

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. B. Sutter

Signature of Presiding Judge or Court Executive

9/16/13

Date

SUTTER

Court

FY 12-13 4TH

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions**

SUTTER

Court

FY 12-13 4TH

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹ (OPTIONAL)	Positions Filled			
		1st Quarter (OPTIONAL)	2nd Quarter (OPTIONAL)	3rd Quarter (OPTIONAL)	4th Quarter
Court Employee Positions	57.8	57.55	57.55	51.3	49.8

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended June											
Fiscal Year 2012/13									2011/12		
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ (29,605)	\$ 31,154	\$ 0				\$ 1,984,621	\$ 1,986,170	\$ (70,493)		
Payroll	\$ 0	\$ 0						\$ 0	\$ 0		
Jury Revolving Other Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (23,547)	\$ (23,547)	\$ 53,393		
Credit Card											
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648		
Cash with County	\$ 861,821						\$ (63,467)	\$ 798,354	\$ 1,529,713		
Cash Outside of the AOC	\$ 248						\$ 414,286	\$ 414,534	\$ 451,533		
Total Cash	\$ 834,112	\$ 31,154	\$ 0				\$ 2,311,893	\$ 3,177,159	\$ 1,965,794		
Short Term Investment	\$ 220,022						\$ 120,773	\$ 340,794	\$ 361,160		
Investment in Financial Institution											
Total Investments	\$ 220,022						\$ 120,773	\$ 340,794	\$ 361,160		
Accrued Revenue	\$ 30,450							\$ 30,450	\$ 348		
Accounts Receivable - General	\$ 0		\$ 207,295					\$ 207,295	\$ 185,000		
Dishonored Checks											
Due From Employee	\$ 1							\$ 1	\$ 0		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 212,555							\$ 212,555	\$ 213,630		
Due From Other Governments	\$ 0	\$ 20,695						\$ 20,695	\$ 50,913		
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0		
Due From State	\$ 67,970	\$ 3,115	\$ (2,321)					\$ 68,764	\$ 83,862		
Trust Due To/From							\$ 1	\$ 1	\$ 1		
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From	\$ 834	\$ 0						\$ 834	\$ 40,132		
Total Receivables	\$ 311,811	\$ 23,810	\$ 204,975				\$ 1	\$ 540,597	\$ 573,887		
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 1,365,944	\$ 54,964	\$ 204,975				\$ 2,432,667	\$ 4,058,550	\$ 2,900,840		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 41,034	\$ 628	\$ 8,256					\$ 49,918	\$ 163,893		
Accounts Payable - General	\$ 2,181	\$ 0	\$ 0				\$ 0	\$ 2,181	\$ 17,047		
Due to Other Funds	\$ 1	\$ 15,836	\$ 196,719				\$ 834	\$ 213,391	\$ 253,764		
Due to Other Courts			\$ 0					\$ 0	\$ 0		
Due to State	\$ 25,792		\$ 0					\$ 25,792	\$ 0		
TC145 Liability							\$ 123,488	\$ 123,488	\$ 118,368		
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							\$ 3	\$ 3	\$ 22		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 69,009	\$ 16,464	\$ 204,975				\$ 124,326	\$ 414,774	\$ 553,095		
Civil							\$ 1,893,731	\$ 1,893,731	\$ 33,801		
Criminal							\$ 60,882	\$ 60,882	\$ 33,972		
Unreconciled - Civil and Criminal											
Trust Held Outside of the AOC							\$ 350,819	\$ 350,819	\$ 439,671		
Trust Interest Payable							\$ 829	\$ 829			
Miscellaneous Trust											
Total Trust Deposits							\$ 2,306,261	\$ 2,306,261	\$ 507,444		
Accrued Payroll	\$ 123,096	\$ 4,012						\$ 127,108	\$ 0		
Benefits Payable	\$ (1,651)							\$ (1,651)	\$ 36,085		
Deferred Compensation Payable	\$ 4							\$ 4	\$ 5,000		
Deductions Payable	\$ 19							\$ 19	\$ 74,348		
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 87,227		
Total Payroll Liabilities	\$ 121,468	\$ 4,012						\$ 125,480	\$ 202,660		
Revenue Collected in Advance											
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752		
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,050		
Fees - Partial Payment & Overpayment							\$ 731	\$ 731	\$ 849		
Uncleared Collections	\$ (867)							\$ (867)			
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 2,886						\$ 2,081	\$ 4,966	\$ 5,652		
Total Liabilities	\$ 193,363	\$ 20,476	\$ 204,975				\$ 2,432,667	\$ 2,851,481	\$ 1,268,850		
Total Fund Balance	\$ 1,172,582	\$ 34,488	\$ 0					\$ 1,207,070	\$ 1,631,990		
Total Liabilities and Fund Balance	\$ 1,365,944	\$ 54,964	\$ 204,975				\$ 2,432,667	\$ 4,058,550	\$ 2,900,840		

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 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	\$ 3,486,994	\$ 34,265					\$ 3,521,259	\$ 3,252,337	\$ 4,454,460	\$ 4,469,854	
Trial Court Improvement Fund	\$ 12,299						\$ 12,299	\$ 12,301	\$ 11,047	\$ 12,301	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 245,208						\$ 245,208	\$ 265,000	\$ 266,495	\$ 310,233	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 163,048						\$ 163,048	\$ 189,257	\$ 179,406	\$ 181,505	
Other Miscellaneous	\$ 240,647						\$ 240,647	\$ 88,090	\$ 88,090		
	\$ 4,148,196	\$ 34,265					\$ 4,182,461	\$ 3,806,985	\$ 4,999,498	\$ 4,973,893	
Grants											
AB 1058 Commissioner/Facilitator			\$ 286,118				\$ 286,118	\$ 305,648	\$ 339,024	\$ 340,202	
Other AOC Grants			\$ 86,250				\$ 86,250	\$ 86,250	\$ 80,000	\$ 80,000	
Non-AOC Grants											
			\$ 372,368				\$ 372,368	\$ 391,898	\$ 419,024	\$ 420,202	
Other Financing Sources											
Interest Income	\$ 21,773	\$ 4					\$ 21,777	\$ 25,000	\$ 31,008	\$ 54,000	
Investment Income											
Donations											
Local Fees	\$ 154,349						\$ 154,349	\$ 136,520	\$ 137,584	\$ 118,760	
Non-Fee Revenues									\$ 0	\$ 3,505	
Enhanced Collections		\$ 171,833					\$ 171,833	\$ 180,000	\$ 199,016	\$ 234,365	
Escheatment									\$ 238		
Prior Year Revenue	\$ 30,636						\$ 30,636				
County Program - Restricted		\$ 5,059					\$ 5,059	\$ 4,750	\$ 4,302	\$ 4,369	
Reimbursement Other	\$ 1,022						\$ 1,022	\$ 1,500	\$ 8,750	\$ 3,341	
Sale of Fixed Assets											
Other Miscellaneous	\$ 62,304						\$ 62,304	\$ 40,000	\$ 48,568	\$ 20,900	
	\$ 270,085	\$ 176,897					\$ 446,981	\$ 387,770	\$ 429,466	\$ 439,240	
Total Revenues	\$ 4,418,281	\$ 211,162	\$ 372,368				\$ 5,001,810	\$ 4,586,653	\$ 5,847,988	\$ 5,833,335	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,507,642	\$ 86,817	\$ 189,172				\$ 2,783,631	\$ 2,908,648	\$ 3,331,765	\$ 3,348,023	
Temp Help											
Overtime	\$ 504						\$ 504		\$ 2,882		
Staff Benefits	\$ 1,455,569	\$ 51,558	\$ 109,495				\$ 1,616,622	\$ 1,824,337	\$ 1,914,153	\$ 2,095,924	
	\$ 3,963,715	\$ 138,375	\$ 298,667				\$ 4,400,757	\$ 4,732,985	\$ 5,248,799	\$ 5,443,947	
Operating Expenses and Equipment											
General Expense	\$ 112,279	\$ 317	\$ 9,336				\$ 121,932	\$ 179,248	\$ 144,170	\$ 107,411	
Printing	\$ 12,652	\$ 160					\$ 12,812	\$ 29,865	\$ 30,347	\$ 38,977	
Telecommunications	\$ 33,396	\$ 274					\$ 33,671	\$ 27,600	\$ 29,532	\$ 25,312	
Postage	\$ 32,168	\$ 6,846	\$ 679				\$ 39,694	\$ 54,710	\$ 55,921	\$ 77,602	
Insurance	\$ 2,280						\$ 2,280	\$ 2,892	\$ 2,892	\$ 1,111	
In-State Travel	\$ 1,937		\$ 81				\$ 2,017	\$ 6,813	\$ 6,336	\$ 4,995	
Out-of-State Travel			\$ 1,454				\$ 1,454				
Training	\$ 525		\$ 890				\$ 1,415	\$ 2,870	\$ 2,790	\$ 2,210	
Security Services	\$ 480						\$ 480	\$ 1,200	\$ 1,050	\$ 2,696	
Facility Operations	\$ 11,328						\$ 11,328	\$ 9,837	\$ 200,189	\$ 95,838	
Utilities									\$ 20,498	\$ 24,046	
Contracted Services	\$ 437,640	\$ 21,961	\$ 67,049				\$ 526,650	\$ 556,900	\$ 585,903	\$ 642,906	
Consulting and Professional Services	\$ 7,270						\$ 7,270	\$ 6,020	\$ 6,325	\$ 6,020	
Information Technology	\$ 265,379						\$ 265,379	\$ 455,512	\$ 118,097	\$ 84,087	
Major Equipment								\$ 51,900	\$ 0		
Other Items of Expense	\$ 2,507						\$ 2,507	\$ 3,900	\$ 2,848	\$ 2,905	
	\$ 919,841	\$ 29,558	\$ 79,490				\$ 1,028,889	\$ 1,389,267	\$ 1,206,896	\$ 1,116,116	
Special Items of Expense											
Grand Jury		\$ 79					\$ 79				
Jury Costs	\$ 11,571						\$ 11,571	\$ 8,500	\$ 8,690	\$ 21,341	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (51,158)	\$ 14,443	\$ 36,715				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (14,566)						\$ (14,566)				
	\$ (54,153)	\$ 14,522	\$ 36,715				\$ (2,916)	\$ 8,500	\$ 8,690	\$ 21,341	
Total Expenditures	\$ 4,829,403	\$ 182,456	\$ 414,871				\$ 5,426,730	\$ 6,130,752	\$ 6,464,386	\$ 6,581,404	
Excess (Deficit) of Revenues Over Expenditures	\$ (411,123)	\$ 28,706	\$ (42,503)				\$ (424,920)	\$ (1,544,099)	\$ (616,398)	\$ (748,069)	
Operating Transfers In (Out)	\$ (48,067)	\$ 5,563	\$ 42,503				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,631,771	\$ 219	\$ 0				\$ 1,631,990	\$ 1,631,990	\$ 2,248,388	\$ 2,248,388	
Ending Balance (Deficit)	\$ 1,172,582	\$ 34,488	\$ 0				\$ 1,207,070	\$ 87,891	\$ 1,631,990	\$ 1,500,319	

Superior Court of California, County of Sutter
 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	\$ 367,603	\$ 279,152					\$ 646,754	\$ 818,541	\$ 649,349	\$ 777,671
Traffic & Other Infractions	\$ 345,494	\$ 16,573				\$ (558)	\$ 361,510	\$ 342,492	\$ 474,286	\$ 499,184
Other Criminal Cases	\$ 721,769	\$ 37,900				\$ (1,781)	\$ 757,888	\$ 847,862	\$ 964,339	\$ 858,161
Civil	\$ 361,625	\$ 24,006					\$ 385,632	\$ 441,202	\$ 468,052	\$ 636,796
Family & Children Services	\$ 378,489	\$ 74,603			\$ 0		\$ 453,092	\$ 416,213	\$ 664,229	\$ 726,457
Probate, Guardianship & Mental Health Services	\$ 272,245	\$ 4,119				\$ (11,227)	\$ 265,137	\$ 334,058	\$ 378,423	\$ 304,695
Juvenile Dependency Services	\$ 24,879	\$ 81,980					\$ 106,859	\$ 158,830	\$ 110,604	\$ 144,721
Juvenile Delinquency Services	\$ 37,514	\$ 3,070					\$ 40,584	\$ 57,317	\$ 126,019	\$ 53,636
Other Court Operations	\$ 299,610	\$ 20,044					\$ 319,654	\$ 286,481	\$ 370,214	\$ 354,091
Court Interpreters	\$ 268,034	\$ 44,743					\$ 312,777	\$ 310,915	\$ 313,285	\$ 344,178
Jury Services	\$ 39,367	\$ 17,149	\$ 11,650				\$ 68,167	\$ 70,097	\$ 71,331	\$ 88,745
Security	\$ 280,986	\$ 4,163					\$ 285,148	\$ 236,061	\$ 271,968	\$ 253,008
Trial Court Operations Program	\$ 3,397,616	\$ 607,502	\$ 11,650		\$ 0	\$ (13,566)	\$ 4,003,201	\$ 4,320,069	\$ 4,862,097	\$ 5,041,344
Enhanced Collections	\$ 130,277	\$ 33,493			\$ 0		\$ 163,769	\$ 175,833	\$ 194,110	\$ 235,711
Other Non-Court Operations	\$ 3,243	\$ 23					\$ 3,266		\$ 2,920	
Non-Court Operations Program	\$ 133,520	\$ 33,516			\$ 0		\$ 167,035	\$ 175,833	\$ 197,030	\$ 235,711
Executive Office	\$ 233,761	\$ 3,960				\$ (1,000)	\$ 236,720	\$ 334,774	\$ 351,570	\$ 291,246
Fiscal Services	\$ 210,127	\$ 82,557					\$ 292,685	\$ 304,042	\$ 333,811	\$ 332,472
Human Resources	\$ 75,391	\$ 3,167					\$ 78,559	\$ 32,868	\$ 80,959	\$ 118,204
Business & Facilities Services	\$ 139,280	\$ 11,940					\$ 151,220	\$ 158,076	\$ 174,198	\$ 206,160
Information Technology	\$ 211,062	\$ 286,248					\$ 497,310	\$ 805,088	\$ 464,722	\$ 356,267
Court Administration Program	\$ 869,622	\$ 387,872				\$ (1,000)	\$ 1,256,494	\$ 1,634,849	\$ 1,405,259	\$ 1,304,349
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,400,757	\$ 1,028,889	\$ 11,650		\$ 0	\$ (14,566)	\$ 5,426,730	\$ 6,130,752	\$ 6,464,386	\$ 6,581,404

