

**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

10.16.25

\_\_\_\_\_  
Date

Sacramento

\_\_\_\_\_  
Court

2025-26 Q1

\_\_\_\_\_  
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) <sup>1</sup> Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|---|-------------------------|-------------|-------------|-------------|
|                          |   | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |   |                         |             |             |             |

<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 September  
 Fiscal Year 2025/26

2024/25

|   | Governmental Funds   |                     |                       |                 |              |                   |                      | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|---|----------------------|---------------------|-----------------------|-----------------|--------------|-------------------|----------------------|--------------------------------------|--------------------------------------|
|   | General              | Special Revenue     |                       | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds      |                                      |                                      |
|   |                      | Non-Grant           | Grant                 |                 |              |                   |                      |                                      |                                      |
| <b>ASSETS</b>                                   |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Operations                                      | \$ (6,682,375)       | \$ 6,627,424        | \$ (1,554,843)        |                 |              |                   | \$ 102,970           | \$ (1,506,824)                       | \$ (16,496,199)                      |
| Payroll   | \$ (5,192)           |                     |                       |                 |              |                   |                      | \$ (5,192)                           | \$ (35,535)                          |
| Jury  |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Revolving                                       | \$ 115,000           |                     |                       |                 |              |                   |                      | \$ 115,000                           | \$ 115,000                           |
| Other   |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Distribution                                    |                      |                     |                       |                 |              |                   | \$ 482,533           | \$ 482,533                           | \$ 458,818                           |
| Civil Filing Fees                               |                      |                     |                       |                 |              |                   | \$ 0                 | \$ 0                                 | \$ 0                                 |
| Trust   | \$ 0                 |                     |                       |                 |              |                   | \$ (340,712)         | \$ (340,712)                         | \$ (53,569)                          |
| 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                                | \$ 23,826,600        |                     |                       |                 |              |                   | \$ 19,341,727        | \$ 43,168,327                        | \$ 55,938,241                        |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 17,264,348</b> | <b>\$ 6,627,424</b> | <b>\$ (1,554,843)</b> |                 |              |                   | <b>\$ 19,586,517</b> | <b>\$ 41,923,447</b>                 | <b>\$ 39,977,575</b>                 |
| Short-Term Investment Investments               |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| <b>Total Investments</b>                        |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Accrued Revenue                                 | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Accounts Receivable - General                   | \$ 6,668             |                     |                       |                 |              |                   |                      | \$ 6,668                             | \$ 28,934                            |
| Dishonored Checks                               |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Due From Employee                               | \$ 8,301             |                     |                       |                 |              |                   |                      | \$ 8,301                             | \$ 2,390                             |
| Civil Jury Fees                                 |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Trust   |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Due From Other Funds                            | \$ 0                 | \$ 0                |                       |                 |              |                   | \$ 0                 | \$ 0                                 | \$ 0                                 |
| Due From Other Governments                      | \$ 0                 | \$ 161,974          |                       |                 |              |                   | \$ 0                 | \$ 161,974                           | \$ 177,108                           |
| Due From Other Courts                           | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Due From State                                  | \$ 114,888           | \$ 0                | \$ 1,080,954          |                 |              |                   |                      | \$ 1,195,842                         | \$ 403,488                           |
| Trust Due To/From                               |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Distribution Due To/From                        |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Civil Filing Fee Due To/From                    |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| General Due To/From                             | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 42,529                            |
| <b>Total Receivables</b>                        | <b>\$ 129,858</b>    | <b>\$ 161,974</b>   | <b>\$ 1,080,954</b>   |                 |              |                   | <b>\$ 0</b>          | <b>\$ 1,372,786</b>                  | <b>\$ 654,449</b>                    |
| Prepaid Expenses - General                      | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Salary and Travel Advances                      |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Counties  |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 0</b>          |                     |                       |                 |              |                   |                      | <b>\$ 0</b>                          | <b>\$ 0</b>                          |
| Other Assets                                    | \$ 184,173           |                     |                       |                 |              |                   |                      | \$ 184,173                           | \$ 184,173                           |
| <b>Total Other Assets</b>                       | <b>\$ 184,173</b>    |                     |                       |                 |              |                   |                      | <b>\$ 184,173</b>                    | <b>\$ 184,173</b>                    |
| <b>Total Assets</b>                             | <b>\$ 17,578,378</b> | <b>\$ 6,789,399</b> | <b>\$ (473,889)</b>   |                 |              |                   | <b>\$ 19,586,517</b> | <b>\$ 43,480,405</b>                 | <b>\$ 40,816,196</b>                 |
| <b>LIABILITIES AND FUND BALANCES</b>            |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Accrued Liabilities                             | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Accounts Payable - General                      | \$ 18,704            | \$ 0                | \$ 425                |                 |              |                   | \$ 0                 | \$ 19,129                            | \$ 21,722                            |
| Due to Other Funds                              | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   | \$ 0                 | \$ 0                                 | \$ 42,529                            |
| Due to Other Courts                             | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Due to State                                    | \$ 490,664           | \$ 479              | \$ 23                 |                 |              |                   |                      | \$ 491,165                           | \$ 278,373                           |
| TC145 Liability                                 |                      |                     |                       |                 |              |                   | \$ 2,300,812         | \$ 2,300,812                         | \$ 2,395,048                         |
| Due to Other Governments                        | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   | \$ 0                 | \$ 0                                 | \$ 0                                 |
| AB145 Due to Other Government Agency            |                      |                     |                       |                 |              |                   | \$ 2,637,709         | \$ 2,637,709                         | \$ 2,373,965                         |
| Due to Other Public Agencies                    |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Sales and Use Tax                               | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 430                               |
| Interest  |                      |                     |                       |                 |              |                   | \$ 63,417            | \$ 63,417                            | \$ 75,848                            |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 509,368</b>    | <b>\$ 479</b>       | <b>\$ 447</b>         |                 |              |                   | <b>\$ 5,001,938</b>  | <b>\$ 5,512,232</b>                  | <b>\$ 5,187,916</b>                  |
| Civil   |                      |                     |                       |                 |              |                   | \$ 10,934,715        | \$ 10,934,715                        | \$ 11,101,925                        |
| Criminal  |                      |                     |                       |                 |              |                   | \$ 821,547           | \$ 821,547                           | \$ 835,719                           |
| Unreconciled - Civil and Criminal               |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Trust Held Outside of the JCC                   |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Trust Interest Payable                          |                      |                     |                       |                 |              |                   | \$ 2,312,554         | \$ 2,312,554                         | \$ 1,811,793                         |
| Miscellaneous Trust                             |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| <b>Total Trust Deposits</b>                     |                      |                     |                       |                 |              |                   | <b>\$ 14,068,815</b> | <b>\$ 14,068,815</b>                 | <b>\$ 13,749,437</b>                 |
| Accrued Payroll                                 | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Benefits Payable                                | \$ 30,009            |                     |                       |                 |              |                   |                      | \$ 30,009                            | \$ 1,200,896                         |
| Deferred Compensation Payable                   | \$ 0                 |                     |                       |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| Deductions Payable                              | \$ (4,463)           |                     |                       |                 |              |                   |                      | \$ (4,463)                           | \$ 17,484                            |
| Payroll Clearing                                | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   |                      | \$ 0                                 | \$ 0                                 |
| <b>Total Payroll Liabilities</b>                | <b>\$ 25,547</b>     | <b>\$ 0</b>         | <b>\$ 0</b>           |                 |              |                   |                      | <b>\$ 25,547</b>                     | <b>\$ 1,218,380</b>                  |
| Revenue Collected in Advance                    | \$ 0                 | \$ 0                | \$ 0                  |                 |              |                   |                      | \$ 0                                 | \$ 22,593                            |
| Liabilities For Deposits                        | \$ 210,941           | \$ 3,807            | \$ 1,249              |                 |              |                   | \$ 512,597           | \$ 728,595                           | \$ 685,105                           |
| Jury Fees - Non-Interest                        |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Fees - Partial Payment & Overpayment            |                      |                     |                       |                 |              |                   | \$ 3,167             | \$ 3,167                             | \$ 3,167                             |
| Uncleared Collections                           |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| Other Miscellaneous Liabilities                 |                      |                     |                       |                 |              |                   |                      |                                      |                                      |
| <b>Total Other Liabilities</b>                  | <b>\$ 210,941</b>    | <b>\$ 3,807</b>     | <b>\$ 1,249</b>       |                 |              |                   | <b>\$ 515,765</b>    | <b>\$ 731,762</b>                    | <b>\$ 710,866</b>                    |
| <b>Total Liabilities</b>                        | <b>\$ 745,855</b>    | <b>\$ 4,285</b>     | <b>\$ 1,697</b>       |                 |              |                   | <b>\$ 19,586,517</b> | <b>\$ 20,338,355</b>                 | <b>\$ 20,866,599</b>                 |
| <b>Total Fund Balance</b>                       | <b>\$ 16,832,523</b> | <b>\$ 6,785,113</b> | <b>\$ (475,586)</b>   |                 |              |                   |                      | <b>\$ 23,142,050</b>                 | <b>\$ 19,949,597</b>                 |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 17,578,378</b> | <b>\$ 6,789,399</b> | <b>\$ (473,889)</b>   |                 |              |                   | <b>\$ 19,586,517</b> | <b>\$ 43,480,405</b>                 | <b>\$ 40,816,196</b>                 |

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 September                  |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
|--|--------------------|-----------------|--------------|------------------|--------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
| Fiscal Year 2025/26                            |                    |                 |              |                  |              |                   |                 |                                      |                            | 2024/25                              |                          |
|  | Governmental Funds |                 |              |                  |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|  | General            | Special Revenue |              | Capital Projects | Debt Service |                   |                 |                                      |                            |                                      |                          |
|  |                    | Non-Grant       | Grant        |                  |              |                   |                 |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| State Financing Sources                        |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Trial Court Trust Fund                         | \$ 35,308,626      | \$ 62,248       |              |                  |              |                   | \$ 35,370,874   | \$ 119,962,959                       | \$ 32,887,676              | \$ 111,906,634                       |                          |
| Improvement and Modernization Fund             |                    |                 |              |                  |              |                   |                 | \$ 25,000                            |                            |                                      |                          |
| Judges' Compensation (0150019)                 | \$ 161,499         |                 |              |                  |              |                   | \$ 161,499      |                                      | \$ 107,666                 | \$ 646,000                           |                          |
| Court Interpreter (0150037)                    | \$ 1,293,595       |                 |              |                  |              |                   | \$ 1,293,595    | \$ 5,230,332                         | \$ 462,266                 | \$ 5,137,382                         |                          |
| Civil Coordination Reimbursement (0150091)     |                    |                 |              |                  |              |                   |                 | \$ 13,000                            | \$ 0                       | \$ 70,000                            |                          |
| MOU Reimbursements (0150010 and General)       | \$ 2,662,046       |                 |              |                  |              |                   | \$ 2,662,046    | \$ 5,052,446                         | \$ 1,828,913               | \$ 5,843,401                         |                          |
| Other Miscellaneous                            | \$ 3,300,317       | \$ 2,296,850    |              |                  |              |                   | \$ 5,597,167    | \$ 6,483,758                         | \$ 2,552,964               | \$ 6,113,555                         |                          |
|  | \$ 42,726,084      | \$ 2,359,098    |              |                  |              |                   | \$ 45,085,181   | \$ 136,767,495                       | \$ 37,839,485              | \$ 129,716,972                       |                          |
| Grants   |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator               |                    |                 | \$ 98,958    |                  |              |                   | \$ 98,958       | \$ 2,313,034                         | \$ (260,181)               | \$ 2,373,713                         |                          |
| Other Judicial Council Grants                  |                    |                 | \$ 33,323    |                  |              |                   | \$ 33,323       | \$ 853,350                           | \$ 8,041                   | \$ 52,658                            |                          |
| Non-Judicial Council Grants                    |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
|  |                    |                 | \$ 132,282   |                  |              |                   | \$ 132,282      | \$ 3,166,384                         | \$ (252,140)               | \$ 2,426,371                         |                          |
| Other Financing Sources                        |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Interest Income                                | \$ 219,472         | \$ 0            |              |                  |              |                   | \$ 219,472      | \$ 1,387,165                         | \$ 470,900                 | \$ 2,018,032                         |                          |
| Investment Income                              |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Donations                                      |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Local Fees                                     | \$ 4,467           | \$ 70,991       |              |                  |              |                   | \$ 75,458       | \$ 791,685                           | \$ 64,425                  | \$ 719,021                           |                          |
| Non-Fee Revenues                               | \$ 556             |                 |              |                  |              |                   | \$ 556          |                                      | \$ 99                      | \$ 3,500                             |                          |
| Enhanced Collections                           |                    | \$ 2,789        |              |                  |              |                   | \$ 2,789        | \$ 420,562                           | \$ 8,006                   | \$ 300,000                           |                          |
| Escheatment                                    | \$ 443             |                 |              |                  |              |                   | \$ 443          |                                      | \$ 160                     | \$ 10,000                            |                          |
| Prior Year Revenue                             | \$ 160,368         | \$ (499)        |              |                  |              |                   | \$ 159,869      |                                      | \$ (21,026)                |                                      |                          |
| County Program - Restricted                    |                    | \$ 99,326       |              |                  |              |                   | \$ 99,326       | \$ 1,083,285                         | \$ 224,595                 | \$ 1,073,371                         |                          |
| Reimbursement Other                            | \$ 153,785         |                 |              |                  |              |                   | \$ 153,785      | \$ 1,193,354                         | \$ 133,599                 | \$ 1,177,387                         |                          |
| Sale of Fixed Assets                           |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other Miscellaneous                            | \$ 82,047          |                 |              |                  |              |                   | \$ 82,047       | \$ 150,000                           | \$ (290)                   | \$ 60,500                            |                          |
|  | \$ 621,138         | \$ 172,608      |              |                  |              |                   | \$ 793,746      | \$ 5,026,051                         | \$ 880,468                 | \$ 5,361,811                         |                          |
| <b>Total Revenues</b>                          | \$ 43,347,222      | \$ 2,531,705    | \$ 132,282   |                  |              |                   | \$ 46,011,209   | \$ 144,959,930                       | \$ 38,467,813              | \$ 137,505,154                       |                          |
| <b>EXPENDITURES</b>                            |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Personnel Services                             |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Salaries - Permanent                           | \$ 14,867,806      | \$ 282,829      | \$ 356,282   |                  |              |                   | \$ 15,506,917   | \$ 63,844,734                        | \$ 15,486,122              | \$ 65,518,371                        |                          |
| Temp Help                                      | \$ 11,831          |                 |              |                  |              |                   | \$ 11,831       |                                      | \$ 12,173                  |                                      |                          |
| Overtime                                       | \$ 21,772          | \$ 274          | \$ 595       |                  |              |                   | \$ 22,641       | \$ 200,003                           | \$ 120,977                 | \$ 250,000                           |                          |
| Staff Benefits                                 | \$ 10,929,196      | \$ 164,185      | \$ 223,869   |                  |              |                   | \$ 11,317,251   | \$ 50,813,659                        | \$ 11,057,839              | \$ 47,675,446                        |                          |
|  | \$ 25,830,606      | \$ 447,287      | \$ 580,746   |                  |              |                   | \$ 26,858,639   | \$ 114,858,396                       | \$ 26,677,111              | \$ 113,443,817                       |                          |
| Operating Expenses and Equipment               |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| General Expense                                | \$ 1,597,356       | \$ 1,706        | \$ 17,022    |                  |              |                   | \$ 1,616,084    | \$ 7,572,070                         | \$ 486,413                 | \$ 7,591,514                         |                          |
| Printing                                       | \$ 7,000           |                 |              |                  |              |                   | \$ 7,000        | \$ 182,000                           | \$ 42,587                  | \$ 206,451                           |                          |
| Telecommunications                             | \$ 3,641           | \$ 0            |              |                  |              |                   | \$ 3,641        | \$ 576,377                           | \$ 37,031                  | \$ 424,302                           |                          |
| Postage  | \$ 170,552         |                 |              |                  |              |                   | \$ 170,552      | \$ 561,999                           | \$ 114,172                 | \$ 610,557                           |                          |
| Insurance                                      |                    |                 |              |                  |              |                   |                 | \$ 105,220                           |                            | \$ 105,220                           |                          |
| In-State Travel                                | \$ 26,504          | \$ 54           | \$ 2,726     |                  |              |                   | \$ 29,284       | \$ 200,000                           | \$ 41,188                  | \$ 236,721                           |                          |
| Out-of-State Travel                            | \$ 2,310           |                 | \$ 1,565     |                  |              |                   | \$ 3,875        | \$ 22,839                            | \$ 5,295                   | \$ 22,539                            |                          |
| Training                                       | \$ 14,407          |                 |              |                  |              |                   | \$ 14,407       | \$ 120,005                           | \$ 20,709                  | \$ 157,619                           |                          |
| Security Services                              | \$ 0               |                 |              |                  |              |                   | \$ 0            | \$ 34,988                            | \$ 0                       | \$ 107,169                           |                          |
| Facility Operations                            | \$ 165,109         |                 |              |                  |              |                   | \$ 165,109      | \$ 2,178,334                         | \$ 177,679                 | \$ 1,816,120                         |                          |
| Utilities                                      |                    |                 |              |                  |              |                   |                 | \$ 22,000                            |                            | \$ 20,000                            |                          |
| Contracted Services                            | \$ 912,746         | \$ 26,483       | \$ 5,808     |                  |              |                   | \$ 945,037      | \$ 5,148,344                         | \$ 868,182                 | \$ 6,836,457                         |                          |
| Consulting and Professional Services           | \$ 4,760           |                 |              |                  |              |                   | \$ 4,760        | \$ 3,693,794                         | \$ 86,410                  | \$ 1,634,591                         |                          |
| Information Technology                         | \$ 736,024         | \$ 46,738       |              |                  |              |                   | \$ 782,763      | \$ 8,832,571                         | \$ 1,873,257               | \$ 8,429,989                         |                          |
| Major Equipment                                | \$ 278,634         |                 |              |                  |              |                   | \$ 278,634      | \$ 1,174,233                         | \$ 0                       | \$ 1,334,062                         |                          |
| Other Items of Expense                         | \$ 9,325           |                 |              |                  |              |                   | \$ 9,325        | \$ 53,950                            | \$ 1,915                   | \$ 55,400                            |                          |
|  | \$ 3,928,370       | \$ 74,982       | \$ 27,121    |                  |              |                   | \$ 4,030,473    | \$ 30,478,724                        | \$ 3,754,837               | \$ 29,588,711                        |                          |
| Special Items of Expense                       |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Grand Jury                                     |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Jury Costs                                     | \$ 141,916         | \$ 28,726       |              |                  |              |                   | \$ 170,642      | \$ 757,820                           | \$ 156,789                 | \$ 814,533                           |                          |
| Judgements, Settlements and Claims             |                    |                 |              |                  |              |                   |                 | \$ 30,000                            |                            | \$ 30,000                            |                          |
| Debt Service                                   |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other  |                    |                 |              |                  |              |                   |                 | \$ 3,409,797                         |                            | \$ 1,517,480                         |                          |
| Capital Costs                                  |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Internal Cost Recovery                         | \$ 0               |                 |              |                  |              |                   | \$ 0            |                                      | \$ 0                       |                                      |                          |
| Prior Year Expense Adjustment                  | \$ (2,173)         | \$ (18,329)     | \$ 0         |                  |              |                   | \$ (20,502)     |                                      |                            |                                      |                          |
|  | \$ 139,743         | \$ 10,397       | \$ 0         |                  |              |                   | \$ 150,139      | \$ 4,197,617                         | \$ 156,789                 | \$ 2,362,013                         |                          |
| <b>Total Expenditures</b>                      | \$ 29,898,719      | \$ 532,665      | \$ 607,868   |                  |              |                   | \$ 31,039,252   | \$ 149,534,737                       | \$ 30,588,738              | \$ 145,394,541                       |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ 13,448,503      | \$ 1,999,040    | \$ (475,586) |                  |              |                   | \$ 14,971,957   | \$ (4,574,807)                       | \$ 7,879,075               | \$ (7,889,387)                       |                          |
| Operating Transfers In (Out)                   |                    |                 |              |                  |              |                   |                 | \$ 0                                 |                            | \$ 0                                 |                          |
| Fund Balance (Deficit)                         |                    |                 |              |                  |              |                   |                 |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                    | \$ 3,384,020       | \$ 4,786,073    | \$ 0         |                  |              |                   | \$ 8,170,093    | \$ 8,170,093                         | \$ 12,070,522              | \$ 12,070,522                        |                          |
| Ending Balance (Deficit)                       | \$ 16,832,523      | \$ 6,785,113    | \$ (475,586) |                  |              |                   | \$ 23,142,050   | \$ 3,595,286                         | \$ 19,949,597              | \$ 4,181,135                         |                          |

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

For the month ended September

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) |
|---|--------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| <b>PROGRAM EXPENDITURES:</b>                        |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 10,093,999      | \$ 490,643                       |                          |               |                        |                               | \$ 10,584,643        | \$ 39,220,138           | \$ 10,445,220        | \$ 40,517,198         |
| Traffic & Other Infractions                         | \$ 1,213,839       | \$ 55,644                        |                          |               |                        |                               | \$ 1,269,483         | \$ 6,316,056            | \$ 1,290,173         | \$ 6,635,390          |
| Other Criminal Cases                                | \$ 1,814,264       | \$ 149,242                       |                          |               |                        |                               | \$ 1,963,506         | \$ 14,791,803           | \$ 1,875,261         | \$ 10,458,539         |
| Civil   | \$ 1,481,251       | \$ 25,716                        |                          |               |                        |                               | \$ 1,506,966         | \$ 7,638,301            | \$ 1,611,377         | \$ 7,421,312          |
| Family & Children Services                          | \$ 2,303,883       | \$ 76,320                        |                          |               | \$ 0                   | \$ 0                          | \$ 2,380,204         | \$ 12,168,233           | \$ 2,296,138         | \$ 12,519,781         |
| Probate, Guardianship & Mental Health Services      | \$ 761,773         | \$ 9,279                         |                          |               |                        |                               | \$ 771,052           | \$ 3,761,416            | \$ 776,217           | \$ 3,720,822          |
| Juvenile Dependency Services                        | \$ 198,338         | \$ 14,369                        |                          |               |                        |                               | \$ 212,708           | \$ 986,678              | \$ 395,674           | \$ 2,008,437          |
| Juvenile Delinquency Services                       | \$ 586,977         | \$ 35,025                        |                          |               |                        |                               | \$ 622,002           | \$ 2,920,603            | \$ 392,997           | \$ 1,844,393          |
| Other Court Operations                              | \$ 1,246,615       | \$ 45,525                        |                          |               |                        | \$ (18,329)                   | \$ 1,273,810         | \$ 7,598,746            | \$ 1,546,654         | \$ 6,872,234          |
| Court Interpreters                                  | \$ 879,493         | \$ 388,928                       |                          |               |                        |                               | \$ 1,268,421         | \$ 6,253,291            | \$ 1,429,601         | \$ 6,129,615          |
| Jury Services                                       | \$ 189,388         | \$ 9,235                         | \$ 141,916               |               |                        |                               | \$ 340,538           | \$ 1,879,401            | \$ 320,641           | \$ 2,004,398          |
| Security  | \$ 244,804         | \$ 4,196                         |                          |               |                        |                               | \$ 249,000           | \$ 2,548,628            | \$ 233,416           | \$ 2,508,661          |
| Trial Court Operations Program                      | \$ 21,014,625      | \$ 1,304,122                     | \$ 141,916               |               | \$ 0                   | \$ (18,329)                   | \$ 22,442,333        | \$ 106,083,294          | \$ 22,613,369        | \$ 102,640,780        |
| Enhanced Collections                                | \$ 32,389          |                                  |                          |               |                        |                               | \$ 32,389            | \$ 304,299              | \$ 54,752            | \$ 300,000            |
| Other Non-Court Operations                          | \$ 35,466          | \$ 1,158                         | \$ 28,726                |               |                        |                               | \$ 65,349            | \$ 298,467              | \$ 78,288            | \$ 185,949            |
| Non-Court Operations Program                        | \$ 67,854          | \$ 1,158                         | \$ 28,726                |               |                        |                               | \$ 97,738            | \$ 602,766              | \$ 133,041           | \$ 485,949            |
| Executive Office                                    | \$ 459,637         | \$ 1,178                         |                          |               |                        |                               | \$ 460,815           | \$ 1,903,976            | \$ 429,560           | \$ 2,098,949          |
| Fiscal Services                                     | \$ 643,750         | \$ 96,680                        |                          |               |                        |                               | \$ 740,430           | \$ 4,663,797            | \$ 729,487           | \$ 4,370,554          |
| Human Resources                                     | \$ 1,887,884       | \$ 9,304                         |                          |               |                        |                               | \$ 1,897,188         | \$ 3,323,087            | \$ 1,536,008         | \$ 3,194,664          |
| Business & Facilities Services                      | \$ 551,845         | \$ 477,327                       |                          |               |                        | \$ (2,173)                    | \$ 1,026,999         | \$ 6,926,867            | \$ 949,010           | \$ 7,709,687          |
| Information Technology                              | \$ 2,233,043       | \$ 2,140,706                     |                          |               |                        |                               | \$ 4,373,749         | \$ 26,030,950           | \$ 4,198,262         | \$ 24,893,958         |
| Court Administration Program                        | \$ 5,776,160       | \$ 2,725,194                     |                          |               |                        | \$ (2,173)                    | \$ 8,499,181         | \$ 42,848,677           | \$ 7,842,328         | \$ 42,267,812         |
| Expenditures Not Distributed or Posted to a Program |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Prior Year Adjustments Not Posted to a Program      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | \$ 26,858,639      | \$ 4,030,473                     | \$ 170,642               |               | \$ 0                   | \$ (20,502)                   | \$ 31,039,252        | \$ 149,534,737          | \$ 30,588,738        | \$ 145,394,541        |