

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

8/10/20  
\_\_\_\_\_  
Date

Sacramento

\_\_\_\_\_  
Court

FY 19-20, 4th QTR

\_\_\_\_\_  
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 June  
 Fiscal Year 2019/20

2018/19

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (7,350,241)	\$ 6,597,328	\$ 148				\$ 149,965	\$ (602,800)	\$ 90,357
Payroll	\$ (23,326)	\$ 0	\$ 0				\$ 0	\$ (23,326)	\$ (51,264)
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 287,556	\$ 287,556	\$ (1,875,485)
Civil Filing Fees							\$ 0	\$ 0	\$ 2,090,058
Trust	\$ 140						\$ (67,629)	\$ (67,629)	\$ (187,441)
Credit Card								\$ 10,315	\$ 10,315
Cash on Hand	\$ 10,315							\$ 0	\$ 0
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 14,212,924						\$ 14,758,950	\$ 28,971,873	\$ 24,534,857
<b>Total Cash and Cash Equivalents</b>	<b>\$ 6,864,811</b>	<b>\$ 6,597,328</b>	<b>\$ 148</b>				<b>\$ 15,128,702</b>	<b>\$ 28,590,989</b>	<b>\$ 24,626,398</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 213,723	\$ 118,711	\$ 0				\$ 0	\$ 332,435	\$ 895,541
Accounts Receivable - General	\$ 41,481							\$ 41,481	\$ 19,864
Dishonored Checks									
Due From Employee	\$ 30,324	\$ 0	\$ 0					\$ 30,324	\$ 35,505
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 777,468	\$ 0					\$ 0	\$ 777,468	\$ 738,835
Due From Other Governments	\$ 2,715	\$ 134,221	\$ 0				\$ 162,339	\$ 299,275	\$ 330,371
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2,411,146	\$ 44,919	\$ 672,192					\$ 3,128,257	\$ 2,983,538
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 239							\$ 239	\$ 6,376
<b>Total Receivables</b>	<b>\$ 3,477,096</b>	<b>\$ 297,851</b>	<b>\$ 672,192</b>				<b>\$ 162,339</b>	<b>\$ 4,609,479</b>	<b>\$ 5,010,032</b>
Prepaid Expenses - General	\$ 508,294							\$ 508,294	\$ 18,568
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,514
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 508,294</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 508,294</b>	<b>\$ 20,082</b>
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
<b>Total Other Assets</b>	<b>\$ 212,373</b>							<b>\$ 212,373</b>	<b>\$ 212,373</b>
<b>Total Assets</b>	<b>\$ 11,062,574</b>	<b>\$ 6,895,179</b>	<b>\$ 672,340</b>				<b>\$ 15,291,041</b>	<b>\$ 33,921,134</b>	<b>\$ 29,868,884</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 813,800	\$ 123,377	\$ 33,049					\$ 970,225	\$ 743,318
Accounts Payable - General	\$ 125,610	\$ 289	\$ 0				\$ 0	\$ 125,900	\$ 879,817
Due to Other Funds	\$ 0	\$ 171,047	\$ 606,421				\$ 239	\$ 777,707	\$ 745,211
Due to Other Courts	\$ 275							\$ 275	
Due to State	\$ 47,068							\$ 47,068	\$ 43,839
TC145 Liability							\$ 1,584,335	\$ 1,584,335	\$ 2,252,398
Due to Other Governments	\$ 126,515	\$ 2,376,403	\$ 99				\$ 165,814	\$ 2,668,830	\$ 317,637
AB145 Due to Other Government Agency							\$ 1,332,021	\$ 1,332,021	\$ 1,148,201
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 27	\$ 27	\$ 1,102
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,117,078</b>	<b>\$ 2,671,116</b>	<b>\$ 639,568</b>				<b>\$ 3,082,437</b>	<b>\$ 7,510,199</b>	<b>\$ 6,135,333</b>
Civil							\$ 10,245,504	\$ 10,245,504	\$ 12,339,880
Criminal							\$ 702,528	\$ 702,528	\$ 1,103,020
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 926,616	\$ 926,616	\$ 911,318
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 11,874,648</b>	<b>\$ 11,874,648</b>	<b>\$ 14,354,218</b>
Accrued Payroll	\$ 1,916,775	\$ 25,412	\$ 32,019					\$ 1,974,206	\$ 1,319,081
Benefits Payable	\$ 37,526							\$ 37,526	\$ 21,277
Deferred Compensation Payable	\$ 0							\$ 0	\$ (3,960)
Deductions Payable	\$ 570							\$ 570	\$ 378
Payroll Clearing	\$ (3,960)	\$ 0	\$ 0					\$ (3,960)	\$ 2,273
<b>Total Payroll Liabilities</b>	<b>\$ 1,950,912</b>	<b>\$ 25,412</b>	<b>\$ 32,019</b>					<b>\$ 2,008,343</b>	<b>\$ 1,339,049</b>
Revenue Collected in Advance	\$ 7,186	\$ 1,971,969	\$ 0					\$ 1,979,155	\$ 34,328
Liabilities For Deposits	\$ 317,715	\$ 1,805	\$ 753				\$ 330,789	\$ 651,063	\$ 613,828
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 324,902</b>	<b>\$ 1,973,774</b>	<b>\$ 753</b>				<b>\$ 333,956</b>	<b>\$ 2,633,385</b>	<b>\$ 651,323</b>
<b>Total Liabilities</b>	<b>\$ 3,392,892</b>	<b>\$ 4,670,302</b>	<b>\$ 672,340</b>				<b>\$ 15,291,041</b>	<b>\$ 24,026,575</b>	<b>\$ 22,479,923</b>
<b>Total Fund Balance</b>	<b>\$ 7,669,681</b>	<b>\$ 2,224,877</b>	<b>\$ 0</b>					<b>\$ 9,894,558</b>	<b>\$ 7,388,961</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 11,062,574</b>	<b>\$ 6,895,179</b>	<b>\$ 672,340</b>				<b>\$ 15,291,041</b>	<b>\$ 33,921,134</b>	<b>\$ 29,868,884</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 June											
Fiscal Year 2019/20										2018/19	
	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	\$ 84,344,027	\$ 477,473					\$ 84,821,500	\$ 85,807,558	\$ 78,504,865	\$ 78,981,259	
Improvement and Modernization Fund	\$ 2,934,478						\$ 2,934,478	\$ 1,929,958	\$ 401,178	\$ 2,038,695	
Judges' Compensation (0150019)	\$ 614,506						\$ 614,506	\$ 579,500	\$ 582,389	\$ 579,500	
Court Interpreter (0150037)	\$ 3,875,023						\$ 3,875,023	\$ 4,270,374	\$ 4,538,343	\$ 4,013,933	
Civil Coordination Reimbursement (0150091)	\$ 32,039						\$ 32,039	\$ 25,000	\$ 55,454	\$ 10,000	
MOU Reimbursements (0150010 and General)	\$ 1,823,419	\$ 2,804,552					\$ 4,627,971	\$ 5,937,196	\$ 1,885,109	\$ 1,962,062	
Other Miscellaneous	\$ 3,560,591						\$ 3,560,591	\$ 3,560,591	\$ 3,560,591	\$ 3,560,592	
	\$ 97,184,084	\$ 3,282,025					\$ 100,466,109	\$ 102,110,177	\$ 89,527,929	\$ 91,146,041	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,655,372				\$ 1,655,372	\$ 1,875,802	\$ 1,745,240	\$ 1,818,074	
Other Judicial Council Grants			\$ 191,251				\$ 191,251	\$ 162,851	\$ 143,348	\$ 147,491	
Non-Judicial Council Grants									\$ 106,023	\$ 183,533	
			\$ 1,846,623				\$ 1,846,623	\$ 2,038,653	\$ 1,994,611	\$ 2,149,098	
Other Financing Sources											
Interest Income	\$ 518,192	\$ 64,103					\$ 582,295	\$ 552,450	\$ 563,280	\$ 272,200	
Investment Income											
Donations		\$ 0					\$ 0				
Local Fees	\$ 150,746	\$ 1,856,185					\$ 2,006,931	\$ 1,418,500	\$ 1,452,390	\$ 1,513,500	
Non-Fee Revenues	\$ 8,554						\$ 8,554	\$ 9,000	\$ 8,704	\$ 12,000	
Enhanced Collections	\$ 21,227	\$ 331,686					\$ 352,913	\$ 500,000	\$ 367,343	\$ 1,300,000	
Escheatment	\$ 1,465						\$ 1,465	\$ 1,500	\$ 283,917	\$ 1,500	
Prior Year Revenue											
County Program - Restricted		\$ 1,032,500					\$ 1,032,500	\$ 1,102,080	\$ 1,063,867	\$ 1,068,484	
Reimbursement Other	\$ 1,033,682						\$ 1,033,682	\$ 1,343,184	\$ 2,593,516	\$ 1,082,917	
Sale of Fixed Assets											
Other Miscellaneous	\$ 69,985	\$ 44					\$ 70,028	\$ 7,500	\$ 69,288	\$ 7,500	
	\$ 1,803,851	\$ 3,284,518					\$ 5,088,369	\$ 4,934,214	\$ 6,402,305	\$ 5,258,101	
Total Revenues	\$ 98,987,934	\$ 6,566,543	\$ 1,846,623				\$ 107,401,101	\$ 109,083,044	\$ 97,924,845	\$ 98,553,240	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 51,080,254	\$ 796,989	\$ 860,008				\$ 52,737,251	\$ 51,414,764	\$ 50,312,242	\$ 50,750,679	
Temp Help	\$ 21,719						\$ 21,719		\$ 1,096		
Overtime	\$ 51,286	\$ 19					\$ 51,305	\$ 100,001	\$ 101,327	\$ 100,000	
Staff Benefits	\$ 32,175,567	\$ 460,538	\$ 535,571				\$ 33,171,677	\$ 37,113,336	\$ 32,354,974	\$ 33,088,129	
	\$ 83,328,827	\$ 1,257,546	\$ 1,395,579				\$ 85,981,952	\$ 88,628,101	\$ 82,769,639	\$ 83,938,808	
Operating Expenses and Equipment											
General Expense	\$ 3,699,963	\$ 18,280	\$ 73,967				\$ 3,792,210	\$ 3,755,636	\$ 3,037,136	\$ 2,751,776	
Printing	\$ 154,088	\$ 5,638					\$ 159,726	\$ 282,002	\$ 186,874	\$ 276,473	
Telecommunications	\$ 416,142	\$ 2,160	\$ 13,243				\$ 431,545	\$ 392,261	\$ 391,587	\$ 381,577	
Postage	\$ 502,764	\$ 30					\$ 502,794	\$ 574,000	\$ 496,641	\$ 479,850	
Insurance	\$ 48,666						\$ 48,666	\$ 47,000	\$ 46,480	\$ 40,000	
In-State Travel	\$ 199,851	\$ 9,406	\$ 16,846				\$ 226,103	\$ 300,098	\$ 212,237	\$ 300,805	
Out-of-State Travel	\$ 515	\$ 0	\$ 13,749				\$ 14,264	\$ 22,042	\$ 9,913	\$ 19,448	
Training	\$ 61,752	\$ 6,971	\$ 4,953				\$ 73,676	\$ 84,290	\$ 52,483	\$ 96,391	
Security Services	\$ 3,782		\$ 99				\$ 3,881	\$ 3,783	\$ 3,662	\$ 3,662	
Facility Operations	\$ 1,810,734		\$ 22				\$ 1,810,756	\$ 2,022,005	\$ 1,627,996	\$ 1,652,496	
Utilities	\$ 15,192						\$ 15,192	\$ 19,000	\$ 20,049	\$ 16,000	
Contracted Services	\$ 2,753,423	\$ 3,044,063	\$ 26,941				\$ 5,824,427	\$ 7,441,176	\$ 3,650,313	\$ 4,937,045	
Consulting and Professional Services	\$ 779,818						\$ 779,818	\$ 779,251	\$ 651,124	\$ 708,239	
Information Technology	\$ 3,112,884	\$ 305,181	\$ 18,015				\$ 3,436,081	\$ 5,273,223	\$ 1,686,641	\$ 4,962,788	
Major Equipment	\$ 1,181,919						\$ 1,181,919	\$ 1,405,000	\$ 618,845	\$ 400,000	
Other Items of Expense	\$ 37,056						\$ 37,056	\$ 55,624	\$ 43,305	\$ 55,100	
	\$ 14,778,548	\$ 3,391,729	\$ 167,837				\$ 18,338,114	\$ 22,456,391	\$ 12,735,287	\$ 17,081,650	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 408,022	\$ 104,436					\$ 512,458	\$ 830,790	\$ 755,943	\$ 814,500	
Judgements, Settlements and Claims	\$ 58,631						\$ 58,631	\$ 163,465		\$ 25,000	
Debt Service											
Other								\$ 250	\$ 0	\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (471,234)	\$ 261,243	\$ 209,991				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 4,348						\$ 4,348				
	\$ (233)	\$ 365,679	\$ 209,991				\$ 575,437	\$ 994,505	\$ 755,943	\$ 839,750	
Total Expenditures	\$ 98,107,142	\$ 5,014,955	\$ 1,773,407				\$ 104,895,504	\$ 112,078,997	\$ 96,260,868	\$ 101,860,208	
Excess (Deficit) of Revenues Over Expenditures	\$ 880,792	\$ 1,551,589	\$ 73,216				\$ 2,505,597	\$ (2,995,953)	\$ 1,663,976	\$ (3,306,968)	
Operating Transfers In (Out)	\$ 1,509,974	\$ (1,436,757)	\$ (73,216)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,278,915	\$ 2,110,046	\$ 0				\$ 7,388,961	\$ 7,388,961	\$ 5,724,985	\$ 5,724,985	
Ending Balance (Deficit)	\$ 7,669,681	\$ 2,224,877	\$ 0				\$ 9,894,558	\$ 4,393,008	\$ 7,388,961	\$ 2,418,017	

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

For the month ended June										
Fiscal Year 2019/20									2018/19	
	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	\$ 34,997,794	\$ 1,195,325			\$ 206,508		\$ 36,399,626	\$ 35,532,642	\$ 34,441,657	\$ 35,172,647
Traffic & Other Infractions	\$ 4,202,782	\$ 172,345					\$ 4,375,127	\$ 4,203,456	\$ 4,448,692	\$ 4,300,277
Other Criminal Cases	\$ 4,535,923	\$ 3,232,958			\$ 0		\$ 7,768,881	\$ 9,713,556	\$ 4,423,602	\$ 4,796,576
Civil	\$ 4,862,392	\$ 182,123			\$ 212,824		\$ 5,257,340	\$ 5,316,507	\$ 4,816,217	\$ 5,180,920
Family & Children Services	\$ 8,547,759	\$ 664,494			\$ 3,483		\$ 9,215,736	\$ 10,143,181	\$ 8,785,045	\$ 8,887,890
Probate, Guardianship & Mental Health Services	\$ 1,898,251	\$ 141,437					\$ 2,039,688	\$ 1,831,716	\$ 1,872,962	\$ 1,713,113
Juvenile Dependency Services	\$ 1,476,283	\$ 152,967					\$ 1,629,251	\$ 1,625,678	\$ 1,515,457	\$ 1,538,948
Juvenile Delinquency Services	\$ 1,116,875	\$ 157,487					\$ 1,274,363	\$ 1,803,541	\$ 1,342,499	\$ 1,206,365
Other Court Operations	\$ 3,495,690	\$ 870,595					\$ 4,366,285	\$ 4,985,320	\$ 4,555,095	\$ 4,597,286
Court Interpreters	\$ 3,762,876	\$ 1,065,470					\$ 4,828,345	\$ 4,522,839	\$ 4,663,118	\$ 4,433,584
Jury Services	\$ 855,686	\$ 390,880	\$ 408,022				\$ 1,654,588	\$ 1,881,691	\$ 1,631,944	\$ 1,718,627
Security	\$ 1,467,058	\$ 10,705					\$ 1,477,763	\$ 1,710,993	\$ 1,865,687	\$ 1,922,998
Trial Court Operations Program	\$ 71,219,369	\$ 8,236,787	\$ 408,022		\$ 422,815		\$ 80,286,993	\$ 83,271,120	\$ 74,361,975	\$ 75,469,231
Enhanced Collections	\$ 85,073	\$ 300,845			\$ 3,251		\$ 389,170	\$ 567,404	\$ 392,293	\$ 1,358,536
Other Non-Court Operations	\$ 128,639	\$ 11,119	\$ 104,436				\$ 244,194	\$ 247,364	\$ 251,909	\$ 289,569
Non-Court Operations Program	\$ 213,713	\$ 311,964	\$ 104,436		\$ 3,251		\$ 633,364	\$ 814,768	\$ 644,202	\$ 1,648,105
Executive Office	\$ 871,179	\$ 28,991	\$ 1,331				\$ 901,501	\$ 822,769	\$ 840,128	\$ 820,058
Fiscal Services	\$ 3,170,584	\$ 902,460			\$ (426,066)		\$ 3,646,979	\$ 4,591,201	\$ 3,436,765	\$ 4,191,944
Human Resources	\$ 2,092,884	\$ 317,570	\$ 57,300			\$ 4,348	\$ 2,472,102	\$ 3,784,305	\$ 3,761,671	\$ 3,571,960
Business & Facilities Services	\$ 1,996,133	\$ 2,910,730					\$ 4,906,864	\$ 4,930,635	\$ 4,140,185	\$ 4,175,032
Information Technology	\$ 6,418,090	\$ 5,629,612					\$ 12,047,701	\$ 13,864,199	\$ 9,075,944	\$ 11,983,878
Court Administration Program	\$ 14,548,870	\$ 9,789,363	\$ 58,631		\$ (426,066)	\$ 4,348	\$ 23,975,146	\$ 27,993,109	\$ 21,254,692	\$ 24,742,872
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 85,981,952	\$ 18,338,114	\$ 571,089		\$ 0	\$ 4,348	\$ 104,895,504	\$ 112,078,997	\$ 96,260,868	\$ 101,860,208

## Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Sacramento

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	508,294	-	508,294	-	-	-	-	-	508,294	
Restricted	207,906	-	207,906	2,224,877	-	-	-	-	2,432,783	
Committed	5,190,553	-	5,190,553	-	-	-	-	-	5,190,553	
Assigned	1,762,928	-	1,762,928	-	-	-	-	-	1,762,928	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 7,669,681</b>	<b>\$ -</b>	<b>\$ 7,669,681</b>	<b>\$ 2,224,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,894,558</b>	