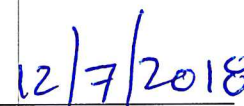


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

Placer

\_\_\_\_\_  
Court

2018/2019-Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Placer

Court

2018/2019-Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Due to the front loading of allocated revenue by Judicial Council, in addition to unexpended encumbrances, the ending fund balance appears more significant than it will later in the year.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Placer  


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 Court  
 2018/2019-Q1  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	126.50	119.50			

<sup>1</sup> The 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 June									
Fiscal Year 2018/19									2017/18
	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						
<b>ASSETS</b>									
Operations	\$ (625.744)	\$ 475.835	\$ 268.767			\$ 549.044	\$ 80.163	\$ 748.064	\$ (23.030)
Payroll	\$ (526)	\$ 0	\$ 0			\$ 0		\$ (526)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ (217.536)	\$ (217.536)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (85.743)	\$ (85.743)	\$ (34.749)
Credit Card									
Cash on Hand	\$ 4.885							\$ 4.885	\$ 4.885
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 5.555.197						\$ 4.386.046	\$ 9.941.244	\$ 6.215.047
Total Cash and Cash Equivalents	\$ 4.963.813	\$ 475.835	\$ 268.767			\$ 549.044	\$ 4.162.930	\$ 10.420.388	\$ 6.192.153
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 16.939
Accounts Receivable - General	\$ 25.636					\$ 34.917		\$ 60.553	\$ 56.609
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 7.429
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 78.727
Due From Other Governments	\$ 21.922	\$ 0	\$ 0			\$ 82.149		\$ 104.071	\$ 141.845
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 275
Due From State	\$ 2.610	\$ 0	\$ 137.052					\$ 139.662	\$ 696.722
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 7.691	\$ 7.691	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 9.619	\$ 0						\$ 9.619	\$ 4.276
Total Receivables	\$ 59.787	\$ 0	\$ 137.052			\$ 117.066	\$ 7.691	\$ 321.596	\$ 1.002.822
Prepaid Expenses - General	\$ 113.018							\$ 113.018	\$ 113.018
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 113.018							\$ 113.018	\$ 113.018
Other Assets									
Total Other Assets									
Total Assets	\$ 5.136.618	\$ 475.835	\$ 405.819			\$ 666.110	\$ 4.170.621	\$ 10.855.002	\$ 7.307.993
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 234.298
Accounts Payable - General	\$ 369	\$ 0	\$ 0			\$ 0	\$ 0	\$ 369	\$ 2.430
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 17.310	\$ 17.310	\$ 83.003
Due to Other Courts									
Due to State	\$ 0					\$ 0		\$ 0	\$ 65.603
TC145 Liability							\$ 501.908	\$ 501.908	\$ 445.795
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 11.235
AB145 Due to Other Government Agency							\$ 635.482	\$ 635.482	\$ 684.783
Due to Other Public Agencies									
Sales and Use Tax	\$ 198							\$ 198	\$ 15
Interest							\$ 8.299	\$ 8.299	\$ 331
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 567	\$ 0	\$ 0			\$ 0	\$ 1.162.999	\$ 1.163.565	\$ 1.527.492
Civil							\$ 1.263.997	\$ 1.263.997	\$ 1.330.131
Criminal							\$ 1.615.535	\$ 1.615.535	\$ 1.510.009
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 30.594	\$ 30.594	\$ 22.102
Miscellaneous Trust									
Total Trust Deposits							\$ 2.910.941	\$ 2.910.941	\$ 2.863.056
Accrued Payroll	\$ 0		\$ 0			\$ 0		\$ 0	\$ 178.853
Benefits Payable	\$ 26.676							\$ 26.676	\$ 25.037
Deferred Compensation Payable	\$ 50	\$ (40)	\$ (40)					\$ (30)	\$ 24.432
Deductions Payable	\$ (9.462)		\$ 0					\$ (9.462)	\$ 32.956
Payroll Clearing	\$ 0							\$ 0	\$ 535
Total Payroll Liabilities	\$ 17.265	\$ (40)	\$ (40)			\$ 0		\$ 17.185	\$ 261.813
Revenue Collected in Advance			\$ 0					\$ 0	\$ 489.283
Liabilities For Deposits	\$ 32.582						\$ 17.031	\$ 49.613	\$ 49.647
Jury Fees - Non-Interest							\$ 79.650	\$ 79.650	\$ 79.650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 1.307							\$ 1.307	\$ 765
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33.889		\$ 0				\$ 96.681	\$ 130.570	\$ 619.345
Total Liabilities	\$ 51.720	\$ (40)	\$ (40)			\$ 0	\$ 4.170.621	\$ 4.222.261	\$ 5.271.706
Total Fund Balance	\$ 5.084.898	\$ 475.875	\$ 405.859			\$ 666.110		\$ 6.632.741	\$ 2.036.288
Total Liabilities and Fund Balance	\$ 5.136.618	\$ 475.835	\$ 405.819			\$ 666.110	\$ 4.170.621	\$ 10.855.002	\$ 7.307.993

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

For the month ended June										
Fiscal Year 2018/19									2017/18	
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,009.894	\$ 297.008	\$ 841			\$ 3,311	\$ 2,311.054	\$ 5,491.464	\$ 5,159.098	\$ 5,075.656
Traffic & Other Infractions	\$ 182.818	\$ 31.504					\$ 214.322	\$ 846.333	\$ 636.757	\$ 808.142
Other Criminal Cases	\$ 561.917	\$ 32.283					\$ 594.200	\$ 1,823.992	\$ 1,556.552	\$ 1,524.082
Civil	\$ 369.216	\$ 10.423					\$ 379.639	\$ 1,303.887	\$ 1,041.512	\$ 1,176.259
Family & Children Services	\$ 731.933	\$ 203.025			\$ 0		\$ 934.958	\$ 3,206.976	\$ 2,541.465	\$ 2,511.449
Probate, Guardianship & Mental Health Services	\$ 29.474	\$ 51.510					\$ 80.985	\$ 232.533	\$ 209.342	\$ 136.580
Juvenile Dependency Services	\$ 46.169	\$ 249.037					\$ 295.206	\$ 861.709	\$ 1,026.373	\$ 1,020.819
Juvenile Delinquency Services	\$ 45.317	\$ 2,000					\$ 47.317	\$ 225.625	\$ 163.134	\$ 288.123
Other Court Operations	\$ 174.777						\$ 174.777	\$ 412.261	\$ 561.478	\$ 416.830
Court Interpreters	\$ 95.148	\$ 97.260					\$ 192.408	\$ 587.446	\$ 457.237	\$ 512.120
Jury Services	\$ 78.431	\$ 8,381	\$ 24,047				\$ 110.858	\$ 541.815	\$ 419.002	\$ 529.730
Security		\$ 315					\$ 315	\$ 3,500	\$ 12,858	\$ 3,100
Trial Court Operations Program	\$ 4,325.095	\$ 982.746	\$ 24,888		\$ 0	\$ 3,311	\$ 5,336.039	\$ 15,537.541	\$ 13,784.809	\$ 14,002.890
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 382.991	\$ 856					\$ 383.846	\$ 1,226.299	\$ 922.363	\$ 912.302
Fiscal Services	\$ 203.508	\$ 34.154					\$ 237.662	\$ 695.290	\$ 746.799	\$ 777.552
Human Resources	\$ 146.330	\$ 856					\$ 147.186	\$ 462.989	\$ 319.428	\$ 285.811
Business & Facilities Services	\$ 578.506	\$ 287.250					\$ 865.756	\$ 2,531.396	\$ 2,905.530	\$ 2,296.490
Information Technology	\$ 315.609	\$ 943.962					\$ 1,259.571	\$ 4,187.358	\$ 2,165.475	\$ 4,434.690
Court Administration Program	\$ 1,626.944	\$ 1,267.078					\$ 2,894.021	\$ 9,103.332	\$ 7,059.593	\$ 8,706.845
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,952.039	\$ 2,249.823	\$ 24,888		\$ 0	\$ 3,311	\$ 8,230.061	\$ 24,640.873	\$ 20,844.402	\$ 22,709.735

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 June											
Fiscal Year 2018/19									2017/18		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 10,785.184	\$ 19.346					\$ 10,804.530	\$ 18,231.362	\$ 17,053.002	\$ 16,703.772	
Improvement and Modernization Fund								\$ 48,431	\$ 42,574	\$ 42,573	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 162.959						\$ 162.959	\$ 569.929	\$ 325.327	\$ 564.115	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 322.797						\$ 322.797	\$ 1,271.077	\$ 1,032.081	\$ 1,067.552	
Other Miscellaneous								\$ 634.796	\$ 634.797	\$ 634.796	
	<b>\$ 11,270.940</b>	<b>\$ 19.346</b>					<b>\$ 11,290.286</b>	<b>\$ 20,755.595</b>	<b>\$ 19,087.781</b>	<b>\$ 19,012.808</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 137.052				\$ 137.052	\$ 436.626	\$ 400.408	\$ 437.281	
Other Judicial Council Grants			\$ 489.283				\$ 489.283	\$ 504.194	\$ 85.602	\$ 574.000	
Non-Judicial Council Grants											
			<b>\$ 626.335</b>				<b>\$ 626.335</b>	<b>\$ 940.820</b>	<b>\$ 486.009</b>	<b>\$ 1,011.281</b>	
Other Financing Sources											
Interest Income	\$ 42.088	\$ 3.429				\$ 1.747	\$ 47.264	\$ 35.000	\$ 105.244	\$ 25.000	
Investment Income											
Donations											
Local Fees	\$ 96.343	\$ 20.091					\$ 116.434	\$ 330.909	\$ 337.202	\$ 332.184	
Non-Fee Revenues	\$ 2.318						\$ 2.318	\$ 16.500	\$ 16.608	\$ 32.800	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ (10.200)		
County Program - Restricted		\$ 2.685					\$ 2.685	\$ 9.000	\$ 6.469	\$ 9.000	
Reimbursement Other	\$ 109.817					\$ 630.283	\$ 740.100	\$ 1,126.825	\$ 1,069.472	\$ 976.100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1.091						\$ 1.091	\$ 1.000	\$ 1.371	\$ 1.000	
	<b>\$ 251.658</b>	<b>\$ 26.205</b>				<b>\$ 632.030</b>	<b>\$ 909.892</b>	<b>\$ 1,519.234</b>	<b>\$ 1,526.166</b>	<b>\$ 1,376.084</b>	
<b>Total Revenues</b>	<b>\$ 11,522.598</b>	<b>\$ 45.551</b>	<b>\$ 626.335</b>			<b>\$ 632.030</b>	<b>\$ 12,826.514</b>	<b>\$ 23,215.649</b>	<b>\$ 21,099.956</b>	<b>\$ 21,400.173</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,084.635	\$ 7.273	\$ 85.201			\$ 79.168	\$ 3,256.277	\$ 9,540.295	\$ 8,762.255	\$ 8,608.056	
Temp Help											
Overtime	\$ 4.691					\$ 593	\$ 5.284	\$ 20.000	\$ 46.550	\$ 15.000	
Staff Benefits	\$ 2,627.248	\$ 2.260	\$ 47.993			\$ 12.977	\$ 2,690.477	\$ 7,174.264	\$ 6,175.855	\$ 6,503.500	
	<b>\$ 5,716.573</b>	<b>\$ 9.533</b>	<b>\$ 133.194</b>			<b>\$ 92.738</b>	<b>\$ 5,952.039</b>	<b>\$ 16,734.559</b>	<b>\$ 14,984.660</b>	<b>\$ 15,126.556</b>	
Operating Expenses and Equipment											
General Expense	\$ 234.867		\$ 5.426			\$ 25	\$ 240.318	\$ 684.707	\$ 507.314	\$ 465.551	
Printing	\$ 13.447		\$ 82				\$ 13.529	\$ 39.181	\$ 27.290	\$ 25.000	
Telecommunications	\$ 47.278		\$ 333			\$ 29.315	\$ 76.926	\$ 225.200	\$ 191.032	\$ 237.300	
Postage	\$ 31.589		\$ 223				\$ 31.811	\$ 88.525	\$ 89.185	\$ 85.525	
Insurance	\$ 9.527						\$ 9.527	\$ 13.600	\$ 8.520	\$ 13.600	
In-State Travel	\$ 15.884		\$ 4.820			\$ 2.610	\$ 23.314	\$ 73.200	\$ 72.198	\$ 73.150	
Out-of-State Travel									\$ 2.172		
Training	\$ 5.652		\$ 1.130				\$ 6.782	\$ 41.798	\$ 41.971	\$ 30.000	
Security Services	\$ 315						\$ 315	\$ 2.000	\$ 791	\$ 2,000	
Facility Operations	\$ 62.545		\$ 214				\$ 62.758	\$ 379.664	\$ 125.988	\$ 247.585	
Utilities	\$ 222						\$ 222	\$ 1.050	\$ 504	\$ 1,050	
Contracted Services	\$ 917.459	\$ 31.143	\$ 2.760				\$ 951.362	\$ 3,649.736	\$ 2,889.148	\$ 3,163.413	
Consulting and Professional Services	\$ 6.795						\$ 6.795	\$ 23.700	\$ 23.216	\$ 20.532	
Information Technology	\$ 696.018		\$ 97			\$ 19.043	\$ 715.158	\$ 2,390.994	\$ 805.119	\$ 3,009.532	
Major Equipment	\$ 56.028		\$ 50.000				\$ 106.028	\$ 180.834	\$ 151.586	\$ 84.691	
Other Items of Expense	\$ 3.289						\$ 4.978	\$ 11.625	\$ 7.852	\$ 23.750	
	<b>\$ 2,100.913</b>	<b>\$ 31.143</b>	<b>\$ 65.085</b>			<b>\$ 52.682</b>	<b>\$ 2,249.823</b>	<b>\$ 7,805.814</b>	<b>\$ 4,943.886</b>	<b>\$ 7,482.679</b>	
Special Items of Expense											
Grand Jury	\$ 841						\$ 841	\$ 1,500	\$ 1,748	\$ 1,500	
Jury Costs	\$ 24.047						\$ 24.047	\$ 99.000	\$ 64.108	\$ 99.000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 850.000		
Capital Costs											
Internal Cost Recovery	\$ (22.197)		\$ 22.197				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3.311						\$ 3.311				
	<b>\$ 6.001</b>		<b>\$ 22.197</b>				<b>\$ 28.199</b>	<b>\$ 100.500</b>	<b>\$ 915.856</b>	<b>\$ 100.500</b>	
<b>Total Expenditures</b>	<b>\$ 7,823.488</b>	<b>\$ 40.676</b>	<b>\$ 220.477</b>			<b>\$ 145.420</b>	<b>\$ 8,230.061</b>	<b>\$ 24,640.873</b>	<b>\$ 20,844.402</b>	<b>\$ 22,709.735</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,699.110	\$ 4.875	\$ 405.859			\$ 486.610	\$ 4,596.453	\$ (1,425.224)	\$ 255.555	\$ (1,309.562)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,385.788	\$ 471.000	\$ 0			\$ 179.500	\$ 2,036.288	\$ 2,036.288	\$ 1,780.733	\$ 1,780.733	
Ending Balance (Deficit)	<b>\$ 5,084.898</b>	<b>\$ 475.875</b>	<b>\$ 405.859</b>			<b>\$ 666.110</b>	<b>\$ 6,632.741</b>	<b>\$ 611.064</b>	<b>\$ 2,036.288</b>	<b>\$ 471.171</b>	