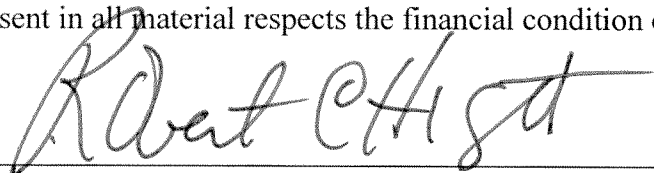


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-13-14

Date

Sacramento

Court

FY 13-14; 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento
Court

FY 13-14, 2nd QTR
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sacramento

Court

FY 13-14, 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)	697.03	624.03	617.03		

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								2012/13
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 658,241	\$ 35,769	\$ (294,224)				\$ 20,092,273	\$ 20,492,058	\$ 21,230,326
Payroll	\$ (66,032)	\$ 0	\$ 0				\$ 40,916	\$ (25,116)	\$ (33,703)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 340,402	\$ 340,402	\$ 63,034
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (126,220)	\$ (126,220)	\$ (124,073)
Credit Card									
Cash on Hand	\$ 8,455							\$ 8,455	\$ 8,455
Cash with County	\$ 3,504,598							\$ 3,504,598	\$ 3,504,598
Cash Outside of the AOC							\$ 35,417	\$ 35,417	\$ 35,417
Total Cash	\$ 4,120,261	\$ 35,769	\$ (294,224)				\$ 20,382,787	\$ 24,244,593	\$ 24,699,055
Short Term Investment	\$ 26,284,595						\$ 2,839,882	\$ 29,124,477	\$ 16,275,388
Investment in Financial Institution									
Total Investments	\$ 26,284,595						\$ 2,839,882	\$ 29,124,477	\$ 16,275,388
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 159,968	\$ 75,248	\$ 356,625				\$ 162,339	\$ 754,180	\$ 365,702
Dishonored Checks									
Due From Employee	\$ 35,639	\$ 0	\$ 0					\$ 35,639	\$ 33,204
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,438	\$ 1,407	\$ 0					\$ 2,845	\$ 6,172
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 157	\$ 0	\$ 0					\$ 157	\$ (43,495)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,921							\$ 4,921	\$ 5,088
Total Receivables	\$ 202,123	\$ 76,654	\$ 356,625				\$ 162,339	\$ 797,741	\$ 366,670
Prepaid Expenses - General	\$ 35							\$ 35	\$ 4,478,270
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,082
Counties									
Total Prepaid Expenses	\$ 35	\$ 0	\$ 0					\$ 35	\$ 4,479,352
Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Assets	\$ 30,719,794	\$ 112,423	\$ 62,401				\$ 23,385,009	\$ 54,279,628	\$ 45,933,245
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 495,063	\$ 751	\$ 83				\$ 3,180	\$ 499,077	\$ 26,838
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,921	\$ 4,921	\$ 5,088
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,477,686	\$ 2,477,686	\$ 0
Due to Other Governments	\$ 72,055							\$ 72,055	\$ 28,508
AB145 Due to Other Government Agency							\$ 997,781	\$ 997,781	\$ 3,233,092
Due to Other Public Agencies							\$ 504	\$ 504	\$ 500
Sales and Use Tax									
Interest							\$ 2,165	\$ 2,165	\$ 2,615
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 365						\$ 0	\$ 365	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 567,483	\$ 751	\$ 83				\$ 3,486,237	\$ 4,054,554	\$ 3,296,638
Civil							\$ 14,746,717	\$ 14,746,717	\$ 15,929,245
Criminal							\$ 31,927	\$ 31,927	\$ 31,927
Unreconciled - Civil and Criminal							\$ 4,544,838	\$ 4,544,838	\$ 4,546,822
Trust Held Outside of the AOC							\$ 35,417	\$ 35,417	\$ 35,417
Trust Interest Payable							\$ 466,169	\$ 466,169	\$ 445,109
Miscellaneous Trust									
Total Trust Deposits							\$ 19,825,067	\$ 19,825,067	\$ 20,988,519
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 70,679							\$ 70,679	\$ 109,859
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 66,720	\$ 0	\$ 0					\$ 66,720	\$ 105,900
Revenue Collected in Advance	\$ 1,365,110	\$ 0	\$ 0					\$ 1,365,110	\$ 1,376,398
Liabilities For Deposits	\$ 118,833	\$ 531					\$ 60,761	\$ 180,125	\$ 180,251
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 12,943	\$ 12,943	\$ 12,453
Uncleared Collections	\$ (609)							\$ (609)	\$ (1,299)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,483,334	\$ 531	\$ 0				\$ 73,704	\$ 1,557,569	\$ 1,567,803
Total Liabilities	\$ 2,117,536	\$ 1,281	\$ 83				\$ 23,385,009	\$ 25,503,909	\$ 25,958,861
Total Fund Balance	\$ 28,602,258	\$ 111,142	\$ 62,317					\$ 28,775,717	\$ 19,974,384
Total Liabilities and Fund Balance	\$ 30,719,794	\$ 112,423	\$ 62,401				\$ 23,385,009	\$ 54,279,628	\$ 45,933,245

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 2013/14							2012/13			
	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	Info. Purposes Only			Annual	Info. Purposes Only	Annual			
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 42,896,752	\$ 217,121					\$ 43,113,873	\$ 68,635,466	\$ 28,700,385	\$ 58,337,489	
Improvement and Modernization Fund	\$ (11)						\$ (11)	\$ 251,574		\$ 277,190	
Judges' Compensation (45.25)	\$ 322,999						\$ 322,999	\$ 581,000	\$ 322,999	\$ 579,500	
Court Interpreter (45.45)	\$ 1,302,802						\$ 1,302,802	\$ 3,367,141	\$ 1,471,587	\$ 3,319,270	
Civil Coordination Reimbursement (45.55)	\$ 2,427						\$ 3,427	\$ 20,500		\$ 100,000	
MOU Reimbursements (45.10 and General)	\$ 543,024						\$ 543,024	\$ 1,585,105	\$ 580,515	\$ 2,085,959	
Other Miscellaneous	\$ 3,560,591						\$ 3,560,591	\$ 3,560,591	\$ 2,743,274	\$ 2,743,274	
	\$ 48,629,594	\$ 217,121					\$ 48,846,715	\$ 77,971,898	\$ 33,818,780	\$ 67,442,652	
Grants											
AB 1058 Commissioner/Facilitator			\$ 899,243				\$ 899,243	\$ 1,732,620	\$ 18,652	\$ 1,732,620	
Other AOC Grants			\$ 11,228				\$ 11,228	\$ 58,405	\$ 11,223	\$ 37,164	
Non-AOC Grants											
			\$ 910,471				\$ 910,471	\$ 1,791,025	\$ 29,874	\$ 1,769,784	
Other Financing Sources											
Interest Income	\$ 25,198	\$ 88					\$ 25,284	\$ 100,000	\$ 27,018	\$ 130,160	
Investment Income											
Donations											
Local Fees	\$ 436,389						\$ 436,389	\$ 1,260,500	\$ 432,278	\$ 1,290,000	
Non-Fee Revenues	\$ 6,694						\$ 6,694	\$ 14,500	\$ 6,396	\$ 27,340	
Enhanced Collections		\$ 434,545					\$ 434,545	\$ 1,112,000	\$ 322,446	\$ 900,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 250,025					\$ 250,025	\$ 715,283	\$ 217,082	\$ 781,014	
Reimbursement Other	\$ 395,957						\$ 395,957	\$ 1,078,950	\$ 307,149	\$ 711,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20,105	\$ (4)					\$ 20,101		\$ 2,105		
	\$ 884,340	\$ 684,654					\$ 1,568,995	\$ 4,075,235	\$ 1,314,473	\$ 3,840,017	
Total Revenues	\$ 49,513,934	\$ 901,775	\$ 910,471				\$ 51,326,180	\$ 83,838,158	\$ 35,163,107	\$ 73,062,463	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 20,411,489	\$ 109,585	\$ 495,835				\$ 21,016,909	\$ 47,051,599	\$ 20,682,279	\$ 45,473,935	
Temp Help	\$ 8,415						\$ 8,415	\$ 78,068	\$ 10,681	\$ 156,952	
Overtime	\$ 15,155						\$ 15,155	\$ 100,000	\$ 18,507	\$ 50,000	
Staff Benefits	\$ 12,499,113	\$ 87,695	\$ 311,839				\$ 12,896,647	\$ 28,646,929	\$ 12,630,648	\$ 27,127,156	
	\$ 32,934,173	\$ 197,279	\$ 807,674				\$ 33,939,126	\$ 76,878,596	\$ 33,342,115	\$ 72,808,043	
Operating Expenses and Equipment											
General Expense	\$ 700,164	\$ 1,145	\$ 8,307				\$ 709,617	\$ 2,364,393	\$ 746,214	\$ 4,575,919	
Printing	\$ 82,182	\$ 751					\$ 82,933	\$ 207,290	\$ 46,980	\$ 266,550	
Telecommunications	\$ 161,962	\$ 1,077					\$ 162,739	\$ 828,651	\$ 167,557	\$ 699,064	
Postage	\$ 213,405	\$ 34					\$ 213,439	\$ 399,202	\$ 172,354	\$ 496,559	
Insurance	\$ 45,389						\$ 45,389	\$ 40,000	\$ 39,861	\$ 41,000	
In-State Travel	\$ 85,559	\$ 792	\$ 4,167				\$ 90,519	\$ 236,900	\$ 87,780	\$ 252,721	
Out-of-State Travel	\$ 1,568	\$ 454	\$ 1,719				\$ 3,741	\$ 4,500	\$ 0	\$ 4,359	
Training	\$ 12,268	\$ 2,095	\$ 150				\$ 14,511	\$ 68,200	\$ 6,341	\$ 82,400	
Security Services	\$ 600,484						\$ 600,484	\$ 1,476,214	\$ 282,960	\$ 1,460,704	
Facility Operations	\$ 2,763						\$ 2,763	\$ 9,500	\$ 1,530	\$ 6,000	
Utilities	\$ 1,379,303	\$ 728,012	\$ 26,136				\$ 2,134,450	\$ 5,320,272	\$ 1,797,733	\$ 5,330,210	
Contracted Services	\$ 309,793						\$ 309,793	\$ 970,649	\$ 321,280	\$ 974,307	
Consulting and Professional Services	\$ 495,863						\$ 495,863	\$ 3,794,682	\$ 823,852	\$ 1,835,992	
Information Technology	\$ 126,399						\$ 126,399	\$ 1,224,488	\$ 704,506	\$ 1,503,625	
Major Equipment	\$ 18,538						\$ 18,538	\$ 51,023	\$ 15,059	\$ 52,250	
Other Items of Expense											
	\$ 4,225,338	\$ 735,360	\$ 40,479				\$ 5,011,177	\$ 16,800,263	\$ 5,024,016	\$ 17,884,638	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 338,478	\$ 23,304					\$ 361,782	\$ 1,160,000	\$ 360,316	\$ 1,160,000	
Judgements, Settlements and Claims								\$ 15,000		\$ 15,000	
Debt Service											
Other								\$ 250	\$ 123	\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (2,181)	\$ 2,181					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 336,297	\$ 25,485					\$ 361,782	\$ 1,175,250	\$ 360,439	\$ 1,211,250	
Total Expenditures	\$ 37,505,807	\$ 958,125	\$ 848,153				\$ 39,312,086	\$ 94,852,129	\$ 38,728,572	\$ 91,903,931	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,008,127	\$ (56,350)	\$ 62,317				\$ 12,014,095	\$ (11,013,971)	\$ (3,565,464)	\$ (18,851,468)	
Operating Transfers In (Out)											
								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 16,594,130	\$ 167,482	\$ 0				\$ 16,761,622	\$ 16,761,622	\$ 23,537,848	\$ 23,537,848	
Ending Balance (Deficit)	\$ 28,602,256	\$ 111,142	\$ 62,317				\$ 28,775,717	\$ 5,747,651	\$ 19,974,384	\$ 4,686,400	

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

For the month ended December										
Fiscal Year 2013/14										
	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	\$ 13,282,852	\$ 727,393			\$ 0		\$ 14,010,245	\$ 31,338,769	\$ 14,082,237	\$ 31,701,471
Traffic & Other Infractions	\$ 2,050,515	\$ 76,671					\$ 2,127,186	\$ 4,894,817	\$ 1,975,041	\$ 4,309,497
Other Criminal Cases	\$ 1,356,937	\$ 226,336					\$ 1,583,273	\$ 3,536,144	\$ 1,489,974	\$ 3,966,750
Civil	\$ 2,205,192	\$ 59,340					\$ 2,264,533	\$ 5,215,085	\$ 2,086,364	\$ 4,562,953
Family & Children Services	\$ 3,192,021	\$ 161,189					\$ 3,353,210	\$ 6,746,540	\$ 2,959,503	\$ 5,799,446
Probate, Guardianship & Mental Health Services	\$ 658,401	\$ 43,937					\$ 702,339	\$ 1,467,354	\$ 646,178	\$ 1,450,587
Juvenile Dependency Services	\$ 586,679	\$ 45,908					\$ 632,587	\$ 1,233,991	\$ 757,009	\$ 1,128,525
Juvenile Delinquency Services	\$ 698,824	\$ 64,124					\$ 762,948	\$ 1,878,949	\$ 1,690,843	\$ 1,690,843
Other Court Operations	\$ 1,610,920	\$ 362,935					\$ 1,973,855	\$ 5,391,351	\$ 2,004,834	\$ 5,414,579
Court Interpreters	\$ 1,482,704	\$ 345,496					\$ 1,828,200	\$ 3,530,205	\$ 1,707,916	\$ 3,658,610
Jury Services	\$ 282,843	\$ 149,082	\$ 338,478				\$ 770,403	\$ 2,073,289	\$ 745,812	\$ 2,061,155
Security	\$ 914,547	\$ 7,142					\$ 921,789	\$ 1,954,265	\$ 873,767	\$ 1,403,328
Trial Court Operations Program	\$ 28,322,538	\$ 2,269,552	\$ 338,478		\$ 0		\$ 30,930,568	\$ 69,258,759	\$ 29,887,946	\$ 67,147,744
Enhanced Collections	\$ 26,620	\$ 555,527					\$ 582,147	\$ 1,155,890	\$ 484,514	\$ 999,904
Other Non-Court Operations	\$ 52,651	\$ 5,855	\$ 23,304				\$ 81,810	\$ 215,755	\$ 86,500	\$ 215,439
Non-Court Operations Program	\$ 79,271	\$ 561,382	\$ 23,304				\$ 663,956	\$ 1,371,645	\$ 671,014	\$ 1,215,343
Executive Office	\$ 981,724	\$ 18,691					\$ 1,000,415	\$ 2,590,694	\$ 906,050	\$ 1,949,287
Fiscal Services	\$ 1,392,664	\$ 217,905			\$ 0		\$ 1,610,569	\$ 4,576,119	\$ 1,575,546	\$ 4,178,670
Human Resources	\$ 148,583	\$ 222,356					\$ 370,939	\$ 2,086,931	\$ 907,039	\$ 2,051,360
Business & Facilities Services	\$ 679,209	\$ 792,529					\$ 1,471,737	\$ 3,532,227	\$ 1,129,362	\$ 3,731,351
Information Technology	\$ 2,335,138	\$ 928,763					\$ 3,263,901	\$ 11,435,764	\$ 3,749,595	\$ 11,630,176
Court Administration Program	\$ 5,537,318	\$ 2,180,244			\$ 0		\$ 7,717,561	\$ 24,221,725	\$ 8,267,612	\$ 23,540,844
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,939,126	\$ 5,011,177	\$ 361,782		\$ 0		\$ 39,312,086	\$ 94,852,129	\$ 38,726,572	\$ 81,903,931