

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.

M. D. Sevelof

Signature of Court Executive

5/12/14

Date

SUTTER
Court

13/14 3rd

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SUTTER
 Court

13/14 3rd
 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)	49.8	49.8	50.8	51.8	

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 Sutter
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March
 Fiscal Year 2013/14

2012/13

	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						
ASSETS									
Operations	\$ 214,193	\$ 21,388	\$ (69,668)				\$ 1,923,636	\$ 2,089,549	\$ 2,148,265
Payroll	\$ (2,432)	\$ 0						\$ (2,432)	\$ (9,247)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Trust							\$ (6,413)	\$ (6,413)	\$ (6,955)
Credit Card									
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 867,667						\$ 16,691	\$ 884,357	\$ 887,206
Cash Outside of the AOC	\$ 10,039						\$ 334,128	\$ 344,167	\$ 432,174
Total Cash	\$ 1,091,115	\$ 21,388	\$ (69,668)				\$ 2,268,042	\$ 3,310,877	\$ 3,453,091
Short Term Investment	\$ 269,778						\$ 111,526	\$ 381,304	\$ 296,247
Investment in Financial Institution									
Total Investments	\$ 269,778						\$ 111,526	\$ 381,304	\$ 296,247
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 72,679					\$ 72,679	\$ 44,159
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 1
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 445							\$ 445	\$ 264
Total Receivables	\$ 445	\$ 0	\$ 72,679				\$ 0	\$ 73,123	\$ 44,425
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,361,338	\$ 21,388	\$ 3,010				\$ 2,379,568	\$ 3,765,304	\$ 3,793,763
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,034	\$ 0	\$ 0				\$ 0	\$ 4,034	\$ 94
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 445	\$ 445	\$ 266
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 113,877	\$ 113,877	\$ 110,066
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 202	\$ 202	\$ 163
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,034	\$ 0	\$ 0				\$ 114,523	\$ 118,557	\$ 110,590
Civil							\$ 1,894,872	\$ 1,894,872	\$ 1,882,641
Criminal							\$ 13,742	\$ 13,742	\$ 122,407
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 350,819	\$ 350,819	\$ 439,671
Trust Interest Payable							\$ 2,312	\$ 2,312	
Miscellaneous Trust									
Total Trust Deposits							\$ 2,261,745	\$ 2,261,745	\$ 2,444,719
Accrued Payroll	\$ 0	\$ 0						\$ 0	
Benefits Payable	\$ (68,144)							\$ (68,144)	\$ 47,317
Deferred Compensation Payable	\$ 4							\$ 4	\$ 2,966
Deductions Payable	\$ 952							\$ 952	\$ 25,819
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (67,188)	\$ 0						\$ (67,188)	\$ 76,102
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752
Jury Fees - Non-Interest							\$ 300	\$ 300	\$ 1,350
Fees - Partial Payment & Overpayment							\$ 2,999	\$ 2,999	\$ 2,323
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,752						\$ 3,299	\$ 7,052	\$ 7,426
Total Liabilities	\$ (59,402)	\$ 0	\$ 0				\$ 2,379,568	\$ 2,320,166	\$ 2,638,836
Total Fund Balance	\$ 1,420,740	\$ 21,388	\$ 3,010					\$ 1,445,138	\$ 1,154,927
Total Liabilities and Fund Balance	\$ 1,361,338	\$ 21,388	\$ 3,010				\$ 2,379,568	\$ 3,765,304	\$ 3,793,763

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

For the month ended March

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	\$ 303,242	\$ 195,788					\$ 499,030	\$ 805,543	\$ 439,571	\$ 818,541
Traffic & Other Infractions	\$ 265,837	\$ 12,546					\$ 278,383	\$ 392,863	\$ 275,503	\$ 342,492
Other Criminal Cases	\$ 511,596	\$ 30,639					\$ 542,235	\$ 731,607	\$ 563,911	\$ 847,862
Civil	\$ 302,257	\$ 21,213					\$ 323,470	\$ 340,179	\$ 288,027	\$ 441,202
Family & Children Services	\$ 266,239	\$ 49,872			\$ 0		\$ 316,110	\$ 425,593	\$ 344,198	\$ 416,213
Probate, Guardianship & Mental Health Services	\$ 217,125	\$ 2,811					\$ 219,936	\$ 284,348	\$ 186,430	\$ 334,058
Juvenile Dependency Services	\$ 24,308	\$ 59,120					\$ 83,428	\$ 146,488	\$ 76,225	\$ 158,830
Juvenile Delinquency Services	\$ 28,590	\$ 374					\$ 28,964	\$ 2,437	\$ 28,421	\$ 57,317
Other Court Operations	\$ 166,245	\$ 19,544					\$ 185,789	\$ 490,023	\$ 247,375	\$ 286,481
Court Interpreters	\$ 110,442	\$ 66,852					\$ 177,294	\$ 228,000	\$ 216,288	\$ 310,915
Jury Services	\$ 39,920	\$ 34,338	\$ 7,492				\$ 81,750	\$ 67,676	\$ 51,462	\$ 70,097
Security	\$ 223,162	\$ 2,189					\$ 225,350	\$ 307,350	\$ 211,965	\$ 236,061
Trial Court Operations Program	\$ 2,458,964	\$ 495,285	\$ 7,492		\$ 0		\$ 2,961,740	\$ 4,222,107	\$ 2,929,375	\$ 4,320,069
Enhanced Collections	\$ 123,642	\$ 11,175					\$ 134,817	\$ 173,943	\$ 118,031	\$ 175,833
Other Non-Court Operations	\$ 1,641	\$ 7	\$ 6				\$ 1,655		\$ 1,412	
Non-Court Operations Program	\$ 125,283	\$ 11,182	\$ 6				\$ 136,472	\$ 173,943	\$ 119,443	\$ 175,833
Executive Office	\$ 161,593	\$ 7,144					\$ 168,737	\$ 292,781	\$ 178,768	\$ 334,774
Fiscal Services	\$ 157,341	\$ 56,032					\$ 213,374	\$ 265,994	\$ 203,473	\$ 304,042
Human Resources	\$ 74,905	\$ 4,454					\$ 79,359	\$ 134,792	\$ 55,734	\$ 32,868
Business & Facilities Services	\$ 67,752	\$ 8,657					\$ 76,409	\$ 163,901	\$ 118,327	\$ 158,076
Information Technology	\$ 109,114	\$ 83,580					\$ 192,694	\$ 1,324,408	\$ 225,574	\$ 805,088
Court Administration Program	\$ 570,706	\$ 159,868					\$ 730,573	\$ 2,181,876	\$ 781,876	\$ 1,634,849
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,154,952	\$ 666,335	\$ 7,498		\$ 0		\$ 3,828,786	\$ 6,577,926	\$ 3,830,693	\$ 6,130,752

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

For the month ended March											
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											
State Financing Sources											
Trial Court Trust Fund	\$ 3,106,796	\$ 24,920					\$ 3,131,716	\$ 4,054,630	\$ 2,509,949	\$ 3,252,337	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,301	\$ (1)	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 139,549						\$ 139,549	\$ 228,000	\$ 171,496	\$ 265,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 81,657						\$ 81,657	\$ 163,930	\$ 120,194	\$ 189,257	
Other Miscellaneous	\$ 159,760						\$ 159,760	\$ 159,760	\$ 159,760	\$ 88,090	
	\$ 3,487,763	\$ 24,920					\$ 3,512,683	\$ 4,618,621	\$ 2,961,398	\$ 3,806,985	
Grants											
AB 1058 Commissioner/Facilitator			\$ 206,945				\$ 206,945	\$ 316,114	\$ 63,927	\$ 305,648	
Other AOC Grants			\$ 56,869				\$ 56,869	\$ 86,250	\$ 41,202	\$ 86,250	
Non-AOC Grants											
			\$ 263,814				\$ 263,814	\$ 402,364	\$ 105,130	\$ 391,898	
Other Financing Sources											
Interest Income	\$ 7,433	\$ 7					\$ 7,440	\$ 10,000	\$ 8,754	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 94,458						\$ 94,458	\$ 139,500	\$ 99,651	\$ 136,520	
Non-Fee Revenues											
Enhanced Collections		\$ 116,033					\$ 116,033	\$ 189,289	\$ 101,866	\$ 180,000	
Escheatment											
Prior Year Revenue	\$ 27,822		\$ 80				\$ 27,902		\$ 30,636		
County Program - Restricted		\$ 0					\$ 0	\$ 1,750	\$ 0	\$ 4,750	
Reimbursement Other	\$ 1,641						\$ 1,641	\$ 1,000	\$ 747	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 42,885						\$ 42,885	\$ 60,000	\$ 45,448	\$ 40,000	
	\$ 174,238	\$ 116,039	\$ 80				\$ 290,358	\$ 401,539	\$ 287,103	\$ 387,770	
Total Revenues	\$ 3,662,001	\$ 140,959	\$ 263,894				\$ 4,066,854	\$ 5,422,524	\$ 3,353,631	\$ 4,586,653	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,767,231	\$ 82,719	\$ 120,215				\$ 1,970,166	\$ 2,674,831	\$ 2,084,670	\$ 2,908,648	
Temp Help		\$ 143					\$ 143				
Overtime	\$ 784						\$ 784		\$ 47		
Staff Benefits	\$ 1,064,693	\$ 64,138	\$ 55,029				\$ 1,183,860	\$ 1,684,289	\$ 1,218,714	\$ 1,824,337	
	\$ 2,832,708	\$ 147,000	\$ 175,244				\$ 3,154,952	\$ 4,359,120	\$ 3,303,431	\$ 4,732,985	
Operating Expenses and Equipment											
General Expense	\$ 104,271	\$ 239	\$ 619				\$ 105,129	\$ 213,262	\$ 70,894	\$ 179,248	
Printing	\$ 11,492	\$ 711					\$ 12,202	\$ 18,992	\$ 9,225	\$ 29,865	
Telecommunications	\$ 35,208	\$ 225					\$ 35,433	\$ 65,918	\$ 24,920	\$ 27,600	
Postage	\$ 18,323	\$ 5,961	\$ 51				\$ 24,335	\$ 41,846	\$ 27,838	\$ 54,710	
Insurance	\$ 2,802						\$ 2,802	\$ 2,281	\$ 2,280	\$ 2,892	
In-State Travel	\$ 2,116		\$ 1,397				\$ 3,513	\$ 9,415	\$ 783	\$ 6,813	
Out-of-State Travel									\$ 1,454		
Training	\$ 645		\$ 530				\$ 1,175	\$ 2,114	\$ 1,315	\$ 2,870	
Security Services	\$ 480						\$ 480	\$ 500	\$ 360	\$ 1,200	
Facility Operations	\$ 7,333						\$ 7,333	\$ 17,541	\$ 6,448	\$ 9,837	
Utilities											
Contracted Services	\$ 336,999	\$ (83)	\$ 45,766				\$ 382,681	\$ 794,834	\$ 322,910	\$ 556,900	
Consulting and Professional Services	\$ 5,803						\$ 5,803	\$ 7,300	\$ 5,070	\$ 6,020	
Information Technology	\$ 83,813						\$ 83,813	\$ 990,501	\$ 55,984	\$ 455,512	
Major Equipment								\$ 40,000		\$ 51,900	
Other Items of Expense	\$ 1,635						\$ 1,635	\$ 2,652	\$ 1,989	\$ 3,900	
	\$ 610,919	\$ 7,053	\$ 48,364				\$ 666,335	\$ 2,207,156	\$ 531,470	\$ 1,389,267	
Special Items of Expense											
Grand Jury		\$ 6					\$ 6		\$ 10		
Jury Costs	\$ 7,492						\$ 7,492	\$ 11,650	\$ 10,349	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,276)		\$ 37,276				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (14,566)		
	\$ (29,784)	\$ 6	\$ 37,276				\$ 7,498	\$ 11,650	\$ (4,208)	\$ 8,500	
Total Expenditures	\$ 3,413,843	\$ 154,059	\$ 260,883				\$ 3,828,786	\$ 6,577,926	\$ 3,830,693	\$ 6,130,752	
Excess (Deficit) of Revenues Over Expenditures	\$ 248,158	\$ (13,100)	\$ 3,010				\$ 238,069	\$ (1,155,402)	\$ (477,063)	\$ (1,544,099)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,172,582	\$ 34,488	\$ 0				\$ 1,207,070	\$ 1,207,070	\$ 1,631,990	\$ 1,631,990	
Ending Balance (Deficit)	\$ 1,420,740	\$ 21,388	\$ 3,010				\$ 1,445,138	\$ 51,668	\$ 1,154,927	\$ 87,891	