

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

Sacramento

Court

2025-26 Q2

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 December
 Fiscal Year 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (5,221,872)	\$ 6,094,169	\$ (2,172,019)				\$ 271,255	\$ (1,028,467)	\$ (1,101,921)
Payroll	\$ (16,786)							\$ (16,786)	\$ (10,023)
Jury									
Revolving	\$ 115,000							\$ 115,000	\$ 115,000
Other									
Distribution							\$ 324,459	\$ 324,459	\$ 390,515
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (73,466)	\$ (73,466)	\$ 21,717
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	\$ 83,046
Cash Equivalents	\$ 20,751,558						\$ 19,306,312	\$ 40,057,870	\$ 55,781,222
Total Cash and Cash Equivalents	\$ 15,638,215	\$ 6,094,169	\$ (2,172,019)				\$ 19,828,562	\$ 39,388,926	\$ 55,289,870
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 21,563
Dishonored Checks									
Due From Employee	\$ 7,694							\$ 7,694	\$ (21)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,396	\$ 79,642					\$ 0	\$ 81,039	\$ 116,881
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 164,402	\$ 0	\$ 1,060,540					\$ 1,224,942	\$ 326,770
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 173,492	\$ 79,642	\$ 1,060,540				\$ 0	\$ 1,313,675	\$ 465,193
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 88,317							\$ 88,317	\$ 184,173
Total Other Assets	\$ 88,317							\$ 88,317	\$ 184,173
Total Assets	\$ 15,900,024	\$ 6,173,811	\$ (1,111,479)				\$ 19,828,562	\$ 40,790,918	\$ 55,939,236
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (79,581)	\$ 0	\$ (81)				\$ 16,179	\$ (63,483)	\$ 17,115
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 481,509	\$ 21	\$ 0					\$ 481,529	\$ 274,812
TC145 Liability							\$ 2,414,449	\$ 2,414,449	\$ 2,527,270
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,865,847	\$ 2,865,847	\$ 2,901,518
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 430
Interest							\$ 60,797	\$ 60,797	\$ 72,203
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 401,928	\$ 21	\$ (81)				\$ 5,357,272	\$ 5,759,139	\$ 5,793,348
Civil							\$ 10,789,388	\$ 10,789,388	\$ 10,996,191
Criminal							\$ 750,121	\$ 750,121	\$ 863,720
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,416,451	\$ 2,416,451	\$ 1,969,390
Miscellaneous Trust									
Total Trust Deposits							\$ 13,955,960	\$ 13,955,960	\$ 13,829,301
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 60,867							\$ 60,867	\$ 36,848
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (4,548)							\$ (4,548)	\$ (4,038)
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 56,319	\$ 0	\$ 0					\$ 56,319	\$ 32,811
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 221,231	\$ 3,807	\$ 1,249				\$ 512,162	\$ 738,449	\$ 695,079
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 221,231	\$ 3,807	\$ 1,249				\$ 515,330	\$ 741,617	\$ 698,246
Total Liabilities	\$ 679,478	\$ 3,827	\$ 1,168				\$ 19,828,562	\$ 20,513,035	\$ 20,353,707
Total Fund Balance	\$ 15,220,546	\$ 6,169,984	\$ (1,112,647)					\$ 20,277,883	\$ 35,585,530
Total Liabilities and Fund Balance	\$ 15,900,024	\$ 6,173,811	\$ (1,111,479)				\$ 19,828,562	\$ 40,790,918	\$ 55,939,236

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 2025/26										2024/25	
	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	\$ 56,905,408	\$ (154,179)					\$ 56,751,230	\$ 119,544,895	\$ 73,856,577	\$ 111,906,634	
Improvement and Modernization Fund								\$ 25,000			
Judges' Compensation (0150019)	\$ 322,998						\$ 322,998		\$ 322,998	\$ 646,000	
Court Interpreter (0150037)	\$ 2,605,802						\$ 2,605,802	\$ 5,230,332	\$ 2,183,405	\$ 5,137,382	
Civil Coordination Reimbursement (0150091)								\$ 13,000	\$ 6,280	\$ 70,000	
MOU Reimbursements (0150010 and General)	\$ 4,064,097						\$ 4,064,097	\$ 5,052,446	\$ 2,627,430	\$ 5,843,401	
Other Miscellaneous	\$ 6,860,908	\$ 2,296,850					\$ 9,157,758	\$ 6,483,758	\$ 6,113,555	\$ 6,113,555	
	\$ 70,759,213	\$ 2,142,671					\$ 72,901,884	\$ 136,349,431	\$ 85,110,246	\$ 129,716,972	
Grants											
AB 1058 Commissioner/Facilitator			\$ 98,958				\$ 98,958	\$ 2,313,034	\$ (214,027)	\$ 2,373,713	
Other Judicial Council Grants			\$ 67,060				\$ 67,060	\$ 853,350	\$ 33,019	\$ 52,658	
Non-Judicial Council Grants											
			\$ 166,018				\$ 166,018	\$ 3,166,384	\$ (181,009)	\$ 2,426,371	
Other Financing Sources											
Interest Income	\$ 331,125	\$ 75,773					\$ 406,898	\$ 1,387,165	\$ 988,836	\$ 2,018,032	
Investment Income											
Donations											
Local Fees	\$ 14,955	\$ 286,649					\$ 301,605	\$ 791,685	\$ 269,664	\$ 719,021	
Non-Fee Revenues	\$ 1,437						\$ 1,437		\$ 1,546	\$ 3,500	
Enhanced Collections		\$ 37,856					\$ 37,856	\$ 420,562	\$ 8,006	\$ 300,000	
Escheatment	\$ 694						\$ 694		\$ 452	\$ 10,000	
Prior Year Revenue	\$ 169,591	\$ (655)	\$ 0				\$ 168,936		\$ 174,389		
County Program - Restricted		\$ 458,497					\$ 458,497	\$ 1,083,285	\$ 556,502	\$ 1,073,371	
Reimbursement Other	\$ 457,752						\$ 457,752	\$ 1,193,354	\$ 413,691	\$ 1,177,387	
Sale of Fixed Assets											
Other Miscellaneous	\$ 80,828						\$ 80,828	\$ 150,000	\$ 11,674	\$ 60,500	
	\$ 1,056,382	\$ 858,121	\$ 0				\$ 1,914,504	\$ 5,026,051	\$ 2,424,759	\$ 5,361,811	
Total Revenues	\$ 71,815,595	\$ 3,000,792	\$ 166,018				\$ 74,982,406	\$ 144,541,866	\$ 87,353,997	\$ 137,505,154	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 30,049,796	\$ 579,888	\$ 707,846				\$ 31,337,529	\$ 63,844,734	\$ 32,282,866	\$ 65,518,371	
Temp Help	\$ 26,160						\$ 26,160		\$ 21,810		
Overtime	\$ 63,123	\$ 712	\$ 1,170				\$ 65,004	\$ 200,003	\$ 146,171	\$ 250,000	
Staff Benefits	\$ 20,802,442	\$ 331,308	\$ 443,228				\$ 21,576,977	\$ 50,813,659	\$ 22,259,284	\$ 47,675,446	
	\$ 50,941,520	\$ 911,908	\$ 1,152,243				\$ 53,005,671	\$ 114,858,396	\$ 54,710,131	\$ 113,443,817	
Operating Expenses and Equipment											
General Expense	\$ 2,574,315	\$ 2,521	\$ 20,855				\$ 2,597,691	\$ 7,572,070	\$ 1,145,667	\$ 7,591,514	
Printing	\$ 32,683	\$ 523					\$ 33,206	\$ 182,000	\$ 77,200	\$ 206,451	
Telecommunications	\$ 239,577	\$ 640					\$ 240,217	\$ 576,377	\$ 170,192	\$ 424,302	
Postage	\$ 279,435						\$ 279,435	\$ 561,999	\$ 290,628	\$ 610,557	
Insurance	\$ 88,255						\$ 88,255	\$ 105,220	\$ 96,083	\$ 105,220	
In-State Travel	\$ 63,825	\$ 229	\$ 11,029				\$ 75,084	\$ 200,000	\$ 70,754	\$ 236,721	
Out-of-State Travel	\$ 2,507		\$ 1,565				\$ 4,072	\$ 22,839	\$ 12,835	\$ 22,539	
Training	\$ 43,401	\$ 900					\$ 44,301	\$ 120,005	\$ 39,621	\$ 157,619	
Security Services	\$ 1,574						\$ 1,574	\$ 34,988	\$ 11,586	\$ 107,169	
Facility Operations	\$ 783,027						\$ 783,027	\$ 2,178,334	\$ 676,220	\$ 1,816,120	
Utilities								\$ 22,000		\$ 20,000	
Contracted Services	\$ 2,196,682	\$ 155,235	\$ 9,783				\$ 2,361,700	\$ 5,148,344	\$ 2,369,931	\$ 6,836,457	
Consulting and Professional Services	\$ 468,220	\$ 462,839	\$ 77,404				\$ 1,008,462	\$ 3,693,794	\$ 500,411	\$ 1,634,591	
Information Technology	\$ 1,588,100	\$ 46,738					\$ 1,634,838	\$ 8,832,571	\$ 3,047,273	\$ 8,429,989	
Major Equipment	\$ 354,306						\$ 354,306	\$ 1,174,233	\$ 237,165	\$ 1,334,062	
Other Items of Expense	\$ 20,001		\$ 3,400				\$ 23,401	\$ 53,950	\$ 17,249	\$ 55,400	
	\$ 8,735,907	\$ 669,626	\$ 124,036				\$ 9,529,569	\$ 30,478,724	\$ 8,762,816	\$ 29,588,711	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 300,345	\$ 52,102					\$ 352,447	\$ 757,820	\$ 365,883	\$ 814,533	
Judgements, Settlements and Claims								\$ 30,000		\$ 30,000	
Debt Service											
Other								\$ 3,409,797		\$ 1,517,480	
Capital Costs											
Internal Cost Recovery	\$ (1,889)	\$ 1,889					\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 2,812	\$ (18,642)	\$ 2,760				\$ (13,070)		\$ 159		
	\$ 301,269	\$ 35,349	\$ 2,760				\$ 339,377	\$ 4,197,617	\$ 366,042	\$ 2,362,013	
Total Expenditures	\$ 59,978,696	\$ 1,616,882	\$ 1,279,039				\$ 62,874,617	\$ 149,534,737	\$ 63,838,989	\$ 145,394,541	
Excess (Deficit) of Revenues Over Expenditures	\$ 11,836,900	\$ 1,383,910	\$ (1,113,021)				\$ 12,107,789	\$ (4,992,871)	\$ 23,515,007	\$ (7,889,387)	
Operating Transfers In (Out)	\$ (374)		\$ 374				\$ 0	\$ 0	\$ 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)	\$ 15,220,546	\$ 6,169,984	\$ (1,112,647)				\$ 20,277,883	\$ 3,177,222	\$ 35,585,530	\$ 4,181,135	

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

For the month ended December

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 21,004,276	\$ 1,031,967					\$ 22,036,243	\$ 39,220,138	\$ 21,354,272	\$ 40,517,198
Traffic & Other Infractions	\$ 2,486,901	\$ 107,827					\$ 2,594,729	\$ 6,316,056	\$ 2,694,461	\$ 6,635,390
Other Criminal Cases	\$ 3,591,254	\$ 895,840				\$ 283	\$ 4,487,378	\$ 14,791,803	\$ 4,335,279	\$ 10,458,539
Civil	\$ 2,994,206	\$ 79,673				\$ 4,819	\$ 3,078,699	\$ 7,638,301	\$ 3,347,829	\$ 7,421,312
Family & Children Services	\$ 4,936,439	\$ 150,020			\$ 0	\$ 0	\$ 5,086,459	\$ 12,168,233	\$ 4,831,625	\$ 12,519,781
Probate, Guardianship & Mental Health Services	\$ 1,571,999	\$ 18,801					\$ 1,590,800	\$ 3,761,416	\$ 1,594,118	\$ 3,720,822
Juvenile Dependency Services	\$ 394,201	\$ 14,578					\$ 408,779	\$ 986,678	\$ 831,464	\$ 2,008,437
Juvenile Delinquency Services	\$ 1,173,863	\$ 78,302				\$ 2,476	\$ 1,254,641	\$ 2,920,603	\$ 797,577	\$ 1,844,393
Other Court Operations	\$ 2,343,991	\$ 131,955				\$ (18,329)	\$ 2,457,616	\$ 7,598,746	\$ 3,337,349	\$ 6,872,234
Court Interpreters	\$ 1,807,897	\$ 1,002,345					\$ 2,810,242	\$ 6,253,291	\$ 2,509,368	\$ 6,129,615
Jury Services	\$ 407,248	\$ 24,003	\$ 300,345				\$ 731,596	\$ 1,879,401	\$ 779,057	\$ 2,004,398
Security	\$ 530,062	\$ 7,162					\$ 537,224	\$ 2,548,628	\$ 506,547	\$ 2,508,661
Trial Court Operations Program	\$ 43,242,336	\$ 3,542,474	\$ 300,345		\$ 0	\$ (10,750)	\$ 47,074,405	\$ 106,083,294	\$ 46,918,947	\$ 102,640,780
Enhanced Collections	\$ 62,557				\$ 1,889		\$ 64,445	\$ 304,299	\$ 94,194	\$ 300,000
Other Non-Court Operations	\$ 74,133	\$ 2,960	\$ 52,102			\$ (312)	\$ 128,882	\$ 298,467	\$ 140,501	\$ 185,949
Non-Court Operations Program	\$ 136,690	\$ 2,960	\$ 52,102		\$ 1,889	\$ (312)	\$ 193,327	\$ 602,766	\$ 234,695	\$ 485,949
Executive Office	\$ 629,082	\$ 2,099				\$ 165	\$ 631,347	\$ 1,903,976	\$ 872,536	\$ 2,098,949
Fiscal Services	\$ 1,332,435	\$ 379,404			\$ (1,889)		\$ 1,709,950	\$ 4,663,797	\$ 1,648,626	\$ 4,370,554
Human Resources	\$ 2,203,110	\$ 167,729					\$ 2,370,838	\$ 3,323,087	\$ 3,211,837	\$ 3,194,664
Business & Facilities Services	\$ 1,133,704	\$ 1,676,662				\$ (2,173)	\$ 2,808,194	\$ 6,926,867	\$ 2,622,908	\$ 7,709,687
Information Technology	\$ 4,328,314	\$ 3,758,242				\$ 0	\$ 8,086,556	\$ 26,030,950	\$ 8,329,439	\$ 24,893,958
Court Administration Program	\$ 9,626,645	\$ 5,984,136			\$ (1,889)	\$ (2,007)	\$ 15,606,884	\$ 42,848,677	\$ 16,685,347	\$ 42,267,812
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 53,005,671	\$ 9,529,569	\$ 352,447		\$ 0	\$ (13,070)	\$ 62,874,617	\$ 149,534,737	\$ 63,838,989	\$ 145,394,541