

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 2022/23

2021/22

	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	\$ (6,291,078)	\$ 6,426,606	\$ (1,485,340)				\$ 114,826	\$ (1,234,986)	\$ 32,607
Payroll	\$ (79,091)							\$ (79,091)	\$ (20,323)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 203,131	\$ 203,131	\$ 204,180
Civil Filing Fees							\$ 0	\$ 0	\$ (921)
Trust	\$ 0						\$ (480,475)	\$ (480,475)	\$ 352,113
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 47,063,081						\$ 15,888,627	\$ 62,951,708	\$ 47,557,496
Total Cash and Cash Equivalents	\$ 40,718,226	\$ 6,426,606	\$ (1,485,340)				\$ 15,726,109	\$ 61,385,602	\$ 48,150,466
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,114							\$ 3,114	\$ 3,726
Dishonored Checks									
Due From Employee	\$ 10,516							\$ 10,516	\$ 8,680
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 55,891					\$ 0	\$ 55,891	\$ 95,234
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 342,888	\$ 0	\$ 632,414					\$ 975,302	\$ 442,270
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 37,988							\$ 37,988	\$ 0
Total Receivables	\$ 394,505	\$ 55,891	\$ 632,414				\$ 0	\$ 1,082,811	\$ 549,909
Prepaid Expenses - General	\$ 606,402							\$ 606,402	\$ 351,973
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 606,402							\$ 606,402	\$ 351,973
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Assets	\$ 41,931,507	\$ 6,482,498	\$ (852,926)				\$ 15,726,109	\$ 63,287,187	\$ 49,264,720
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 64,317	\$ 0	\$ 212				\$ 212	\$ 64,740	\$ 330,984
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 37,988	\$ 37,988	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 3,817	\$ 221,435					\$ 2,098,829	\$ 2,324,081	\$ 2,098,829
TC145 Liability							\$ 1,814,152	\$ 1,814,152	\$ 2,546,289
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,276,295	\$ 2,276,295	\$ 2,259,744
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 43,129	\$ 43,129	\$ 61
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 71,943	\$ 221,435	\$ 212				\$ 6,270,605	\$ 6,564,195	\$ 7,239,718
Civil							\$ 7,020,461	\$ 7,020,461	\$ 5,536,998
Criminal							\$ 1,028,691	\$ 1,028,691	\$ 1,498,279
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 974,123	\$ 974,123	\$ 893,616
Miscellaneous Trust									
Total Trust Deposits							\$ 9,023,275	\$ 9,023,275	\$ 7,928,893
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (5,379)							\$ (5,379)	\$ 486
Deferred Compensation Payable	\$ (3,877)							\$ (3,877)	\$ (3,960)
Deductions Payable	\$ (1,136)							\$ (1,136)	\$ 16,012
Payroll Clearing	\$ (6,419)	\$ 0	\$ 0					\$ (6,419)	\$ (1,235)
Total Payroll Liabilities	\$ (16,811)	\$ 0	\$ 0					\$ (16,811)	\$ 11,303
Revenue Collected in Advance	\$ (2,351)	\$ 15,429	\$ 0					\$ 13,077	\$ 119,436
Liabilities For Deposits	\$ 123,503	\$ 1,431	\$ 310				\$ 429,062	\$ 554,306	\$ 462,577
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections									\$ (247)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 121,152	\$ 16,860	\$ 310				\$ 432,229	\$ 570,551	\$ 584,934
Total Liabilities	\$ 176,284	\$ 238,295	\$ 522				\$ 15,726,109	\$ 16,141,210	\$ 15,764,848
Total Fund Balance	\$ 41,755,223	\$ 6,244,203	\$ (853,448)					\$ 47,145,977	\$ 33,499,872
Total Liabilities and Fund Balance	\$ 41,931,507	\$ 6,482,498	\$ (852,926)				\$ 15,726,109	\$ 63,287,187	\$ 49,264,720

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 2022/23									2021/22	
	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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 69,190,200	\$ 237,568				\$ 69,427,768	\$ 109,171,396	\$ 58,418,867	\$ 91,024,583	
Improvement and Modernization Fund	\$ 11,800					\$ 11,800	\$ 2,284,292		\$ 308,466	
Judges' Compensation (0150019)	\$ 313,500					\$ 313,500	\$ 627,000	\$ 313,500	\$ 579,500	
Court Interpreter (0150037)	\$ 2,401,732					\$ 2,401,732	\$ 4,796,870	\$ 2,148,592	\$ 4,296,034	
Civil Coordination Reimbursement (0150091)	\$ 18,062					\$ 18,062	\$ 50,000	\$ 31,353	\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 3,065,929	\$ 461,747				\$ 3,527,676	\$ 3,271,268	\$ 4,097,035	\$ 4,871,062	
Other Miscellaneous	\$ 3,560,591	\$ 4,494,682				\$ 8,055,273	\$ 8,055,273	\$ 5,858,969	\$ 3,560,591	
	\$ 78,561,814	\$ 5,193,998				\$ 83,755,812	\$ 128,256,100	\$ 70,868,317	\$ 104,665,236	
Grants										
AB 1058 Commissioner/Facilitator			\$ 127,293			\$ 127,293	\$ 2,262,005	\$ 295,229	\$ 1,875,802	
Other Judicial Council Grants			\$ 31,518			\$ 31,518	\$ 114,850	\$ 33,736	\$ 300,486	
Non-Judicial Council Grants										
			\$ 158,811			\$ 158,811	\$ 2,376,855	\$ 328,965	\$ 2,176,288	
Other Financing Sources										
Interest Income	\$ 599,877	\$ 101,130				\$ 701,008	\$ 236,100	\$ 24,945	\$ 200,000	
Investment Income										
Donations										
Local Fees	\$ 51,286	\$ 565,497				\$ 616,783	\$ 1,765,100	\$ 650,654	\$ 1,767,000	
Non-Fee Revenues	\$ 4,047					\$ 4,047	\$ 4,500	\$ 8,298	\$ 6,500	
Enhanced Collections	\$ 1,374	\$ 139,618				\$ 140,992	\$ 500,000	\$ 154,442	\$ 500,000	
Escheatment	\$ 904					\$ 904	\$ 5,000	\$ 3,606	\$ 2,500	
Prior Year Revenue	\$ (66,161)					\$ (66,161)		\$ 3,631	\$ 1,809,010	
County Program - Restricted		\$ 280,505				\$ 280,505	\$ 1,044,104	\$ 499,919	\$ 1,018,046	
Reimbursement Other	\$ 450,120					\$ 450,120	\$ 1,147,300	\$ 475,189	\$ 1,267,300	
Sale of Fixed Assets										
Other Miscellaneous	\$ 60,343					\$ 60,343	\$ 7,500	\$ 77,570	\$ 7,500	
	\$ 1,101,791	\$ 1,086,750				\$ 2,188,541	\$ 4,709,604	\$ 1,898,255	\$ 6,577,856	
Total Revenues	\$ 79,663,605	\$ 6,280,748	\$ 158,811			\$ 86,103,164	\$ 135,342,559	\$ 73,095,536	\$ 113,419,380	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 25,984,625	\$ 606,222	\$ 543,608			\$ 27,134,455	\$ 67,317,633	\$ 24,906,875	\$ 50,386,115	
Temp Help	\$ 26,909					\$ 26,909	\$ 132,920	\$ 42,786	\$ 24,400	
Overtime	\$ 112,438	\$ 886	\$ 173			\$ 113,496	\$ 265,000	\$ 51,134	\$ 100,000	
Staff Benefits	\$ 18,085,735	\$ 390,139	\$ 343,660			\$ 18,819,534	\$ 46,011,597	\$ 17,194,236	\$ 42,507,462	
	\$ 44,209,707	\$ 997,247	\$ 887,440			\$ 46,094,394	\$ 113,727,150	\$ 42,195,031	\$ 93,017,977	
Operating Expenses and Equipment										
General Expense	\$ 1,477,319	\$ 6,540	\$ 55,340			\$ 1,539,199	\$ 3,868,627	\$ 1,068,112	\$ 3,069,922	
Printing	\$ 97,431	\$ 524				\$ 97,955	\$ 291,760	\$ 83,605	\$ 256,500	
Telecommunications	\$ 115,274	\$ 480	\$ 0			\$ 115,754	\$ 744,828	\$ 133,615	\$ 416,996	
Postage	\$ 318,634					\$ 318,634	\$ 660,000	\$ 447,698	\$ 620,000	
Insurance	\$ 69,698					\$ 69,698	\$ 76,039	\$ 62,693	\$ 57,000	
In-State Travel	\$ 84,543	\$ 529	\$ 2,543			\$ 87,615	\$ 283,696	\$ 40,896	\$ 256,336	
Out-of-State Travel	\$ 5,964	\$ 11,130				\$ 17,094	\$ 19,465	\$ 10,708	\$ 3,000	
Training	\$ 19,246	\$ 1,195				\$ 20,441	\$ 106,590	\$ 21,779	\$ 85,529	
Security Services	\$ 2,990					\$ 2,990	\$ 22,385	\$ 1,278	\$ 10,235	
Facility Operations	\$ 830,014					\$ 830,014	\$ 2,463,442	\$ 582,724	\$ 2,136,504	
Utilities								\$ 187		
Contracted Services	\$ 1,610,213	\$ 2,342,126	\$ 60,426			\$ 4,012,764	\$ 10,624,335	\$ 1,527,970	\$ 6,698,812	
Consulting and Professional Services	\$ 367,507					\$ 367,507	\$ 1,063,850	\$ 269,282	\$ 1,189,820	
Information Technology	\$ 1,259,394	\$ 28,619	\$ 6,510			\$ 1,294,523	\$ 7,328,569	\$ 930,499	\$ 4,527,728	
Major Equipment	\$ 95,053					\$ 95,053	\$ 853,556	\$ 215,970	\$ 1,299,200	
Other Items of Expense	\$ 16,612					\$ 16,612	\$ 54,500	\$ 13,265	\$ 48,400	
	\$ 6,369,891	\$ 2,391,143	\$ 124,819			\$ 8,885,853	\$ 28,461,643	\$ 5,410,282	\$ 20,675,982	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 228,981	\$ 45,258				\$ 274,238	\$ 681,471	\$ 193,334	\$ 689,895	
Judgements, Settlements and Claims	\$ 30,000					\$ 30,000	\$ 30,000			
Debt Service										
Other	\$ 99					\$ 99				
Capital Costs										
Internal Cost Recovery	\$ (1,067)	\$ 1,067				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,044					\$ 1,044				
	\$ 259,057	\$ 46,325				\$ 305,381	\$ 711,471	\$ 193,334	\$ 689,895	
Total Expenditures	\$ 50,838,655	\$ 3,434,715	\$ 1,012,259			\$ 55,285,629	\$ 142,900,264	\$ 47,798,648	\$ 114,383,854	
Excess (Deficit) of Revenues Over Expenditures	\$ 28,824,950	\$ 2,846,033	\$ (853,448)			\$ 30,817,535	\$ (7,557,705)	\$ 25,296,888	\$ (964,474)	
Operating Transfers In (Out)									\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 12,930,272	\$ 3,398,170	\$ 0			\$ 16,328,442	\$ 16,328,442	\$ 8,202,984	\$ 8,202,984	
Ending Balance (Deficit)	\$ 41,755,223	\$ 6,244,203	\$ (853,448)			\$ 47,145,977	\$ 8,770,737	\$ 33,499,872	\$ 7,238,510	

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

For the month ended December

Fiscal Year 2022/23 2021/22

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 17,689,261	\$ 626,143				\$ 282	\$ 18,315,686	\$ 47,108,035	\$ 17,791,376	\$ 38,125,910
Traffic & Other Infractions	\$ 1,951,138	\$ 87,755				\$ 26	\$ 2,038,918	\$ 5,130,928	\$ 2,017,391	\$ 4,764,193
Other Criminal Cases	\$ 2,785,691	\$ 2,466,192					\$ 5,251,883	\$ 12,860,422	\$ 2,673,327	\$ 7,724,481
Civil	\$ 2,826,255	\$ 99,630					\$ 2,925,885	\$ 7,004,715	\$ 2,522,200	\$ 6,235,434
Family & Children Services	\$ 4,663,462	\$ 85,937					\$ 4,749,399	\$ 11,418,575	\$ 4,068,608	\$ 8,917,954
Probate, Guardianship & Mental Health Services	\$ 1,090,542	\$ 11,949					\$ 1,102,492	\$ 2,531,942	\$ 963,039	\$ 2,044,385
Juvenile Dependency Services	\$ 638,316	\$ 62,546					\$ 700,862	\$ 1,752,834	\$ 707,296	\$ 1,641,729
Juvenile Delinquency Services	\$ 515,220	\$ 48,575					\$ 563,795	\$ 1,388,952	\$ 566,930	\$ 1,490,474
Other Court Operations	\$ 2,238,218	\$ 191,348					\$ 2,429,567	\$ 4,686,578	\$ 1,557,626	\$ 4,162,342
Court Interpreters	\$ 2,046,238	\$ 563,546					\$ 2,609,784	\$ 5,818,217	\$ 2,226,328	\$ 5,003,587
Jury Services	\$ 343,346	\$ 166,579	\$ 228,981				\$ 738,906	\$ 1,542,915	\$ 822,051	\$ 1,719,944
Security	\$ 322,209	\$ 6,125					\$ 328,334	\$ 2,468,820	\$ 162,922	\$ 1,893,344
Trial Court Operations Program	\$ 37,109,895	\$ 4,416,327	\$ 228,981			\$ 308	\$ 41,755,511	\$ 103,712,933	\$ 36,079,094	\$ 83,723,777
Enhanced Collections	\$ 65,800	\$ 36,455			\$ 1,067		\$ 103,323	\$ 500,000	\$ 109,832	\$ 573,622
Other Non-Court Operations	\$ 62,509	\$ 3,979	\$ 45,258				\$ 111,745	\$ 289,913	\$ 91,070	\$ 248,192
Non-Court Operations Program	\$ 128,309	\$ 40,434	\$ 45,258		\$ 1,067		\$ 215,068	\$ 789,913	\$ 200,902	\$ 821,814
Executive Office	\$ 951,289	\$ 10,007					\$ 961,295	\$ 2,782,153	\$ 1,115,255	\$ 1,954,457
Fiscal Services	\$ 1,360,500	\$ 351,308			\$ (1,067)		\$ 1,710,740	\$ 4,166,056	\$ 1,753,475	\$ 4,336,266
Human Resources	\$ 2,236,196	\$ 163,404	\$ 30,000			\$ 736	\$ 2,430,336	\$ 6,117,094	\$ 1,848,713	\$ 3,793,047
Business & Facilities Services	\$ 959,726	\$ 1,511,478					\$ 2,471,204	\$ 6,775,302	\$ 2,004,589	\$ 5,113,893
Information Technology	\$ 3,348,479	\$ 2,392,896	\$ 99			\$ 0	\$ 5,741,475	\$ 18,556,812	\$ 4,796,620	\$ 14,640,600
Court Administration Program	\$ 8,856,190	\$ 4,429,092	\$ 30,099		\$ (1,067)	\$ 736	\$ 13,315,050	\$ 38,397,419	\$ 11,518,652	\$ 29,838,263
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 46,094,394	\$ 8,885,853	\$ 304,338		\$ 0	\$ 1,044	\$ 55,285,629	\$ 142,900,264	\$ 47,798,648	\$ 114,383,854