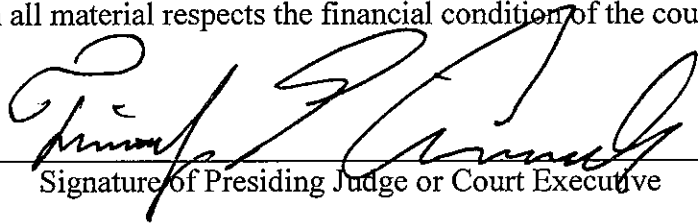
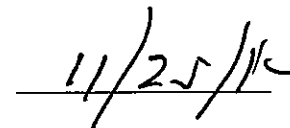


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

  
\_\_\_\_\_  
Date

Sacramento

Court

FY 14-15; 1<sup>st</sup> Quarter

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sacramento

Court

FY 14-15; 1<sup>st</sup> Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Sacramento

Court

FY 14-15; 1<sup>st</sup> Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	699.13	611.03			

<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 September  
 Fiscal Year 2014/15

2013/14

	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						
<b>ASSETS</b>									
Operations	\$ (610,139)	\$ 278,533	\$ (556,060)				\$ 16,733,957	\$ 15,846,291	\$ 19,620,835
Payroll	\$ (29,399)	\$ 0	\$ 0				\$ 0	\$ (29,399)	\$ 442,767
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 175,347	\$ 175,347	\$ 166,050
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (160,072)	\$ (160,072)	\$ 126,830
Credit Card									
Cash on Hand	\$ 8,755							\$ 8,755	\$ 8,455
Cash with County	\$ 0							\$ 0	\$ 3,504,598
Cash Outside of the AOC							\$ 35,417	\$ 35,417	\$ 35,417
Total Cash	\$ (615,783)	\$ 278,533	\$ (556,060)				\$ 16,784,649	\$ 15,891,339	\$ 23,919,951
Short Term Investment	\$ 26,808,085						\$ 3,504,781	\$ 30,312,865	\$ 28,736,616
Investment in Financial Institution									
Total Investments	\$ 26,808,085						\$ 3,504,781	\$ 30,312,865	\$ 28,736,616
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 174,024	\$ 108,105	\$ 251,180				\$ 162,339	\$ 695,648	\$ 952,346
Dishonored Checks									
Due From Employee	\$ 33,339	\$ 0	\$ 0					\$ 33,339	\$ 33,259
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 1,465	\$ 0					\$ 1,465	\$ 2,845
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,024
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,023							\$ 4,023	\$ 4,798
Total Receivables	\$ 211,386	\$ 109,570	\$ 251,180				\$ 162,339	\$ 734,475	\$ 994,272
Prepaid Expenses - General	\$ 222,861							\$ 222,861	\$ 264
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,024
Counties									
Total Prepaid Expenses	\$ 222,861	\$ 0	\$ 0					\$ 222,861	\$ 1,288
Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Assets	\$ 26,739,328	\$ 388,103	\$ (304,880)				\$ 20,451,769	\$ 47,274,320	\$ 53,764,906
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 49,543	\$ 0	\$ 0				\$ 0	\$ 49,543	\$ 785,684
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,023	\$ 4,023	\$ 4,798
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 162,339	\$ 162,339	\$ 2,699,724
Due to Other Governments	\$ 0							\$ 0	\$ 86,310
AB145 Due to Other Government Agency							\$ 3,823,784	\$ 3,823,784	\$ 1,100,612
Due to Other Public Agencies							\$ 36	\$ 36	\$ 500
Sales and Use Tax									
Interest							\$ 1,672	\$ 1,672	\$ 2,031
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 185
Total Accounts Payable and Accrued Liab.	\$ 49,543	\$ 0	\$ 0				\$ 3,991,854	\$ 4,041,398	\$ 4,679,844
Civil	\$ 0						\$ 11,300,815	\$ 11,300,815	\$ 14,611,391
Criminal							\$ 31,927	\$ 31,927	\$ 31,927
Unreconciled - Civil and Criminal							\$ 4,544,075	\$ 4,544,075	\$ 4,544,838
Trust Held Outside of the AOC							\$ 35,417	\$ 35,417	\$ 35,417
Trust Interest Payable							\$ 480,623	\$ 480,623	\$ 461,107
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 16,392,857	\$ 16,392,857	\$ 19,684,680
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 111,095							\$ 111,095	\$ 805,125
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 0							\$ 0	\$ (32)
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 107,135	\$ 0	\$ 0					\$ 107,135	\$ 801,133
Revenue Collected in Advance	\$ 1,365,531	\$ 0						\$ 1,365,531	\$ 1,365,110
Liabilities For Deposits	\$ 120,204	\$ 531					\$ 60,761	\$ 181,496	\$ 180,125
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 6,297	\$ 6,297	\$ 12,836
Uncleared Collections	\$ (1,351)							\$ (1,351)	\$ (517)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,484,384	\$ 531					\$ 67,058	\$ 1,551,973	\$ 1,557,554
Total Liabilities	\$ 1,641,063	\$ 531	\$ 0				\$ 20,451,769	\$ 22,093,362	\$ 26,723,211
Total Fund Balance	\$ 25,098,265	\$ 387,573	\$ (304,880)					\$ 25,180,958	\$ 27,041,695
Total Liabilities and Fund Balance	\$ 26,739,328	\$ 388,103	\$ (304,880)				\$ 20,451,769	\$ 47,274,320	\$ 53,764,906

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

For the month ended September										
Fiscal Year 2014/15									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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,683,280	\$ 292,409					\$ 6,975,689	\$ 31,926,965	\$ 7,184,673	\$ 31,338,769
Traffic & Other Infractions	\$ 883,365	\$ 27,437					\$ 910,802	\$ 4,170,116	\$ 1,073,688	\$ 4,894,817
Other Criminal Cases	\$ 629,118	\$ 68,881					\$ 697,998	\$ 3,371,679	\$ 775,596	\$ 3,536,144
Civil	\$ 1,020,524	\$ 80,838					\$ 1,101,362	\$ 5,173,736	\$ 1,155,824	\$ 5,215,085
Family & Children Services	\$ 1,502,137	\$ 35,693					\$ 1,537,830	\$ 6,692,628	\$ 1,658,484	\$ 6,746,540
Probate, Guardianship & Mental Health Services	\$ 305,610	\$ 8,705					\$ 314,315	\$ 1,355,783	\$ 339,121	\$ 1,467,354
Juvenile Dependency Services	\$ 242,973	\$ 13,878					\$ 256,851	\$ 1,383,900	\$ 316,786	\$ 1,233,991
Juvenile Delinquency Services	\$ 302,071	\$ 22,005					\$ 324,076	\$ 1,758,310	\$ 381,191	\$ 1,876,949
Other Court Operations	\$ 798,158	\$ 236,395					\$ 1,034,553	\$ 4,821,549	\$ 945,601	\$ 5,391,351
Court Interpreters	\$ 776,903	\$ 149,165					\$ 926,068	\$ 3,838,046	\$ 872,499	\$ 3,530,205
Jury Services	\$ 137,196	\$ 30,413	\$ 108,423				\$ 276,032	\$ 1,865,386	\$ 315,010	\$ 2,073,289
Security	\$ 396,219	\$ 3,693					\$ 399,912	\$ 1,762,313	\$ 478,516	\$ 1,954,265
Trial Court Operations Program	\$ 13,677,555	\$ 969,510	\$ 108,423				\$ 14,755,488	\$ 68,120,411	\$ 15,496,991	\$ 69,258,759
Enhanced Collections	\$ 12,750	\$ 232,574					\$ 245,324	\$ 1,345,260	\$ 240,195	\$ 1,155,890
Other Non-Court Operations	\$ 25,544	\$ 635	\$ 14,077				\$ 40,257	\$ 258,685	\$ 39,462	\$ 215,755
Non-Court Operations Program	\$ 38,294	\$ 233,210	\$ 14,077				\$ 285,581	\$ 1,603,945	\$ 279,657	\$ 1,371,645
Executive Office	\$ 350,201	\$ 3,698					\$ 353,899	\$ 1,726,418	\$ 392,328	\$ 2,590,684
Fiscal Services	\$ 634,271	\$ 62,328	\$ 0		\$ 0		\$ 696,599	\$ 4,388,798	\$ 739,211	\$ 4,576,119
Human Resources	\$ 384,144	\$ 33,595	\$ 24,179				\$ 441,918	\$ 1,845,579	\$ (252,755)	\$ 2,086,931
Business & Facilities Services	\$ 325,934	\$ 144,461					\$ 470,396	\$ 3,438,653	\$ 675,727	\$ 3,532,227
Information Technology	\$ 1,096,428	\$ 400,522					\$ 1,496,950	\$ 10,259,174	\$ 1,596,578	\$ 11,435,764
Court Administration Program	\$ 2,790,978	\$ 644,603	\$ 24,179		\$ 0		\$ 3,459,761	\$ 21,658,622	\$ 3,151,090	\$ 24,221,725
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 16,506,827	\$ 1,847,323	\$ 146,679		\$ 0		\$ 18,500,829	\$ 91,382,978	\$ 18,927,738	\$ 94,852,129

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 September											
Fiscal Year 2014/15										2013/14	
	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	\$ 34,381,034	\$ 49,375					\$ 34,430,409	\$ 71,079,326	\$ 27,853,528	\$ 68,635,486	
Improvement and Modernization Fund								\$ 186,378	\$ (1)	\$ 251,574	
Judges' Compensation (45.25)	\$ 161,499						\$ 161,499	\$ 579,500	\$ 161,499	\$ 551,000	
Court Interpreter (45.45)	\$ 601,159						\$ 601,159	\$ 3,511,979	\$ 294,471	\$ 3,367,141	
Civil Coordination Reimbursement (45.55)								\$ 10,000		\$ 20,000	
MOU Reimbursements (45.10 and General)	\$ 162,464						\$ 162,464	\$ 1,384,516	\$ 158,357	\$ 1,586,106	
Other Miscellaneous								\$ 3,560,591		\$ 3,560,591	
	\$ 35,306,156	\$ 49,375					\$ 35,355,531	\$ 80,312,290	\$ 28,467,855	\$ 77,971,898	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 101,853				\$ 101,853	\$ 1,732,620	\$ 340,033	\$ 1,732,620	
Other AOC Grants			\$ 15,697				\$ 15,697	\$ 76,629	\$ (15,206)	\$ 58,405	
Non-AOC Grants	\$ 0		\$ 117,550				\$ 117,550	\$ 1,809,249	\$ 324,827	\$ 1,791,025	
Other Financing Sources											
Interest Income	\$ 4,117	\$ 5					\$ 4,123	\$ 80,600	\$ 4,963	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 111,936	\$ 66,984					\$ 178,920	\$ 1,604,700	\$ 122,684	\$ 1,260,500	
Non-Fee Revenues	\$ 1,789						\$ 1,789	\$ 14,500	\$ 4,059	\$ 14,500	
Enhanced Collections		\$ 110,044					\$ 110,044	\$ 1,300,000	\$ 71,420	\$ 1,112,000	
Escheatment	\$ 330						\$ 330	\$ 5,000			
Prior Year Revenue										\$ (205,998)	
County Program - Restricted		\$ 86,791					\$ 86,791	\$ 953,631	\$ 97,410	\$ 715,283	
Reimbursement Other	\$ 84,111						\$ 84,111	\$ 1,358,900	\$ 111,046	\$ 1,078,950	
Sale of Fixed Assets											
Other Miscellaneous	\$ 170						\$ 170	\$ 7,300	\$ 3,547		
	\$ 202,453	\$ 263,824					\$ 466,278	\$ 5,324,631	\$ 415,129	\$ 4,075,235	
<b>Total Revenues</b>	\$ 35,508,609	\$ 313,199	\$ 117,550				\$ 35,939,358	\$ 87,446,170	\$ 29,207,811	\$ 83,838,158	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,431,838	\$ 52,619	\$ 242,231				\$ 9,726,688	\$ 44,130,430	\$ 10,731,631	\$ 47,051,599	
Temp Help	\$ 737		\$ (3,260)				\$ (2,523)	\$ 40,461	\$ 4,226	\$ 78,068	
Overtime	\$ 23,813		\$ 211				\$ 24,025	\$ 50,000	\$ 8,755	\$ 100,000	
Staff Benefits	\$ 6,554,663	\$ 44,463	\$ 159,511				\$ 6,758,637	\$ 29,845,194	\$ 6,087,453	\$ 29,646,929	
	\$ 16,011,051	\$ 97,082	\$ 398,694				\$ 16,506,827	\$ 74,066,085	\$ 16,832,065	\$ 76,876,596	
Operating Expenses and Equipment											
General Expense	\$ 387,069	\$ 652	\$ 2,335				\$ 390,056	\$ 2,457,216	\$ 229,042	\$ 2,364,393	
Printing	\$ 48,025	\$ 0	\$ 3,479				\$ 51,504	\$ 213,350	\$ 34,747	\$ 207,290	
Telecommunications	\$ 2,648	\$ 98					\$ 2,747	\$ 473,778	\$ 56,721	\$ 628,651	
Postage	\$ 22,022						\$ 22,022	\$ 487,346	\$ 66,658	\$ 399,262	
Insurance								\$ 46,000		\$ 40,000	
In-State Travel	\$ 48,660						\$ 48,660	\$ 248,725	\$ 36,977	\$ 236,900	
Out-of-State Travel								\$ 5,250	\$ 3,741	\$ 4,500	
Training	\$ 4,370	\$ 0					\$ 4,370	\$ 80,500	\$ 7,761	\$ 68,200	
Security Services	\$ 0						\$ 0	\$ 4,120		\$ 4,050	
Facility Operations	\$ 202,752	\$ 0					\$ 202,752	\$ 1,431,692	\$ 254,732	\$ 1,476,214	
Utilities	\$ (750)						\$ (750)	\$ 12,000	\$ 484	\$ 9,500	
Contracted Services	\$ 493,502	\$ 343,647	\$ 17,922				\$ 855,071	\$ 5,641,243	\$ 865,173	\$ 5,320,272	
Consulting and Professional Services	\$ (2,113)						\$ (2,113)	\$ 906,079	\$ 57,582	\$ 970,849	
Information Technology	\$ 252,581						\$ 252,581	\$ 3,288,550	\$ 202,791	\$ 3,794,692	
Major Equipment	\$ 12,027						\$ 12,027	\$ 925,000	\$ 120,940	\$ 1,224,488	
Other Items of Expense	\$ 8,396						\$ 8,396	\$ 49,615	\$ 4,804	\$ 51,022	
	\$ 1,479,190	\$ 344,397	\$ 23,736				\$ 1,847,323	\$ 16,270,464	\$ 1,942,154	\$ 16,800,283	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 108,423	\$ 14,077					\$ 122,500	\$ 1,022,000	\$ 153,519	\$ 1,160,000	
Judgements, Settlements and Claims	\$ 24,179						\$ 24,179	\$ 24,179		\$ 15,000	
Debt Service											
Other	\$ 0						\$ 0	\$ 250		\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (229)	\$ 229					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 132,373	\$ 14,307					\$ 146,679	\$ 1,046,429	\$ 153,519	\$ 1,175,250	
<b>Total Expenditures</b>	\$ 17,622,613	\$ 455,786	\$ 422,430				\$ 18,500,829	\$ 91,382,978	\$ 18,927,738	\$ 94,852,129	
Excess (Deficit) of Revenues Over Expenditures	\$ 17,885,996	\$ (142,587)	\$ (304,880)				\$ 17,438,529	\$ (3,936,808)	\$ 10,280,073	\$ (11,013,971)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,212,269	\$ 530,159	\$ 0				\$ 7,742,429	\$ 7,742,429	\$ 16,761,622	\$ 16,761,622	
Ending Balance (Deficit)	\$ 25,098,265	\$ 387,573	\$ (304,880)				\$ 25,180,958	\$ 3,805,621	\$ 27,041,695	\$ 5,747,651	