


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

10/22/20  
Date

Sacramento

\_\_\_\_\_  
Court

2020-2021, 1st QTR

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> The 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 2020/21

2019/20

	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						
<b>ASSETS</b>									
Operations	\$ (2,755,829)	\$ 4,187,164	\$ (973,635)				\$ 218,047	\$ 675,748	\$ (180,390)
Payroll	\$ (51,034)	\$ 0	\$ 0				\$ 0	\$ (51,034)	\$ (34,763)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 405,463	\$ 405,463	\$ (1,665,836)
Civil Filing Fees							\$ 0	\$ 0	\$ 1,853,345
Trust	\$ 140						\$ (355,631)	\$ (355,491)	\$ (136,232)
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 26,412,399						\$ 14,530,294	\$ 40,942,693	\$ 40,076,520
Total Cash and Cash Equivalents	\$ 23,630,991	\$ 4,187,164	\$ (973,635)				\$ 14,798,174	\$ 41,642,694	\$ 39,937,959
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 11,177							\$ 11,177	\$ 11,789
Dishonored Checks									
Due From Employee	\$ 28,352	\$ 0	\$ 0					\$ 28,352	\$ 35,505
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 20	\$ 47,216	\$ 0				\$ 162,339	\$ 209,576	\$ 287,382
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 129,199	\$ (127)	\$ 623,898					\$ 752,970	\$ 655,445
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 168,748	\$ 47,089	\$ 623,898				\$ 162,339	\$ 1,002,075	\$ 990,121
Prepaid Expenses - General	\$ 508,294							\$ 508,294	\$ 18,568
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,514
Counties									
Total Prepaid Expenses	\$ 508,294	\$ 0	\$ 0					\$ 508,294	\$ 20,082
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Assets	\$ 24,520,406	\$ 4,234,253	\$ (349,736)				\$ 14,960,513	\$ 43,365,436	\$ 41,160,535
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 71,304	\$ 289	\$ 0				\$ 0	\$ 71,594	\$ 48,475
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,944,153	\$ 1,944,153	\$ 2,015,684
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 165,814	\$ 165,814	\$ 165,814
AB145 Due to Other Government Agency							\$ 1,572,375	\$ 1,572,375	\$ 1,573,257
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 547	\$ 547	\$ 25,502
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 37
Total Accounts Payable and Accrued Liab.	\$ 75,114	\$ 289	\$ 0				\$ 3,682,889	\$ 3,758,292	\$ 3,832,579
Civil							\$ 9,427,900	\$ 9,427,900	\$ 10,346,884
Criminal							\$ 598,497	\$ 598,497	\$ 1,038,020
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 917,272	\$ 917,272	\$ 948,358
Miscellaneous Trust									
Total Trust Deposits							\$ 10,943,668	\$ 10,943,668	\$ 12,333,262
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 46,758							\$ 46,758	\$ 34,365
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 572							\$ 572	\$ 389
Payroll Clearing	\$ (388)	\$ 0	\$ 0					\$ (388)	\$ 2,273
Total Payroll Liabilities	\$ 42,983	\$ 0	\$ 0					\$ 42,983	\$ 33,067
Revenue Collected in Advance	\$ 7,186	\$ 0						\$ 7,186	\$ 8,088
Liabilities For Deposits	\$ 317,715	\$ 1,805	\$ 753				\$ 330,789	\$ 651,063	\$ 611,698
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections	\$ 0							\$ 0	\$ (60)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 324,902	\$ 1,805	\$ 753				\$ 333,956	\$ 661,417	\$ 622,893
Total Liabilities	\$ 442,999	\$ 2,095	\$ 753				\$ 14,960,513	\$ 15,406,360	\$ 16,821,801
Total Fund Balance	\$ 24,077,407	\$ 4,232,158	\$ (350,490)					\$ 27,959,075	\$ 24,338,734
Total Liabilities and Fund Balance	\$ 24,520,406	\$ 4,234,253	\$ (349,736)				\$ 14,960,513	\$ 43,365,436	\$ 41,160,535

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 2020/21										2019/20	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 37,143,734	\$ 41,805					\$ 37,185,538	\$ 83,416,262	\$ 37,006,613	\$ 85,807,558	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 191,628	\$ 35,093	\$ 1,929,958	
Judges' Compensation (0150019)	\$ 156,750						\$ 156,750	\$ 579,500	\$ 149,625	\$ 579,500	
Court Interpreter (0150037)	\$ 774,529						\$ 774,529	\$ 4,351,979	\$ 494,040	\$ 4,270,374	
Civil Coordination Reimbursement (0150091)								\$ 25,000		\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 251,292	\$ 1,971,969					\$ 2,223,260	\$ 7,514,930	\$ 311,198	\$ 5,937,196	
Other Miscellaneous								\$ 3,560,592		\$ 3,560,591	
	\$ 38,326,304	\$ 2,013,774					\$ 40,340,078	\$ 99,639,891	\$ 37,996,569	\$ 102,110,177	
Grants											
AB 1058 Commissioner/Facilitator			\$ (26,982)				\$ (26,982)	\$ 1,875,802	\$ (29,400)	\$ 1,875,802	
Other Judicial Council Grants			\$ (21,312)				\$ (21,312)	\$ 112,740	\$ 97,400	\$ 162,851	
Non-Judicial Council Grants											
			\$ (48,293)				\$ (48,293)	\$ 1,988,542	\$ 68,000	\$ 2,038,653	
Other Financing Sources											
Interest Income	\$ 28,521	\$ 137					\$ 28,658	\$ 587,500	\$ 68,934	\$ 552,450	
Investment Income											
Donations											
Local Fees	\$ 20,673	\$ 224,913					\$ 245,586	\$ 1,418,100	\$ 138,692	\$ 1,418,500	
Non-Fee Revenues	\$ 65						\$ 65	\$ 9,000	\$ 2,706	\$ 9,000	
Enhanced Collections	\$ 2,243	\$ 48,538					\$ 50,780	\$ 500,000	\$ 112,519	\$ 500,000	
Escheatment	\$ 776						\$ 776	\$ 1,500	\$ 258	\$ 1,500	
Prior Year Revenue	\$ 462,483						\$ 462,483				
County Program - Restricted		\$ 72,081					\$ 72,081	\$ 1,039,842	\$ 178,398	\$ 1,102,080	
Reimbursement Other	\$ 293,874						\$ 293,874	\$ 1,057,000	\$ 148,949	\$ 1,343,184	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,251						\$ 9,251	\$ 7,500	\$ 1,830	\$ 7,500	
	\$ 817,884	\$ 345,669					\$ 1,163,553	\$ 4,620,442	\$ 652,285	\$ 4,934,214	
<b>Total Revenues</b>	\$ 39,144,188	\$ 2,359,443	\$ (48,293)				\$ 41,455,337	\$ 106,248,875	\$ 38,716,854	\$ 109,083,044	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 11,447,926	\$ 195,293	\$ 162,666				\$ 11,805,884	\$ 48,644,702	\$ 10,843,647	\$ 51,414,764	
Temp Help	\$ 8,219						\$ 8,219	\$ 24,260	\$ 63		
Overtime	\$ 9,648	\$ 339					\$ 9,987	\$ 100,001	\$ 9,557	\$ 100,001	
Staff Benefits	\$ 9,535,475	\$ 132,611	\$ 113,837				\$ 9,781,924	\$ 38,283,088	\$ 7,572,832	\$ 37,113,336	
	\$ 21,001,269	\$ 328,242	\$ 276,503				\$ 21,606,014	\$ 87,052,051	\$ 18,426,099	\$ 88,628,101	
Operating Expenses and Equipment											
General Expense	\$ 394,588	\$ 269	\$ 22,431				\$ 417,288	\$ 3,087,636	\$ 431,883	\$ 3,755,636	
Printing	\$ 41,757		\$ 0				\$ 41,757	\$ 224,150	\$ 35,134	\$ 282,002	
Telecommunications	\$ 37,168	\$ 80					\$ 37,248	\$ 399,036	\$ 31,039	\$ 392,261	
Postage	\$ 196,557						\$ 196,557	\$ 567,000	\$ 271,128	\$ 574,000	
Insurance								\$ 47,000		\$ 47,000	
In-State Travel	\$ 24,078		\$ 0				\$ 24,078	\$ 231,300	\$ 52,926	\$ 300,098	
Out-of-State Travel								\$ 26,769	\$ 12,684	\$ 22,042	
Training	\$ 6,351						\$ 6,351	\$ 71,031	\$ 22,924	\$ 84,290	
Security Services	\$ 0		\$ 0				\$ 0	\$ 4,019	\$ 0	\$ 3,783	
Facility Operations	\$ 295,566						\$ 295,566	\$ 2,360,723	\$ 199,370	\$ 2,022,005	
Utilities	\$ 696						\$ 696	\$ 19,000	\$ 264	\$ 19,000	
Contracted Services	\$ 300,213	\$ 11,207	\$ 3,263				\$ 314,683	\$ 9,417,275	\$ 658,745	\$ 7,441,176	
Consulting and Professional Services	\$ 14,474						\$ 14,474	\$ 737,268	\$ 47,461	\$ 779,251	
Information Technology	\$ 376,111		\$ 0				\$ 376,111	\$ 3,925,377	\$ 1,417,160	\$ 5,273,223	
Major Equipment								\$ 1,425,000	\$ 0	\$ 1,405,000	
Other Items of Expense	\$ 5,410						\$ 5,410	\$ 55,600	\$ 7,131	\$ 55,624	
	\$ 1,692,968	\$ 11,556	\$ 25,694				\$ 1,730,218	\$ 22,598,184	\$ 3,187,849	\$ 22,456,391	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,665	\$ 11,924					\$ 54,589	\$ 678,550	\$ 153,133	\$ 830,790	
Judgements, Settlements and Claims								\$ 33,800		\$ 163,465	
Debt Service											
Other								\$ 250		\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (440)	\$ 440					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 42,225	\$ 12,363					\$ 54,589	\$ 712,600	\$ 153,133	\$ 994,505	
<b>Total Expenditures</b>	\$ 22,736,462	\$ 352,162	\$ 302,197				\$ 23,390,820	\$ 110,362,835	\$ 21,767,081	\$ 112,078,997	
Excess (Deficit) of Revenues Over Expenditures	\$ 16,407,726	\$ 2,007,281	\$ (350,490)				\$ 18,064,517	\$ (4,113,960)	\$ 16,949,773	\$ (2,995,953)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,669,681	\$ 2,224,877	\$ 0				\$ 9,894,558	\$ 9,894,558	\$ 7,388,961	\$ 7,388,961	
Ending Balance (Deficit)	\$ 24,077,407	\$ 4,232,158	\$ (350,490)				\$ 27,959,075	\$ 5,780,598	\$ 24,338,734	\$ 4,393,008	

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	Personal 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	\$ 8,073,565	\$ 166,723					\$ 8,240,288	\$ 35,893,989	\$ 7,536,118	\$ 35,532,642
Traffic & Other Infractions	\$ 1,142,752	\$ 38,677					\$ 1,181,430	\$ 4,679,173	\$ 885,930	\$ 4,203,456
Other Criminal Cases	\$ 1,166,800	\$ 57,437					\$ 1,224,237	\$ 10,903,241	\$ 989,012	\$ 9,713,556
Civil	\$ 1,120,347	\$ 37,048					\$ 1,157,395	\$ 4,991,444	\$ 1,062,671	\$ 5,316,507
Family & Children Services	\$ 1,716,993	\$ 140,139					\$ 1,857,133	\$ 9,878,928	\$ 1,987,584	\$ 10,143,181
Probate, Guardianship & Mental Health Services	\$ 404,217	\$ 490					\$ 404,707	\$ 1,829,796	\$ 405,551	\$ 1,831,716
Juvenile Dependency Services	\$ 368,175	\$ 38,011					\$ 406,186	\$ 1,639,145	\$ 325,227	\$ 1,625,678
Juvenile Delinquency Services	\$ 274,034	\$ 29,093					\$ 303,127	\$ 1,259,093	\$ 338,643	\$ 1,803,541
Other Court Operations	\$ 875,485	\$ 95,757					\$ 971,242	\$ 4,555,392	\$ 954,061	\$ 4,985,320
Court Interpreters	\$ 815,029	\$ 95,884					\$ 910,913	\$ 4,924,068	\$ 1,028,709	\$ 4,522,839
Jury Services	\$ 170,183	\$ 110,830	\$ 42,665				\$ 323,678	\$ 1,768,165	\$ 446,616	\$ 1,881,691
Security	\$ 150,494	\$ 1,258					\$ 151,752	\$ 1,721,342	\$ 405,824	\$ 1,710,993
Trial Court Operations Program	\$ 16,278,074	\$ 811,348	\$ 42,665				\$ 17,132,088	\$ 84,043,776	\$ 16,365,947	\$ 83,271,120
Enhanced Collections	\$ 22,201	\$ (23,594)			\$ 440		\$ (953)	\$ 576,284	\$ 8,494	\$ 567,404
Other Non-Court Operations	\$ 23,948	\$ 0	\$ 11,924				\$ 35,872	\$ 246,679	\$ 53,979	\$ 247,364
Non-Court Operations Program	\$ 46,149	\$ (23,594)	\$ 11,924		\$ 440		\$ 34,918	\$ 822,963	\$ 62,474	\$ 814,768
Executive Office	\$ 153,923	\$ 1,323					\$ 155,247	\$ 544,374	\$ 185,674	\$ 822,769
Fiscal Services	\$ 665,506	\$ 138,896			\$ (440)		\$ 803,961	\$ 4,180,757	\$ 789,199	\$ 4,591,201
Human Resources	\$ 2,595,466	\$ 14,998					\$ 2,610,464	\$ 2,276,880	\$ 824,712	\$ 3,784,305
Business & Facilities Services	\$ 428,523	\$ 406,967					\$ 835,490	\$ 5,082,448	\$ 753,144	\$ 4,930,635
Information Technology	\$ 1,438,373	\$ 380,280					\$ 1,818,653	\$ 13,411,637	\$ 2,785,932	\$ 13,864,199
Court Administration Program	\$ 5,281,791	\$ 942,463			\$ (440)		\$ 6,223,814	\$ 25,496,096	\$ 5,338,660	\$ 27,993,109
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 21,606,014	\$ 1,730,218	\$ 54,589		\$ 0		\$ 23,390,820	\$ 110,362,835	\$ 21,767,081	\$ 112,078,997