


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

2nd QTR, FY 12/13

Fiscal Year and Ending Quarter

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

Sacramento

Court

2nd QTR, FY 12/13

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
855.55	855.55	636.03	632.03		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento

Court

2nd QTR, FY 12/13

Fiscal Year and Ending Quarter

FOOTNOTES

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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								2011/12	
	Fiscal Year 2012/13									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 28,482,272	\$ 218,113					\$ 28,700,385	\$ 58,537,489	\$ 36,532,765	\$ 76,908,841
Trial Court Improvement Fund								\$ 277,027		\$ 277,027
Judicial Administration Efficiency & Mod Fund								\$ 183	\$ 3,115	\$ 52,389
Judges' Compensation (45.25)	\$ 322,999						\$ 322,999	\$ 576,500	\$ 313,500	\$ 551,000
Court Interpreter (45.45)	\$ 1,471,587						\$ 1,471,587	\$ 3,319,270	\$ 1,500,190	\$ 3,361,833
Civil Coordination Reimbursement (45.55)								\$ 100,000	\$ 0	\$ 5,000
MOU Reimbursements (45.10 and General)	\$ 560,515						\$ 560,515	\$ 2,085,959	\$ 613,885	\$ 1,835,554
Other Miscellaneous	\$ 2,743,274						\$ 2,743,274			
	\$ 33,600,648	\$ 218,113					\$ 33,818,760	\$ 67,442,982	\$ 38,963,455	\$ 82,991,644
Grants										
AB 1058 Commission/Facilitator			\$ 16,652				\$ 16,652	\$ 1,732,620	\$ 0	\$ 1,744,698
Other AOC Grants			\$ 11,223				\$ 11,223	\$ 37,164	\$ 16,780	\$ 58,070
Non-AOC Grants										
			\$ 29,874				\$ 29,874	\$ 1,769,784	\$ 16,780	\$ 1,802,768
Other Financing Sources										
Interest Income	\$ 26,960	\$ 59					\$ 27,019	\$ 130,160	\$ 42,080	\$ 130,200
Investment Income										
Donations										
Local Fees	\$ 432,278						\$ 432,278	\$ 1,290,000	\$ 690,155	\$ 2,833,000
Non-Fee Revenues	\$ 6,398						\$ 6,398	\$ 27,340	\$ 18,755	\$ 17,508
Enhanced Collections	\$ 0	\$ 322,448					\$ 322,448	\$ 900,000	\$ 196,671	\$ 860,000
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 217,082					\$ 217,082	\$ 781,014	\$ 319,566	\$ 825,007
Reimbursement Other	\$ 307,149						\$ 307,149	\$ 711,503	\$ 187,148	\$ 568,208
Sale of Fixed Assets										
Other Miscellaneous	\$ 2,105						\$ 2,105		\$ 27,857	\$ 1,500
	\$ 774,885	\$ 539,587					\$ 1,314,473	\$ 3,840,017	\$ 1,483,241	\$ 5,258,407
Total Revenues	\$ 34,375,533	\$ 757,700	\$ 29,874				\$ 35,163,107	\$ 73,082,483	\$ 40,463,475	\$ 90,049,819
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 20,101,854	\$ 114,820	\$ 465,806				\$ 20,682,279	\$ 45,473,935	\$ 23,537,818	\$ 51,808,651
Temp Help	\$ 10,681						\$ 10,681	\$ 156,952	\$ 12,778	\$ 160,807
Overtime	\$ 18,348	\$ 158					\$ 18,507	\$ 50,000	\$ 10,298	\$ 50,000
Staff Benefits	\$ 12,278,155	\$ 77,979	\$ 274,515				\$ 12,630,649	\$ 27,127,159	\$ 13,742,451	\$ 29,379,852
	\$ 32,408,837	\$ 192,957	\$ 740,321				\$ 33,342,115	\$ 72,808,043	\$ 37,303,145	\$ 81,397,311
Operating Expenses and Equipment										
General Expense	\$ 723,795	\$ 1,251	\$ 21,189				\$ 746,214	\$ 4,575,915	\$ 718,326	\$ 2,986,368
Printing	\$ 46,649	\$ 341					\$ 46,990	\$ 268,550	\$ 93,404	\$ 298,500
Telecommunications	\$ 187,308	\$ 251					\$ 187,557	\$ 669,064	\$ 223,386	\$ 700,621
Postage	\$ 172,328	\$ 29					\$ 172,354	\$ 498,550	\$ 168,863	\$ 681,755
Insurance	\$ 39,861						\$ 39,861	\$ 41,000	\$ 38,634	\$ 41,000
In-State Travel	\$ 83,624	\$ 1,477	\$ 2,680				\$ 87,780	\$ 252,721	\$ 124,987	\$ 282,653
Out-of-State Travel		\$ 0					\$ 0	\$ 4,350	\$ 1,016	\$ 3,600
Training	\$ 4,751	\$ 1,590					\$ 6,341	\$ 83,400	\$ 5,220	\$ 88,155
Security Services									\$ 0	
Facility Operations	\$ 292,960						\$ 292,960	\$ 1,460,704	\$ 496,299	\$ 1,300,700
Utilities	\$ 1,530						\$ 1,530	\$ 8,000	\$ 1,872	\$ 10,000
Contracted Services	\$ 1,167,693	\$ 613,565	\$ 16,475				\$ 1,797,733	\$ 5,330,210	\$ 2,368,784	\$ 5,966,269
Consulting and Professional Services	\$ 321,280						\$ 321,280	\$ 974,307	\$ 325,176	\$ 1,083,914
Information Technology	\$ 623,852						\$ 623,852	\$ 1,835,992	\$ 773,577	\$ 2,167,388
Major Equipment	\$ 704,506						\$ 704,506	\$ 1,803,825	\$ 179,967	\$ 1,158,601
Other Items of Expense	\$ 15,059						\$ 15,059	\$ 52,250	\$ 26,160	\$ 68,700
	\$ 4,385,191	\$ 618,503	\$ 40,324				\$ 5,024,018	\$ 17,884,839	\$ 5,565,872	\$ 16,541,420
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 328,364	\$ 31,962					\$ 360,316	\$ 1,198,000	\$ 515,238	\$ 1,221,000
Judgments, Settlements and Claims								\$ 15,000		\$ 15,000
Debt Service										
Other	\$ 123						\$ 123	\$ 250	\$ 0	\$ 250
Capital Costs										
Internal Cost Recovery	\$ (5,541)	\$ 5,541					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 322,940	\$ 37,493					\$ 360,438	\$ 1,211,250	\$ 515,238	\$ 1,236,250
Total Expenditures	\$ 37,096,974	\$ 848,953	\$ 780,645				\$ 38,726,572	\$ 91,903,831	\$ 43,384,056	\$ 99,174,981
Excess (Deficit) of Revenues Over Expenditures	\$ (2,721,441)	\$ (91,253)	\$ (750,771)				\$ (3,563,464)	\$ (18,651,448)	\$ (2,920,581)	\$ (8,125,162)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 23,426,639	\$ 111,209	\$ 0				\$ 23,537,848	\$ 23,537,848	\$ 25,551,860	\$ 25,551,860
Ending Balance (Deficit)	\$ 20,705,199	\$ 19,956	\$ (750,771)				\$ 19,974,384	\$ 4,686,400	\$ 22,631,279	\$ 16,426,698

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

PROGRAM EXPENDITURES:	Fiscal Year 2012/13						2011/12			
	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)
Judges & Courtroom Support	\$ 13,342,541	\$ 739,696				\$ 0	\$ 14,082,237	\$ 31,701,471	\$ 15,195,640	\$ 33,311,697
Traffic & Other Infractions	\$ 1,909,774	\$ 65,267					\$ 4,309,497	\$ 4,309,497	\$ 2,459,393	\$ 5,763,830
Other Criminal Cases	\$ 1,285,680	\$ 204,293					\$ 1,489,974	\$ 3,966,750	\$ 1,977,352	\$ 4,551,098
Civil	\$ 1,953,962	\$ 132,402					\$ 2,086,364	\$ 4,562,953	\$ 2,188,498	\$ 4,705,042
Family & Children Services	\$ 2,855,737	\$ 103,766					\$ 2,959,503	\$ 5,799,446	\$ 3,188,066	\$ 6,186,424
Probate, Guardianship & Mental Health Services	\$ 637,626	\$ 8,552					\$ 646,178	\$ 1,450,587	\$ 883,848	\$ 2,005,579
Juvenile Dependency Services	\$ 518,972	\$ 40,341					\$ 559,313	\$ 1,128,525	\$ 655,659	\$ 1,418,936
Juvenile Delinquency Services	\$ 702,725	\$ 54,284					\$ 757,009	\$ 1,690,843	\$ 821,611	\$ 1,796,058
Other Court Operations	\$ 1,608,793	\$ 396,041					\$ 2,004,834	\$ 5,414,579	\$ 2,331,528	\$ 6,113,521
Court Interpreters	\$ 1,437,708	\$ 270,208					\$ 1,707,916	\$ 3,658,610	\$ 1,820,887	\$ 3,778,144
Jury Services	\$ 286,428	\$ 131,020	\$ 328,364				\$ 745,812	\$ 2,061,155	\$ 888,358	\$ 2,251,025
Security	\$ 866,897	\$ 6,869					\$ 873,767	\$ 1,403,326	\$ 988,462	\$ 2,102,561
Trial Court Operations Program	\$ 27,406,843	\$ 2,152,739	\$ 328,364			\$ 0	\$ 29,887,946	\$ 67,147,744	\$ 33,398,302	\$ 73,983,915
Enhanced Collections	\$ 19,468	\$ 465,047					\$ 484,514	\$ 999,904	\$ 412,535	\$ 984,215
Other Non-Court Operations	\$ 50,185	\$ 4,363	\$ 31,952				\$ 86,500	\$ 215,439	\$ 87,413	\$ 209,844
Non-Court Operations Program	\$ 69,653	\$ 469,410	\$ 31,952				\$ 571,014	\$ 1,215,343	\$ 499,948	\$ 1,194,059
Executive Office	\$ 891,161	\$ 14,899					\$ 906,050	\$ 1,949,287	\$ 998,143	\$ 2,004,330
Fiscal Services	\$ 1,358,333	\$ 217,090	\$ 123			\$ 0	\$ 1,575,546	\$ 4,178,670	\$ 2,142,618	\$ 4,915,161
Human Resources	\$ 836,086	\$ 70,953					\$ 907,039	\$ 2,051,360	\$ 1,044,686	\$ 2,332,433
Business & Facilities Services	\$ 637,454	\$ 491,927					\$ 1,129,382	\$ 3,731,351	\$ 1,884,556	\$ 4,608,891
Information Technology	\$ 2,142,566	\$ 1,607,010					\$ 3,749,595	\$ 11,630,176	\$ 3,415,803	\$ 10,236,182
Court Administration Program	\$ 5,865,620	\$ 2,401,869	\$ 123			\$ 0	\$ 8,267,612	\$ 23,540,844	\$ 9,486,806	\$ 23,997,007
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,342,115	\$ 5,024,018	\$ 360,439			\$ 0	\$ 38,726,572	\$ 91,903,931	\$ 43,384,056	\$ 99,174,981

Superior Court of California, County of Sacramento
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2012/13									
	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	\$ 801,703	\$ (118,514)	\$ (715,565)				\$ 21,262,702	\$ 21,230,326	\$ (143,180)
Payroll	\$ (30,534)	\$ 0	\$ 0				\$ (3,168)	\$ (33,703)	\$ (30,601)
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 63,034	\$ 63,034	\$ 287,018
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (124,073)	\$ (124,073)	\$ 15,806,471
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	\$ 35,408
Total Cash	\$ 4,299,221	\$ (118,514)	\$ (715,565)				\$ 21,233,912	\$ 24,699,056	\$ 19,483,168
Short Term Investment	\$ 13,206,272						\$ 3,069,116	\$ 16,275,388	\$ 17,827,215
Investment in Financial Institution									
Total Investments	\$ 13,206,272						\$ 3,069,116	\$ 16,275,388	\$ 17,827,215
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 212,692	\$ 134,358	\$ 18,652					\$ 365,702	\$ 30,234
Dishonored Checks									
Due From Employee	\$ 33,204	\$ 0	\$ 0					\$ 33,204	\$ 43,450
Civil Jury Fees									
Trust Due From Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,530	\$ 4,642	\$ 0					\$ 6,172	\$ 199,425
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 157	\$ 0	\$ (43,652)					\$ (43,495)	\$ 244,935
Trust Due To/From									\$ 30
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,088							\$ 5,088	\$ 4,384
Total Receivables	\$ 252,670	\$ 139,001	\$ (25,000)				\$ 0	\$ 366,670	\$ 522,459
Prepaid Expenses - General	\$ 4,478,270							\$ 4,478,270	\$ 4,603,832
Salary and Travel Advances	\$ 0	\$ 0	\$ 1,082					\$ 1,082	\$ 2,020
Counties									
Total Prepaid Expenses	\$ 4,478,270	\$ 0	\$ 1,082					\$ 4,479,352	\$ 4,605,851
Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Assets	\$ 22,349,212	\$ 20,487	\$ (739,483)				\$ 24,303,028	\$ 45,933,245	\$ 42,551,473
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 26,838	\$ 0	\$ 0				\$ 0	\$ 26,838	\$ 36,642
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,088	\$ 5,088	\$ 4,414
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 28,506							\$ 28,506	\$ 0
AB145 Due to Other Government Agency							\$ 3,233,092	\$ 3,233,092	\$ 2,986,858
Due to Other Public Agencies							\$ 500	\$ 500	\$ 486
Sales and Use Tax									
Interest							\$ 2,615	\$ 2,615	\$ 1,890
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 55,344	\$ 0	\$ 0				\$ 3,241,295	\$ 3,296,639	\$ 3,030,090
Civil							\$ 15,929,245	\$ 15,929,245	\$ 10,571,692
Criminal							\$ 31,927	\$ 31,927	\$ 31,452
Unreconciled - Civil and Criminal							\$ 4,546,822	\$ 4,546,822	\$ 4,658,183
Trust Held Outside of the AOC							\$ 35,417	\$ 35,417	\$ 35,408
Trust Interest Payable							\$ 445,109	\$ 445,109	\$ 464,961
Miscellaneous Trust									
Total Trust Deposits							\$ 20,988,519	\$ 20,988,519	\$ 15,781,695
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 109,859							\$ 109,859	\$ 882,655
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 0							\$ 0	\$ 48,497
Payroll Clearing	\$ 0							\$ 0	\$ 3
Total Payroll Liabilities	\$ 105,900	\$ 0	\$ 0					\$ 105,900	\$ 927,196
Revenue Collected in Advance	\$ 1,365,110	\$ 0	\$ 11,288					\$ 1,376,398	\$ 7,181
Liabilities For Deposits	\$ 118,959	\$ 531					\$ 60,761	\$ 180,251	\$ 180,996
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 12,453	\$ 12,453	\$ 11,313
Uncleared Collections	\$ (1,299)							\$ (1,299)	\$ 1,723
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,482,770	\$ 531	\$ 11,288				\$ 73,214	\$ 1,567,803	\$ 201,213
Total Liabilities	\$ 1,644,014	\$ 531	\$ 11,288				\$ 24,303,028	\$ 25,958,861	\$ 19,920,194
Total Fund Balance	\$ 20,705,199	\$ 19,956	\$ (750,771)					\$ 19,974,384	\$ 22,631,279
Total Liabilities and Fund Balance	\$ 22,349,212	\$ 20,487	\$ (739,483)				\$ 24,303,028	\$ 45,933,245	\$ 42,551,473