

**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

8/26/2022

Date

Sacramento

\_\_\_\_\_  
Court

2021 Q4

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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 June									
Fiscal Year 2021/22									2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (6,972,466)	\$ 6,281,073	\$ 148				\$ 268,691	\$ (422,554)	\$ (391,272)
Payroll	\$ (34,008)							\$ (34,008)	\$ (29,649)
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ (2,856,187)	\$ (2,856,187)	\$ 396,253
Civil Filing Fees							\$ 3,145,478	\$ 3,145,478	\$ 0
Trust	\$ 0						\$ (107,579)	\$ (107,579)	\$ (200,588)
Credit Card								\$ 10,315	\$ 10,315
Cash on Hand	\$ 10,315							\$ 0	\$ 0
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 24,766,756						\$ 15,419,564	\$ 40,186,320	\$ 28,538,682
Total Cash and Cash Equivalents	\$ 17,785,597	\$ 6,281,073	\$ 148				\$ 15,869,968	\$ 39,936,786	\$ 28,338,741
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 90,727	\$ 159,550	\$ 266,316					\$ 516,594	\$ 182,555
Accounts Receivable - General	\$ 3,420							\$ 3,420	\$ 7,121
Dishonored Checks									
Due From Employee	\$ 43,015							\$ 43,015	\$ 10,146
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,204,617	\$ 0					\$ 0	\$ 1,204,617	\$ 847,706
Due From Other Governments	\$ 2,562	\$ 119,919					\$ 0	\$ 122,480	\$ 210,448
Due From Other Courts	\$ 0							\$ 0	\$ 64
Due From State	\$ 507,488	\$ 140,435	\$ 816,255					\$ 1,464,178	\$ 1,177,965
Trust Due To/From							\$ 0	\$ 0	\$ 1,933,021
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,776							\$ 5,776	\$ 292,850
Total Receivables	\$ 1,857,605	\$ 419,903	\$ 1,082,571				\$ 0	\$ 3,360,080	\$ 4,661,874
Prepaid Expenses - General	\$ 872,114							\$ 872,114	\$ 342,229
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 872,114							\$ 872,114	\$ 342,229
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Assets	\$ 20,727,690	\$ 6,700,976	\$ 1,082,720				\$ 15,869,968	\$ 44,381,353	\$ 33,555,216
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 318,176	\$ 126,417	\$ 1,236					\$ 445,830	\$ 466,653
Accounts Payable - General	\$ 85,205	\$ 0	\$ 76				\$ 0	\$ 85,280	\$ 163,428
Due to Other Funds	\$ 0	\$ 179,892	\$ 1,024,725				\$ 5,776	\$ 1,210,393	\$ 3,073,576
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 160
Due to State	\$ 1,013,038						\$ 2,098,829	\$ 3,111,867	\$ 2,200,285
TC145 Liability							\$ 3,157,524	\$ 3,157,524	\$ 1,869,431
Due to Other Governments	\$ 143,988	\$ 15,868	\$ 4,408				\$ 0	\$ 164,263	\$ 1,567,038
AB145 Due to Other Government Agency	\$ 0						\$ 2,554,252	\$ 2,554,252	\$ 1,707,781
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,810							\$ 3,810	\$ 3,810
Interest							\$ 723	\$ 723	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,564,217	\$ 322,178	\$ 1,030,444				\$ 7,817,104	\$ 10,733,942	\$ 11,052,167
Civil							\$ 5,650,415	\$ 5,650,415	\$ 7,519,805
Criminal							\$ 1,122,989	\$ 1,122,989	\$ 764,407
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 896,324	\$ 896,324	\$ 907,398
Miscellaneous Trust									
Total Trust Deposits							\$ 7,669,728	\$ 7,669,728	\$ 9,191,610
Accrued Payroll	\$ 2,477,557	\$ 71,564	\$ 45,357					\$ 2,594,478	\$ 2,201,119
Benefits Payable	\$ 16,982							\$ 16,982	\$ 28,072
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 172							\$ 172	\$ 596
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,494,710	\$ 71,564	\$ 45,357					\$ 2,611,631	\$ 2,229,787
Revenue Collected in Advance	\$ 3,629,706	\$ 2,908,060	\$ 6,609					\$ 6,544,375	\$ 2,435,140
Liabilities For Deposits	\$ 108,784	\$ 1,005	\$ 310				\$ 379,968	\$ 490,068	\$ 440,361
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	\$ 3,738,490	\$ 2,909,065	\$ 6,919				\$ 383,136	\$ 7,037,610	\$ 2,878,668
Total Liabilities	\$ 7,797,417	\$ 3,302,806	\$ 1,082,720				\$ 15,869,968	\$ 28,052,911	\$ 25,352,232
Total Fund Balance	\$ 12,930,272	\$ 3,398,170	\$ 0					\$ 16,328,442	\$ 8,202,984
Total Liabilities and Fund Balance	\$ 20,727,690	\$ 6,700,976	\$ 1,082,720				\$ 15,869,968	\$ 44,381,353	\$ 33,555,216

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 91,429,693	\$ 747,565					\$ 92,177,257	\$ 91,024,583	\$ 84,117,102	\$ 83,416,262	
Improvement and Modernization Fund	\$ 310,572						\$ 310,572	\$ 308,466	\$ 889,769	\$ 191,628	
Judges' Compensation (0150019)	\$ 605,137						\$ 605,137	\$ 579,500	\$ 592,722	\$ 579,500	
Court Interpreter (0150037)	\$ 4,323,440						\$ 4,323,440	\$ 4,296,034	\$ 3,963,057	\$ 4,351,979	
Civil Coordination Reimbursement (0150091)	\$ 103,454						\$ 103,454	\$ 25,000	\$ 80,079	\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 2,089,730	\$ 3,273,126					\$ 5,362,856	\$ 4,871,062	\$ 6,058,818	\$ 7,514,930	
Other Miscellaneous	\$ 3,560,591	\$ 109,723					\$ 3,670,314	\$ 3,560,591	\$ 3,560,591	\$ 3,560,592	
	<b>\$ 102,422,616</b>	<b>\$ 4,130,414</b>					<b>\$ 106,553,030</b>	<b>\$ 104,665,236</b>	<b>\$ 99,262,137</b>	<b>\$ 99,639,891</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,162,324				\$ 2,162,324	\$ 1,875,802	\$ 1,649,994	\$ 1,875,802	
Other Judicial Council Grants			\$ 65,921				\$ 65,921	\$ 300,486	\$ 63,403	\$ 112,740	
Non-Judicial Council Grants											
			<b>\$ 2,228,245</b>				<b>\$ 2,228,245</b>	<b>\$ 2,176,288</b>	<b>\$ 1,713,397</b>	<b>\$ 1,988,542</b>	
Other Financing Sources											
Interest Income	\$ 112,182	\$ 14,639					\$ 126,822	\$ 200,000	\$ 157,006	\$ 587,500	
Investment Income											
Donations											
Local Fees	\$ 141,072	\$ 1,377,035					\$ 1,518,107	\$ 1,767,000	\$ 1,523,093	\$ 1,418,100	
Non-Fee Revenues	\$ 8,893						\$ 8,893	\$ 6,500	\$ 152,362	\$ 9,000	
Enhanced Collections	\$ 6,785	\$ 350,232					\$ 357,017	\$ 500,000	\$ 327,817	\$ 500,000	
Escheatment	\$ 5,594						\$ 5,594	\$ 2,500	\$ 528,800	\$ 1,500	
Prior Year Revenue	\$ 18,778		\$ (4,162)				\$ 14,616	\$ 1,809,010	\$ (1,523,088)		
County Program - Restricted		\$ 928,708					\$ 928,708	\$ 1,018,046	\$ 907,279	\$ 1,039,842	
Reimbursement Other	\$ 1,019,824						\$ 1,019,824	\$ 1,267,300	\$ 1,578,248	\$ 1,057,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 80,710						\$ 80,710	\$ 7,500	\$ 95,883	\$ 7,500	
	<b>\$ 1,393,838</b>	<b>\$ 2,670,614</b>	<b>\$ (4,162)</b>				<b>\$ 4,060,290</b>	<b>\$ 6,577,856</b>	<b>\$ 3,747,400</b>	<b>\$ 4,620,442</b>	
<b>Total Revenues</b>	<b>\$ 103,816,453</b>	<b>\$ 6,801,028</b>	<b>\$ 2,224,083</b>				<b>\$ 112,841,565</b>	<b>\$ 113,419,380</b>	<b>\$ 104,722,935</b>	<b>\$ 106,248,875</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 50,225,208	\$ 1,977,505	\$ 1,158,730				\$ 53,361,444	\$ 50,386,115	\$ 53,560,573	\$ 48,644,702	
Temp Help	\$ 66,655						\$ 66,655	\$ 24,400	\$ 64,255	\$ 24,260	
Overtime	\$ 106,719	\$ 673					\$ 107,392	\$ 100,000	\$ 82,685	\$ 100,001	
Staff Benefits	\$ 34,072,125	\$ 807,430	\$ 625,984				\$ 35,505,539	\$ 42,507,462	\$ 35,005,381	\$ 38,283,088	
	<b>\$ 84,470,707</b>	<b>\$ 2,785,608</b>	<b>\$ 1,784,714</b>				<b>\$ 89,041,029</b>	<b>\$ 93,017,977</b>	<b>\$ 88,712,894</b>	<b>\$ 87,052,051</b>	
Operating Expenses and Equipment											
General Expense	\$ 2,652,007	\$ 25,279	\$ 29,608				\$ 2,706,893	\$ 3,069,922	\$ 3,616,492	\$ 3,087,636	
Printing	\$ 184,372	\$ 1,319					\$ 185,690	\$ 256,500	\$ 175,758	\$ 224,150	
Telecommunications	\$ 420,261	\$ 896	\$ 6,345				\$ 427,502	\$ 416,996	\$ 396,608	\$ 399,036	
Postage	\$ 614,692						\$ 614,692	\$ 620,000	\$ 540,116	\$ 567,000	
Insurance	\$ 62,693						\$ 62,693	\$ 57,000	\$ 55,498	\$ 47,000	
In-State Travel	\$ 89,834	\$ 321	\$ 13,154				\$ 103,309	\$ 256,336	\$ 82,599	\$ 231,300	
Out-of-State Travel	\$ 213		\$ 10,495				\$ 10,708	\$ 3,000	\$ 26,769	\$ 26,769	
Training	\$ 48,623	\$ 4,890	\$ 11,500				\$ 65,013	\$ 85,529	\$ 46,122	\$ 71,031	
Security Services	\$ 5,441						\$ 5,441	\$ 10,235	\$ 4,456	\$ 4,019	
Facility Operations	\$ 1,471,568						\$ 1,471,568	\$ 2,136,504	\$ 2,095,540	\$ 2,360,723	
Utilities	\$ 187						\$ 187	\$ 20,399	\$ 20,399	\$ 19,000	
Contracted Services	\$ 2,908,617	\$ 2,784,617	\$ 21,069				\$ 5,714,303	\$ 6,698,812	\$ 6,539,528	\$ 9,417,275	
Consulting and Professional Services	\$ 747,320	\$ 71,731					\$ 819,051	\$ 1,189,820	\$ 686,483	\$ 737,268	
Information Technology	\$ 1,824,060	\$ 146,223					\$ 1,970,283	\$ 4,527,728	\$ 2,507,089	\$ 3,925,377	
Major Equipment	\$ 1,020,111	\$ 28,748					\$ 1,048,859	\$ 1,299,200	\$ 422,897	\$ 1,425,000	
Other Items of Expense	\$ 41,566						\$ 41,566	\$ 48,400	\$ 34,658	\$ 55,600	
	<b>\$ 12,091,564</b>	<b>\$ 3,064,023</b>	<b>\$ 92,172</b>				<b>\$ 15,247,759</b>	<b>\$ 20,675,982</b>	<b>\$ 17,224,240</b>	<b>\$ 22,598,184</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 370,713	\$ 64,292					\$ 435,005	\$ 689,895	\$ 278,253	\$ 678,550	
Judgements, Settlements and Claims										\$ 33,800	
Debt Service											
Other										\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (581,221)	\$ 207,504	\$ 373,717				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,152)	\$ 26	\$ (6,559)				\$ (7,686)		\$ 199,123		
	<b>\$ (211,661)</b>	<b>\$ 271,822</b>	<b>\$ 367,158</b>				<b>\$ 427,319</b>	<b>\$ 689,895</b>	<b>\$ 477,376</b>	<b>\$ 712,600</b>	
<b>Total Expenditures</b>	<b>\$ 96,350,611</b>	<b>\$ 6,121,452</b>	<b>\$ 2,244,044</b>				<b>\$ 104,716,106</b>	<b>\$ 114,383,854</b>	<b>\$ 106,414,509</b>	<b>\$ 110,362,835</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,465,843	\$ 679,576	\$ (19,961)				\$ 8,125,458	\$ (964,474)	\$ (1,691,575)	\$ (4,113,960)	
Operating Transfers In (Out)	\$ (19,961)		\$ 19,961				\$ 0	\$ 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)	<b>\$ 12,930,272</b>	<b>\$ 3,398,170</b>	<b>\$ 0</b>				<b>\$ 16,328,442</b>	<b>\$ 7,238,510</b>	<b>\$ 8,202,984</b>	<b>\$ 5,780,598</b>	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 36,634,514	\$ 1,292,704				\$ (231)	\$ 37,926,987	\$ 38,125,910	\$ 37,441,883	\$ 35,893,989
Traffic & Other Infractions	\$ 3,956,479	\$ 159,828					\$ 4,116,308	\$ 4,764,193	\$ 4,519,558	\$ 4,679,173
Other Criminal Cases	\$ 5,293,809	\$ 2,535,235			\$ 0	\$ 0	\$ 7,829,044	\$ 7,724,481	\$ 9,088,164	\$ 10,903,241
Civil	\$ 5,312,299	\$ 134,014					\$ 5,446,313	\$ 6,235,434	\$ 4,992,522	\$ 4,991,444
Family & Children Services	\$ 8,419,728	\$ 368,184			\$ 373,717	\$ 388	\$ 9,162,017	\$ 8,917,954	\$ 8,843,768	\$ 9,878,928
Probate, Guardianship & Mental Health Services	\$ 2,136,992	\$ 22,191					\$ 2,159,183	\$ 2,044,385	\$ 2,025,896	\$ 1,829,796
Juvenile Dependency Services	\$ 1,337,899	\$ 137,513					\$ 1,475,413	\$ 1,641,729	\$ 1,606,386	\$ 1,639,145
Juvenile Delinquency Services	\$ 1,086,497	\$ 95,595				\$ 0	\$ 1,182,092	\$ 1,490,474	\$ 1,203,009	\$ 1,259,093
Other Court Operations	\$ 3,251,441	\$ 299,506					\$ 3,550,946	\$ 4,162,342	\$ 4,100,282	\$ 4,555,392
Court Interpreters	\$ 4,016,396	\$ 791,488				\$ 0	\$ 4,807,884	\$ 5,003,587	\$ 4,459,801	\$ 4,924,068
Jury Services	\$ 620,959	\$ 408,283	\$ 370,713			\$ 0	\$ 1,399,955	\$ 1,719,944	\$ 1,356,841	\$ 1,768,165
Security	\$ 404,736	\$ 13,591				\$ 0	\$ 418,327	\$ 1,893,344	\$ 530,251	\$ 1,721,342
Trial Court Operations Program	\$ 72,471,750	\$ 6,258,133	\$ 370,713		\$ 373,717	\$ 157	\$ 79,474,470	\$ 83,723,777	\$ 80,168,361	\$ 84,043,776
Enhanced Collections	\$ 126,466	\$ 283,361			\$ 3,879		\$ 413,706	\$ 573,622	\$ 383,930	\$ 576,284
Other Non-Court Operations	\$ 122,904	\$ 5,346	\$ 64,292				\$ 192,542	\$ 248,192	\$ 182,496	\$ 246,679
Non-Court Operations Program	\$ 249,370	\$ 288,708	\$ 64,292		\$ 3,879		\$ 606,248	\$ 821,814	\$ 566,426	\$ 822,963
Executive Office	\$ 2,093,110	\$ 18,705					\$ 2,111,816	\$ 1,954,457	\$ 1,032,915	\$ 544,374
Fiscal Services	\$ 2,756,380	\$ 1,030,126			\$ (377,597)		\$ 3,408,910	\$ 4,336,266	\$ 4,300,963	\$ 4,180,757
Human Resources	\$ 3,286,915	\$ 351,170				\$ (7,842)	\$ 3,630,243	\$ 3,793,047	\$ 3,741,188	\$ 2,276,880
Business & Facilities Services	\$ 1,821,593	\$ 2,574,617				\$ 0	\$ 4,396,210	\$ 5,113,893	\$ 5,047,166	\$ 5,082,448
Information Technology	\$ 6,361,911	\$ 4,726,299				\$ 0	\$ 11,088,210	\$ 14,640,600	\$ 11,557,491	\$ 13,411,637
Court Administration Program	\$ 16,319,909	\$ 8,700,918			\$ (377,597)	\$ (7,842)	\$ 24,635,388	\$ 29,838,263	\$ 25,679,722	\$ 25,496,096
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 89,041,029	\$ 15,247,759	\$ 435,005		\$ 0	\$ (7,686)	\$ 104,716,106	\$ 114,383,854	\$ 106,414,509	\$ 110,362,835

**2021-22 Constraints on Fiscal Year-End Fund Balance - Summary**

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	872,114	-	872,114	-	-	-	-	-	<b>872,114</b>	
Restricted	3,946,130	-	3,946,130	3,398,170	-	-	-	-	<b>7,344,300</b>	
Committed	4,857,208	-	4,857,208	-	-	-	-	-	<b>4,857,208</b>	
Assigned	3,254,820	-	3,254,820	-	-	-	-	-	<b>3,254,820</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 12,930,272</b>	<b>\$ -</b>	<b>\$ 12,930,272</b>	<b>\$ 3,398,170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,328,442</b>	