

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.

Christina M. Vokke

Signature of Presiding Judge or Court Executive

8/31/13

Date

Sacramento

Court

4th QTR, FY 12/13

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sacramento

Court

4th QTR, FY 12/13

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sacramento

Court

4th QTR, FY 12/13

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)	855.55	636.03	632.03	623.03	618.03

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended June										
	Fiscal Year 2012/13							2011/12			
	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	\$ 61,362,730	\$ 636,468					\$ 61,999,198	\$ 56,337,469	\$ 77,563,805	\$ 76,908,841	
Trial Court Improvement Fund	\$ 251,574						\$ 251,574	\$ 277,027	\$ 277,027	\$ 277,027	
Judicial Administration Efficiency & Mod Fund								\$ 163	\$ 56,882	\$ 52,389	
Judges' Compensation (45.25)	\$ 619,875						\$ 619,875	\$ 579,500	\$ 564,107	\$ 551,000	
Court Interpreter (45.45)	\$ 3,563,140						\$ 3,563,140	\$ 3,319,270	\$ 3,414,270	\$ 3,361,833	
Civil Coordination Reimbursement (45.55)	\$ 26,854						\$ 26,854	\$ 100,000	\$ 7,896	\$ 5,000	
MOU Reimbursements (45.10 and General)	\$ 1,371,920						\$ 1,371,920	\$ 2,085,959	\$ 1,814,223	\$ 1,835,554	
Other Miscellaneous	\$ 5,392,412						\$ 5,392,412	\$ 2,743,274	\$ 2,743,275		
	\$ 72,588,504	\$ 636,468					\$ 73,224,972	\$ 67,442,682	\$ 86,441,086	\$ 82,991,644	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,021,557				\$ 2,021,557	\$ 1,732,820	\$ 1,564,352	\$ 1,744,698	
Other AOC Grants			\$ 49,865				\$ 49,865	\$ 37,184	\$ 39,257	\$ 58,070	
Non-AOC Grants											
			\$ 2,071,422				\$ 2,071,422	\$ 1,769,794	\$ 1,623,609	\$ 1,802,768	
Other Financing Sources											
Interest Income	\$ 127,984	\$ 530					\$ 128,515	\$ 130,160	\$ 130,169	\$ 130,200	
Investment Income											
Donations											
Local Fees	\$ 1,268,815						\$ 1,268,815	\$ 1,290,000	\$ 1,336,092	\$ 2,833,000	
Non-Fee Revenues	\$ 11,240						\$ 11,240	\$ 27,340	\$ 26,968	\$ 17,500	
Enhanced Collections	\$ 0	\$ 1,196,711					\$ 1,196,711	\$ 900,000	\$ 1,228,111	\$ 880,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 827,847					\$ 827,847	\$ 781,014	\$ 653,899	\$ 825,007	
Reimbursement Other	\$ 1,137,028						\$ 1,137,028	\$ 711,503	\$ 608,044	\$ 668,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 28,396	\$ 0					\$ 28,396		\$ 31,541	\$ 1,500	
	\$ 2,573,464	\$ 2,025,088					\$ 4,598,552	\$ 3,840,017	\$ 4,214,825	\$ 5,255,407	
Total Revenues	\$ 75,181,966	\$ 2,661,556	\$ 2,071,422				\$ 79,894,947	\$ 73,052,483	\$ 92,279,519	\$ 90,049,819	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 43,319,280	\$ 317,929	\$ 1,015,013				\$ 44,652,201	\$ 45,473,935	\$ 50,173,878	\$ 51,808,651	
Temp Help	\$ 22,418		\$ 1,208				\$ 23,626	\$ 156,952	\$ 25,340	\$ 160,807	
Overtime	\$ 35,599	\$ 211					\$ 35,810	\$ 50,000	\$ 102,862	\$ 50,000	
Staff Benefits	\$ 26,628,481	\$ 213,848	\$ 583,063				\$ 27,425,392	\$ 27,127,156	\$ 27,918,491	\$ 29,379,653	
	\$ 70,005,758	\$ 531,988	\$ 1,599,283				\$ 72,137,029	\$ 72,806,043	\$ 78,220,572	\$ 81,397,311	
Operating Expenses and Equipment											
General Expense	\$ 2,074,881	\$ 4,810	\$ 32,835				\$ 2,112,526	\$ 4,575,915	\$ 2,164,980	\$ 2,986,366	
Printing	\$ 189,571	\$ 3,156	\$ 8,030				\$ 200,758	\$ 266,550	\$ 207,864	\$ 299,500	
Telecommunications	\$ 842,636	\$ 565					\$ 843,201	\$ 699,064	\$ 1,309,876	\$ 700,821	
Postage	\$ 379,641	\$ 29					\$ 379,670	\$ 496,550	\$ 513,522	\$ 681,755	
Insurance	\$ 39,861						\$ 39,861	\$ 41,000	\$ 38,834	\$ 41,000	
In-State Travel	\$ 215,081	\$ 5,170	\$ 4,741				\$ 224,992	\$ 252,721	\$ 264,280	\$ 282,653	
Out-of-State Travel	\$ 142	\$ 2,223					\$ 2,365	\$ 4,350	\$ 4,653	\$ 3,800	
Training	\$ 45,908	\$ 1,690					\$ 47,598	\$ 83,400	\$ 60,290	\$ 88,155	
Security Services	\$ 8,046						\$ 8,046		\$ 0		
Facility Operations	\$ 1,343,925						\$ 1,343,925	\$ 1,460,794	\$ 1,556,616	\$ 1,300,700	
Utilities	\$ 8,351						\$ 8,351	\$ 8,000	\$ 9,287	\$ 10,000	
Contracted Services	\$ 2,674,262	\$ 1,954,060	\$ 40,770				\$ 4,669,093	\$ 5,330,210	\$ 5,616,304	\$ 5,868,269	
Consulting and Professional Services	\$ 886,792						\$ 886,792	\$ 974,307	\$ 963,571	\$ 1,083,914	
Information Technology	\$ 1,504,580						\$ 1,504,580	\$ 1,835,992	\$ 1,411,200	\$ 2,167,386	
Major Equipment	\$ 1,567,917						\$ 1,567,917	\$ 1,803,825	\$ 877,158	\$ 1,158,801	
Other Items of Expense	\$ 44,892						\$ 44,892	\$ 52,250	\$ 56,485	\$ 68,700	
	\$ 11,626,482	\$ 1,971,904	\$ 68,377				\$ 13,664,763	\$ 17,684,638	\$ 15,035,500	\$ 16,541,420	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 788,512	\$ 60,745					\$ 849,257	\$ 1,196,000	\$ 1,037,371	\$ 1,221,000	
Judgements, Settlements and Claims								\$ 15,000		\$ 15,000	
Debt Service											
Other	\$ 123						\$ 123	\$ 250	\$ 89	\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (398,003)	\$ 14,538	\$ 383,466				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 390,632	\$ 75,283	\$ 383,466				\$ 849,380	\$ 1,211,250	\$ 1,037,459	\$ 1,236,250	
Total Expenditures	\$ 82,022,872	\$ 2,579,175	\$ 2,069,126				\$ 86,671,173	\$ 91,903,931	\$ 94,293,531	\$ 99,174,961	
Excess (Deficit) of Revenues Over Expenditures	\$ (6,860,904)	\$ 82,382	\$ 2,296				\$ (6,776,226)	\$ (18,851,448)	\$ (2,014,012)	\$ (9,125,162)	
Operating Transfers In (Out)	\$ 28,395	\$ (26,099)	\$ (2,296)				\$ 0	\$ 0	\$ 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)	\$ 14,565,734	\$ 129,110	\$ 0				\$ 16,761,622	\$ 4,686,400	\$ 23,537,848	\$ 16,426,698	

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

	For the month ended June								2011/12
	Fiscal Year 2012/13								
	Governmental Funds							Total Funds (Info Purposes Only)	
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	Non-Grant	Grant							
ASSETS									
Operations	\$ 15,523	\$ 135,062	\$ 0				\$ 19,661,621	\$ 19,612,206	\$ 18,375,080
Payroll	\$ (34,876)	\$ 0	\$ 0				\$ 0	\$ (34,876)	\$ (163,025)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution								\$ (1,400,814)	\$ 187,859
Civil Filing Fees								\$ 2,541,548	\$ 0
Trust								\$ (68,833)	\$ (2,573,869)
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	\$ 3,508,699	\$ 135,062	\$ 0				\$ 20,768,939	\$ 24,412,700	\$ 19,380,514
Short Term Investment									
Investment in Financial Institution	\$ 14,242,007						\$ 3,329,687	\$ 17,571,694	\$ 26,076,756
Total Investments	\$ 14,242,007						\$ 3,329,687	\$ 17,571,694	\$ 26,076,756
Accrued Revenue	\$ 1,306,864	\$ 116,735	\$ 0				\$ 0	\$ 1,423,600	\$ 1,860,248
Accounts Receivable - General	\$ 285,941	\$ 118,326	\$ 716,415					\$ 1,120,682	\$ 524,659
Dishonored Checks									
Due From Employee	\$ 34,921	\$ 0	\$ 0					\$ 34,921	\$ 37,078
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,249,249	\$ 0					\$ 0	\$ 1,249,249	\$ 552,258
Due From Other Governments	\$ 1,438	\$ 89,695	\$ 0					\$ 91,133	\$ 71,612
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 1,129,086	\$ 51,758	\$ 224,700					\$ 1,405,544	\$ 1,273,228
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,190							\$ 5,190	\$ 11,566
Total Receivables	\$ 4,012,690	\$ 376,515	\$ 941,115				\$ 0	\$ 5,330,320	\$ 4,330,647
Prepaid Expenses - General	\$ 496,138							\$ 496,138	\$ 613,397
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 496,138	\$ 0	\$ 0					\$ 496,138	\$ 613,397
Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Other Assets	\$ 112,780							\$ 112,780	\$ 112,780
Total Assets	\$ 22,372,315	\$ 511,577	\$ 941,115				\$ 24,098,626	\$ 47,923,632	\$ 50,523,094
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 280,274	\$ 43,915	\$ 3,325					\$ 327,515	\$ 422,891
Accounts Payable - General	\$ 639,397	\$ 80	\$ 475				\$ 0	\$ 639,951	\$ 398,988
Due to Other Funds	\$ 0	\$ 302,974	\$ 946,275				\$ 5,190	\$ 1,254,440	\$ 563,824
Due to Other Courts	\$ 0							\$ 0	\$ 2,247
Due to State	\$ 122,968							\$ 122,968	\$ 281,037
TC145 Liability							\$ 2,541,548	\$ 2,541,548	\$ 0
Due to Other Governments	\$ 1,068,393							\$ 1,068,393	\$ 972,617
AB145 Due to Other Government Agency							\$ 2,175,722	\$ 2,175,722	\$ 4,333,111
Due to Other Public Agencies							\$ 500	\$ 500	\$ 492
Sales and Use Tax									
Interest							\$ 26	\$ 26	\$ 97
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 281						\$ 0	\$ 281	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,111,313	\$ 346,969	\$ 950,076				\$ 4,722,986	\$ 8,131,343	\$ 6,975,304
Civil									
Criminal							\$ 14,232,757	\$ 14,232,757	\$ 10,969,150
Unreconciled - Civil and Criminal							\$ 31,927	\$ 31,927	\$ 31,927
Trust Held Outside of the AOC							\$ 4,544,838	\$ 4,544,838	\$ 4,658,183
Trust Interest Payable							\$ 35,417	\$ 35,417	\$ 35,417
Miscellaneous Trust							\$ 457,448	\$ 457,448	\$ 447,626
Total Trust Deposits							\$ 19,302,386	\$ 19,302,386	\$ 16,142,301
Accrued Payroll	\$ 2,174,307	\$ (3,414)	\$ (8,961)					\$ 2,161,932	\$ 2,299,664
Benefits Payable	\$ 28,389							\$ 28,389	\$ 57,198
Deferred Compensation Payable	\$ (3,960)							\$ (3,960)	\$ (3,960)
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,198,737	\$ (3,414)	\$ (8,961)					\$ 2,186,362	\$ 2,352,902
Revenue Collected in Advance	\$ 1,365,110	\$ 0	\$ 0					\$ 1,365,110	\$ 1,368,427
Liabilities For Deposits	\$ 118,833	\$ 531					\$ 60,761	\$ 180,125	\$ 180,545
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 12,492	\$ 12,492	\$ 12,101
Uncleared Collections	\$ (15,808)							\$ (15,808)	\$ (46,336)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,468,135	\$ 531	\$ 0				\$ 73,254	\$ 1,541,919	\$ 1,514,738
Total Liabilities	\$ 5,778,184	\$ 344,085	\$ 941,115				\$ 24,098,626	\$ 31,162,010	\$ 26,985,246
Total Fund Balance	\$ 16,594,130	\$ 167,492	\$ 0					\$ 16,761,622	\$ 23,537,848
Total Liabilities and Fund Balance	\$ 22,372,315	\$ 511,577	\$ 941,115				\$ 24,098,626	\$ 47,923,632	\$ 50,523,094

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 28,707,073	\$ 1,639,032			\$ 383,466		\$ 30,729,571	\$ 31,701,471	\$ 31,855,541	\$ 33,311,697
Traffic & Other Infractions	\$ 4,058,827	\$ 137,330					\$ 4,196,157	\$ 4,309,497	\$ 5,130,484	\$ 5,763,830
Other Criminal Cases	\$ 2,790,966	\$ 463,376					\$ 3,254,342	\$ 3,966,750	\$ 4,338,530	\$ 4,551,098
Civil	\$ 4,183,594	\$ 277,988					\$ 4,461,582	\$ 4,562,953	\$ 4,805,787	\$ 4,705,042
Family & Children Services	\$ 6,114,159	\$ 352,928					\$ 6,467,087	\$ 5,799,446	\$ 6,837,795	\$ 6,186,424
Probate, Guardianship & Mental Health Services	\$ 1,320,544	\$ 24,973					\$ 1,345,516	\$ 1,450,587	\$ 1,773,050	\$ 2,005,579
Juvenile Dependency Services	\$ 1,115,348	\$ 93,157					\$ 1,208,505	\$ 1,128,525	\$ 1,393,743	\$ 1,418,936
Juvenile Delinquency Services	\$ 1,402,142	\$ 145,882					\$ 1,548,024	\$ 1,690,843	\$ 1,779,249	\$ 1,796,058
Other Court Operations	\$ 3,395,591	\$ 922,381					\$ 4,317,973	\$ 5,414,579	\$ 5,111,186	\$ 6,113,521
Court Interpreters	\$ 3,051,785	\$ 615,808					\$ 3,667,393	\$ 3,658,610	\$ 3,893,203	\$ 3,778,144
Jury Services	\$ 596,689	\$ 312,342	\$ 788,512				\$ 1,697,544	\$ 2,061,155	\$ 1,903,877	\$ 2,251,025
Security	\$ 1,892,386	\$ 19,636					\$ 1,912,021	\$ 1,403,328	\$ 2,211,362	\$ 2,102,561
Trial Court Operations Program	\$ 58,629,104	\$ 5,004,632	\$ 788,512		\$ 383,466		\$ 64,805,715	\$ 67,147,744	\$ 71,033,805	\$ 73,983,915
Enhanced Collections	\$ 57,229	\$ 1,171,221					\$ 1,228,450	\$ 999,904	\$ 1,372,936	\$ 984,215
Other Non-Court Operations	\$ 107,500	\$ 10,698	\$ 60,745				\$ 178,944	\$ 215,439	\$ 189,445	\$ 209,844
Non-Court Operations Program	\$ 164,729	\$ 1,181,919	\$ 60,745				\$ 1,407,394	\$ 1,215,343	\$ 1,562,381	\$ 1,194,059
Executive Office	\$ 2,022,272	\$ 59,483					\$ 2,081,755	\$ 1,949,287	\$ 2,100,689	\$ 2,004,330
Fiscal Services	\$ 2,886,489	\$ 790,800	\$ 123		\$ (383,466)		\$ 3,293,947	\$ 4,178,670	\$ 4,552,626	\$ 4,815,161
Human Resources	\$ 2,430,761	\$ 558,155					\$ 2,988,916	\$ 2,051,360	\$ 2,080,922	\$ 2,332,433
Business & Facilities Services	\$ 1,364,285	\$ 2,072,764					\$ 3,437,049	\$ 3,731,351	\$ 4,844,083	\$ 4,608,891
Information Technology	\$ 4,639,389	\$ 4,017,010					\$ 8,656,399	\$ 11,630,176	\$ 8,119,024	\$ 10,236,192
Court Administration Program	\$ 13,343,196	\$ 7,498,211	\$ 123		\$ (383,466)		\$ 20,458,064	\$ 23,540,844	\$ 21,697,344	\$ 23,997,007
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 72,137,029	\$ 13,684,763	\$ 849,380		\$ 0		\$ 86,671,173	\$ 91,903,931	\$ 94,293,531	\$ 99,174,981

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Sacramento
as of June 30, 2013

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	167,492	-	-	-	-	-	167,492
Committed	-	-	-	-	-	-	-	-
Assigned	16,594,130	-	-	-	-	-	-	16,594,130
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 16,594,130	\$ 167,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,761,622