

**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

10/25/2024

\_\_\_\_\_  
Date

Sacramento

\_\_\_\_\_  
Court

2024-25 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Sacramento

Court

2024-25 Q1

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	790.23	711.65			

<sup>1</sup> Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sacramento

---

Court

2024-25 Q1

---

Fiscal Year and Ending Quarter

**FOOTNOTES**

Superior Court of California, County of Sacramento  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2024/25									
	Governmental Funds							2023/24	2023/24
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (21,835,881)	\$ 6,176,470	\$ (937,048)				\$ 100,259	\$ (16,496,199)	\$ (169,615)
Payroll	\$ (35,535)							\$ (35,535)	\$ (787,611)
Jury									
Revolving	\$ 115,000							\$ 115,000	\$ 15,000
Other									
Distribution							\$ 458,818	\$ 458,818	\$ 357,160
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (53,569)	\$ (53,569)	\$ (135,496)
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	\$ 40,506							\$ 40,506	\$ 0
Cash Equivalents	\$ 37,294,718						\$ 18,643,522	\$ 55,938,241	\$ 64,402,226
<b>Total Cash and Cash Equivalents</b>	<b>\$ 15,589,123</b>	<b>\$ 6,176,470</b>	<b>\$ (937,048)</b>				<b>\$ 19,149,030</b>	<b>\$ 39,977,575</b>	<b>\$ 63,691,979</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 28,934							\$ 28,934	\$ 2,655
Dishonored Checks									
Due From Employee	\$ 2,390							\$ 2,390	\$ 14,872
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 2,946	\$ 174,162					\$ 0	\$ 177,108	\$ 161,440
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 178,095	\$ 0	\$ 224,304					\$ 403,488	\$ 488,097
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 42,529							\$ 42,529	\$ 0
<b>Total Receivables</b>	<b>\$ 256,893</b>	<b>\$ 174,162</b>	<b>\$ 224,394</b>				<b>\$ 0</b>	<b>\$ 664,449</b>	<b>\$ 647,065</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 505,046
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 505,046</b>
Other Assets	\$ 184,173							\$ 184,173	\$ 217,173
<b>Total Other Assets</b>	<b>\$ 184,173</b>							<b>\$ 184,173</b>	<b>\$ 217,173</b>
<b>Total Assets</b>	<b>\$ 16,029,189</b>	<b>\$ 6,350,632</b>	<b>\$ (712,655)</b>				<b>\$ 19,149,030</b>	<b>\$ 40,816,196</b>	<b>\$ 65,061,262</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,722	\$ 0	\$ 0				\$ 0	\$ 21,722	\$ 42,383
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 42,629	\$ 42,529	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 274,600	\$ 0	\$ 3,774					\$ 278,373	\$ 200,245
TC145 Liability							\$ 2,395,048	\$ 2,395,048	\$ 3,809,194
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,373,965	\$ 2,373,965	\$ 2,830,262
Due to Other Public Agencies									
Sales and Use Tax	\$ 430							\$ 430	\$ 3,810
Interest							\$ 75,848	\$ 75,848	\$ 74,492
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 296,752</b>	<b>\$ 0</b>	<b>\$ 3,774</b>				<b>\$ 4,887,390</b>	<b>\$ 5,187,916</b>	<b>\$ 6,960,385</b>
Civil									
Criminal							\$ 11,101,925	\$ 11,101,925	\$ 8,481,847
Unreconciled - Civil and Criminal							\$ 835,719	\$ 835,719	\$ 843,218
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,811,793	\$ 1,811,793	\$ 1,288,500
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 13,749,437</b>	<b>\$ 13,749,437</b>	<b>\$ 10,613,565</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,200,896							\$ 1,200,896	\$ (4,429)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (3,877)
Deductions Payable	\$ 17,484							\$ 17,484	\$ (3,817)
Payroll Clearing	\$ 0							\$ 0	\$ (6,488)
<b>Total Payroll Liabilities</b>	<b>\$ 1,218,380</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 1,218,380</b>	<b>\$ (18,611)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 22,593					\$ 22,593	\$ 4,000
Liabilities For Deposits	\$ 171,956	\$ 3,212	\$ 901				\$ 509,036	\$ 685,105	\$ 619,309
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>\$ 171,956</b>	<b>\$ 3,212</b>	<b>\$ 23,494</b>				<b>\$ 512,203</b>	<b>\$ 710,866</b>	<b>\$ 626,476</b>
<b>Total Liabilities</b>	<b>\$ 1,687,088</b>	<b>\$ 3,212</b>	<b>\$ 27,268</b>				<b>\$ 19,149,030</b>	<b>\$ 20,866,599</b>	<b>\$ 18,181,816</b>
<b>Total Fund Balance</b>	<b>\$ 14,342,100</b>	<b>\$ 6,347,420</b>	<b>\$ (739,923)</b>					<b>\$ 19,949,597</b>	<b>\$ 46,879,446</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 16,029,189</b>	<b>\$ 6,350,632</b>	<b>\$ (712,655)</b>				<b>\$ 19,149,030</b>	<b>\$ 40,816,196</b>	<b>\$ 65,061,262</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 2024/25

2023/24

	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 32,887,676	\$ 0					\$ 32,887,676	\$ 53,606,666	\$ 113,894,679		
Improvement and Modernization Fund								\$ 1,600	\$ 395,335		
Judges' Compensation (0150019)	\$ 107,666						\$ 107,666	\$ 161,499	\$ 646,000		
Court Interpreter (0150037)	\$ 462,266						\$ 462,266	\$ 740,560	\$ 4,871,249		
Civil Coordination Reimbursement (0150091)	\$ 0						\$ 0		\$ 50,000		
MOU Reimbursements (0150010 and General)	\$ 1,828,913						\$ 1,828,913	\$ 1,386,322	\$ 3,853,403		
Other Miscellaneous		\$ 2,552,964					\$ 2,552,964	\$ 2,791,069	\$ 6,351,660		
	\$ 35,286,520	\$ 2,552,964					\$ 37,839,484	\$ 58,687,715	\$ 130,062,326		
Grants											
AB 1058 Commissioner/Facilitator			\$ (260,181)				\$ (260,181)	\$ (190,841)	\$ 2,306,251		
Other Judicial Council Grants			\$ 8,041				\$ 8,041	\$ 16,160	\$ 67,671		
Non-Judicial Council Grants											
			\$ (252,140)				\$ (252,140)	\$ (174,681)	\$ 2,373,922		
Other Financing Sources											
Interest Income	\$ 470,900	\$ 0					\$ 470,900	\$ 537,939	\$ 2,000,000		
Investment Income											
Donations											
Local Fees	\$ 4,745	\$ 59,681					\$ 64,425	\$ 66,428	\$ 753,600		
Non-Fee Revenues	\$ 99						\$ 99	\$ 690	\$ 5,500		
Enforced Collections	\$ 5	\$ 8,000					\$ 8,006	\$ 5,885	\$ 300,000		
Escheatment	\$ 160						\$ 160	\$ (77)	\$ 15,000		
Prior Year Revenue	\$ (19,682)		\$ (1,344)				\$ (21,026)	\$ (2,804)			
County Program - Restricted		\$ 224,595					\$ 224,595	\$ 234,167	\$ 1,006,828		
Reimbursement Other	\$ 133,599						\$ 133,599	\$ 157,551	\$ 1,149,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ (290)						\$ (290)	\$ 9,468	\$ 72,500		
	\$ 689,535	\$ 292,276	\$ (1,344)				\$ 880,468	\$ 1,009,238	\$ 5,303,428		
<b>Total Revenues</b>	<b>\$ 35,876,056</b>	<b>\$ 2,845,240</b>	<b>\$ (253,483)</b>				<b>\$ 38,467,813</b>	<b>\$ 59,522,272</b>	<b>\$ 137,739,676</b>		
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 14,875,167	\$ 316,514	\$ 294,441				\$ 15,486,122	\$ 15,568,935	\$ 64,789,339		
Temp Help	\$ 12,173						\$ 12,173	\$ 14,188			
Overtime	\$ 120,113	\$ 109	\$ 755				\$ 120,977	\$ 47,915	\$ 278,252		
Staff Benefits	\$ 10,682,389	\$ 292,828	\$ 172,621				\$ 11,057,839	\$ 10,328,493	\$ 48,198,633		
	\$ 25,689,842	\$ 519,452	\$ 467,818				\$ 26,677,111	\$ 25,959,531	\$ 113,266,224		
Operating Expenses and Equipment											
General Expense	\$ 479,505	\$ 2,314	\$ 4,594				\$ 486,413	\$ 435,337	\$ 4,486,935		
Printing	\$ 42,587						\$ 42,587	\$ 51,804	\$ 206,451		
Telecommunications	\$ 36,871	\$ 160					\$ 37,031	\$ 38,185	\$ 445,926		
Postage	\$ 114,172						\$ 114,172	\$ 218,544	\$ 610,557		
Insurance								\$ 237	\$ 83,000		
In-State Travel	\$ 33,247	\$ 129	\$ 7,812				\$ 41,188	\$ 43,701	\$ 236,721		
Out-of-State Travel	\$ 5,295						\$ 5,295	\$ 1,095	\$ 22,539		
Training	\$ 19,800	\$ 900					\$ 20,709	\$ 23,546	\$ 120,015		
Security Services	\$ 0						\$ 0	\$ 0	\$ 24,194		
Facility Operations	\$ 177,679		\$ 0				\$ 177,679	\$ 159,514	\$ 3,478,276		
Utilities								\$ 22,000	\$ 22,000		
Contracted Services	\$ 825,402	\$ 36,564	\$ 6,216				\$ 868,182	\$ 778,614	\$ 6,511,949		
Consulting and Professional Services	\$ 94,779	\$ (8,368)					\$ 86,410	\$ 192,683	\$ 1,685,583		
Information Technology	\$ 1,778,120	\$ 99,137					\$ 1,873,257	\$ 681,925	\$ 11,569,160		
Major Equipment	\$ 0						\$ 0	\$ 0	\$ 900,501		
Other Items of Expense	\$ 1,815						\$ 1,815	\$ 1,560	\$ 62,400		
	\$ 3,609,380	\$ 120,836	\$ 18,622				\$ 3,754,837	\$ 3,227,708	\$ 30,456,207		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 124,581	\$ 31,808					\$ 156,789	\$ 143,365	\$ 683,880		
Judgements, Settlements and Claims									\$ 30,000		
Debt Service - Other									\$ 2,027,628		
Capital Costs											
Internal Cost Recovery	\$ (860)	\$ 860					\$ 0	\$ 0			
Prior Year Expense Adjustment											
	\$ 124,121	\$ 32,668					\$ 156,789	\$ 143,365	\$ 2,741,509		
<b>Total Expenditures</b>	<b>\$ 29,423,343</b>	<b>\$ 678,956</b>	<b>\$ 480,440</b>				<b>\$ 30,588,738</b>	<b>\$ 28,730,604</b>	<b>\$ 146,463,939</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 6,452,713	\$ 2,166,285	\$ (739,923)				\$ 7,879,075	\$ 30,791,668	\$ (8,724,263)		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,689,387	\$ 4,181,135	\$ 0				\$ 12,070,522	\$ 16,087,778	\$ 16,087,778		
Ending Balance (Deficit)	\$ 14,342,100	\$ 6,347,420	\$ (739,923)				\$ 19,949,597	\$ 46,879,446	\$ 7,363,515		

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 9,975,166	\$ 470,054					\$ 10,445,220		\$ 10,158,820	\$ 40,277,753
Traffic & Other Infractions	\$ 1,241,043	\$ 49,130					\$ 1,290,173		\$ 1,181,381	\$ 5,678,657
Other Criminal Cases	\$ 1,709,575	\$ 165,686					\$ 1,875,261		\$ 1,866,145	\$ 10,520,158
Civil	\$ 1,592,547	\$ 18,829					\$ 1,611,377		\$ 1,515,727	\$ 8,292,783
Family & Children Services	\$ 2,239,651	\$ 56,487					\$ 2,296,138		\$ 2,529,209	\$ 12,677,048
Probate, Guardianship & Mental Health Services	\$ 768,263	\$ 7,953					\$ 776,217		\$ 674,165	\$ 3,518,684
Juvenile Dependency Services	\$ 392,095	\$ 3,579					\$ 395,674		\$ 376,714	\$ 1,862,995
Juvenile Delinquency Services	\$ 363,663	\$ 29,334					\$ 392,997		\$ 370,483	\$ 2,752,672
Other Court Operations	\$ 1,494,760	\$ 51,894					\$ 1,546,654		\$ 1,632,074	\$ 7,081,564
Court Interpreters	\$ 1,089,431	\$ 340,170					\$ 1,429,601		\$ 1,204,804	\$ 5,766,813
Jury Services	\$ 195,500	\$ 160	\$ 124,981				\$ 320,641		\$ 391,596	\$ 1,871,430
Security	\$ 230,943	\$ 2,473					\$ 233,416		\$ 182,655	\$ 2,579,823
Trial Court Operations Program	\$ 21,292,639	\$ 1,195,750	\$ 124,981				\$ 22,613,369		\$ 22,083,773	\$ 102,880,380
Enhanced Collections	\$ 51,815	\$ 2,077			\$ 860		\$ 54,752		\$ 33,774	\$ 300,000
Other Non-Court Operations	\$ 43,536	\$ 2,945	\$ 31,808				\$ 78,288		\$ 68,444	\$ 168,646
Non-Court Operations Program	\$ 95,351	\$ 5,021	\$ 31,808		\$ 860		\$ 133,041		\$ 102,218	\$ 468,646
Executive Office	\$ 423,973	\$ 5,587					\$ 429,560		\$ 463,940	\$ 2,102,224
Fiscal Services	\$ 630,951	\$ 99,397			\$ (860)		\$ 729,487		\$ 842,013	\$ 5,431,011
Human Resources	\$ 1,493,385	\$ 42,624					\$ 1,536,008		\$ 1,657,694	\$ 3,291,848
Business & Facilities Services	\$ 541,679	\$ 407,331					\$ 949,010		\$ 938,562	\$ 7,648,277
Information Technology	\$ 2,199,134	\$ 1,999,128					\$ 4,198,262		\$ 2,642,405	\$ 24,641,553
Court Administration Program	\$ 5,289,122	\$ 2,554,066			\$ (860)		\$ 7,842,328		\$ 6,544,613	\$ 43,114,913
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 26,677,111	\$ 3,754,837	\$ 156,789		\$ 0		\$ 30,588,738		\$ 28,730,604	\$ 146,463,939