

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

08/11/2011

Date

Sacramento

Court

FY 10/11; QTR 2

Fiscal Year and Ending Quarter

Sacramento Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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						
ASSETS									
Operations	\$ 488,402	\$ (314,680)	\$ (1,047,915)				\$ 0	\$ (874,193)	\$ 432,504
Payroll	\$ (37,217)	\$ 0	\$ 0				\$ 0	\$ (37,217)	\$ (34,985)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ (2,213,893)	\$ (2,213,893)	
Civil Filing Fees							\$ 2,381,576	\$ 2,381,576	\$ 293,436
Trust							\$ 14,639,039	\$ 14,639,039	\$ 7,976,639
Credit Card									
Cash on Hand	\$ 8,455							\$ 8,455	\$ 9,280
Cash with County	\$ 3,504,598						\$ 35,390	\$ 3,539,987	\$ 3,520,338
Total Cash	\$ 3,979,238	\$ (314,680)	\$ (1,047,915)				\$ 14,842,113	\$ 17,458,756	\$ 12,212,212
Short Term Investment	\$ 18,010,804	\$ 0					\$ 5,034,189	\$ 23,044,993	\$ 19,151,045
Investment in Financial Institution									
Total Investments	\$ 18,010,804	\$ 0					\$ 5,034,189	\$ 23,044,993	\$ 19,151,045
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 111,555	\$ (42)	\$ (126)					\$ 111,387	\$ 163,613
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 292,992	\$ 601					\$ 1,071,225	\$ 1,364,818	\$ 4,177,321
Due From Other Governments	\$ 5,184	\$ 172,531	\$ 0					\$ 177,714	\$ 366,241
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 232,382	\$ 0	\$ 257,503					\$ 489,885	\$ 611,440
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 642,113	\$ 173,089	\$ 257,376				\$ 1,071,225	\$ 2,143,804	\$ 5,318,614
Prepaid Expenses - General	\$ 4,704,540							\$ 4,704,540	\$ 5,388,301
Salary and Travel Advances	\$ 3,535	\$ 0	\$ 0					\$ 3,535	\$ 9,236
Counties									
Total Prepaid Expenses	\$ 4,708,075	\$ 0	\$ 0					\$ 4,708,075	\$ 5,397,537
Other Assets	\$ 112,780							\$ 112,780	\$ 366,927
Total Other Assets	\$ 112,780							\$ 112,780	\$ 366,927
Total Assets	\$ 27,453,011	\$ (141,591)	\$ (790,539)				\$ 20,947,527	\$ 47,468,408	\$ 42,446,336
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,167	\$ 0	\$ 0				\$ 0	\$ 22,167	\$ 5,976
Due to Other Funds	\$ 1,104	\$ 5	\$ 0				\$ 1,363,709	\$ 1,364,818	\$ 4,177,440
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,381,576	\$ 2,381,576	\$ 0
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 1,466,375	\$ 1,466,375	\$ 3,540,448
Due to Other Public Agencies							\$ 484	\$ 484	\$ 2,980
Sales and Use Tax									
Interest							\$ 2,140	\$ 2,140	\$ 1,353
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 23,271	\$ 5	\$ 0				\$ 5,214,285	\$ 5,237,561	\$ 7,728,197
Civil							\$ 10,489,777	\$ 10,489,777	\$ 3,858,419
Criminal							\$ 21,843	\$ 21,843	\$ 19,888
Unreconciled - Civil and Criminal							\$ 4,669,404	\$ 4,669,404	\$ 4,688,105
Trust Held Outside of the AOC							\$ 35,390	\$ 35,390	\$ 35,356
Trust Interest Payable							\$ 445,955	\$ 445,955	\$ 434,352
Miscellaneous Trust									
Total Trust Deposits							\$ 15,662,369	\$ 15,662,369	\$ 9,036,120
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 135,001	\$ (21)						\$ 134,980	\$ 6,673
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,507)
Deductions Payable	\$ 60,720							\$ 60,720	\$ 39,583
Payroll Clearing	\$ (1,598)	\$ 0	\$ 0					\$ (1,598)	\$ 2,289
Total Payroll Liabilities	\$ 190,164	\$ (21)	\$ 0					\$ 190,143	\$ 45,039
Revenue Collected in Advance	\$ 39,757	\$ 4,352						\$ 44,109	\$ 56,725
Liabilities For Deposits	\$ 134,408	\$ 1,286					\$ 60,761	\$ 196,455	\$ 94,480
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 10,112	\$ 10,112	\$ 9,167
Uncleared Collections	\$ (1,024)	\$ 0					\$ 0	\$ (1,024)	\$ (5,664)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 173,141	\$ 5,638					\$ 70,874	\$ 249,652	\$ 154,709
Total Liabilities	\$ 386,575	\$ 5,622	\$ 0				\$ 20,947,527	\$ 21,339,724	\$ 16,964,065
Fund Balance - Restricted	\$ 1,006,498	\$ 41,339						\$ 1,047,836	\$ 4,902,027
Fund Balance - Unrestricted									
Designated	\$ 19,993,135							\$ 19,993,135	\$ 17,076,109
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 6,066,803	\$ (188,551)	\$ (790,539)					\$ 5,087,713	\$ 3,504,134
Total Fund Balance	\$ 27,066,435	\$ (147,213)	\$ (790,539)					\$ 26,128,684	\$ 25,482,270
Total Liabilities and Fund Balance	\$ 27,453,011	\$ (141,591)	\$ (790,539)				\$ 20,947,527	\$ 47,468,408	\$ 42,446,336

Sacramento Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 50,384,668	\$ 120,606				\$ 50,505,274	\$ 105,380,223	\$ 47,886,668	\$ 97,228,731		
Trial Court Improvement Fund	\$ 0					\$ 0	\$ 290,994	\$ 1	\$ 248,622		
Judicial Administration Efficiency & Mod Fund							\$ 120,639	\$ 1,500			
Judges' Compensation (45.25)	\$ 226,595					\$ 226,595	\$ 540,095	\$ 311,602	\$ 551,000		
Court Interpreter (45.45)	\$ 1,379,400					\$ 1,379,400	\$ 3,055,590	\$ 1,600,563	\$ 3,378,521		
Civil Coordination Reimbursement (45.55)	\$ (37)					\$ (37)	\$ 80,000		\$ 80,000		
MOU Reimbursements (45.10 and General)	\$ 646,310					\$ 646,310	\$ 1,875,695	\$ 861,874	\$ 1,899,996		
Other Miscellaneous											
	\$ 52,636,936	\$ 120,606				\$ 52,757,542	\$ 111,343,236	\$ 50,662,207	\$ 103,386,870		
Grants											
AB 1058 Commissioner/Facilitator			\$ 125,527			\$ 125,527	\$ 1,744,697		\$ 1,726,892		
Other AOC Grants							\$ 19,313		\$ 24,000		
Non-AOC Grants											
			\$ 125,527			\$ 125,527	\$ 1,764,010		\$ 1,750,892		
Other Financing Sources											
Interest Income	\$ 41,129	\$ 55				\$ 41,184	\$ 230,500	\$ 53,562	\$ 750,000		
Investment Income											
Donations	\$ 688					\$ 688		\$ 25,469			
Local Fees	\$ 916,961					\$ 916,961	\$ 2,500,000	\$ 914,117	\$ 2,597,500		
Non-Fee Revenues	\$ 38,879					\$ 38,879	\$ 57,500	\$ 67,501	\$ 63,500		
Enhanced Collections		\$ 248,800				\$ 248,800	\$ 660,000	\$ 194,814	\$ 750,000		
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 267,761				\$ 267,761	\$ 821,357	\$ 295,579	\$ 1,118,172		
Reimbursement Other	\$ 276,214					\$ 276,214	\$ 452,600	\$ 101,334	\$ 224,250		
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,758					\$ 8,758	\$ 1,000	\$ 5,764	\$ 30,000		
	\$ 1,282,630	\$ 516,615				\$ 1,799,246	\$ 4,722,957	\$ 1,658,139	\$ 5,533,422		
Total Revenues	\$ 53,919,566	\$ 637,221	\$ 125,527			\$ 54,682,315	\$ 117,830,203	\$ 52,320,346	\$ 110,671,184		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 21,838,449	\$ 110,764	\$ 513,200			\$ 22,462,414	\$ 47,931,417	\$ 22,837,294	\$ 47,745,074		
Temp Help	\$ 10,038					\$ 10,038	\$ 110,417	\$ 22,162	\$ 102,113		
Overtime	\$ 19,132	\$ 102	\$ 227			\$ 19,461	\$ 50,000	\$ 27,343	\$ 50,000		
Staff Benefits	\$ 12,600,005	\$ 103,520	\$ 288,053			\$ 12,991,577	\$ 26,966,287	\$ 11,808,430	\$ 27,184,625		
	\$ 34,467,625	\$ 214,386	\$ 801,480			\$ 35,483,490	\$ 75,058,121	\$ 34,695,229	\$ 75,081,812		
Operating Expenses and Equipment											
General Expense	\$ 714,384	\$ 3,272	\$ 7,713			\$ 725,369	\$ 3,198,141	\$ 916,551	\$ 3,488,789		
Printing	\$ 95,661	\$ 170	\$ 5,607			\$ 101,438	\$ 299,200	\$ 106,017	\$ 374,050		
Telecommunications	\$ 169,383					\$ 169,383	\$ 711,832	\$ 188,847	\$ 774,749		
Postage	\$ 257,142					\$ 257,142	\$ 658,375	\$ 331,270	\$ 686,575		
Insurance	\$ 38,722					\$ 38,722	\$ 41,000	\$ 39,193	\$ 58,000		
In-State Travel	\$ 148,555	\$ 1,493	\$ 2,961			\$ 153,009	\$ 372,705	\$ 202,615	\$ 503,550		
Out-of-State Travel	\$ 893		\$ 0			\$ 893	\$ 4,000	\$ 258	\$ 6,200		
Training	\$ 26,082	\$ 1,420				\$ 27,502	\$ 118,600	\$ 19,571	\$ 98,820		
Security Services	\$ 8,060,120		\$ 92,438			\$ 8,152,558	\$ 26,018,610	\$ 6,797,009	\$ 22,511,332		
Facility Operations	\$ 393,358	\$ 3,868				\$ 397,226	\$ 1,370,543	\$ 663,888	\$ 1,502,062		
Utilities	\$ 668					\$ 668	\$ 10,000	\$ 3,633	\$ 10,000		
Contracted Services	\$ 1,548,990	\$ 557,938	\$ 5,867			\$ 2,112,795	\$ 6,089,995	\$ 3,214,368	\$ 7,729,366		
Consulting and Professional Services	\$ 306,910					\$ 306,910	\$ 1,112,046	\$ 408,686	\$ 1,625,203		
Information Technology	\$ 427,498					\$ 427,498	\$ 2,337,637	\$ 552,185	\$ 2,414,902		
Major Equipment	\$ 672,778					\$ 672,778	\$ 1,584,772	\$ 105,300	\$ 851,000		
Other Items of Expense	\$ 27,520					\$ 27,520	\$ 60,550	\$ 21,915	\$ 67,600		
	\$ 12,888,665	\$ 568,161	\$ 114,586			\$ 13,571,413	\$ 43,988,006	\$ 13,571,305	\$ 42,702,198		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 500,608	\$ 38,245				\$ 538,853	\$ 1,161,000	\$ 528,191	\$ 1,226,000		
Judgements, Settlements and Claims							\$ 15,000	\$ 19,000	\$ 15,000		
Debt Service											
Other	\$ 847					\$ 847	\$ 250	\$ 3	\$ 3,000		
Internal Cost Recovery	\$ (4,981)	\$ 4,981				\$ 0		\$ 0			
Prior Year Expense Adjustment								\$ 2,483			
	\$ 496,474	\$ 43,226				\$ 539,699	\$ 1,176,250	\$ 549,677	\$ 1,244,000		
Total Expenditures	\$ 47,852,764	\$ 825,773	\$ 916,066			\$ 49,594,602	\$ 120,222,377	\$ 48,816,212	\$ 119,028,010		
Excess (Deficit) of Revenues Over Expenditures	\$ 6,066,803	\$ (188,551)	\$ (790,539)			\$ 5,087,713	\$ (2,392,174)	\$ 3,504,134	\$ (8,356,826)		
Operating Transfers In (Out)							\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 20,999,633	\$ 41,339	\$ 0			\$ 21,040,971	\$ 21,040,971	\$ 21,978,136	\$ 21,978,136		
Ending Balance (Deficit)	\$ 27,066,435	\$ (147,213)	\$ (790,539)			\$ 26,128,684	\$ 18,648,797	\$ 25,482,270	\$ 13,621,310		

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 12,875,987	\$ 912,502			\$ 0	\$ 13,788,489	\$ 31,118,749	\$ 14,084,084	\$ 32,348,333
Traffic & Other Infractions	\$ 2,289,032	\$ 174,291				\$ 2,463,323	\$ 4,915,902	\$ 2,324,764	\$ 4,940,524
Other Criminal Cases	\$ 1,811,318	\$ 302,509				\$ 2,113,826	\$ 4,706,993	\$ 2,029,437	\$ 4,394,960
Civil	\$ 1,949,953	\$ 161,157				\$ 2,111,110	\$ 4,698,057	\$ 2,175,432	\$ 4,447,760
Family & Children Services	\$ 3,414,160	\$ 245,606				\$ 3,659,765	\$ 6,627,675	\$ 2,826,153	\$ 5,963,628
Probate, Guardianship & Mental Health Services	\$ 343,680	\$ 13,859				\$ 357,539	\$ 1,902,472	\$ 1,175,368	\$ 2,294,338
Juvenile Dependency Services	\$ 629,353	\$ 28,097				\$ 657,450	\$ 1,284,488	\$ 752,309	\$ 1,712,809
Juvenile Delinquency Services	\$ 738,762	\$ 134,715				\$ 873,477	\$ 1,827,504	\$ 749,546	\$ 1,689,468
Other Court Operations	\$ 2,307,475	\$ 337,471				\$ 2,644,946	\$ 5,820,353	\$ 3,193,927	\$ 6,888,763
Court Interpreters	\$ 1,464,622	\$ 287,203				\$ 1,751,825	\$ 3,640,655	\$ 1,777,654	\$ 4,179,259
Jury Services	\$ 299,579	\$ 143,858	\$ 500,608			\$ 944,044	\$ 1,996,914	\$ 912,084	\$ 1,983,770
Security	\$ 865,954	\$ 8,161,167				\$ 9,027,121	\$ 27,733,657	\$ 7,569,464	\$ 24,289,468
Trial Court Operations Program	\$ 28,989,874	\$ 10,902,434	\$ 500,608		\$ 0	\$ 40,392,916	\$ 96,273,419	\$ 39,570,222	\$ 95,133,080
Enhanced Collections	\$ 50,089	\$ 337,147				\$ 387,236	\$ 747,221	\$ 325,849	\$ 831,774
Other Non-Court Operations	\$ 51,667	\$ 7,255	\$ 38,245			\$ 97,167	\$ 206,704	\$ 160,091	\$ 372,460
Non-Court Operations Program	\$ 101,756	\$ 344,402	\$ 38,245			\$ 484,403	\$ 953,925	\$ 485,940	\$ 1,204,234
Executive Office	\$ 786,890	\$ 123,565				\$ 910,455	\$ 2,059,517	\$ 749,495	\$ 1,736,994
Fiscal Services	\$ 1,605,674	\$ 190,237	\$ 847		\$ 0	\$ 1,796,759	\$ 4,538,721	\$ 2,418,174	\$ 5,130,256
Human Resources	\$ 927,941	\$ 55,677				\$ 983,618	\$ 2,212,405	\$ 952,251	\$ 2,041,665
Business & Facilities Services	\$ 840,886	\$ 581,344				\$ 1,422,230	\$ 3,627,935	\$ 1,596,035	\$ 4,009,837
Information Technology	\$ 2,230,469	\$ 1,373,754				\$ 3,604,223	\$ 10,556,455	\$ 3,044,096	\$ 9,771,944
Court Administration Program	\$ 6,391,860	\$ 2,324,577	\$ 847		\$ 0	\$ 8,717,283	\$ 22,995,033	\$ 8,760,050	\$ 22,690,696
Prior Year Adjustments Not Posted to a Program								\$ 0	
Total	\$ 35,483,490	\$ 13,571,413	\$ 539,699		\$ 0	\$ 49,594,602	\$ 120,222,377	\$ 48,816,212	\$ 119,028,010