

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 Sacramento
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended June								
	Fiscal Year 2024/25								2023/24
	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	\$ (6,724,017)	\$ 4,885,391	\$ 19,334				\$ 294,097	\$ (1,525,195)	\$ (2,302,053)
Payroll	\$ (9,174)							\$ (9,174)	\$ (53,535)
Jury									
Revolving	\$ 115,000							\$ 115,000	\$ 115,000
Other									
Distribution							\$ 699,398	\$ 699,398	\$ 477,087
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (428,409)	\$ (428,409)	\$ (201,178)
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 40,506
Cash Equivalents	\$ 13,974,726						\$ 19,765,967	\$ 33,740,693	\$ 35,347,292
Total Cash and Cash Equivalents	\$ 7,366,850	\$ 4,885,391	\$ 19,334				\$ 20,331,053	\$ 32,602,627	\$ 33,433,434
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 62,063	\$ 227,144	\$ 0					\$ 289,207	\$ 289,581
Accounts Receivable - General	\$ 19,101							\$ 19,101	\$ 203,571
Dishonored Checks									
Due From Employee	\$ 7,072							\$ 7,072	\$ 8,179
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,176,107	\$ 0					\$ 0	\$ 1,176,107	\$ 644,119
Due From Other Governments	\$ 28,295	\$ 173,853					\$ 0	\$ 202,148	\$ 316,988
Due From Other Courts	\$ 888							\$ 888	\$ 5,979
Due From State	\$ 2,408,898	\$ 127,297	\$ 996,989					\$ 3,533,183	\$ 2,751,269
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 12,664							\$ 12,664	\$ 13,566
Total Receivables	\$ 3,715,087	\$ 528,294	\$ 996,989				\$ 0	\$ 5,240,370	\$ 4,233,252
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 184,173							\$ 184,173	\$ 184,173
Total Other Assets	\$ 184,173							\$ 184,173	\$ 184,173
Total Assets	\$ 11,266,109	\$ 5,413,685	\$ 1,016,323				\$ 20,331,053	\$ 38,027,170	\$ 37,850,858
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 599,571	\$ 48,112	\$ 2,159					\$ 649,842	\$ 638,683
Accounts Payable - General	\$ 194,598	\$ 98	\$ 540				\$ 0	\$ 195,236	\$ 48,113
Due to Other Funds	\$ 0	\$ 302,024	\$ 874,083				\$ 12,664	\$ 1,188,771	\$ 657,685
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 10,859	\$ 479	\$ 23					\$ 11,361	\$ 432,305
TC145 Liability							\$ 2,589,175	\$ 2,589,175	\$ 2,151,538
Due to Other Governments	\$ 329,143	\$ 146,866	\$ 44				\$ 0	\$ 476,053	\$ 536,393
AB145 Due to Other Government Agency							\$ 2,461,346	\$ 2,461,346	\$ 1,890,699
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,549	\$ 4,549	\$ 3,978
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,134,172	\$ 497,578	\$ 876,848				\$ 5,067,733	\$ 7,576,332	\$ 6,359,394
Civil							\$ 11,614,092	\$ 11,614,092	\$ 10,630,529
Criminal							\$ 845,719	\$ 845,719	\$ 818,719
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,287,973	\$ 2,287,973	\$ 1,711,590
Miscellaneous Trust									
Total Trust Deposits							\$ 14,747,784	\$ 14,747,784	\$ 13,160,838
Accrued Payroll	\$ 3,729,787	\$ 75,876	\$ 96,514					\$ 3,902,178	\$ 3,692,759
Benefits Payable	\$ 12,239							\$ 12,239	\$ 956
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,742,027	\$ 75,876	\$ 96,514					\$ 3,914,417	\$ 3,693,715
Revenue Collected in Advance	\$ 2,804,144	\$ 50,565	\$ 42,060					\$ 2,896,768	\$ 1,889,524
Liabilities For Deposits	\$ 201,746	\$ 3,593	\$ 901				\$ 512,368	\$ 718,607	\$ 673,699
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,005,890	\$ 54,158	\$ 42,961				\$ 515,535	\$ 3,618,543	\$ 2,566,390
Total Liabilities	\$ 7,882,089	\$ 627,612	\$ 1,016,323				\$ 20,331,053	\$ 29,857,076	\$ 25,780,336
Total Fund Balance	\$ 3,384,020	\$ 4,786,073	\$ 0					\$ 8,170,093	\$ 12,070,522
Total Liabilities and Fund Balance	\$ 11,266,109	\$ 5,413,685	\$ 1,016,323				\$ 20,331,053	\$ 38,027,170	\$ 37,850,858

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 June										
	Fiscal Year 2024/25									2023/24	
	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	\$ 109,374,408	\$ 759,964						\$ 110,134,373	\$ 111,906,634	\$ 108,500,325	\$ 113,894,679
Improvement and Modernization Fund	\$ 201,385							\$ 201,385		\$ 393,735	\$ 395,335
Judges' Compensation (0150019)	\$ 622,299							\$ 622,299	\$ 646,000	\$ 548,710	\$ 646,000
Court Interpreter (0150037)	\$ 5,326,277							\$ 5,326,277	\$ 5,137,382	\$ 5,255,792	\$ 4,871,249
Civil Coordination Reimbursement (0150091)	\$ 12,795							\$ 12,795	\$ 70,000	\$ 124,587	\$ 50,000
MOU Reimbursements (0150010 and General)	\$ 2,417,160							\$ 2,417,160	\$ 5,843,401	\$ 3,486,076	\$ 3,853,403
Other Miscellaneous	\$ 3,560,591	\$ 2,502,400						\$ 6,062,991	\$ 6,113,555	\$ 6,220,903	\$ 6,351,660
	\$ 121,514,916	\$ 3,262,364						\$ 124,777,280	\$ 129,716,972	\$ 124,530,128	\$ 130,062,326
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,375,540					\$ 2,375,540	\$ 2,373,713	\$ 2,385,415	\$ 2,306,251
Other Judicial Council Grants			\$ 55,233					\$ 55,233	\$ 52,658	\$ 51,270	\$ 67,671
Non-Judicial Council Grants											
			\$ 2,430,773					\$ 2,430,773	\$ 2,426,371	\$ 2,436,685	\$ 2,373,922
Other Financing Sources											
Interest Income	\$ 1,297,865	\$ 360,632						\$ 1,658,497	\$ 2,018,032	\$ 2,259,809	\$ 2,000,000
Investment Income											
Donations											
Local Fees	\$ 45,913	\$ 771,868						\$ 817,781	\$ 719,021	\$ 738,597	\$ 753,600
Non-Fee Revenues	\$ 5,435							\$ 5,435	\$ 3,500	\$ 930	\$ 6,500
Enhanced Collections	\$ 5	\$ 134,277						\$ 134,282	\$ 300,000	\$ 111,774	\$ 300,000
Escheatment	\$ 1,045							\$ 1,045	\$ 10,000	\$ 981	\$ 15,000
Prior Year Revenue	\$ 189,262	\$ 71	\$ 50,991					\$ 240,325		\$ (81,227)	
County Program - Restricted		\$ 1,037,008						\$ 1,037,008	\$ 1,073,371	\$ 1,026,943	\$ 1,006,828
Reimbursement Other	\$ 1,224,326							\$ 1,224,326	\$ 1,177,387	\$ 1,151,087	\$ 1,149,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 139,298							\$ 139,298	\$ 60,500	\$ 83,355	\$ 72,500
	\$ 2,903,150	\$ 2,303,856	\$ 50,991					\$ 5,257,997	\$ 5,361,811	\$ 5,292,249	\$ 5,303,428
Total Revenues	\$ 124,418,066	\$ 5,566,220	\$ 2,481,765					\$ 132,466,050	\$ 137,505,154	\$ 132,259,062	\$ 137,739,676
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 64,821,526	\$ 2,190,443	\$ 1,313,219					\$ 68,325,189	\$ 65,518,371	\$ 68,171,303	\$ 64,789,339
Temp Help	\$ 42,727							\$ 42,727		\$ 112,367	
Overtime	\$ 181,623	\$ 1,554	\$ 764					\$ 183,941	\$ 250,000	\$ 227,595	\$ 278,252
Staff Benefits	\$ 42,170,728	\$ 875,051	\$ 1,037,683					\$ 44,083,462	\$ 47,675,446	\$ 43,158,948	\$ 48,198,633
	\$ 107,216,603	\$ 3,067,049	\$ 2,351,666					\$ 112,635,318	\$ 113,443,817	\$ 111,670,214	\$ 113,266,224
Operating Expenses and Equipment											
General Expense	\$ 3,955,168	\$ 14,231	\$ 32,315					\$ 4,001,714	\$ 7,591,514	\$ 3,721,522	\$ 4,486,935
Printing	\$ 147,616	\$ 743						\$ 148,360	\$ 206,451	\$ 198,694	\$ 206,451
Telecommunications	\$ 404,531	\$ 1,920						\$ 406,451	\$ 424,302	\$ 424,625	\$ 445,926
Postage	\$ 495,447							\$ 495,447	\$ 610,557	\$ 550,324	\$ 610,557
Insurance	\$ 96,083							\$ 96,083	\$ 105,220	\$ 84,332	\$ 83,000
In-State Travel	\$ 140,314	\$ 5,064	\$ 20,252					\$ 165,630	\$ 236,721	\$ 197,042	\$ 236,721
Out-of-State Travel	\$ 8,808	\$ 5,636	\$ 5,926					\$ 20,370	\$ 22,539	\$ 7,774	\$ 22,539
Training	\$ 88,313	\$ 3,910						\$ 92,223	\$ 157,619	\$ 162,180	\$ 120,015
Security Services	\$ 20,623							\$ 20,623	\$ 107,169	\$ 12,629	\$ 24,194
Facility Operations	\$ 1,784,236		\$ 0					\$ 1,784,236	\$ 1,816,120	\$ 2,148,752	\$ 3,478,276
Utilities									\$ 20,000		\$ 22,000
Contracted Services	\$ 4,993,185	\$ 2,016,812	\$ 24,832					\$ 7,034,830	\$ 6,836,457	\$ 6,077,625	\$ 6,511,949
Consulting and Professional Services	\$ 1,097,228	\$ 62,320						\$ 1,159,548	\$ 1,634,591	\$ 1,718,564	\$ 1,685,583
Information Technology	\$ 5,938,229	\$ 257,674	\$ 0					\$ 6,195,903	\$ 8,429,989	\$ 7,647,410	\$ 11,569,160
Major Equipment	\$ 1,163,880							\$ 1,163,880	\$ 1,334,062	\$ 834,654	\$ 900,501
Other Items of Expense	\$ 46,551							\$ 46,551	\$ 55,400	\$ 44,557	\$ 52,400
	\$ 20,380,212	\$ 2,368,311	\$ 83,325					\$ 22,831,848	\$ 29,588,711	\$ 23,830,685	\$ 30,456,207
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 612,909	\$ 105,169						\$ 718,078	\$ 814,533	\$ 724,067	\$ 683,880
Judgements, Settlements and Claims									\$ 30,000		\$ 30,000
Debt Service											
Other									\$ 1,517,480		\$ 2,027,628
Capital Costs											
Internal Cost Recovery	\$ (432,884)	\$ 5,119	\$ 427,765					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (60,656)	\$ (8,368)	\$ 250,260					\$ 181,235		\$ 51,352	
	\$ 119,369	\$ 101,919	\$ 678,025					\$ 899,313	\$ 2,362,013	\$ 775,419	\$ 2,741,508
Total Expenditures	\$ 127,716,185	\$ 5,537,279	\$ 3,113,016					\$ 136,366,479	\$ 145,394,541	\$ 136,276,318	\$ 146,463,939
Excess (Deficit) of Revenues Over Expenditures	\$ (3,298,119)	\$ 28,941	\$ (631,251)					\$ (3,900,429)	\$ (7,889,387)	\$ (4,017,256)	\$ (8,724,263)
Operating Transfers In (Out)	\$ (1,207,248)	\$ 575,997	\$ 631,251					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,889,387	\$ 4,181,135	\$ 0					\$ 12,070,522	\$ 12,070,522	\$ 16,087,778	\$ 16,087,778
Ending Balance (Deficit)	\$ 3,384,020	\$ 4,786,073	\$ 0					\$ 8,170,093	\$ 4,181,135	\$ 12,070,522	\$ 7,363,515

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

For the month ended June										
Fiscal Year 2024/25									2023/24	
	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	\$ 43,899,224	\$ 2,118,200					\$ 46,017,424	\$ 40,517,198	\$ 45,176,969	\$ 40,277,753
Traffic & Other Infractions	\$ 5,497,844	\$ 266,122					\$ 5,763,966	\$ 6,635,390	\$ 5,140,753	\$ 5,678,657
Other Criminal Cases	\$ 7,963,573	\$ 2,827,301				\$ (8,368)	\$ 10,782,506	\$ 10,458,539	\$ 10,616,568	\$ 10,520,158
Civil	\$ 6,750,322	\$ 149,733				\$ 0	\$ 6,900,056	\$ 7,421,312	\$ 6,858,461	\$ 8,292,783
Family & Children Services	\$ 9,812,547	\$ 333,423			\$ 0	\$ 240,667	\$ 10,386,636	\$ 12,519,781	\$ 11,605,554	\$ 12,677,048
Probate, Guardianship & Mental Health Services	\$ 3,369,766	\$ 38,924					\$ 3,408,690	\$ 3,720,822	\$ 3,229,671	\$ 3,518,684
Juvenile Dependency Services	\$ 1,406,837	\$ 12,205					\$ 1,419,042	\$ 2,008,437	\$ 1,783,990	\$ 1,862,995
Juvenile Delinquency Services	\$ 2,002,807	\$ 135,947					\$ 2,138,754	\$ 1,844,393	\$ 1,584,787	\$ 2,752,672
Other Court Operations	\$ 6,474,997	\$ 435,818					\$ 6,910,815	\$ 6,872,234	\$ 6,917,890	\$ 7,081,564
Court Interpreters	\$ 3,828,832	\$ 1,792,702				\$ 889	\$ 5,622,424	\$ 6,129,615	\$ 5,369,086	\$ 5,766,813
Jury Services	\$ 826,157	\$ 64,251	\$ 612,909				\$ 1,503,317	\$ 2,004,398	\$ 1,577,525	\$ 1,871,430
Security	\$ 1,049,090	\$ 12,890					\$ 1,061,980	\$ 2,508,661	\$ 999,160	\$ 2,579,823
Trial Court Operations Program	\$ 92,881,996	\$ 8,187,516	\$ 612,909		\$ 0	\$ 233,188	\$ 101,915,609	\$ 102,640,780	\$ 100,860,414	\$ 102,880,380
Enhanced Collections	\$ 192,405	\$ 30,472			\$ 5,119		\$ 227,996	\$ 300,000	\$ 178,105	\$ 300,000
Other Non-Court Operations	\$ 175,875	\$ 10,051	\$ 105,169				\$ 291,095	\$ 185,949	\$ 281,219	\$ 168,646
Non-Court Operations Program	\$ 368,280	\$ 40,523	\$ 105,169		\$ 5,119		\$ 519,091	\$ 485,949	\$ 459,324	\$ 468,646
Executive Office	\$ 1,876,495	\$ 29,697					\$ 1,906,192	\$ 2,098,949	\$ 2,061,331	\$ 2,102,224
Fiscal Services	\$ 2,691,284	\$ 1,043,444			\$ (5,119)	\$ (5,480)	\$ 3,724,129	\$ 4,370,554	\$ 3,751,874	\$ 5,431,011
Human Resources	\$ 2,582,614	\$ 440,952				\$ (2,442)	\$ 3,021,125	\$ 3,194,664	\$ 3,964,220	\$ 3,291,848
Business & Facilities Services	\$ 2,383,564	\$ 3,694,052				\$ (44,032)	\$ 6,033,585	\$ 7,709,687	\$ 6,410,589	\$ 7,648,277
Information Technology	\$ 9,851,084	\$ 9,395,664					\$ 19,246,748	\$ 24,893,958	\$ 18,768,567	\$ 24,641,553
Court Administration Program	\$ 19,385,042	\$ 14,603,809			\$ (5,119)	\$ (51,953)	\$ 33,931,779	\$ 42,267,812	\$ 34,956,580	\$ 43,114,913
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 112,635,318	\$ 22,831,848	\$ 718,078		\$ 0	\$ 181,235	\$ 136,366,479	\$ 145,394,541	\$ 136,276,318	\$ 146,463,939