

**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

01/30/2024

\_\_\_\_\_  
Date

Sacramento

\_\_\_\_\_  
Court

2023-24 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sacramento

---

Court

2023-24 Q2

---

Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Sacramento

---

Court

2023-24 Q2

---

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	783.80	722.9	716.17		

<sup>1</sup> 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 Sacramento  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2023/24								2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (7,300,172)	\$ 6,051,277	\$ (934,624)				\$ 223,763	\$ (1,959,756)	\$ (1,234,986)
Payroll	\$ (35,344)							\$ (35,344)	\$ (79,091)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 258,343	\$ 258,343	\$ 203,131
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (166,164)	\$ (166,164)	\$ (480,475)
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 43,741,106						\$ 15,171,585	\$ 58,912,692	\$ 62,951,708
Total Cash and Cash Equivalents	\$ 36,430,906	\$ 6,051,277	\$ (934,624)				\$ 15,487,527	\$ 57,035,086	\$ 61,385,602
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 2,604							\$ 2,604	\$ 3,114
Dishonored Checks									
Due From Employee	\$ 12,415							\$ 12,415	\$ 10,516
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 200,000	\$ 0					\$ 0	\$ 200,000	\$ 0
Due From Other Governments	\$ 0	\$ 31,965					\$ 0	\$ 31,965	\$ 55,891
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 653,631					\$ 653,631	\$ 975,302
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 59,765							\$ 59,765	\$ 37,988
Total Receivables	\$ 274,784	\$ 31,965	\$ 653,631				\$ 0	\$ 960,380	\$ 1,082,811
Prepaid Expenses - General	\$ 508,830							\$ 508,830	\$ 606,402
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 508,830							\$ 508,830	\$ 606,402
Other Assets	\$ 217,173							\$ 217,173	\$ 212,373
Total Other Assets	\$ 217,173							\$ 217,173	\$ 212,373
Total Assets	\$ 37,431,693	\$ 6,083,241	\$ (280,993)				\$ 15,487,527	\$ 58,721,468	\$ 63,287,187
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 74,862	\$ 0	\$ 212				\$ 0	\$ 75,074	\$ 64,740
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 259,765	\$ 259,765	\$ 37,988
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 287	\$ 0					\$ 0	\$ 287	\$ 2,324,081
TC145 Liability							\$ 1,586,085	\$ 1,586,085	\$ 1,814,152
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,288,611	\$ 2,288,611	\$ 2,276,295
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 67,820	\$ 67,820	\$ 43,129
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 78,959	\$ 0	\$ 212				\$ 4,202,281	\$ 4,281,452	\$ 6,564,195
Civil							\$ 8,539,406	\$ 8,539,406	\$ 7,020,461
Criminal							\$ 829,878	\$ 829,878	\$ 1,028,691
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,418,482	\$ 1,418,482	\$ 974,123
Miscellaneous Trust									
Total Trust Deposits							\$ 10,787,766	\$ 10,787,766	\$ 9,023,275
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 32,239							\$ 32,239	\$ (5,379)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (3,877)
Deductions Payable	\$ (4,364)							\$ (4,364)	\$ (1,136)
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (6,419)
Total Payroll Liabilities	\$ 27,875	\$ 0	\$ 0					\$ 27,875	\$ (16,811)
Revenue Collected in Advance	\$ 4,000	\$ 0	\$ 0					\$ 4,000	\$ 13,077
Liabilities For Deposits	\$ 141,423	\$ 3,149	\$ 310				\$ 494,313	\$ 639,195	\$ 554,306
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 145,423	\$ 3,149	\$ 310				\$ 497,480	\$ 646,363	\$ 570,551
Total Liabilities	\$ 252,258	\$ 3,149	\$ 522				\$ 15,487,527	\$ 15,743,456	\$ 16,141,210
Total Fund Balance	\$ 37,179,435	\$ 6,080,092	\$ (281,515)					\$ 42,978,012	\$ 47,145,977
Total Liabilities and Fund Balance	\$ 37,431,693	\$ 6,083,241	\$ (280,993)				\$ 15,487,527	\$ 58,721,468	\$ 63,287,187

Superior Court of California, County of Sacramento  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2023/24										2022/23	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 73,545,601	\$ 304,346						\$ 73,849,948	\$ 113,894,679	\$ 69,427,768	\$ 109,171,396
Improvement and Modernization Fund	\$ 201,600							\$ 201,600	\$ 395,335	\$ 11,800	\$ 2,284,292
Judges' Compensation (0150019)	\$ 322,998							\$ 322,998	\$ 646,000	\$ 313,500	\$ 627,000
Court Interpreter (0150037)	\$ 1,948,083							\$ 1,948,083	\$ 4,871,249	\$ 2,401,732	\$ 4,796,870
Civil Coordination Reimbursement (0150091)									\$ 50,000	\$ 18,062	\$ 50,000
MOU Reimbursements (0150010 and General)	\$ 2,831,835	\$ (77,233)						\$ 2,754,602	\$ 3,853,403	\$ 3,527,676	\$ 3,271,268
Other Miscellaneous	\$ 3,560,591	\$ 2,791,069						\$ 6,351,660	\$ 6,351,660	\$ 8,055,273	\$ 8,055,273
	\$ 82,410,708	\$ 3,018,182						\$ 85,428,890	\$ 130,062,326	\$ 83,755,812	\$ 128,256,100
Grants											
AB 1058 Commissioner/Facilitator			\$ 647,005					\$ 647,005	\$ 2,306,251	\$ 127,293	\$ 2,262,005
Other Judicial Council Grants			\$ 42,141					\$ 42,141	\$ 67,671	\$ 31,518	\$ 114,850
Non-Judicial Council Grants											
			\$ 689,146					\$ 689,146	\$ 2,373,922	\$ 158,811	\$ 2,376,855
Other Financing Sources											
Interest Income	\$ 1,147,126	\$ 124,547						\$ 1,271,674	\$ 2,000,000	\$ 701,008	\$ 236,100
Investment Income											
Donations											
Local Fees	\$ 20,846	\$ 228,683						\$ 249,529	\$ 753,600	\$ 616,783	\$ 1,765,100
Non-Fee Revenues	\$ 915							\$ 915	\$ 6,500	\$ 4,047	\$ 4,500
Enhanced Collections	\$ 570	\$ 21,806						\$ 22,375	\$ 300,000	\$ 140,992	\$ 500,000
Escheatment	\$ 270							\$ 270	\$ 15,000	\$ 904	\$ 5,000
Prior Year Revenue	\$ 32,089		\$ 2,198					\$ 34,287		\$ (66,161)	
County Program - Restricted		\$ 495,942						\$ 495,942	\$ 1,006,828	\$ 280,505	\$ 1,044,104
Reimbursement Other	\$ 434,608							\$ 434,608	\$ 1,149,000	\$ 450,120	\$ 1,147,300
Sale of Fixed Assets											
Other Miscellaneous	\$ 83,909							\$ 83,909	\$ 72,500	\$ 60,343	\$ 7,500
	\$ 1,720,334	\$ 870,978	\$ 2,198					\$ 2,593,509	\$ 5,303,428	\$ 2,188,541	\$ 4,709,604
<b>Total Revenues</b>	<b>\$ 84,131,042</b>	<b>\$ 3,889,160</b>	<b>\$ 691,344</b>					<b>\$ 88,711,546</b>	<b>\$ 137,739,676</b>	<b>\$ 86,103,164</b>	<b>\$ 135,342,559</b>
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 30,314,422	\$ 566,435	\$ 574,700					\$ 31,455,557	\$ 64,789,339	\$ 27,134,455	\$ 67,317,633
Temp Help	\$ 50,629							\$ 50,629		\$ 26,909	\$ 132,920
Overtime	\$ 99,761	\$ 98	\$ 476					\$ 100,335	\$ 278,252	\$ 113,496	\$ 265,000
Staff Benefits	\$ 20,164,737	\$ 329,426	\$ 343,902					\$ 20,838,066	\$ 48,198,633	\$ 18,819,534	\$ 46,011,597
	\$ 50,629,549	\$ 895,959	\$ 919,078					\$ 52,444,587	\$ 113,266,224	\$ 46,094,394	\$ 113,727,150
Operating Expenses and Equipment											
General Expense	\$ 1,308,225	\$ 5,454	\$ 24,144					\$ 1,337,824	\$ 4,486,935	\$ 1,539,199	\$ 3,868,627
Printing	\$ 92,959	\$ 523						\$ 93,482	\$ 206,451	\$ 97,955	\$ 291,760
Telecommunications	\$ 146,315	\$ 640						\$ 146,955	\$ 445,926	\$ 115,754	\$ 744,828
Postage	\$ 322,929							\$ 322,929	\$ 610,557	\$ 318,634	\$ 660,000
Insurance	\$ 84,711							\$ 84,711	\$ 83,000	\$ 69,698	\$ 76,039
In-State Travel	\$ 86,158	\$ 351	\$ 12,936					\$ 99,445	\$ 236,721	\$ 87,615	\$ 283,696
Out-of-State Travel	\$ 1,484							\$ 1,484	\$ 22,539	\$ 17,094	\$ 19,465
Training	\$ 49,786	\$ 2,890						\$ 52,676	\$ 120,015	\$ 20,441	\$ 106,590
Security Services	\$ 1,762							\$ 1,762	\$ 24,194	\$ 2,990	\$ 22,385
Facility Operations	\$ 572,753		\$ (3,783)					\$ 568,971	\$ 3,478,276	\$ 830,014	\$ 2,463,442
Utilities									\$ 22,000		
Contracted Services	\$ 1,701,031	\$ 495,072	\$ 8,042					\$ 2,204,145	\$ 6,511,949	\$ 4,012,764	\$ 10,624,335
Consulting and Professional Services	\$ 382,168	\$ 257,133						\$ 639,301	\$ 1,685,583	\$ 367,507	\$ 1,063,850
Information Technology	\$ 2,983,294	\$ 106,835						\$ 3,090,129	\$ 11,569,160	\$ 1,294,523	\$ 7,328,569
Major Equipment	\$ 339,749							\$ 339,749	\$ 900,501	\$ 95,053	\$ 853,556
Other Items of Expense	\$ 15,237							\$ 15,237	\$ 52,400	\$ 16,612	\$ 54,500
	\$ 8,088,563	\$ 868,898	\$ 41,339					\$ 8,998,800	\$ 30,456,207	\$ 8,885,853	\$ 28,461,643
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 282,758	\$ 53,256						\$ 336,013	\$ 683,880	\$ 274,238	\$ 681,471
Judgements, Settlements and Claims									\$ 30,000	\$ 30,000	\$ 30,000
Debt Service											
Other									\$ 2,027,628	\$ 99	
Capital Costs											
Internal Cost Recovery	\$ (1,145)	\$ 1,145						\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 41,912							\$ 41,912		\$ 1,044	
	\$ 323,524	\$ 54,401						\$ 377,925	\$ 2,741,508	\$ 305,381	\$ 711,471
<b>Total Expenditures</b>	<b>\$ 59,041,636</b>	<b>\$ 1,819,258</b>	<b>\$ 960,418</b>					<b>\$ 61,821,312</b>	<b>\$ 146,463,939</b>	<b>\$ 55,285,629</b>	<b>\$ 142,900,264</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 25,089,406	\$ 2,069,902	\$ (269,074)					\$ 26,890,234	\$ (8,724,263)	\$ 30,817,535	\$ (7,557,705)
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 12,090,029	\$ 4,010,190	\$ (12,441)					\$ 16,087,778	\$ 16,087,778	\$ 16,328,442	\$ 16,328,442
Ending Balance (Deficit)	\$ 37,179,435	\$ 6,080,092	\$ (281,515)					\$ 42,978,012	\$ 7,363,515	\$ 47,145,977	\$ 8,770,737

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

For the month ended December										
Fiscal Year 2023/24									2022/23	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 19,693,874	\$ 838,055				\$ 32	\$ 20,531,961	\$ 40,277,753	\$ 18,315,686	\$ 47,108,035
Traffic & Other Infractions	\$ 2,243,544	\$ 95,550				\$ 37,241	\$ 2,376,335	\$ 5,678,657	\$ 2,038,918	\$ 5,130,928
Other Criminal Cases	\$ 3,434,131	\$ 1,001,115					\$ 4,435,246	\$ 10,520,158	\$ 5,251,883	\$ 12,860,422
Civil	\$ 2,971,887	\$ 104,182				\$ 111	\$ 3,076,180	\$ 8,292,783	\$ 2,925,885	\$ 7,004,715
Family & Children Services	\$ 4,977,159	\$ 151,016				\$ 27	\$ 5,128,202	\$ 12,677,048	\$ 4,749,399	\$ 11,418,575
Probate, Guardianship & Mental Health Services	\$ 1,417,182	\$ 20,328					\$ 1,437,511	\$ 3,518,684	\$ 1,102,492	\$ 2,531,942
Juvenile Dependency Services	\$ 756,974	\$ 44,301					\$ 801,276	\$ 1,862,995	\$ 700,862	\$ 1,752,834
Juvenile Delinquency Services	\$ 673,431	\$ 76,922				\$ 0	\$ 750,353	\$ 2,752,672	\$ 563,795	\$ 1,388,952
Other Court Operations	\$ 2,973,262	\$ 173,464					\$ 3,146,726	\$ 7,081,564	\$ 2,429,567	\$ 4,686,578
Court Interpreters	\$ 2,056,748	\$ 581,726					\$ 2,638,475	\$ 5,766,813	\$ 2,609,784	\$ 5,818,217
Jury Services	\$ 344,518	\$ 94,965	\$ 282,758				\$ 722,242	\$ 1,871,430	\$ 738,906	\$ 1,542,915
Security	\$ 403,366	\$ 6,972					\$ 410,338	\$ 2,579,823	\$ 328,334	\$ 2,468,820
Trial Court Operations Program	\$ 41,946,076	\$ 3,188,598	\$ 282,758			\$ 37,412	\$ 45,454,844	\$ 102,880,380	\$ 41,755,511	\$ 103,712,933
Enhanced Collections	\$ 57,984	\$ (21,480)			\$ 1,145		\$ 37,650	\$ 300,000	\$ 103,323	\$ 500,000
Other Non-Court Operations	\$ 70,531	\$ 5,555	\$ 53,256				\$ 129,341	\$ 168,646	\$ 111,745	\$ 289,913
Non-Court Operations Program	\$ 128,515	\$ (15,925)	\$ 53,256		\$ 1,145		\$ 166,991	\$ 468,646	\$ 215,068	\$ 789,913
Executive Office	\$ 913,093	\$ 21,659				\$ 50	\$ 934,802	\$ 2,102,224	\$ 961,295	\$ 2,782,153
Fiscal Services	\$ 1,520,960	\$ 346,081			\$ (1,145)		\$ 1,865,896	\$ 5,431,011	\$ 1,710,740	\$ 4,166,056
Human Resources	\$ 2,982,512	\$ 224,060				\$ 4,450	\$ 3,211,022	\$ 3,291,848	\$ 2,430,336	\$ 6,117,094
Business & Facilities Services	\$ 1,053,442	\$ 1,567,857					\$ 2,621,299	\$ 7,648,277	\$ 2,471,204	\$ 6,775,302
Information Technology	\$ 3,899,989	\$ 3,666,470					\$ 7,566,458	\$ 24,641,553	\$ 5,741,475	\$ 18,556,812
Court Administration Program	\$ 10,369,995	\$ 5,826,127			\$ (1,145)	\$ 4,500	\$ 16,199,476	\$ 43,114,913	\$ 13,315,050	\$ 38,397,419
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 52,444,587	\$ 8,998,800	\$ 336,013		\$ 0	\$ 41,912	\$ 61,821,312	\$ 146,463,939	\$ 55,285,629	\$ 142,900,264