel	-	-	-	-	-	-	-	-	-	$ 1,377	-
Training	$ 25,352	-	$ 3,055	-	-	-	-	$ 28,407	$ 43,000	$ 21,961	$ 50,000
Security Services	$ 1,358	-	-	-	-	-	-	$ 1,358	$ 8,000	$ 4,564	$ 5,000
Facility Operations	$ 269,485	-	$ 1,826	-	-	-	-	$ 271,311	$ 456,568	$ 361,766	$ 474,542
Utilities	$ 539	-	-	-	-	-	-	$ 539	$ 1,500	$ 1,204	$ 1,200
Contracted Services	$ 2,022,148	$ 59,364	$ 1,075	-	-	-	-	$ 2,082,587	$ 2,146,035	$ 2,075,703	$ 2,279,144
Consulting and Professional Services	$ 33,572	$ 490,821	-	-	-	-	-	$ 524,393	$ 565,574	$ 510,037	$ 505,131
Information Technology	$ 2,913,239	$ 36,057	-	-	-	$ 41,750	-	$ 2,991,045	$ 3,009,718	$ 1,638,760	$ 2,820,705
Major Equipment	$ 186,370	-	-	-	-	-	-	$ 186,370	$ 145,439	$ 79,406	$ 197,255
Other Items of Expense	$ 12,470	-	-	-	-	$ 3,518	-	$ 15,988	$ 21,550	$ 24,433	$ 22,150
Total Operating Expenses and Equipment	$ 6,426,711	$ 586,247	$ 18,324	-	-	$ 120,953	-	$ 7,152,235	$ 7,492,036	$ 5,742,992	$ 7,447,705
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	$ 494	-	-	-	-	-	-	$ 494	$ 1,500	$ 450	$ 1,500
Jury Costs	$ 156,981	-	-	-	-	-	-	$ 156,981	$ 158,000	$ 129,849	$ 110,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	$ 4	-	-	-	-	-	-	$ 4	-	$ 61	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (159,972)	-	$ 62,719	-	-	$ 97,253	-	-	-	-	-
Prior Year Expense Adjustment	$ (58,874)	$ 44,378	-	-	-	-	-	$ (14,496)	-	$ 19,685	-
Total Special Items of Expense	$ (61,366)	$ 44,378	$ 62,719	-	-	$ 97,253	-	$ 142,983	$ 159,500	$ 150,045	$ 111,500
TOTAL EXPENDITURES	$ 32,124,773	$ 685,278	$ 394,549	-	-	$ 483,947	-	$ 33,688,547	$ 34,487,527	$ 30,847,814	$ 32,920,067

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (1,377,892)	$ 68,161	$ (7,027)	-	-	$ 328,011	-	$ (988,747)	$ (1,841,831)	$ 870,414	$ (2,080,897)
Operating Transfers In (Out)	$ 267,618	$ 6,646	$ 7,027	-	-	$ (281,292)	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 5,315,390	$ 944,848	-	-	-	$ 948,893	-	$ 7,209,130	$ 7,209,130	$ 6,338,717	$ 6,338,717
ENDING BALANCE (Deficit)	$ 4,205,116	$ 1,019,656	-	-	-	$ 995,612	-	$ 6,220,383	$ 5,367,299	$ 7,209,130	$ 4,257,820

Superior Court of California, County of Placer
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 8,625,581	$ 1,005,978	-	-	$ (2,031)	$ (78,885)	$ 9,550,643	$ 8,793,915	$ 9,499,964	$ 8,143,919
Traffic & Other Infractions	$ 489,676	$ 82,016	-	-	-	-	$ 571,692	$ 763,283	$ 601,719	$ 756,518
Other Criminal Cases	$ 2,380,960	$ 283,098	-	-	$ 2,031	-	$ 2,666,089	$ 2,616,625	$ 2,380,963	$ 3,245,990
Civil	$ 1,286,700	$ 10,995	-	-	-	-	$ 1,297,696	$ 1,443,265	$ 1,108,108	$ 1,636,601
Family & Children Services	$ 3,871,623	$ 54,258	-	-	-	$ 44,578	$ 3,970,458	$ 3,400,815	$ 3,483,124	$ 4,317,817
Probate, Guardianship & Mental Health Services	$ 120,940	$ 181,009	-	-	-	-	$ 301,948	$ 116,299	$ 280,445	$ 122,783
Juvenile Dependency Services	$ 218,539	$ 753,603	-	-	-	-	$ 972,142	$ 921,667	$ 887,850	$ 954,945
Juvenile Delinquency Services	$ 236,204	$ 22,200	-	-	-	$ 1,600	$ 260,004	$ 194,539	$ 242,047	$ 211,431
Other Court Operations	$ 483,612	$ 2,259	-	-	-	-	$ 485,871	$ 243,291	$ 613,636	$ 253,371
Court Interpreters	$ 640,177	$ 384,852	-	-	-	$ 5,493	$ 1,030,522	$ 886,160	$ 891,579	$ 1,055,337
Jury Services	$ 452,527	$ 150,366	$ 156,981	-	-	-	$ 759,875	$ 701,843	$ 706,516	$ 977,386
Security	-	$ 2,686	-	-	-	-	$ 2,686	$ 2,000	$ 2,687	$ 4,193
Trial Court Operations Program	$ 18,806,540	$ 2,933,319	$ 156,981	-	-	$ (27,214)	$ 21,869,625	$ 20,083,701	$ 20,698,637	$ 21,680,290
Enhanced Collections	-	-	-	-	-	-	-	-	-	-
Other Non-Court Operations	-	-	-	-	-	-	-	$ 1,500	-	$ 1,500
Non-Court Operations Program	-	-	-	-	-	-	-	$ 1,500	-	$ 1,500
Executive Office	$ 1,097,982	$ 11,663	$ 494	-	-	-	$ 1,110,138	$ 813,768	$ 1,215,610	$ 1,328,482
Fiscal Services	$ 1,275,178	$ 102,327	$ 4	-	-	$ (900)	$ 1,376,609	$ 4,883,257	$ 1,174,836	$ 1,487,359
Human Resources	$ 594,903	$ 50,002	-	-	-	$ 605	$ 645,510	$ 2,224,885	$ 670,842	$ 2,310,514
Business & Facilities Services	$ 3,141,510	$ 941,930	-	-	-	$ 13,013	$ 4,096,453	$ 1,554,399	$ 3,864,745	$ 1,582,780
Information Technology	$ 1,477,217	$ 3,112,994	-	-	-	-	$ 4,590,212	$ 4,926,018	$ 3,223,144	$ 4,529,142
Court Administration Program	$ 7,586,790	$ 4,218,916	$ 498	-	-	$ 12,718	$ 11,818,921	$ 14,402,327	$ 10,149,177	$ 11,238,277
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 26,393,329	$ 7,152,235	$ 157,479	-	-	$ (14,496)	$ 33,688,547	$ 34,487,527	$ 30,847,814	$ 32,920,067