

**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

2/23/12  
Date

SUTTER

\_\_\_\_\_  
Court

2011/2012

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

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

SUTTER

Court

2011/2012 2ND

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)	70.10	66.10	64.10		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Sutter Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Dec									
Fiscal Year 2011/12								2010/11	
	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	\$ 185,300	\$ (9,005)	\$ (212,074)				\$ 2,016	\$ (33,764)	\$ (26,022)
Payroll	\$ 0	\$ 0						\$ 0	\$ (165)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 25,299	\$ 25,299	
Credit Card									
Cash on Hand	\$ 2,148							\$ 2,148	\$ 1,150
Cash with County	\$ 1,589,652						\$ 160,482	\$ 1,750,133	\$ 2,307,107
Cash Outside of the AOC	\$ 60,088						\$ 443,085	\$ 503,173	\$ 595,522
Total Cash	\$ 1,837,187	\$ (9,005)	\$ (212,074)				\$ 630,882	\$ 2,246,990	\$ 2,877,591
Short Term Investment	\$ 274,810						\$ 81,490	\$ 356,300	\$ 400,655
Investment in Financial Institution									
Total Investments	\$ 274,810						\$ 81,490	\$ 356,300	\$ 400,655
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 172,029					\$ 172,029	\$ 0
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
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	
Total Receivables	\$ 1	\$ 0	\$ 172,029				\$ 0	\$ 172,030	\$ 0
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,111,998	\$ (9,005)	\$ (40,044)				\$ 712,372	\$ 2,775,320	\$ 3,278,246
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,305	\$ 0	\$ 0				\$ 0	\$ 1,305	\$ 769
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 83,494	\$ 83,494	\$ 103,690
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	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,305	\$ 0	\$ 0				\$ 83,510	\$ 84,815	\$ 104,470
Civil							\$ 7,721	\$ 7,721	
Criminal							\$ 17,423	\$ 17,423	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 603,567	\$ 603,567	\$ 798,276
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 628,712	\$ 628,712	\$ 798,276
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (15,480)							\$ (15,480)	\$ 52,342
Deferred Compensation Payable	\$ 0							\$ 0	\$ (300)
Deductions Payable	\$ 0							\$ 0	\$ (5,583)
Payroll Clearing									
Total Payroll Liabilities	\$ (15,480)	\$ 0						\$ (15,480)	\$ 46,458
Revenue Collected in Advance									
Liabilities For Deposits	\$ 2,584							\$ 2,584	\$ 960
Jury Fees - Non-Interest							\$ 150	\$ 150	
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,584						\$ 150	\$ 2,734	\$ 960
Total Liabilities	\$ (11,592)	\$ 0	\$ 0				\$ 712,372	\$ 700,780	\$ 950,165
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 178,327	\$ 219						\$ 178,545	\$ 854,937
Fund Balance - Committed	\$ 340,758							\$ 340,758	
Fund Balance - Assigned	\$ 1,729,084							\$ 1,729,084	\$ 1,600,798
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (124,580)	\$ (9,224)	\$ (40,044)					\$ (173,848)	\$ (127,653)
Total Fund Balance	\$ 2,123,590	\$ (9,005)	\$ (40,044)					\$ 2,074,540	\$ 2,328,082
Total Liabilities and Fund Balance	\$ 2,111,998	\$ (9,005)	\$ (40,044)				\$ 712,372	\$ 2,775,320	\$ 3,278,246

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

For the month ended Dec										
Fiscal Year 2011/12									2010/11	
	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	\$ 177,419	\$ 116,691					\$ 294,110	\$ 777,671	\$ 339,083	\$ 822,455
Traffic & Other Infractions	\$ 201,915	\$ 8,707					\$ 210,622	\$ 499,184	\$ 201,886	\$ 486,736
Other Criminal Cases	\$ 415,392	\$ 13,154					\$ 428,546	\$ 858,161	\$ 387,463	\$ 789,278
Civil	\$ 203,775	\$ 10,427					\$ 214,202	\$ 636,796	\$ 214,514	\$ 549,733
Family & Children Services	\$ 224,050	\$ 77,937			\$ 0		\$ 301,987	\$ 726,457	\$ 282,027	\$ 495,286
Probate, Guardianship & Mental Health Services	\$ 135,233	\$ 19,930					\$ 155,163	\$ 304,695	\$ 159,532	\$ 389,991
Juvenile Dependency Services	\$ 3,204	\$ 58,087					\$ 61,291	\$ 144,721	\$ 61,529	\$ 159,649
Juvenile Delinquency Services	\$ 51,177	\$ 714					\$ 51,891	\$ 53,636	\$ 27,402	\$ 54,799
Other Court Operations	\$ 190,308	\$ 18,207					\$ 208,515	\$ 354,091	\$ 169,535	\$ 314,053
Court Interpreters	\$ 127,865	\$ 21,804					\$ 149,669	\$ 344,178	\$ 162,625	\$ 319,586
Jury Services	\$ 21,803	\$ 5,406	\$ 6,245				\$ 33,453	\$ 88,745	\$ 43,861	\$ 80,552
Security	\$ 121,802	\$ 2,596					\$ 124,398	\$ 253,008	\$ 297,348	\$ 847,979
Trial Court Operations Program	\$ 1,873,942	\$ 353,661	\$ 6,245		\$ 0		\$ 2,233,847	\$ 5,041,344	\$ 2,346,806	\$ 5,310,097
Enhanced Collections	\$ 59,353	\$ 24,789					\$ 84,142	\$ 235,711	\$ 80,982	\$ 187,027
Other Non-Court Operations	\$ 489	\$ 3					\$ 493		\$ 1,030	
Non-Court Operations Program	\$ 59,842	\$ 24,792					\$ 84,634	\$ 235,711	\$ 82,012	\$ 187,027
Executive Office	\$ 142,365	\$ 5,408					\$ 147,773	\$ 291,246	\$ 160,376	\$ 275,100
Fiscal Services	\$ 117,402	\$ 35,911					\$ 153,313	\$ 332,472	\$ 161,991	\$ 377,637
Human Resources	\$ 18,080	\$ 9,340					\$ 27,420	\$ 118,204	\$ 42,721	\$ 104,545
Business & Facilities Services	\$ 67,531	\$ 5,374					\$ 72,906	\$ 206,160	\$ 68,200	\$ 191,902
Information Technology	\$ 91,583	\$ 56,736					\$ 148,319	\$ 356,267	\$ 180,545	\$ 285,319
Court Administration Program	\$ 436,961	\$ 112,769					\$ 549,730	\$ 1,304,349	\$ 613,832	\$ 1,234,503
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,370,745	\$ 491,222	\$ 6,245		\$ 0		\$ 2,868,212	\$ 6,581,404	\$ 3,042,650	\$ 6,731,627

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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 2,185,079						\$ 2,185,079	\$ 4,469,854	\$ 2,586,424	\$ 5,258,632	
Trial Court Improvement Fund	\$ (1,254)						\$ (1,254)	\$ 12,301	\$ 1,011	\$ 12,307	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 141,285						\$ 141,285	\$ 310,233	\$ 165,183	\$ 296,746	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 67,329						\$ 67,329	\$ 181,505	\$ 61,347	\$ 169,297	
Other Miscellaneous											
	<b>\$ 2,392,439</b>						<b>\$ 2,392,439</b>	<b>\$ 4,973,893</b>	<b>\$ 2,813,965</b>	<b>\$ 5,736,982</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 130,830				\$ 130,830	\$ 340,202	\$ (7,919)	\$ 340,202	
Other AOC Grants			\$ 30,313				\$ 30,313	\$ 80,000	\$ 0	\$ 89,250	
Non-AOC Grants											
			<b>\$ 161,143</b>				<b>\$ 161,143</b>	<b>\$ 420,202</b>	<b>\$ (7,919)</b>	<b>\$ 429,452</b>	
Other Financing Sources											
Interest Income	\$ 9,811						\$ 9,811	\$ 54,000	\$ 262	\$ 60,000	
Investment Income											
Donations											
Local Fees	\$ 43,565						\$ 43,565	\$ 118,760	\$ 53,509	\$ 76,000	
Non-Fee Revenues	\$ 0						\$ 0	\$ 3,505	\$ 975	\$ 1,500	
Enhanced Collections	\$ (1,908)	\$ 71,148					\$ 69,240	\$ 234,365	\$ 54,347	\$ 187,027	
Escheatment	\$ 238						\$ 238				
Prior Year Revenue									\$ (588)		
County Program - Restricted		\$ (478)					\$ (478)	\$ 4,369	\$ (584)	\$ 5,000	
Reimbursement Other	\$ 386						\$ 386	\$ 3,341	\$ 218	\$ 2,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,020						\$ 18,020	\$ 20,900	\$ 812		
	<b>\$ 70,112</b>	<b>\$ 70,670</b>					<b>\$ 140,782</b>	<b>\$ 439,240</b>	<b>\$ 108,951</b>	<b>\$ 331,527</b>	
<b>Total Revenues</b>	<b>\$ 2,462,551</b>	<b>\$ 70,670</b>	<b>\$ 161,143</b>				<b>\$ 2,694,364</b>	<b>\$ 5,833,335</b>	<b>\$ 2,914,997</b>	<b>\$ 6,497,961</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,348,296	\$ 37,151	\$ 84,894				\$ 1,470,342	\$ 3,348,023	\$ 1,474,806	\$ 3,297,592	
Temp Help											
Overtime	\$ 81						\$ 81		\$ 394		
Staff Benefits	\$ 823,726	\$ 21,866	\$ 54,731				\$ 900,322	\$ 2,095,924	\$ 845,741	\$ 1,883,150	
	<b>\$ 2,172,103</b>	<b>\$ 59,017</b>	<b>\$ 139,625</b>				<b>\$ 2,370,745</b>	<b>\$ 5,443,947</b>	<b>\$ 2,320,941</b>	<b>\$ 5,180,742</b>	
Operating Expenses and Equipment											
General Expense	\$ 60,183	\$ 607	\$ 2,469				\$ 63,259	\$ 107,411	\$ 44,950	\$ 97,594	
Printing	\$ 9,427		\$ 2,985				\$ 12,412	\$ 38,977	\$ 22,160	\$ 39,594	
Telecommunications	\$ 12,665						\$ 12,665	\$ 25,312	\$ 12,603	\$ 1,175	
Postage	\$ 9,117	\$ 5,553	\$ 429				\$ 15,099	\$ 77,602	\$ 32,089	\$ 55,156	
Insurance	\$ 656						\$ 656	\$ 1,111	\$ 1,111	\$ 1,138	
In-State Travel	\$ 1,330	\$ 10	\$ 656				\$ 1,996	\$ 4,995	\$ 5,901	\$ 5,935	
Out-of-State Travel										\$ 575	
Training	\$ 1,097		\$ 400				\$ 1,497	\$ 2,210	\$ 1,210	\$ 1,223	
Security Services	\$ 497		\$ 103				\$ 600	\$ 2,696	\$ 185,847	\$ 561,612	
Facility Operations	\$ 30,626		\$ 24,004				\$ 54,630	\$ 95,838	\$ 54,738	\$ 91,233	
Utilities	\$ 5,457		\$ 5,294				\$ 10,752	\$ 24,046	\$ 11,294	\$ 24,050	
Contracted Services	\$ 236,472	\$ 14,706	\$ 25,222				\$ 276,400	\$ 642,906	\$ 271,177	\$ 620,500	
Consulting and Professional Services	\$ 3,025						\$ 3,025	\$ 6,020	\$ 1,470	\$ 3,700	
Information Technology	\$ 37,405						\$ 37,405	\$ 84,087	\$ 65,486	\$ 28,200	
Major Equipment	\$ 0						\$ 0		\$ 1,195		
Other Items of Expense	\$ 827						\$ 827	\$ 2,905	\$ 967	\$ 1,500	
	<b>\$ 408,783</b>	<b>\$ 20,877</b>	<b>\$ 61,563</b>				<b>\$ 491,222</b>	<b>\$ 1,116,116</b>	<b>\$ 712,197</b>	<b>\$ 1,533,185</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 6,245						\$ 6,245	\$ 21,341	\$ 9,512	\$ 17,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery			\$ 0				\$ 0				
Prior Year Expense Adjustment											
	<b>\$ 6,245</b>		<b>\$ 0</b>				<b>\$ 6,245</b>	<b>\$ 21,341</b>	<b>\$ 9,512</b>	<b>\$ 17,700</b>	
<b>Total Expenditures</b>	<b>\$ 2,587,130</b>	<b>\$ 79,894</b>	<b>\$ 201,188</b>				<b>\$ 2,868,212</b>	<b>\$ 6,581,404</b>	<b>\$ 3,042,650</b>	<b>\$ 6,731,627</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (124,580)	\$ (9,224)	\$ (40,044)				\$ (173,848)	\$ (748,069)	\$ (127,653)	\$ (233,666)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,248,169	\$ 219	\$ 0				\$ 2,248,388	\$ 2,248,388	\$ 2,455,735	\$ 2,455,735	
Ending Balance (Deficit)	<b>\$ 2,123,590</b>	<b>\$ (9,005)</b>	<b>\$ (40,044)</b>				<b>\$ 2,074,540</b>	<b>\$ 1,500,319</b>	<b>\$ 2,328,082</b>	<b>\$ 2,222,069</b>	