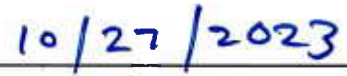


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sacramento

Court

2023-24 Q1

Fiscal Year and Ending Quarter

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

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 September
 Fiscal Year 2023/24

2022/23

	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	\$ (5,651,917)	\$ 6,268,065	\$ (958,492)				\$ 172,729	\$ (169,615)	\$ 803,506
Payroll	\$ (787,611)							\$ (787,611)	\$ (719,501)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 357,160	\$ 357,160	\$ 218,306
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (135,496)	\$ (135,496)	\$ (202,989)
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 46,778,111						\$ 17,624,115	\$ 64,402,226	\$ 61,654,707
Total Cash and Cash Equivalents	\$ 40,363,898	\$ 6,268,065	\$ (958,492)				\$ 18,018,508	\$ 63,691,979	\$ 61,779,344
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 2,655							\$ 2,655	\$ 3,267
Dishonored Checks									
Due From Employee	\$ 14,872							\$ 14,872	\$ 4,144
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 161,440					\$ 0	\$ 161,440	\$ 67,428
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 104,880	\$ 0	\$ 363,217					\$ 468,097	\$ 1,087,166
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 122,407	\$ 161,440	\$ 363,217				\$ 0	\$ 647,065	\$ 1,162,005
Prepaid Expenses - General	\$ 505,046							\$ 505,046	\$ 872,114
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 505,046							\$ 505,046	\$ 872,114
Other Assets	\$ 217,173							\$ 217,173	\$ 212,373
Total Other Assets	\$ 217,173							\$ 217,173	\$ 212,373
Total Assets	\$ 41,208,523	\$ 6,429,506	\$ (595,274)				\$ 18,018,508	\$ 65,061,262	\$ 64,025,836
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 38,334	\$ 900	\$ 212				\$ 2,936	\$ 42,383	\$ 48,894
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 245	\$ 0					\$ 200,000	\$ 200,245	\$ 2,165,198
TC145 Liability							\$ 3,809,194	\$ 3,809,194	\$ 2,298,439
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,830,262	\$ 2,830,262	\$ 2,144,476
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 74,492	\$ 74,492	\$ 27,335
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 42,389	\$ 900	\$ 212				\$ 6,916,884	\$ 6,960,385	\$ 6,688,151
Civil							\$ 8,481,847	\$ 8,481,847	\$ 6,422,309
Criminal							\$ 843,218	\$ 843,218	\$ 873,670
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,288,500	\$ 1,288,500	\$ 917,447
Miscellaneous Trust									
Total Trust Deposits							\$ 10,613,565	\$ 10,613,565	\$ 8,213,426
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,429)							\$ (4,429)	\$ (12,498)
Deferred Compensation Payable	\$ (3,877)							\$ (3,877)	\$ (3,877)
Deductions Payable	\$ (3,817)							\$ (3,817)	\$ 338
Payroll Clearing	\$ (6,488)	\$ 0	\$ 0					\$ (6,488)	\$ 101
Total Payroll Liabilities	\$ (18,611)	\$ 0	\$ 0					\$ (18,611)	\$ (15,937)
Revenue Collected in Advance	\$ 4,000	\$ 0	\$ 0					\$ 4,000	\$ 13,077
Liabilities For Deposits	\$ 129,748	\$ 4,360	\$ 310				\$ 484,891	\$ 619,309	\$ 509,482
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 133,748	\$ 4,360	\$ 310				\$ 488,058	\$ 626,476	\$ 525,727
Total Liabilities	\$ 157,526	\$ 5,260	\$ 522				\$ 18,018,508	\$ 18,181,816	\$ 15,411,367
Total Fund Balance	\$ 41,050,997	\$ 6,424,246	\$ (595,796)					\$ 46,879,446	\$ 48,614,469
Total Liabilities and Fund Balance	\$ 41,208,523	\$ 6,429,506	\$ (595,274)				\$ 18,018,508	\$ 65,061,262	\$ 64,025,836

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 2023/24									2022/23		
	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	\$ 53,527,052	\$ 79,613					\$ 53,606,666		\$ 49,664,902	\$ 109,171,396	
Improvement and Modernization Fund	\$ 1,600						\$ 1,600		\$ 11,800	\$ 2,284,292	
Judges' Compensation (0150019)	\$ 161,499						\$ 161,499		\$ 156,750	\$ 627,000	
Court Interpreter (0150037)	\$ 740,560						\$ 740,560		\$ 1,204,163	\$ 4,796,870	
Civil Coordination Reimbursement (0150091)										\$ 50,000	
MOU Reimbursements (0150010 and General)	\$ 1,463,555	\$ (77,233)					\$ 1,386,322		\$ 3,056,888	\$ 3,271,268	
Other Miscellaneous	\$ 0	\$ 2,791,069					\$ 2,791,069		\$ 4,494,682	\$ 8,055,273	
	\$ 55,894,266	\$ 2,793,449					\$ 58,687,715		\$ 58,589,186	\$ 128,256,100	
Grants											
AB 1058 Commissioner/Facilitator			\$ (190,841)				\$ (190,841)		\$ 173	\$ 2,262,005	
Other Judicial Council Grants			\$ 16,160				\$ 16,160		\$ 31,518	\$ 114,850	
Non-Judicial Council Grants											
			\$ (174,681)				\$ (174,681)		\$ 31,691	\$ 2,376,855	
Other Financing Sources											
Interest Income	\$ 498,934	\$ 39,004					\$ 537,939		\$ 161,644	\$ 236,100	
Investment Income											
Donations											
Local Fees	\$ 11,272	\$ 55,156					\$ 66,428		\$ 240,224	\$ 1,765,100	
Non-Fee Revenues	\$ 680						\$ 680		\$ 2,152	\$ 4,500	
Enhanced Collections	\$ 462	\$ 5,423					\$ 5,885		\$ 56,834	\$ 500,000	
Escheatment	\$ (77)						\$ (77)		\$ 514	\$ 5,000	
Prior Year Revenue	\$ (660)		\$ (2,144)				\$ (2,804)		\$ 66,285		
County Program - Restricted		\$ 234,167					\$ 234,167		\$ 98,316	\$ 1,044,104	
Reimbursement Other	\$ 157,551						\$ 157,551		\$ 180,960	\$ 1,147,300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,468						\$ 9,468		\$ 58,980	\$ 7,500	
	\$ 677,631	\$ 333,751	\$ (2,144)				\$ 1,009,238		\$ 865,908	\$ 4,709,604	
Total Revenues	\$ 56,571,897	\$ 3,127,200	\$ (176,825)				\$ 59,522,272		\$ 59,486,785	\$ 135,342,559	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 15,028,905	\$ 299,185	\$ 240,845				\$ 15,568,935		\$ 13,153,136	\$ 67,317,633	
Temp Help	\$ 14,188						\$ 14,188		\$ 15,170	\$ 132,920	
Overtime	\$ 47,365	\$ 75	\$ 476				\$ 47,915		\$ 73,650	\$ 265,000	
Staff Benefits	\$ 10,008,898	\$ 176,444	\$ 143,150				\$ 10,328,493		\$ 9,537,319	\$ 46,011,597	
	\$ 25,099,356	\$ 475,704	\$ 384,471				\$ 25,959,531		\$ 22,779,275	\$ 113,727,150	
Operating Expenses and Equipment											
General Expense	\$ 415,056	\$ 2,328	\$ 17,953				\$ 435,337		\$ 751,321	\$ 3,868,627	
Printing	\$ 51,804						\$ 51,804		\$ 50,160	\$ 291,760	
Telecommunications	\$ 39,025	\$ 160					\$ 39,185		\$ 35,012	\$ 744,828	
Postage	\$ 218,544						\$ 218,544		\$ 230,458	\$ 660,000	
Insurance	\$ 237						\$ 237		\$ 76,039		
In-State Travel	\$ 38,824	\$ 162	\$ 4,715				\$ 43,701		\$ 41,181	\$ 283,696	
Out-of-State Travel	\$ 1,056						\$ 1,056		\$ 3,851	\$ 19,465	
Training	\$ 20,656	\$ 2,890					\$ 23,546		\$ 11,634	\$ 106,590	
Security Services	\$ 0						\$ 0		\$ 174	\$ 22,385	
Facility Operations	\$ 163,297		\$ (3,783)				\$ 159,514		\$ 167,806	\$ 2,463,442	
Utilities											
Contracted Services	\$ 699,909	\$ 75,530	\$ 3,175				\$ 778,614		\$ 2,352,400	\$ 10,624,335	
Consulting and Professional Services	\$ 115,883	\$ 76,800					\$ 192,683		\$ 77,514	\$ 1,063,850	
Information Technology	\$ 630,290	\$ 51,635					\$ 681,925		\$ 536,393	\$ 7,328,569	
Major Equipment										\$ 853,556	
Other Items of Expense	\$ 1,560						\$ 1,560		\$ 9,176	\$ 54,500	
	\$ 2,396,142	\$ 209,506	\$ 22,060				\$ 2,627,708		\$ 4,267,079	\$ 28,461,643	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 115,860	\$ 27,505					\$ 143,365		\$ 123,287	\$ 681,471	
Judgements, Settlements and Claims									\$ 30,000	\$ 30,000	
Debt Service											
Other									\$ 99		
Capital Costs											
Internal Cost Recovery	\$ (429)	\$ 429					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1,018		
	\$ 115,431	\$ 27,934					\$ 143,365		\$ 154,405	\$ 711,471	
Total Expenditures	\$ 27,610,929	\$ 713,144	\$ 406,531				\$ 28,730,604		\$ 27,200,759	\$ 142,900,264	
Excess (Deficit) of Revenues Over Expenditures	\$ 28,960,968	\$ 2,414,056	\$ (583,355)				\$ 30,791,668		\$ 32,286,026	\$ (7,557,705)	
Operating Transfers In (Out)											
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)	\$ 41,050,997	\$ 6,424,246	\$ (595,796)				\$ 46,879,446	\$ 16,087,778	\$ 48,614,469	\$ 8,770,737	

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

For the month ended September

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 9,725,344	\$ 433,476					\$ 10,158,820		\$ 9,028,249	\$ 47,108,035
Traffic & Other Infractions	\$ 1,128,170	\$ 53,211					\$ 1,181,381		\$ 998,066	\$ 5,130,928
Other Criminal Cases	\$ 1,605,181	\$ 260,964					\$ 1,866,145		\$ 3,265,069	\$ 12,860,422
Civil	\$ 1,472,300	\$ 43,427					\$ 1,515,727		\$ 1,418,188	\$ 7,004,715
Family & Children Services	\$ 2,466,301	\$ 62,909					\$ 2,529,209		\$ 2,253,694	\$ 11,418,575
Probate, Guardianship & Mental Health Services	\$ 662,963	\$ 11,202					\$ 674,165		\$ 544,641	\$ 2,531,942
Juvenile Dependency Services	\$ 355,409	\$ 21,305					\$ 376,714		\$ 336,835	\$ 1,752,834
Juvenile Delinquency Services	\$ 328,068	\$ 42,414					\$ 370,483		\$ 271,848	\$ 1,388,952
Other Court Operations	\$ 1,544,097	\$ 87,977					\$ 1,632,074		\$ 1,034,887	\$ 4,686,578
Court Interpreters	\$ 987,325	\$ 217,479					\$ 1,204,804		\$ 1,152,851	\$ 5,818,217
Jury Services	\$ 181,211	\$ 94,525	\$ 115,860				\$ 391,596		\$ 429,876	\$ 1,542,915
Security	\$ 180,310	\$ 2,346					\$ 182,655		\$ 146,129	\$ 2,468,820
Trial Court Operations Program	\$ 20,636,679	\$ 1,331,234	\$ 115,860				\$ 22,083,773		\$ 20,880,333	\$ 103,712,933
Enhanced Collections	\$ 27,477	\$ 5,868			\$ 429		\$ 33,774		\$ 9,799	\$ 500,000
Other Non-Court Operations	\$ 36,201	\$ 4,738	\$ 27,505				\$ 68,444		\$ 49,716	\$ 289,913
Non-Court Operations Program	\$ 63,678	\$ 10,606	\$ 27,505		\$ 429		\$ 102,218		\$ 59,514	\$ 789,913
Executive Office	\$ 449,154	\$ 14,786					\$ 463,940		\$ 472,335	\$ 2,782,153
Fiscal Services	\$ 745,701	\$ 96,741			\$ (429)		\$ 842,013		\$ 793,730	\$ 4,166,056
Human Resources	\$ 1,623,863	\$ 33,830					\$ 1,657,694		\$ 1,569,282	\$ 6,117,094
Business & Facilities Services	\$ 524,752	\$ 413,810					\$ 938,562		\$ 912,569	\$ 6,775,302
Information Technology	\$ 1,915,703	\$ 726,702					\$ 2,642,405		\$ 2,512,996	\$ 18,556,812
Court Administration Program	\$ 5,259,174	\$ 1,285,868			\$ (429)		\$ 6,544,613		\$ 6,260,911	\$ 38,397,419
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 25,959,531	\$ 2,627,708	\$ 143,365		\$ 0		\$ 28,730,604		\$ 27,200,759	\$ 142,900,264