


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 ^{for} Court Executive

2-10-17

Date

Sacramento

Court

2016-2017, 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento

Court

2016-2017, 2nd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	Health Insurance increases will post in January 2017.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sacramento

Court

2016-2017, 2nd QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	695.3	657.25	654.2		

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 December									
Fiscal Year 2016/17									2015/16
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,010,770)	\$ 1,619,835	\$ (488,993)				\$ 533,176	\$ 653,248	\$ 1,020,336
Payroll	\$ (50,031)	\$ 0	\$ 0				\$ 0	\$ (50,031)	\$ (41,642)
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 175,602	\$ 175,602	\$ (4,135,422)
Civil Filing Fees							\$ 0	\$ 0	\$ 4,584,369
Trust Credit Card							\$ (235,721)	\$ (235,721)	\$ (338,876)
Cash on Hand	\$ 10,055							\$ 10,055	\$ 9,555
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 35,495	\$ 35,495	\$ 35,478
Cash Equivalents	\$ 23,548,315						\$ 29,168,214	\$ 52,716,529	\$ 40,387,525
Total Cash and Cash Equivalents	\$ 22,512,569	\$ 1,619,835	\$ (488,993)				\$ 29,676,766	\$ 53,320,177	\$ 41,536,323
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 13,472							\$ 13,472	\$ 14,623
Dishonored Checks									
Due From Employee	\$ 35,036	\$ 0	\$ 0					\$ 35,036	\$ 35,137
Civil Jury Fees									
Trust Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 75,635	\$ 0				\$ 162,339	\$ 237,974	\$ 231,756
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 127,558	\$ (127)	\$ 311,071					\$ 438,502	\$ 734,374
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,030							\$ 2,030	\$ 512
Total Receivables	\$ 178,096	\$ 75,508	\$ 311,071				\$ 162,339	\$ 727,014	\$ 1,016,402
Prepaid Expenses - General	\$ 34,577							\$ 34,577	\$ 358,599
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Prepaid Expenses	\$ 34,577	\$ 0	\$ 0					\$ 34,577	\$ 358,599
Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Other Assets	\$ 212,373							\$ 212,373	\$ 212,373
Total Assets	\$ 22,937,615	\$ 1,695,343	\$ (177,922)				\$ 29,839,105	\$ 54,294,141	\$ 43,123,697
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,396,835	\$ 0	\$ 47				\$ 0	\$ 1,396,882	\$ 1,311,930
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,030	\$ 2,030	\$ 512
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 3,265,718	\$ 3,265,718	\$ 4,746,708
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,808,450	\$ 1,808,450	\$ 3,216,616
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 7,903	\$ 7,903	\$ 1,706
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,396,835	\$ 0	\$ 47				\$ 5,084,101	\$ 6,480,983	\$ 9,277,472
Civil							\$ 24,092,888	\$ 24,092,888	\$ 4,621,189
Criminal							\$ 65,394	\$ 65,394	\$ 26,021
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 4,543,249
Trust Held Outside of the JCC							\$ 35,495	\$ 35,495	\$ 35,478
Trust Interest Payable							\$ 484,745	\$ 484,745	\$ 456,944
Miscellaneous Trust									
Total Trust Deposits							\$ 24,678,522	\$ 24,678,522	\$ 9,682,880
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 71,372							\$ 71,372	\$ 83,775
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 402							\$ 402	\$ 0
Payroll Clearing	\$ (352)	\$ 0	\$ 0					\$ (352)	\$ 0
Total Payroll Liabilities	\$ 67,464	\$ 0	\$ 0					\$ 67,464	\$ 79,816
Revenue Collected in Advance	\$ 1,367,791	\$ 0						\$ 1,367,791	\$ 1,389,932
Liabilities For Deposits	\$ 120,004	\$ 531					\$ 76,528	\$ 197,063	\$ 197,097
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 389	\$ 389	\$ 7,288
Uncleared Collections	\$ 242						\$ (435)	\$ (194)	\$ (33)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,488,037	\$ 531					\$ 76,482	\$ 1,565,049	\$ 1,594,284
Total Liabilities	\$ 2,952,335	\$ 531	\$ 47				\$ 29,839,105	\$ 32,792,018	\$ 20,634,451
Total Fund Balance	\$ 19,985,280	\$ 1,694,812	\$ (177,969)					\$ 21,502,123	\$ 22,489,245
Total Liabilities and Fund Balance	\$ 22,937,615	\$ 1,695,343	\$ (177,922)				\$ 29,839,105	\$ 54,294,141	\$ 43,123,697

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 2016/17									2015/16		
	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	\$ 49,239,957	\$ 96,844					\$ 49,336,801	\$ 75,618,922	\$ 49,068,993	\$ 78,471,650	
Improvement and Modernization Fund								\$ 186,378		\$ 186,378	
Judges' Compensation (45.25)	\$ 294,498						\$ 294,498	\$ 579,500	\$ 297,093	\$ 579,500	
Court Interpreter (45.45)	\$ 1,554,554						\$ 1,554,554	\$ 3,421,712	\$ 1,464,815	\$ 3,500,000	
Civil Coordination Reimbursement (45.55)	\$ 2,321						\$ 2,321	\$ 10,000	\$ 10,000	\$ 10,000	
MOU Reimbursements (45.10 and General)	\$ 522,020						\$ 522,020	\$ 1,388,101	\$ 565,696	\$ 1,388,471	
Other Miscellaneous	\$ 3,560,592						\$ 3,560,592	\$ 3,560,591	\$ 3,560,592	\$ 3,560,591	
	\$ 55,173,942	\$ 96,844					\$ 55,270,786	\$ 84,765,204	\$ 54,957,189	\$ 87,696,590	
Grants											
AB 1058 Commissioner/Facilitator			\$ 729,907				\$ 729,907	\$ 1,834,863	\$ 661,202	\$ 1,801,612	
Other Judicial Council Grants			\$ 10,733				\$ 10,733	\$ 387,535	\$ 18,399	\$ 306,602	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 132,924	\$ 42,903	\$ 127,595	
			\$ 740,640				\$ 740,640	\$ 2,355,322	\$ 722,504	\$ 2,235,809	
Other Financing Sources											
Interest Income	\$ 77,127	\$ 2,510					\$ 79,637	\$ 102,750	\$ 36,011	\$ 67,700	
Investment Income											
Donations											
Local Fees	\$ 155,530	\$ 492,327					\$ 647,857	\$ 1,666,600	\$ 528,662	\$ 1,659,100	
Non-Fee Revenues	\$ 4,467						\$ 4,467	\$ 9,750	\$ 4,846	\$ 11,250	
Enhanced Collections	\$ 124,629	\$ 310,303					\$ 434,931	\$ 1,300,000	\$ 314,626	\$ 1,300,000	
Escheatment	\$ 765						\$ 765	\$ 5,000	\$ 334	\$ 1,000	
Prior Year Revenue											
County Program - Restricted	\$ (59)	\$ 421,497					\$ 421,438	\$ 1,054,901	\$ 358,353	\$ 987,568	
Reimbursement Other	\$ 356,862						\$ 356,862	\$ 1,124,500	\$ 423,798	\$ 1,494,762	
Sale of Fixed Assets											
Other Miscellaneous	\$ (21,753)						\$ (21,753)	\$ 7,300	\$ 28,216	\$ 7,300	
	\$ 697,567	\$ 1,226,637					\$ 1,924,204	\$ 5,270,801	\$ 1,694,845	\$ 5,528,680	
Total Revenues	\$ 55,871,509	\$ 1,323,481	\$ 740,640				\$ 57,935,630	\$ 92,391,327	\$ 57,374,537	\$ 95,461,079	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 22,526,340	\$ 299,731	\$ 474,995				\$ 23,301,066	\$ 47,602,389	\$ 22,516,856	\$ 49,081,640	
Temp Help	\$ 73,494						\$ 73,494	\$ 183,650	\$ 72,996	\$ 89,581	
Overtime	\$ 89,210		\$ 187				\$ 89,397	\$ 100,000	\$ 47,928	\$ 100,000	
Staff Benefits	\$ 13,917,228	\$ 166,832	\$ 272,043				\$ 14,356,102	\$ 28,787,803	\$ 14,185,179	\$ 29,853,932	
	\$ 36,606,271	\$ 466,563	\$ 747,225				\$ 37,820,059	\$ 76,673,842	\$ 36,822,959	\$ 79,125,153	
Operating Expenses and Equipment											
General Expense	\$ 1,138,338	\$ 2,095	\$ 12,461				\$ 1,152,893	\$ 2,715,316	\$ 862,214	\$ 2,755,343	
Printing	\$ 78,760	\$ 384					\$ 79,144	\$ 215,917	\$ 83,187	\$ 217,617	
Telecommunications	\$ 209,439	\$ 376					\$ 209,815	\$ 567,669	\$ 145,177	\$ 494,189	
Postage	\$ 121,804	\$ 73	\$ 12				\$ 121,889	\$ 347,966	\$ 87,482	\$ 448,766	
Insurance	\$ 39,821						\$ 39,821	\$ 40,000	\$ 39,065	\$ 44,000	
In-State Travel	\$ 94,960		\$ 9,667				\$ 104,628	\$ 287,769	\$ 117,511	\$ 268,113	
Out-of-State Travel	\$ 2,530		\$ 943				\$ 3,473	\$ 23,000	\$ 12,766	\$ 15,027	
Training	\$ 13,606	\$ 2,140	\$ 2,300				\$ 18,046	\$ 80,100	\$ 18,248	\$ 80,000	
Security Services	\$ 968						\$ 968	\$ 3,200	\$ 787	\$ 4,120	
Facility Operations	\$ 617,510						\$ 617,510	\$ 1,756,722	\$ 546,909	\$ 1,878,345	
Utilities	\$ 7,680						\$ 7,680	\$ 12,000	\$ 5,459	\$ 12,000	
Contracted Services	\$ 1,367,606	\$ 610,714	\$ 146,001				\$ 2,124,321	\$ 5,636,476	\$ 1,999,267	\$ 5,611,791	
Consulting and Professional Services	\$ 199,523						\$ 199,523	\$ 663,558	\$ 268,494	\$ 824,866	
Information Technology	\$ 685,876						\$ 685,876	\$ 4,105,751	\$ 651,349	\$ 4,256,992	
Major Equipment								\$ 729,734	\$ 133,455	\$ 887,310	
Other Items of Expense	\$ 16,130						\$ 16,130	\$ 55,570	\$ 18,923	\$ 52,420	
	\$ 4,594,552	\$ 615,781	\$ 171,384				\$ 5,381,717	\$ 17,240,748	\$ 4,990,293	\$ 17,850,899	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 341,170	\$ 38,004					\$ 379,174	\$ 998,500	\$ 393,333	\$ 1,015,000	
Judgements, Settlements and Claims								\$ 25,000		\$ 25,000	
Debt Service											
Other	\$ 0						\$ 0	\$ 250	\$ 0	\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (1,071)	\$ 1,071					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 340,099	\$ 39,075					\$ 379,174	\$ 1,023,750	\$ 393,333	\$ 1,040,250	
Total Expenditures	\$ 41,540,922	\$ 1,121,419	\$ 918,609				\$ 43,580,951	\$ 94,938,340	\$ 42,206,584	\$ 98,016,302	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,330,587	\$ 202,061	\$ (177,969)				\$ 14,354,679	\$ (2,547,013)	\$ 15,167,953	\$ (2,555,223)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,654,694	\$ 1,492,751	\$ 0				\$ 7,147,444	\$ 7,147,444	\$ 7,321,292	\$ 7,321,292	
Ending Balance (Deficit)	\$ 19,985,280	\$ 1,694,812	\$ (177,969)				\$ 21,502,123	\$ 4,600,431	\$ 22,489,245	\$ 4,766,069	

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

For the month ended December										
Fiscal Year 2016/17									2015/16	
	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	\$ 14,951,957	\$ 649,950					\$ 15,601,907	\$ 32,472,937	\$ 15,539,610	\$ 33,096,036
Traffic & Other Infractions	\$ 1,888,042	\$ 57,365					\$ 1,945,408	\$ 4,140,392	\$ 1,958,593	\$ 4,077,747
Other Criminal Cases	\$ 1,590,612	\$ 367,527					\$ 1,958,139	\$ 4,458,289	\$ 1,788,772	\$ 4,433,855
Civil	\$ 2,516,405	\$ 72,226					\$ 2,588,632	\$ 4,984,433	\$ 2,414,990	\$ 5,444,983
Family & Children Services	\$ 3,720,064	\$ 122,412					\$ 3,842,476	\$ 7,541,985	\$ 3,669,220	\$ 7,534,752
Probate, Guardianship & Mental Health Services	\$ 739,671	\$ 12,833					\$ 752,504	\$ 1,505,647	\$ 733,069	\$ 1,485,276
Juvenile Dependency Services	\$ 667,767	\$ 69,053					\$ 736,821	\$ 1,600,533	\$ 655,471	\$ 1,429,066
Juvenile Delinquency Services	\$ 566,465	\$ 31,334					\$ 597,799	\$ 1,745,187	\$ 745,740	\$ 1,819,228
Other Court Operations	\$ 1,417,055	\$ 386,053					\$ 1,803,108	\$ 4,221,261	\$ 1,803,012	\$ 5,334,330
Court Interpreters	\$ 1,587,319	\$ 335,321					\$ 1,922,640	\$ 3,782,782	\$ 1,892,395	\$ 3,878,362
Jury Services	\$ 295,762	\$ 185,255	\$ 341,170				\$ 822,187	\$ 1,917,295	\$ 690,050	\$ 1,946,316
Security	\$ 857,090	\$ 5,047					\$ 862,137	\$ 1,720,970	\$ 835,177	\$ 1,772,440
Trial Court Operations Program	\$ 30,798,210	\$ 2,294,375	\$ 341,170				\$ 33,433,755	\$ 70,091,711	\$ 32,726,098	\$ 72,252,391
Enhanced Collections	\$ 39,006	\$ 426,874	\$ 496		\$ 1,071		\$ 467,447	\$ 1,361,349	\$ 473,740	\$ 1,331,258
Other Non-Court Operations	\$ 55,961	\$ 5,323	\$ 37,508				\$ 98,793	\$ 256,041	\$ 107,394	\$ 246,931
Non-Court Operations Program	\$ 94,967	\$ 432,197	\$ 38,004		\$ 1,071		\$ 566,239	\$ 1,617,390	\$ 581,133	\$ 1,578,189
Executive Office	\$ 1,206,601	\$ 12,244					\$ 1,218,845	\$ 1,986,282	\$ 1,042,596	\$ 2,075,490
Fiscal Services	\$ 1,397,644	\$ 251,573	\$ 0		\$ (1,071)		\$ 1,648,146	\$ 4,217,981	\$ 1,600,026	\$ 4,373,462
Human Resources	\$ 858,472	\$ 241,435					\$ 1,099,907	\$ 1,869,639	\$ 1,067,219	\$ 2,031,104
Business & Facilities Services	\$ 879,497	\$ 1,193,224					\$ 2,072,721	\$ 4,579,756	\$ 1,658,921	\$ 4,627,083
Information Technology	\$ 2,584,668	\$ 956,669					\$ 3,541,337	\$ 10,575,581	\$ 3,530,590	\$ 11,078,583
Court Administration Program	\$ 6,926,882	\$ 2,655,145	\$ 0		\$ (1,071)		\$ 9,580,956	\$ 23,229,239	\$ 8,899,353	\$ 24,185,722
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 37,820,059	\$ 5,381,717	\$ 379,174		\$ 0		\$ 43,580,951	\$ 94,938,340	\$ 42,206,584	\$ 98,016,302