

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

4/19/22
Date

Sacramento

Court

2021 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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 March
 Fiscal Year 2021/22

2020/21

	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	\$ (7,585,625)	\$ 8,841,646	\$ (897,632)				\$ 315,603	\$ 673,992	\$ (711,927)
Payroll	\$ (141,564)							\$ (141,564)	\$ (9,032)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 248,445	\$ 248,445	\$ 95,467
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (227,233)	\$ (227,233)	\$ (80,617)
Credit Card									
Cash on Hand	\$ 10,315							\$ 10,315	\$ 10,315
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 29,279,715						\$ 15,603,408	\$ 44,883,123	\$ 41,077,485
Total Cash and Cash Equivalents	\$ 21,577,842	\$ 8,841,646	\$ (897,632)				\$ 15,940,222	\$ 45,462,078	\$ 40,396,692
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,624							\$ 3,624	\$ 10,871
Dishonored Checks									
Due From Employee	\$ 3,102							\$ 3,102	\$ 34,444
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 2,562	\$ 92,232					\$ 0	\$ 94,794	\$ 264,646
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 182,813	\$ 0	\$ 361,598					\$ 544,411	\$ 470,874
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 81							\$ 81	\$ 0
Total Receivables	\$ 192,181	\$ 92,232	\$ 361,598				\$ 0	\$ 646,011	\$ 780,836
Prepaid Expenses - General	\$ 158,672							\$ 158,672	\$ 346,657
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 158,672							\$ 158,672	\$ 346,657
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Assets	\$ 22,141,067	\$ 8,933,879	\$ (536,034)				\$ 15,940,222	\$ 46,479,133	\$ 41,736,556
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 314,515	\$ 289	\$ 0				\$ 0	\$ 314,804	\$ 50,281
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 81	\$ 81	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0						\$ 2,098,829	\$ 2,098,829	\$ 0
TC145 Liability							\$ 2,595,800	\$ 2,595,800	\$ 1,734,177
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 165,814
AB145 Due to Other Government Agency	\$ 0						\$ 2,888,217	\$ 2,888,217	\$ 1,638,299
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 1,324	\$ 1,324	\$ 295
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 318,325	\$ 289	\$ 0				\$ 7,584,252	\$ 7,902,866	\$ 3,592,676
Civil							\$ 5,444,236	\$ 5,444,236	\$ 8,839,977
Criminal							\$ 1,658,170	\$ 1,658,170	\$ 842,457
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 884,573	\$ 884,573	\$ 915,631
Miscellaneous Trust									
Total Trust Deposits							\$ 7,986,980	\$ 7,986,980	\$ 10,598,065
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (568)							\$ (568)	\$ 40,825
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 2,307							\$ 2,307	\$ 334
Payroll Clearing	\$ (3,072)	\$ 0	\$ 0					\$ (3,072)	\$ (388)
Total Payroll Liabilities	\$ (5,293)	\$ 0	\$ 0					\$ (5,293)	\$ 36,811
Revenue Collected in Advance	\$ 120,504	\$ 0	\$ 0					\$ 120,504	\$ 7,701
Liabilities For Deposits	\$ 100,264	\$ 1,005	\$ 310				\$ 365,823	\$ 467,402	\$ 665,308
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,167	\$ 3,167	\$ 3,167
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 220,768	\$ 1,005	\$ 310				\$ 368,991	\$ 591,074	\$ 676,177
Total Liabilities	\$ 533,800	\$ 1,294	\$ 310				\$ 15,940,222	\$ 16,475,626	\$ 14,903,729
Total Fund Balance	\$ 21,607,267	\$ 8,932,584	\$ (536,344)					\$ 30,003,506	\$ 26,832,827
Total Liabilities and Fund Balance	\$ 22,141,067	\$ 8,933,879	\$ (536,034)				\$ 15,940,222	\$ 46,479,133	\$ 41,736,556

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 March										
	Fiscal Year 2021/22							2020/21			
	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	\$ 73,210,578	\$ 394,018					\$ 73,604,595	\$ 91,024,583	\$ 72,225,835	\$ 83,416,262	
Improvement and Modernization Fund	\$ 163,995						\$ 163,995	\$ 308,466	\$ 505,388	\$ 191,628	
Judges' Compensation (0150019)	\$ 470,250						\$ 470,250	\$ 579,500	\$ 470,250	\$ 579,500	
Court Interpreter (0150037)	\$ 3,230,572						\$ 3,230,572	\$ 4,296,034	\$ 3,102,069	\$ 4,351,979	
Civil Coordination Reimbursement (0150091)	\$ 68,288						\$ 68,288	\$ 25,000		\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 2,729,981	\$ 3,556,820					\$ 6,286,800	\$ 4,871,062	\$ 6,784,986	\$ 7,514,930	
Other Miscellaneous	\$ 3,560,591	\$ 2,298,378					\$ 5,858,969	\$ 3,560,591	\$ 3,560,591	\$ 3,560,592	
	\$ 83,434,254	\$ 6,249,215					\$ 89,683,470	\$ 104,665,236	\$ 86,649,119	\$ 99,639,891	
Grants											
AB 1058 Commissioner/Facilitator			\$ 746,506				\$ 746,506	\$ 1,875,802	\$ 1,069,529	\$ 1,875,802	
Other Judicial Council Grants			\$ 58,645				\$ 58,645	\$ 300,486	\$ (7,131)	\$ 112,740	
Non-Judicial Council Grants											
			\$ 805,151				\$ 805,151	\$ 2,176,288	\$ 1,062,399	\$ 1,988,542	
Other Financing Sources											
Interest Income	\$ 41,344	\$ 8,028					\$ 49,372	\$ 200,000	\$ 125,327	\$ 587,500	
Investment Income											
Donations											
Local Fees	\$ 91,412	\$ 905,532					\$ 996,943	\$ 1,767,000	\$ 998,609	\$ 1,418,100	
Non-Fee Revenues	\$ 8,431						\$ 8,431	\$ 6,500	\$ 93,234	\$ 9,000	
Enhanced Collections	\$ 4,757	\$ 223,129					\$ 227,887	\$ 500,000	\$ 191,684	\$ 500,000	
Escheatment	\$ 4,579						\$ 4,579	\$ 2,500	\$ 2,548	\$ 1,500	
Prior Year Revenue	\$ 18,796						\$ 18,796	\$ 1,809,010	\$ 462,483		
County Program - Restricted		\$ 734,834					\$ 734,834	\$ 1,018,046	\$ 660,298	\$ 1,039,842	
Reimbursement Other	\$ 695,585						\$ 695,585	\$ 1,267,300	\$ 969,637	\$ 1,057,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 78,644						\$ 78,644	\$ 7,500	\$ 74,408	\$ 7,500	
	\$ 943,548	\$ 1,871,524					\$ 2,815,072	\$ 6,577,856	\$ 3,578,227	\$ 4,620,442	
Total Revenues	\$ 84,377,802	\$ 8,120,739	\$ 805,151				\$ 93,303,692	\$ 113,419,380	\$ 91,289,745	\$ 106,248,875	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 35,790,633	\$ 1,026,018	\$ 653,279				\$ 37,469,930	\$ 50,386,115	\$ 38,308,721	\$ 48,644,702	
Temp Help	\$ 52,938						\$ 52,938	\$ 24,400	\$ 33,249	\$ 24,260	
Overtime	\$ 78,321	\$ 602					\$ 78,924	\$ 100,000	\$ 55,038	\$ 100,001	
Staff Benefits	\$ 24,550,980	\$ 650,490	\$ 439,021				\$ 25,640,491	\$ 42,507,462	\$ 25,411,141	\$ 38,283,088	
	\$ 60,472,873	\$ 1,677,110	\$ 1,092,300				\$ 63,242,283	\$ 93,017,977	\$ 63,808,149	\$ 87,052,051	
Operating Expenses and Equipment											
General Expense	\$ 1,570,232	\$ 4,690	\$ 26,044				\$ 1,600,966	\$ 3,069,922	\$ 2,077,405	\$ 3,087,636	
Printing	\$ 129,103	\$ 1,319					\$ 130,421	\$ 256,500	\$ 111,648	\$ 224,150	
Telecommunications	\$ 231,232	\$ 1,140	\$ 1,937				\$ 234,309	\$ 416,996	\$ 239,161	\$ 399,036	
Postage	\$ 526,409						\$ 526,409	\$ 620,000	\$ 457,066	\$ 567,000	
Insurance	\$ 62,693						\$ 62,693	\$ 57,000	\$ 55,498	\$ 47,000	
In-State Travel	\$ 50,936	\$ 261	\$ 13,154				\$ 64,351	\$ 256,336	\$ 58,847	\$ 231,300	
Out-of-State Travel	\$ 213		\$ 10,495				\$ 10,708	\$ 3,000		\$ 26,769	
Training	\$ 33,370	\$ 920	\$ 500				\$ 34,790	\$ 85,529	\$ 18,116	\$ 71,031	
Security Services	\$ 2,237						\$ 2,237	\$ 10,235	\$ 2,599	\$ 4,019	
Facility Operations	\$ 915,669						\$ 915,669	\$ 2,136,504	\$ 1,425,064	\$ 2,360,723	
Utilities	\$ 187						\$ 187		\$ 10,960	\$ 19,000	
Contracted Services	\$ 2,101,897	\$ 168,443	\$ 10,351				\$ 2,280,691	\$ 6,698,812	\$ 3,827,541	\$ 9,417,275	
Consulting and Professional Services	\$ 469,199						\$ 469,199	\$ 1,189,820	\$ 387,772	\$ 737,268	
Information Technology	\$ 1,273,638						\$ 1,273,638	\$ 4,527,728	\$ 1,453,489	\$ 3,925,377	
Major Equipment	\$ 330,961						\$ 330,961	\$ 1,299,200	\$ 242,440	\$ 1,425,000	
Other Items of Expense	\$ 24,146						\$ 24,146	\$ 48,400	\$ 20,213	\$ 55,600	
	\$ 7,722,122	\$ 176,772	\$ 62,482				\$ 7,961,376	\$ 20,675,982	\$ 10,387,819	\$ 22,598,184	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 219,613	\$ 50,989					\$ 270,602	\$ 689,895	\$ 155,762	\$ 678,550	
Judgements, Settlements and Claims										\$ 33,800	
Debt Service											
Other										\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (183,219)	\$ 1,851	\$ 181,368				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 28,883	\$ 26					\$ 28,909		\$ (253)		
	\$ 65,277	\$ 52,866	\$ 181,368				\$ 299,511	\$ 689,895	\$ 155,509	\$ 712,600	
Total Expenditures	\$ 68,260,272	\$ 1,906,749	\$ 1,336,150				\$ 71,503,170	\$ 114,383,854	\$ 74,351,476	\$ 110,362,835	
Excess (Deficit) of Revenues Over Expenditures	\$ 16,117,531	\$ 6,213,990	\$ (530,999)				\$ 21,800,523	\$ (964,474)	\$ 16,938,269	\$ (4,113,960)	
Operating Transfers In (Out)	\$ 5,346		\$ (5,346)				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,484,390	\$ 2,718,594	\$ 0				\$ 8,202,984	\$ 8,202,984	\$ 9,894,558	\$ 9,894,558	
Ending Balance (Deficit)	\$ 21,607,267	\$ 8,932,584	\$ (536,344)				\$ 30,003,506	\$ 7,238,510	\$ 26,832,827	\$ 5,780,598	

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

For the month ended March

Fiscal Year 2021/22

2020/21

	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	\$ 25,965,506	\$ 884,568					\$ 26,850,074	\$ 38,125,910	\$ 26,496,770	\$ 35,893,989
Traffic & Other Infractions	\$ 2,863,679	\$ 93,475					\$ 2,957,154	\$ 4,764,193	\$ 3,322,758	\$ 4,679,173
Other Criminal Cases	\$ 3,734,462	\$ 228,212				\$ 21,550	\$ 3,984,224	\$ 7,724,481	\$ 5,803,093	\$ 10,903,241
Civil	\$ 3,728,298	\$ 105,656					\$ 3,833,954	\$ 6,235,434	\$ 3,581,100	\$ 4,991,444
Family & Children Services	\$ 5,971,779	\$ 203,114			\$ 181,368		\$ 6,356,260	\$ 8,917,954	\$ 6,264,733	\$ 9,878,928
Probate, Guardianship & Mental Health Services	\$ 1,478,038	\$ 16,565					\$ 1,494,603	\$ 2,044,385	\$ 1,412,124	\$ 1,829,796
Juvenile Dependency Services	\$ 962,570	\$ 81,248					\$ 1,043,817	\$ 1,641,729	\$ 1,169,439	\$ 1,639,145
Juvenile Delinquency Services	\$ 768,727	\$ 66,430				\$ 3,313	\$ 838,470	\$ 1,490,474	\$ 870,873	\$ 1,259,093
Other Court Operations	\$ 2,232,426	\$ 176,436					\$ 2,408,862	\$ 4,162,342	\$ 2,999,434	\$ 4,555,392
Court Interpreters	\$ 2,883,978	\$ 476,514				\$ 3,121	\$ 3,363,614	\$ 5,003,587	\$ 3,130,540	\$ 4,924,068
Jury Services	\$ 441,982	\$ 373,215	\$ 219,613				\$ 1,034,810	\$ 1,719,944	\$ 953,773	\$ 1,768,165
Security	\$ 271,432	\$ 7,320				\$ 8	\$ 278,761	\$ 1,893,344	\$ 347,582	\$ 1,721,342
Trial Court Operations Program	\$ 51,302,877	\$ 2,712,753	\$ 219,613		\$ 181,368	\$ 27,992	\$ 54,444,604	\$ 83,723,777	\$ 56,352,217	\$ 84,043,776
Enhanced Collections	\$ 83,753	\$ 107,091			\$ 1,851		\$ 192,695	\$ 573,622	\$ 184,360	\$ 576,284
Other Non-Court Operations	\$ 84,031	\$ 1,319	\$ 50,989				\$ 136,339	\$ 248,192	\$ 127,231	\$ 246,679
Non-Court Operations Program	\$ 167,784	\$ 108,410	\$ 50,989		\$ 1,851		\$ 329,034	\$ 821,814	\$ 311,591	\$ 822,963
Executive Office	\$ 1,544,199	\$ 13,253					\$ 1,557,452	\$ 1,954,457	\$ 686,054	\$ 544,374
Fiscal Services	\$ 1,973,058	\$ 590,232			\$ (183,219)		\$ 2,380,071	\$ 4,336,266	\$ 2,974,967	\$ 4,180,757
Human Resources	\$ 2,471,588	\$ 230,635				\$ 416	\$ 2,702,639	\$ 3,793,047	\$ 2,858,570	\$ 2,276,880
Business & Facilities Services	\$ 1,332,138	\$ 1,676,555				\$ 501	\$ 3,009,193	\$ 5,113,893	\$ 3,528,457	\$ 5,082,448
Information Technology	\$ 4,450,640	\$ 2,629,537					\$ 7,080,177	\$ 14,640,600	\$ 7,639,621	\$ 13,411,637
Court Administration Program	\$ 11,771,621	\$ 5,140,213			\$ (183,219)	\$ 917	\$ 16,729,532	\$ 29,838,263	\$ 17,687,669	\$ 25,496,096
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 63,242,283	\$ 7,961,376	\$ 270,602		\$ 0	\$ 28,909	\$ 71,503,170	\$ 114,383,854	\$ 74,351,476	\$ 110,362,835