

**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

2/19/13  
Date

SUTTER

\_\_\_\_\_  
Court

12/13 DECEMBER 31, 2012

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

**SUTTER**

**Court**

**12/13 DECEMBER 31, 2012**

**Fiscal Year and Ending Quarter**

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	57.8	57.55	57.55		

<sup>1</sup> 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 December									
Fiscal Year 2012/13									2011/12
	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						
<b>ASSETS</b>									
Operations	\$ 198,140	\$ 2,812	\$ (186,630)				\$ 84,977	\$ 99,299	\$ (33,764)
Payroll	\$ (432)	\$ 0						\$ (432)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,403)	\$ (3,403)	\$ 25,299
Credit Card									
Cash on Hand	\$ 1,648							\$ 1,648	\$ 2,148
Cash with County	\$ 1,061,821						\$ 25,385	\$ 1,087,206	\$ 1,750,133
Cash Outside of the AOC	\$ 25,870						\$ 414,286	\$ 440,156	\$ 503,173
Total Cash	\$ 1,287,048	\$ 2,812	\$ (186,630)				\$ 521,245	\$ 1,624,474	\$ 2,246,990
Short Term Investment	\$ 188,606							\$ 113,746	\$ 302,352
Investment in Financial Institution									
Total Investments	\$ 188,606						\$ 113,746	\$ 302,352	\$ 356,300
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 172,029
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	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 1	\$ 1	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 230	\$ 0						\$ 230	\$ 1
Total Receivables	\$ 230	\$ 0	\$ 0				\$ 1	\$ 231	\$ 172,030
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,475,883	\$ 2,812	\$ (186,630)				\$ 634,992	\$ 1,927,057	\$ 2,775,320
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 241	\$ 0	\$ 0				\$ 0	\$ 241	\$ 1,305
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 230	\$ 231	\$ 1
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State			\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 116,006	\$ 116,006	\$ 83,494
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							\$ 15	\$ 15	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 243	\$ 0	\$ 0				\$ 116,251	\$ 116,494	\$ 84,815
Civil							\$ 55,808	\$ 55,808	\$ 7,721
Criminal							\$ 21,549	\$ 21,549	\$ 17,423
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 439,671	\$ 439,671	\$ 603,567
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 517,028	\$ 517,028	\$ 628,712
Accrued Payroll									\$ 0
Benefits Payable	\$ 51,969							\$ 51,969	\$ (15,480)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 17							\$ 17	\$ 0
Payroll Clearing	\$ 0	\$ 0						\$ 0	
Total Payroll Liabilities	\$ 51,986	\$ 0						\$ 51,986	\$ (15,480)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 2,584
Jury Fees - Non-Interest							\$ 1,050	\$ 1,050	\$ 150
Fees - Partial Payment & Overpayment							\$ 663	\$ 663	
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,752						\$ 1,713	\$ 5,465	\$ 2,734
Total Liabilities	\$ 55,981	\$ 0	\$ 0				\$ 634,992	\$ 690,973	\$ 700,780
Total Fund Balance	\$ 1,419,902	\$ 2,812	\$ (186,630)					\$ 1,236,084	\$ 2,074,540
Total Liabilities and Fund Balance	\$ 1,475,883	\$ 2,812	\$ (186,630)				\$ 634,992	\$ 1,927,057	\$ 2,775,320

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,622,290	\$ 12,460					\$ 1,634,750	\$ 3,252,337	\$ 2,185,079	\$ 4,469,854	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 12,301	\$ (1,254)	\$ 12,301	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 109,990						\$ 109,990	\$ 265,000	\$ 141,285	\$ 310,233	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 79,519						\$ 79,519	\$ 189,257	\$ 67,329	\$ 181,505	
Other Miscellaneous	\$ 88,090						\$ 88,090	\$ 88,090			
	<b>\$ 1,899,888</b>	<b>\$ 12,460</b>					<b>\$ 1,912,348</b>	<b>\$ 3,806,985</b>	<b>\$ 2,392,439</b>	<b>\$ 4,973,893</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 305,648	\$ 130,830	\$ 340,202	
Other AOC Grants								\$ 86,250	\$ 30,313	\$ 80,000	
Non-AOC Grants											
								<b>\$ 391,898</b>	<b>\$ 161,143</b>	<b>\$ 420,202</b>	
Other Financing Sources											
Interest Income	\$ 8,643	\$ 0					\$ 8,643	\$ 25,000	\$ 9,811	\$ 54,000	
Investment Income											
Donations											
Local Fees	\$ 60,917						\$ 60,917	\$ 136,520	\$ 43,565	\$ 118,760	
Non-Fee Revenues									\$ 0	\$ 3,505	
Enhanced Collections		\$ 63,523					\$ 63,523	\$ 180,000	\$ 69,240	\$ 234,365	
Escheatment									\$ 238		
Prior Year Revenue	\$ 30,636						\$ 30,636				
County Program - Restricted		\$ 0					\$ 0	\$ 4,750	\$ (478)	\$ 4,369	
Reimbursement Other	\$ 747						\$ 747	\$ 1,500	\$ 386	\$ 3,341	
Sale of Fixed Assets											
Other Miscellaneous	\$ 29,785						\$ 29,785	\$ 40,000	\$ 18,020	\$ 20,900	
	<b>\$ 130,727</b>	<b>\$ 63,524</b>					<b>\$ 194,251</b>	<b>\$ 387,770</b>	<b>\$ 140,782</b>	<b>\$ 439,240</b>	
<b>Total Revenues</b>	<b>\$ 2,030,615</b>	<b>\$ 75,984</b>					<b>\$ 2,106,599</b>	<b>\$ 4,586,653</b>	<b>\$ 2,694,364</b>	<b>\$ 5,833,335</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,200,121	\$ 40,042	\$ 97,174				\$ 1,337,338	\$ 2,908,648	\$ 1,470,342	\$ 3,348,023	
Temp Help											
Overtime	\$ 47						\$ 47		\$ 81		
Staff Benefits	\$ 717,860	\$ 24,518	\$ 54,628				\$ 797,007	\$ 1,824,337	\$ 900,322	\$ 2,095,924	
	<b>\$ 1,918,029</b>	<b>\$ 64,561</b>	<b>\$ 151,802</b>				<b>\$ 2,134,391</b>	<b>\$ 4,732,985</b>	<b>\$ 2,370,745</b>	<b>\$ 5,443,947</b>	
Operating Expenses and Equipment											
General Expense	\$ 32,955	\$ 78	\$ 1,668				\$ 34,701	\$ 179,248	\$ 63,259	\$ 107,411	
Printing	\$ 2,630						\$ 2,630	\$ 29,865	\$ 12,412	\$ 38,977	
Telecommunications	\$ 19,016	\$ 125					\$ 19,141	\$ 27,600	\$ 12,665	\$ 25,312	
Postage	\$ 14,065	\$ 5,520	\$ 413				\$ 19,998	\$ 54,710	\$ 15,099	\$ 77,602	
Insurance	\$ 2,280						\$ 2,280	\$ 2,892	\$ 656	\$ 1,111	
In-State Travel	\$ 661		\$ 81				\$ 742	\$ 6,813	\$ 1,996	\$ 4,995	
Out-of-State Travel			\$ 1,454				\$ 1,454				
Training	\$ 50		\$ 890				\$ 940	\$ 2,870	\$ 1,497	\$ 2,210	
Security Services	\$ 240						\$ 240	\$ 1,200	\$ 600	\$ 2,696	
Facility Operations	\$ 4,935						\$ 4,935	\$ 9,837	\$ 54,630	\$ 95,838	
Utilities									\$ 10,752	\$ 24,046	
Contracted Services	\$ 184,480	\$ 3,098	\$ 30,322				\$ 217,900	\$ 556,900	\$ 276,400	\$ 642,906	
Consulting and Professional Services	\$ 3,225						\$ 3,225	\$ 6,020	\$ 3,025	\$ 6,020	
Information Technology	\$ 54,512						\$ 54,512	\$ 455,512	\$ 37,405	\$ 84,087	
Major Equipment								\$ 51,900	\$ 0		
Other Items of Expense	\$ 1,574						\$ 1,574	\$ 3,900	\$ 827	\$ 2,905	
	<b>\$ 320,623</b>	<b>\$ 8,820</b>	<b>\$ 34,828</b>				<b>\$ 364,272</b>	<b>\$ 1,389,267</b>	<b>\$ 491,222</b>	<b>\$ 1,116,116</b>	
Special Items of Expense											
Grand Jury		\$ 10					\$ 10				
Jury Costs	\$ 3,832						\$ 3,832	\$ 8,500	\$ 6,245	\$ 21,341	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0		
Prior Year Expense Adjustment											
	<b>\$ 3,832</b>	<b>\$ 10</b>					<b>\$ 3,842</b>	<b>\$ 8,500</b>	<b>\$ 6,245</b>	<b>\$ 21,341</b>	
<b>Total Expenditures</b>	<b>\$ 2,242,484</b>	<b>\$ 73,391</b>	<b>\$ 186,630</b>				<b>\$ 2,502,505</b>	<b>\$ 6,130,752</b>	<b>\$ 2,868,212</b>	<b>\$ 6,581,404</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (211,869)	\$ 2,593	\$ (186,630)				\$ (395,906)	\$ (1,544,099)	\$ (173,848)	\$ (748,069)	
Operating Transfers In (Out)								\$ 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)	<b>\$ 1,419,902</b>	<b>\$ 2,812</b>	<b>\$ (186,630)</b>				<b>\$ 1,236,084</b>	<b>\$ 87,891</b>	<b>\$ 2,074,540</b>	<b>\$ 1,500,319</b>	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 173,160	\$ 110,218					\$ 283,378	\$ 818,541	\$ 294,110	\$ 777,671
Traffic & Other Infractions	\$ 179,685	\$ 6,928					\$ 186,613	\$ 342,492	\$ 210,622	\$ 499,184
Other Criminal Cases	\$ 338,580	\$ 16,699					\$ 355,278	\$ 847,862	\$ 428,546	\$ 858,161
Civil	\$ 179,708	\$ 9,074					\$ 188,782	\$ 441,202	\$ 214,202	\$ 636,796
Family & Children Services	\$ 200,448	\$ 46,780					\$ 247,227	\$ 416,213	\$ 301,987	\$ 726,457
Probate, Guardianship & Mental Health Services	\$ 106,200	\$ 1,340					\$ 107,540	\$ 334,058	\$ 155,163	\$ 304,695
Juvenile Dependency Services	\$ 9,871	\$ 43,430					\$ 53,301	\$ 158,830	\$ 61,291	\$ 144,721
Juvenile Delinquency Services	\$ 19,070	\$ 326					\$ 19,396	\$ 57,317	\$ 51,891	\$ 53,636
Other Court Operations	\$ 155,806	\$ 16,634					\$ 172,441	\$ 286,481	\$ 208,515	\$ 354,091
Court Interpreters	\$ 129,815	\$ 10,075					\$ 139,890	\$ 310,915	\$ 149,669	\$ 344,178
Jury Services	\$ 19,273	\$ 7,530	\$ 3,842				\$ 30,645	\$ 70,097	\$ 33,453	\$ 88,745
Security	\$ 134,539	\$ 2,018					\$ 136,556	\$ 236,061	\$ 124,398	\$ 253,008
Trial Court Operations Program	\$ 1,646,154	\$ 271,050	\$ 3,842				\$ 1,921,047	\$ 4,320,069	\$ 2,233,847	\$ 5,041,344
Enhanced Collections	\$ 60,385	\$ 11,620					\$ 72,005	\$ 175,833	\$ 84,142	\$ 235,711
Other Non-Court Operations	\$ 783	\$ 4					\$ 787	\$ 493	\$ 493	\$ 493
Non-Court Operations Program	\$ 61,167	\$ 11,624					\$ 72,792	\$ 175,833	\$ 84,634	\$ 235,711
Executive Office	\$ 118,543	\$ 1,599					\$ 120,143	\$ 334,774	\$ 147,773	\$ 291,246
Fiscal Services	\$ 97,144	\$ 19,542					\$ 116,686	\$ 304,042	\$ 153,313	\$ 332,472
Human Resources	\$ 28,014	\$ 1,682					\$ 29,696	\$ 32,868	\$ 27,420	\$ 118,204
Business & Facilities Services	\$ 75,626	\$ 6,677					\$ 82,303	\$ 158,076	\$ 72,906	\$ 206,160
Information Technology	\$ 107,742	\$ 52,096					\$ 159,838	\$ 805,088	\$ 148,319	\$ 356,267
Court Administration Program	\$ 427,069	\$ 81,597					\$ 508,666	\$ 1,634,849	\$ 549,730	\$ 1,304,349
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,134,391	\$ 364,272	\$ 3,842				\$ 2,502,505	\$ 6,130,752	\$ 2,868,212	\$ 6,581,404