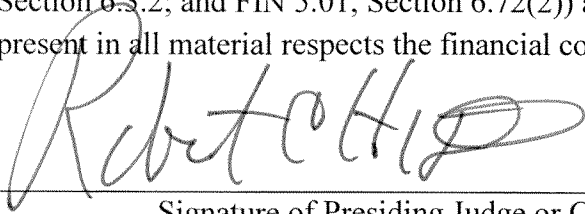


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-15-14

Date

Sacramento

Court

FY 13-14; 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento

Court

FY 13-14, 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sacramento
 Court

FY 13-14, 4th 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	611.03	612.63

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 June							2012/13	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14									
	Governmental Funds						Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
ASSETS										
Operations	\$ (677,518)	\$ 484,831	\$ 63,045				\$ 16,050,432	\$ 15,900,791	\$ 19,812,208	
Payroll	\$ (27,926)	\$ 0	\$ 0				\$ 0	\$ (27,926)	\$ (34,876)	
Jury										
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution							\$ (2,183,188)	\$ (2,183,188)	\$ (1,400,814)	
Civil Filing Fees							\$ 2,411,643	\$ 2,411,643	\$ 2,541,548	
Trust							\$ (46,368)	\$ (46,368)	\$ (68,833)	
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	\$ (681,689)	\$ 484,831	\$ 63,045				\$ 16,267,936	\$ 16,114,124	\$ 24,412,700	
Short Term Investment	\$ 10,308,340						\$ 3,227,968	\$ 13,536,307	\$ 17,571,694	
Investment in Financial Institution										
Total Investments	\$ 10,308,340						\$ 3,227,968	\$ 13,536,307	\$ 17,571,694	
Accrued Revenue	\$ 1,012,423	\$ 263,650	\$ 0				\$ 0	\$ 1,276,072	\$ 1,423,600	
Accounts Receivable - General	\$ 161,434	\$ 78,878	\$ 105,251				\$ 162,339	\$ 507,902	\$ 1,120,682	
Dishonored Checks										
Due From Employee	\$ 33,893	\$ 0	\$ 0					\$ 33,893	\$ 34,921	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 601,195	\$ 0	\$ 0				\$ 0	\$ 601,195	\$ 1,249,249	
Due From Other Governments	\$ 2,155	\$ 90,016	\$ 0					\$ 92,171	\$ 91,133	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 2,358,087	\$ 72,208	\$ 133,134					\$ 2,563,429	\$ 1,405,544	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 5,305							\$ 5,305	\$ 5,190	
Total Receivables	\$ 4,174,490	\$ 504,751	\$ 238,385				\$ 162,339	\$ 5,079,966	\$ 5,330,320	
Prepaid Expenses - General	\$ 222,861							\$ 222,861	\$ 496,138	
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 222,861	\$ 0	\$ 0					\$ 222,861	\$ 496,138	
Other Assets	\$ 112,780							\$ 112,780	\$ 112,780	
Total Other Assets	\$ 112,780							\$ 112,780	\$ 112,780	
Total Assets	\$ 14,136,782	\$ 989,582	\$ 301,430				\$ 19,658,243	\$ 35,066,038	\$ 47,923,632	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 797,082	\$ 70,552	\$ 1,756					\$ 869,390	\$ 327,515	
Accounts Payable - General	\$ 147,322	\$ 81	\$ 308				\$ 17,267	\$ 164,978	\$ 639,951	
Due to Other Funds	\$ 0	\$ 355,109	\$ 246,086				\$ 5,305	\$ 606,500	\$ 1,254,440	
Due to Other Courts	\$ 870							\$ 870	\$ 0	
Due to State	\$ 1,780,481							\$ 1,780,481	\$ 122,968	
TC145 Liability							\$ 2,573,983	\$ 2,573,983	\$ 2,541,548	
Due to Other Governments	\$ 267,453							\$ 267,453	\$ 1,068,393	
AB145 Due to Other Government Agency							\$ 1,163,848	\$ 1,163,848	\$ 2,175,722	
Due to Other Public Agencies							\$ 504	\$ 504	\$ 500	
Sales and Use Tax										
Interest							\$ 11	\$ 11	\$ 26	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 363						\$ 0	\$ 363	\$ 281	
Total Accounts Payable and Accrued Liab.	\$ 2,993,571	\$ 425,742	\$ 248,150				\$ 3,760,918	\$ 7,428,381	\$ 8,131,343	
Civil	\$ 0						\$ 10,741,069	\$ 10,741,069	\$ 14,232,757	
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							\$ 477,639	\$ 477,639	\$ 457,448	
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 15,830,127	\$ 15,830,127	\$ 19,302,386	
Accrued Payroll	\$ 2,503,683	\$ 13,151	\$ 53,280					\$ 2,570,114	\$ 2,161,932	
Benefits Payable	\$ 61,942							\$ 61,942	\$ 28,389	
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 2,581,666	\$ 13,151	\$ 53,280					\$ 2,628,096	\$ 2,186,362	
Revenue Collected in Advance	\$ 1,365,253	\$ 0	\$ 0					\$ 1,365,253	\$ 1,365,110	
Liabilities For Deposits	\$ 120,204	\$ 531					\$ 60,761	\$ 181,496	\$ 180,125	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 6,437	\$ 6,437	\$ 12,492	
Uncleared Collections	\$ (116,181)							\$ (116,181)	\$ (15,808)	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,369,276	\$ 531	\$ 0				\$ 67,199	\$ 1,437,006	\$ 1,541,919	
Total Liabilities	\$ 6,924,513	\$ 439,423	\$ 301,430				\$ 19,658,243	\$ 27,323,610	\$ 31,162,010	
Total Fund Balance	\$ 7,212,269	\$ 530,159	\$ 0					\$ 7,742,429	\$ 16,761,622	
Total Liabilities and Fund Balance	\$ 14,136,782	\$ 989,582	\$ 301,430				\$ 19,658,243	\$ 35,066,038	\$ 47,923,632	

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

	For the month ended June									
	Fiscal Year 2013/14								2012/13	
	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	\$ 29,252,805	\$ 1,817,473			\$ 253,041		\$ 31,323,319	\$ 31,338,769	\$ 30,729,571	\$ 31,701,471
Traffic & Other Infractions	\$ 4,339,773	\$ 160,593					\$ 4,500,365	\$ 4,894,817	\$ 4,196,157	\$ 4,309,497
Other Criminal Cases	\$ 2,987,704	\$ 546,590					\$ 3,534,294	\$ 3,536,144	\$ 3,254,342	\$ 3,966,750
Civil	\$ 4,674,648	\$ 256,443					\$ 4,931,091	\$ 5,215,085	\$ 4,461,582	\$ 4,562,953
Family & Children Services	\$ 6,893,183	\$ 495,299					\$ 7,388,482	\$ 6,746,540	\$ 6,467,087	\$ 5,799,446
Probate, Guardianship & Mental Health Services	\$ 1,348,893	\$ 64,573					\$ 1,413,466	\$ 1,467,354	\$ 1,345,516	\$ 1,450,587
Juvenile Dependency Services	\$ 1,210,168	\$ 121,193					\$ 1,331,362	\$ 1,233,991	\$ 1,208,505	\$ 1,128,525
Juvenile Delinquency Services	\$ 1,409,749	\$ 167,706					\$ 1,577,454	\$ 1,876,949	\$ 1,548,024	\$ 1,690,843
Other Court Operations	\$ 3,465,391	\$ 909,866					\$ 4,375,258	\$ 5,391,351	\$ 4,317,973	\$ 5,414,579
Court Interpreters	\$ 3,164,354	\$ 659,611					\$ 3,823,965	\$ 3,530,205	\$ 3,667,393	\$ 3,658,610
Jury Services	\$ 642,244	\$ 311,955	\$ 714,378				\$ 1,668,577	\$ 2,073,289	\$ 1,697,544	\$ 2,061,155
Security	\$ 1,944,011	\$ 17,635					\$ 1,961,646	\$ 1,954,265	\$ 1,912,021	\$ 1,403,328
Trial Court Operations Program	\$ 61,332,923	\$ 5,528,936	\$ 714,378		\$ 253,041		\$ 67,829,278	\$ 69,258,759	\$ 64,805,715	\$ 67,147,744
Enhanced Collections	\$ 55,861	\$ 1,335,193					\$ 1,391,054	\$ 1,155,890	\$ 1,228,450	\$ 999,904
Other Non-Court Operations	\$ 113,563	\$ 19,008	\$ 48,219				\$ 180,790	\$ 215,755	\$ 178,944	\$ 215,439
Non-Court Operations Program	\$ 169,424	\$ 1,354,201	\$ 48,219				\$ 1,571,844	\$ 1,371,645	\$ 1,407,394	\$ 1,215,343
Executive Office	\$ 1,813,977	\$ 38,183					\$ 1,852,160	\$ 2,590,684	\$ 2,081,755	\$ 1,949,287
Fiscal Services	\$ 2,980,986	\$ 809,818	\$ 4,231,688		\$ (253,041)		\$ 7,769,450	\$ 4,576,119	\$ 3,293,947	\$ 4,178,670
Human Resources	\$ 1,751,351	\$ 488,425	\$ (700,000)				\$ 1,539,775	\$ 2,086,931	\$ 2,988,916	\$ 2,051,360
Business & Facilities Services	\$ 1,487,566	\$ 2,530,841					\$ 4,018,407	\$ 3,532,227	\$ 3,437,049	\$ 3,731,351
Information Technology	\$ 4,925,616	\$ 5,444,506					\$ 10,370,121	\$ 11,435,764	\$ 8,656,399	\$ 11,630,176
Court Administration Program	\$ 12,959,496	\$ 9,311,772	\$ 3,531,688		\$ (253,041)		\$ 25,549,913	\$ 24,221,725	\$ 20,458,064	\$ 23,540,844
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 74,461,842	\$ 16,194,908	\$ 4,294,285		\$ 0		\$ 94,951,035	\$ 94,852,129	\$ 86,671,173	\$ 91,903,931

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 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									
REVENUES											
Slate Financing Sources											
Trial Court Trust Fund	\$ 70,209,457	\$ 619,659					\$ 70,829,116	\$ 68,635,486	\$ 61,999,198	\$ 58,337,489	
Improvement and Modernization Fund	\$ 186,377						\$ 186,377	\$ 251,574	\$ 251,574	\$ 277,190	
Judges' Compensation (45.25)	\$ 567,710						\$ 567,710	\$ 551,000	\$ 619,875	\$ 579,500	
Court Interpreter (45.45)	\$ 3,214,713						\$ 3,214,713	\$ 3,367,141	\$ 3,563,140	\$ 3,319,270	
Civil Coordination Reimbursement (45.55)	\$ 8,777						\$ 8,777	\$ 20,000	\$ 26,854	\$ 100,000	
MOU Reimbursements (45.10 and General)	\$ 1,310,023						\$ 1,310,023	\$ 1,586,106	\$ 1,371,920	\$ 2,085,959	
Other Miscellaneous	\$ 3,560,591						\$ 3,560,591	\$ 3,560,591	\$ 5,392,412	\$ 2,743,274	
	\$ 79,057,648	\$ 619,659					\$ 79,677,307	\$ 77,971,896	\$ 73,224,972	\$ 67,442,682	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,790,080				\$ 1,790,080	\$ 1,732,820	\$ 2,021,557	\$ 1,732,620	
Other AOC Grants			\$ 59,741				\$ 59,741	\$ 59,405	\$ 49,865	\$ 37,164	
Non-AOC Grants	\$ 0		\$ 1,849,820				\$ 1,849,820	\$ 1,791,025	\$ 2,071,422	\$ 1,769,784	
Other Financing Sources											
Interest Income	\$ 80,865	\$ 628					\$ 81,493	\$ 100,000	\$ 128,515	\$ 130,160	
Investment Income											
Donations	\$ 5,000						\$ 5,000				
Local Fees	\$ 1,257,232						\$ 1,257,232	\$ 1,260,500	\$ 1,268,815	\$ 1,290,000	
Non-Fee Revenues	\$ 14,493						\$ 14,493	\$ 14,500	\$ 11,240	\$ 27,340	
Enhanced Collections		\$ 1,364,230					\$ 1,364,230	\$ 1,112,000	\$ 1,196,711	\$ 900,000	
Escheatment	\$ 3,548						\$ 3,548				
Prior Year Revenue								\$ (206,998)			
County Program - Restricted								\$ 677,818	\$ 715,283	\$ 827,847	
Reimbursement Other	\$ 1,013,501		\$ 677,818				\$ 1,013,501	\$ 1,078,950	\$ 1,137,028	\$ 711,503	
Sale of Fixed Assets											
Other Miscellaneous	\$ (12,595)	\$ (4)					\$ (12,595)		\$ 28,396		
	\$ 2,362,044	\$ 2,042,871					\$ 4,404,715	\$ 4,075,235	\$ 4,598,562	\$ 3,840,017	
Total Revenues	\$ 81,419,691	\$ 2,662,530	\$ 1,849,820				\$ 85,931,842	\$ 83,838,158	\$ 79,894,947	\$ 73,062,483	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 44,278,077	\$ 234,414	\$ 1,055,878				\$ 45,566,369	\$ 47,051,599	\$ 44,652,201	\$ 46,473,935	
Temp Help	\$ 17,465		\$ 3,260				\$ 20,725	\$ 78,068	\$ 23,826	\$ 156,952	
Overtime	\$ 219,508		\$ 985				\$ 220,493	\$ 100,000	\$ 35,810	\$ 50,000	
Staff Benefits	\$ 27,812,682	\$ 184,408	\$ 655,165				\$ 28,652,255	\$ 29,846,929	\$ 27,425,392	\$ 27,127,156	
	\$ 72,327,732	\$ 418,822	\$ 1,715,288				\$ 74,461,842	\$ 76,878,596	\$ 72,137,029	\$ 72,808,043	
Operating Expenses and Equipment											
General Expense	\$ 2,472,569	\$ 10,164	\$ 25,212				\$ 2,507,945	\$ 2,364,393	\$ 2,112,526	\$ 4,575,915	
Printing	\$ 182,684	\$ 6,751					\$ 191,435	\$ 207,290	\$ 200,756	\$ 266,550	
Telecommunications	\$ 509,819	\$ 1,393					\$ 511,212	\$ 628,651	\$ 643,201	\$ 699,064	
Postage	\$ 533,821	\$ 34					\$ 533,855	\$ 399,262	\$ 379,670	\$ 496,550	
Insurance	\$ 45,389						\$ 45,389	\$ 40,000	\$ 39,861	\$ 41,000	
In-State Travel	\$ 221,214	\$ 2,006	\$ 11,304				\$ 234,523	\$ 236,900	\$ 224,992	\$ 262,721	
Out-of-State Travel	\$ 1,568	\$ 454	\$ 1,719				\$ 3,741	\$ 4,500	\$ 2,365	\$ 4,350	
Training	\$ 61,756	\$ 3,745	\$ 150				\$ 65,651	\$ 68,200	\$ 47,796	\$ 83,400	
Security Services	\$ 8,778						\$ 8,778	\$ 4,050	\$ 8,046		
Facility Operations	\$ 1,755,427	\$ 12,470					\$ 1,767,898	\$ 1,476,214	\$ 1,343,925	\$ 1,460,704	
Utilities	\$ 11,198						\$ 11,198	\$ 9,500	\$ 8,351	\$ 8,000	
Contracted Services	\$ 3,322,748	\$ 1,774,614	\$ 52,630				\$ 5,149,992	\$ 5,320,272	\$ 4,669,093	\$ 5,330,210	
Consulting and Professional Services	\$ 937,298						\$ 937,298	\$ 970,849	\$ 886,792	\$ 974,307	
Information Technology	\$ 2,799,881						\$ 2,799,881	\$ 3,794,692	\$ 1,504,580	\$ 1,835,962	
Major Equipment	\$ 1,383,307						\$ 1,383,307	\$ 1,224,488	\$ 1,567,917	\$ 1,803,625	
Other Items of Expense	\$ 42,803						\$ 42,803	\$ 51,022	\$ 44,892	\$ 52,250	
	\$ 14,290,263	\$ 1,813,630	\$ 91,015				\$ 16,194,908	\$ 16,800,283	\$ 13,664,763	\$ 17,664,638	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 714,378	\$ 48,219					\$ 762,597	\$ 1,160,000	\$ 849,257	\$ 1,196,000	
Judgements, Settlements and Claims	\$ 831,688						\$ 831,688	\$ 15,000		\$ 15,000	
Debt Service											
Other	\$ 2,700,000						\$ 2,700,000	\$ 250	\$ 123	\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (256,249)	\$ 3,208	\$ 253,041				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 3,989,816	\$ 51,427	\$ 253,041				\$ 4,294,286	\$ 1,176,250	\$ 849,380	\$ 1,211,250	
Total Expenditures	\$ 90,607,811	\$ 2,263,880	\$ 2,069,344				\$ 94,951,035	\$ 94,852,129	\$ 86,671,173	\$ 91,903,931	
Excess (Deficit) of Revenues Over Expenditures	\$ (9,188,120)	\$ 378,450	\$ (209,524)				\$ (9,019,193)	\$ (11,013,971)	\$ (6,776,226)	\$ (18,851,448)	
Operating Transfers In (Out)	\$ (193,741)	\$ (15,783)	\$ 209,524				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 16,594,130	\$ 167,492	\$ 0				\$ 16,761,622	\$ 16,761,622	\$ 23,537,848	\$ 23,537,848	
Ending Balance (Deficit)	\$ 7,212,299	\$ 630,159	\$ 0				\$ 7,742,429	\$ 5,747,651	\$ 16,761,622	\$ 4,686,400	

