

## 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 Court Executive

*12/6/13*  
\_\_\_\_\_  
Date

\_\_\_\_\_  
SUTTER  
Court

13/14      1ST  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

SUTTER

Court

13/14 1ST

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)	49.8	49.8			

<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 September									
Fiscal Year 2013/14									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						
<b>ASSETS</b>									
Operations	\$ 309,526	\$ 10,328	\$ (221,035)				\$ 1,966,680	\$ 2,065,499	\$ 128,079
Payroll	\$ 1	\$ 0						\$ 1	\$ (10,986)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	\$ 0	\$ 0					\$ (206,935)	\$ (206,935)	\$ 0
Trust							\$ (5,645)	\$ (5,645)	\$ (20,376)
Credit Card									
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 870,030						\$ 16,691	\$ 886,721	\$ 1,229,713
Cash Outside of the AOC	\$ 248						\$ 334,128	\$ 334,376	\$ 451,533
Total Cash	\$ 1,181,452	\$ 10,328	\$ (221,035)				\$ 2,104,919	\$ 3,075,665	\$ 1,779,611
Short Term Investment	\$ 690,332						\$ 100,850	\$ 791,182	\$ 278,745
Investment in Financial Institution									
Total Investments	\$ 690,332						\$ 100,850	\$ 791,182	\$ 278,745
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 158,054					\$ 158,054	\$ 64,337
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							\$ 1	\$ 1	\$ 1
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 441							\$ 441	\$ 150
Total Receivables	\$ 441	\$ 0	\$ 158,054				\$ 1	\$ 158,497	\$ 64,489
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,872,225	\$ 10,328	\$ (62,980)				\$ 2,205,771	\$ 4,025,344	\$ 2,122,845
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,000	\$ 0	\$ 0				\$ 0	\$ 9,000	\$ 23,046
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 441	\$ 442	\$ 151
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ (104,297)	\$ (104,297)	\$ 120,227
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							\$ 196	\$ 196	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,001	\$ 0	\$ 0				\$ (103,660)	\$ (94,659)	\$ 143,437
Civil							\$ 1,894,242	\$ 1,894,242	\$ 37,155
Criminal							\$ 62,092	\$ 62,092	\$ 58,353
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 350,819	\$ 350,819	\$ 439,671
Trust Interest Payable							\$ 1,214	\$ 1,214	
Miscellaneous Trust									
Total Trust Deposits							\$ 2,308,366	\$ 2,308,366	\$ 535,179
Accrued Payroll	\$ 0	\$ 0						\$ 0	
Benefits Payable	\$ (18,640)							\$ (18,640)	\$ 56,077
Deferred Compensation Payable	\$ 4,011							\$ 4,011	\$ 3,530
Deductions Payable	\$ 28,207							\$ 28,207	\$ 31,032
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 13,578	\$ 0						\$ 13,578	\$ 90,639
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752
Jury Fees - Non-Interest							\$ 300	\$ 300	\$ 1,500
Fees - Partial Payment & Overpayment							\$ 765	\$ 765	\$ 1,658
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,752						\$ 1,065	\$ 4,818	\$ 6,911
Total Liabilities	\$ 26,332	\$ 0	\$ 0				\$ 2,205,771	\$ 2,232,103	\$ 776,165
Total Fund Balance	\$ 1,845,893	\$ 10,328	\$ (62,980)					\$ 1,793,241	\$ 1,346,680
Total Liabilities and Fund Balance	\$ 1,872,225	\$ 10,328	\$ (62,980)				\$ 2,205,771	\$ 4,025,344	\$ 2,122,845

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 86,912	\$ 50,246					\$ 137,158	\$ 805,543	\$ 134,679	\$ 818,541
Traffic & Other Infractions	\$ 76,059	\$ 3,276					\$ 79,335	\$ 392,863	\$ 102,466	\$ 342,492
Other Criminal Cases	\$ 159,016	\$ 7,039					\$ 166,056	\$ 731,607	\$ 171,286	\$ 847,862
Civil	\$ 77,625	\$ 5,826					\$ 83,451	\$ 340,179	\$ 92,537	\$ 441,202
Family & Children Services	\$ 80,076	\$ 10,515					\$ 90,591	\$ 425,593	\$ 118,408	\$ 416,213
Probate, Guardianship & Mental Health Services	\$ 67,385	\$ 1,138					\$ 68,523	\$ 284,348	\$ 39,523	\$ 334,058
Juvenile Dependency Services	\$ 6,697	\$ 18,172					\$ 24,869	\$ 146,488	\$ 26,188	\$ 158,830
Juvenile Delinquency Services	\$ 7,847	\$ 152					\$ 7,999	\$ 2,437	\$ 10,117	\$ 57,317
Other Court Operations	\$ 69,466	\$ 14,601					\$ 84,067	\$ 490,023	\$ 81,441	\$ 286,481
Court Interpreters	\$ 33,842	\$ 24,302					\$ 58,144	\$ 228,000	\$ 65,687	\$ 310,915
Jury Services	\$ 11,703	\$ 1,043	\$ 820				\$ 13,566	\$ 67,676	\$ 10,706	\$ 70,097
Security	\$ 66,864	\$ 499					\$ 67,363	\$ 307,350	\$ 62,056	\$ 236,061
Trial Court Operations Program	\$ 743,494	\$ 136,809	\$ 820				\$ 881,122	\$ 4,222,107	\$ 915,094	\$ 4,320,069
Enhanced Collections	\$ 27,317	\$ 3,848					\$ 31,165	\$ 173,943	\$ 28,446	\$ 175,833
Other Non-Court Operations	\$ 455	\$ 2	\$ 6				\$ 464		\$ 697	
Non-Court Operations Program	\$ 27,772	\$ 3,849	\$ 6				\$ 31,628	\$ 173,943	\$ 29,142	\$ 175,833
Executive Office	\$ 50,288	\$ 2,488					\$ 52,776	\$ 292,781	\$ 71,542	\$ 334,774
Fiscal Services	\$ 48,429	\$ 5,812					\$ 54,241	\$ 265,994	\$ 58,493	\$ 304,042
Human Resources	\$ 30,915	\$ 589					\$ 31,504	\$ 134,792	\$ 17,129	\$ 32,868
Business & Facilities Services	\$ 21,918	\$ 1,474					\$ 23,392	\$ 163,901	\$ 43,479	\$ 158,076
Information Technology	\$ 30,755	\$ 54,355					\$ 85,110	\$ 1,324,408	\$ 75,213	\$ 805,088
Court Administration Program	\$ 182,304	\$ 64,719					\$ 247,023	\$ 2,181,876	\$ 265,856	\$ 1,634,849
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 953,570	\$ 205,377	\$ 826				\$ 1,159,773	\$ 6,577,926	\$ 1,210,092	\$ 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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,668,893	\$ 6,230					\$ 1,675,123	\$ 4,054,630	\$ 774,870	\$ 3,252,337	
Improvement and Modernization Fund	\$ (4,229)						\$ (4,229)	\$ 12,301	\$ (1)	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 42,739						\$ 42,739	\$ 228,000	\$ 54,430	\$ 265,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 11,727						\$ 11,727	\$ 163,930	\$ 28,159	\$ 189,257	
Other Miscellaneous								\$ 159,760		\$ 88,090	
	\$ 1,719,130	\$ 6,230					\$ 1,725,360	\$ 4,618,621	\$ 857,458	\$ 3,806,985	
Grants											
AB 1058 Commissioner/Facilitator								\$ 316,114		\$ 305,648	
Other AOC Grants			\$ 0				\$ 0	\$ 86,250		\$ 86,250	
Non-AOC Grants											
			\$ 0				\$ 0	\$ 402,364		\$ 391,898	
Other Financing Sources											
Interest Income	\$ (2,337)	\$ 1					\$ (2,336)	\$ 10,000	\$ 162	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 11,806						\$ 11,806	\$ 139,500	\$ 25,508	\$ 136,520	
Non-Fee Revenues											
Enhanced Collections		\$ 5,894					\$ 5,894	\$ 189,289	\$ 23,652	\$ 180,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 0				\$ 0	\$ 1,750	\$ 0	\$ 4,750	
Reimbursement Other								\$ 1,000	\$ 747	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,221						\$ 5,221	\$ 60,000	\$ 17,255	\$ 40,000	
	\$ 14,690	\$ 5,895					\$ 20,584	\$ 401,539	\$ 67,324	\$ 387,770	
<b>Total Revenues</b>	<b>\$ 1,733,820</b>	<b>\$ 12,125</b>	<b>\$ 0</b>				<b>\$ 1,745,945</b>	<b>\$ 5,422,524</b>	<b>\$ 924,782</b>	<b>\$ 4,586,653</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 524,645	\$ 18,622	\$ 34,953				\$ 578,220	\$ 2,674,831	\$ 674,926	\$ 2,908,648	
Temp Help											
Overtime	\$ 621						\$ 621				
Staff Benefits	\$ 341,949	\$ 16,130	\$ 16,650				\$ 374,729	\$ 1,684,289	\$ 396,234	\$ 1,824,337	
	\$ 867,216	\$ 34,752	\$ 51,603				\$ 953,570	\$ 4,359,120	\$ 1,071,160	\$ 4,732,985	
Operating Expenses and Equipment											
General Expense	\$ 55,467	\$ 126	\$ 168				\$ 55,761	\$ 213,262	\$ 19,071	\$ 179,248	
Printing	\$ 1,903						\$ 1,903	\$ 18,992	\$ 0	\$ 29,865	
Telecommunications	\$ 4,065	\$ 75					\$ 4,140	\$ 65,918	\$ 4,041	\$ 27,600	
Postage	\$ 22	\$ 0	\$ 0				\$ 22	\$ 41,846	\$ 615	\$ 54,710	
Insurance								\$ 2,281	\$ (178)	\$ 2,892	
In-State Travel	\$ 65						\$ 65	\$ 9,415	\$ 163	\$ 6,813	
Out-of-State Travel											
Training			\$ 530				\$ 530	\$ 2,114	\$ 890	\$ 2,870	
Security Services	\$ 120						\$ 120	\$ 500	\$ 120	\$ 1,200	
Facility Operations	\$ 2,179						\$ 2,179	\$ 17,541	\$ 1,732	\$ 9,837	
Utilities											
Contracted Services	\$ 70,507	\$ 1,325	\$ 10,680				\$ 82,512	\$ 794,834	\$ 86,100	\$ 556,900	
Consulting and Professional Services	\$ 2,783						\$ 2,783	\$ 7,300	\$ 1,875	\$ 6,020	
Information Technology	\$ 55,066						\$ 55,066	\$ 990,501	\$ 22,889	\$ 455,512	
Major Equipment								\$ 40,000		\$ 51,900	
Other Items of Expense	\$ 296						\$ 296	\$ 2,652	\$ 1,015	\$ 3,900	
	\$ 192,473	\$ 1,526	\$ 11,378				\$ 205,377	\$ 2,207,156	\$ 138,332	\$ 1,389,267	
Special Items of Expense											
Grand Jury		\$ 6					\$ 6		\$ 10		
Jury Costs	\$ 820						\$ 820	\$ 11,650	\$ 591	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 820	\$ 6					\$ 826	\$ 11,650	\$ 600	\$ 8,500	
<b>Total Expenditures</b>	<b>\$ 1,060,508</b>	<b>\$ 36,285</b>	<b>\$ 62,980</b>				<b>\$ 1,159,773</b>	<b>\$ 6,577,926</b>	<b>\$ 1,210,092</b>	<b>\$ 6,130,752</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 673,311	\$ (24,160)	\$ (62,980)				\$ 586,171	\$ (1,155,402)	\$ (285,310)	\$ (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)	\$ 1,845,893	\$ 10,328	\$ (62,980)				\$ 1,793,241	\$ 51,668	\$ 1,346,680	\$ 87,891	