

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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 September									
Fiscal Year 2017/18									2016/17
	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						
ASSETS									
Operations	\$ (105,682)	\$ 152,343	\$ (69,039)				\$ 19,757	\$ (2,621)	\$ 126,403
Payroll	\$ (7,210)	\$ 0						\$ (7,210)	\$ 0
Jury Revolving									
Other Distribution							\$ (27,878)	\$ (27,878)	\$ 22,927
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (14,579)	\$ (14,579)	\$ (3,997)
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 341,033	\$ 88,317					\$ 7,442	\$ 436,792	\$ 896,252
Cash Outside of the JCC	\$ 12,173						\$ 0	\$ 12,173	\$ 7,193
Cash Equivalents	\$ 1,515,320						\$ 521,344	\$ 2,036,664	\$ 1,691,153
Total Cash and Cash Equivalents	\$ 1,757,282	\$ 240,660	\$ (69,039)				\$ 506,086	\$ 2,434,989	\$ 2,741,579
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 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	\$ 0
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 744
Due From State	\$ 0	\$ 0	\$ 26,205					\$ 26,205	\$ 19,783
Trust Due To/From							\$ 12,163	\$ 12,163	\$ 16,085
Distribution Due To/From							\$ 6,973	\$ 6,973	\$ 4,119
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,592	\$ 25,604						\$ 32,196	\$ 0
Total Receivables	\$ 6,592	\$ 25,604	\$ 26,949				\$ 19,136	\$ 78,281	\$ 40,731
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 9,095							\$ 9,095	\$ 10,000
Total Prepaid Expenses	\$ 9,095							\$ 9,095	\$ 10,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,772,969	\$ 266,264	\$ (42,090)				\$ 525,222	\$ 2,522,365	\$ 2,792,310
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,194	\$ 0	\$ 0				\$ 0	\$ 2,194	\$ 39,166
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 51,332	\$ 51,332	\$ 20,204
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 83,079	\$ 83,079	\$ 104,644
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 66,805	\$ 66,805	\$ 87,872
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 322	\$ 322	\$ 117
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,194	\$ 0	\$ 0				\$ 201,537	\$ 203,731	\$ 252,002
Civil							\$ 35,975	\$ 35,975	\$ 101,191
Criminal							\$ 271,183	\$ 271,183	\$ 320,271
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 7,442
Trust Interest Payable							\$ 1,999	\$ 1,999	\$ 846
Miscellaneous Trust									
Total Trust Deposits							\$ 316,599	\$ 316,599	\$ 429,751
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (45,170)							\$ (45,170)	\$ (84,657)
Deferred Compensation Payable	\$ (240)							\$ (240)	\$ 0
Deductions Payable	\$ 1,410							\$ 1,410	\$ 1,449
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (44,000)	\$ 0						\$ (44,000)	\$ (83,208)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,378						\$ 6,797	\$ 13,175	\$ 13,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 289	\$ 289	\$ 5,818
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,378						\$ 7,086	\$ 13,464	\$ 18,993
Total Liabilities	\$ (35,429)	\$ 0	\$ 0				\$ 525,222	\$ 489,794	\$ 617,539
Total Fund Balance	\$ 1,808,398	\$ 266,264	\$ (42,090)					\$ 2,032,571	\$ 2,174,771
Total Liabilities and Fund Balance	\$ 1,772,969	\$ 266,264	\$ (42,090)				\$ 525,222	\$ 2,522,365	\$ 2,792,310

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 2017/18									2016/17		
	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	\$ 2,437,168	\$ 3,482					\$ 2,440,650	\$ 5,152,085	\$ 2,412,361	\$ 5,009,071	
Improvement and Modernization Fund	\$ 12,301						\$ 12,301	\$ 12,301	\$ (6,854)	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 38,408						\$ 38,408	\$ 235,000	\$ 47,789	\$ 214,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 29,239						\$ 29,239	\$ 279,027	\$ 22,857	\$ 207,181	
Other Miscellaneous								\$ 159,761		\$ 159,761	
	\$ 2,517,116	\$ 3,482					\$ 2,520,598	\$ 5,838,174	\$ 2,476,153	\$ 5,602,314	
Grants											
AB 1058 Commissioner/Facilitator			\$ (8,969)				\$ (8,969)	\$ 320,969		\$ 320,969	
Other Judicial Council Grants			\$ 5,421				\$ 5,421	\$ 105,445	\$ (9,210)	\$ 105,445	
Non-Judicial Council Grants											
			\$ (3,547)				\$ (3,547)	\$ 426,414	\$ (9,210)	\$ 426,414	
Other Financing Sources											
Interest Income	\$ 2,987	\$ 42					\$ 3,029	\$ 12,837	\$ 363	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 11,209	\$ (1,955)					\$ 9,253	\$ 89,000	\$ 12,543	\$ 148,015	
Non-Fee Revenues											
Enhanced Collections		\$ 61,265					\$ 61,265	\$ 272,882	\$ 43,360	\$ 229,777	
Escheatment											
Prior Year Revenue	\$ (3,760)						\$ (3,760)				
County Program - Restricted		\$ 0							\$ 0	\$ 6,500	
Reimbursement Other										\$ 400	
Sale of Fixed Assets											
Other Miscellaneous	\$ (15)						\$ (15)	\$ 400	\$ 1,869	\$ 50,000	
	\$ 10,420	\$ 59,352					\$ 69,772	\$ 375,119	\$ 58,135	\$ 441,692	
Total Revenues	\$ 2,527,536	\$ 62,834	\$ (3,547)				\$ 2,586,823	\$ 6,639,707	\$ 2,525,079	\$ 6,470,420	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 584,139	\$ 33,182	\$ 22,200				\$ 639,521	\$ 3,189,108	\$ 644,942	\$ 3,006,592	
Temp Help											
Overtime	\$ 257						\$ 257		\$ 219		
Staff Benefits	\$ 379,940	\$ 16,607	\$ 8,994				\$ 405,541	\$ 2,090,047	\$ 369,900	\$ 1,816,425	
	\$ 964,336	\$ 49,790	\$ 31,193				\$ 1,045,319	\$ 5,279,155	\$ 1,015,061	\$ 4,823,017	
Operating Expenses and Equipment											
General Expense	\$ 62,642	\$ 3,262	\$ (240)				\$ 65,664	\$ 218,406	\$ 58,553	\$ 265,388	
Printing	\$ 3,668						\$ 3,668	\$ 21,395	\$ 5,107	\$ 21,785	
Telecommunications	\$ 5,005						\$ 5,005	\$ 66,052	\$ 7,203	\$ 42,850	
Postage	\$ 6,103	\$ 8					\$ 6,111	\$ 35,415	\$ 4,990	\$ 43,400	
Insurance								\$ 4,505		\$ 4,898	
In-State Travel	\$ 801		\$ 2,634				\$ 3,435	\$ 5,137	\$ 2,188	\$ 7,312	
Out-of-State Travel											
Training			\$ 765				\$ 765	\$ 1,515	\$ 250	\$ 250	
Security Services	\$ 35,759						\$ 35,759	\$ 135,713	\$ 27,584	\$ 110,338	
Facility Operations	\$ 3,714						\$ 3,714	\$ 31,199	\$ 5,806	\$ 28,600	
Utilities											
Contracted Services	\$ 131,405	\$ 5,775	\$ 11,284				\$ 148,464	\$ 799,687	\$ 136,193	\$ 891,996	
Consulting and Professional Services	\$ 1,380						\$ 1,380	\$ 8,500	\$ 1,705	\$ 10,300	
Information Technology	\$ 9,215						\$ 9,215	\$ 261,820	\$ 503,840	\$ 853,852	
Major Equipment											
Other Items of Expense	\$ 60						\$ 60	\$ 28,895	\$ 28,181	\$ 58,000	
	\$ 259,752	\$ 9,044	\$ 14,443				\$ 283,239	\$ 1,618,239	\$ 781,600	\$ 2,338,969	
Special Items of Expense											
Grand Jury										\$ 5,000	
Jury Costs	\$ 4,735						\$ 4,735	\$ 7,690	\$ 765	\$ 5,375	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0	\$ 90,000	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 4,735						\$ 4,735	\$ 7,690	\$ 765	\$ 100,375	
Total Expenditures	\$ 1,228,823	\$ 58,834	\$ 45,636				\$ 1,333,293	\$ 6,905,084	\$ 1,797,426	\$ 7,262,361	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,298,712	\$ 4,000	\$ (49,183)				\$ 1,253,529	\$ (265,377)	\$ 727,653	\$ (791,941)	
Operating Transfers In (Out)	\$ (7,093)		\$ 7,093				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 516,779	\$ 262,263	\$ 0				\$ 779,042	\$ 779,042	\$ 1,447,118	\$ 1,447,118	
Ending Balance (Deficit)	\$ 1,808,398	\$ 266,264	\$ (42,090)				\$ 2,032,571	\$ 513,665	\$ 2,174,771	\$ 655,177	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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	\$ 133,783	\$ 13,694					\$ 147,477	\$ 1,065,618	\$ 253,954	\$ 949,666
Traffic & Other Infractions	\$ 125,640	\$ 3,305					\$ 128,945	\$ 280,193	\$ 114,855	\$ 189,892
Other Criminal Cases	\$ 139,230	\$ 20,554					\$ 159,784	\$ 892,302	\$ 172,009	\$ 845,117
Civil	\$ 79,270	\$ 4,081					\$ 83,351	\$ 472,766	\$ 97,483	\$ 571,556
Family & Children Services	\$ 72,160	\$ 32,204					\$ 104,363	\$ 562,379	\$ 147,233	\$ 499,269
Probate, Guardianship & Mental Health Services	\$ 49,628	\$ 716					\$ 50,344	\$ 360,297	\$ 68,983	\$ 354,804
Juvenile Dependency Services	\$ 19,511	\$ 22,902					\$ 42,413	\$ 223,975	\$ 40,179	\$ 272,286
Juvenile Delinquency Services		\$ 81					\$ 81	\$ 62,848	\$ 133	\$ 62,278
Other Court Operations	\$ 53,651	\$ 1,374					\$ 55,025	\$ 234,403	\$ 51,869	\$ 315,482
Court Interpreters	\$ 39,329	\$ 70,817					\$ 110,146	\$ 331,910	\$ 67,670	\$ 279,264
Jury Services	\$ 4,375	\$ 4,503	\$ 4,735				\$ 13,613	\$ 64,091	\$ 11,306	\$ 66,716
Security	\$ 51,490	\$ 35,847					\$ 87,337	\$ 450,555	\$ 87,592	\$ 399,764
Trial Court Operations Program	\$ 768,066	\$ 210,079	\$ 4,735				\$ 982,880	\$ 5,001,338	\$ 1,113,267	\$ 4,806,095
Enhanced Collections	\$ 55,460	\$ 6,317					\$ 61,777	\$ 232,771	\$ 43,484	\$ 213,706
Other Non-Court Operations	\$ 1,010	\$ 9					\$ 1,019		\$ 231	
Non-Court Operations Program	\$ 56,470	\$ 6,326					\$ 62,796	\$ 232,771	\$ 43,715	\$ 213,706
Executive Office	\$ 52,763	\$ 667					\$ 53,430	\$ 316,830	\$ 27,216	\$ 356,601
Fiscal Services	\$ 51,662	\$ 7,629					\$ 59,291	\$ 245,421	\$ 56,883	\$ 271,976
Human Resources	\$ 15,843	\$ 572					\$ 16,415	\$ 153,899	\$ (67,085)	\$ 169,325
Business & Facilities Services	\$ 35,981	\$ 4,090					\$ 40,071	\$ 213,987	\$ 37,285	\$ 194,751
Information Technology	\$ 64,534	\$ 53,876					\$ 118,410	\$ 740,838	\$ 586,145	\$ 1,249,907
Court Administration Program	\$ 220,783	\$ 66,834					\$ 287,617	\$ 1,670,975	\$ 640,443	\$ 2,242,559
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,045,319	\$ 283,239	\$ 4,735				\$ 1,333,293	\$ 6,905,084	\$ 1,797,426	\$ 7,262,361