

## 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.



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Signature of Presiding Judge or Court Executive

08/09/2018

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Date

SUTTER

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Court

FY 17-18 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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Court

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Fiscal Year and Ending Quarter

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

<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 June									
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						
<b>ASSETS</b>									
Operations	\$ (189,678)	\$ 208,792	\$ 0				\$ 19,793	\$ 38,907	\$ 32,129
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 5,228	\$ 5,228	\$ 18,488
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (15,701)	\$ (15,701)	\$ (15,133)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,648
Cash with County	\$ 346,878	\$ 88,317					\$ 7,442	\$ 442,637	\$ 438,344
Cash Outside of the JCC	\$ 6,170						\$ 0	\$ 6,170	\$ 12,173
Cash Equivalents	\$ 252,233						\$ 493,426	\$ 745,659	\$ 702,201
Total Cash and Cash Equivalents	\$ 416,903	\$ 297,108	\$ 0				\$ 510,188	\$ 1,224,199	\$ 1,189,850
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 2,283	\$ 531						\$ 2,813	\$ 490
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 103,102							\$ 103,102	\$ 193,370
Due From Other Governments	\$ 0	\$ 3,615	\$ 0					\$ 3,615	\$ 9,236
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 744
Due From State	\$ 81,821	\$ 6,857	\$ 112,561					\$ 201,239	\$ 250,281
Trust Due To/From							\$ 1,350	\$ 1,350	\$ 1,424
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 155	\$ 0						\$ 155	\$ 36,817
Total Receivables	\$ 187,361	\$ 11,003	\$ 113,305				\$ 1,350	\$ 313,018	\$ 492,361
Prepaid Expenses - General	\$ 0							\$ 0	\$ 9,763
Salary and Travel Advances Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 9,763
Other Assets									
Total Other Assets									
Total Assets	\$ 604,264	\$ 308,111	\$ 113,305				\$ 511,538	\$ 1,537,217	\$ 1,691,974
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 46,716	\$ 303	\$ 0					\$ 47,019	\$ 138,982
Accounts Payable - General	\$ 25,800	\$ (30)	\$ 0				\$ 0	\$ 25,770	\$ 2,249
Due to Other Funds	\$ 0	\$ 3,273	\$ 99,829				\$ 1,505	\$ 104,607	\$ 231,611
Due to Other Courts			\$ 6,970					\$ 6,970	\$ 13,446
Due to State			\$ 3,885					\$ 3,885	
TC145 Liability							\$ 90,531	\$ 90,531	\$ 94,283
Due to Other Governments	\$ 185,172	\$ 0	\$ 2,621					\$ 187,792	\$ 0
AB145 Due to Other Government Agency							\$ 67,029	\$ 67,029	\$ 87,587
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 127	\$ 127	\$ 53
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 257,688	\$ 3,546	\$ 113,305				\$ 159,191	\$ 533,730	\$ 568,210
Civil							\$ 34,732	\$ 34,732	\$ 35,700
Criminal							\$ 294,453	\$ 294,453	\$ 257,819
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 7,442
Trust Interest Payable							\$ 4,823	\$ 4,823	\$ 1,734
Miscellaneous Trust									
Total Trust Deposits							\$ 341,450	\$ 341,450	\$ 302,694
Accrued Payroll	\$ 81,711	\$ 5,508						\$ 87,219	\$ 92,602
Benefits Payable	\$ (132,987)	\$ 0						\$ (132,987)	\$ (105,131)
Deferred Compensation Payable	\$ (560)	\$ 0						\$ (560)	\$ (300)
Deductions Payable	\$ 1,495	\$ 0						\$ 1,495	\$ 37,360
Payroll Clearing	\$ (237)							\$ (237)	\$ 2,922
Total Payroll Liabilities	\$ (50,578)	\$ 5,508						\$ (45,070)	\$ 27,453
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,640						\$ 10,856	\$ 17,497	\$ 13,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 40	\$ 40	\$ 1,399
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,640						\$ 10,896	\$ 17,537	\$ 14,575
Total Liabilities	\$ 213,750	\$ 9,054	\$ 113,305				\$ 511,538	\$ 847,647	\$ 912,932
Fund Balance - Nonspendable	\$ 9,763							\$ 9,763	\$ 10,000
Fund Balance - Restricted	\$ 60,840	\$ 262,263						\$ 323,103	\$ 377,673
Fund Balance - Committed	\$ 446,176							\$ 446,176	\$ 1,036,238
Fund Balance - Assigned	\$ 0	\$ 0						\$ 0	\$ 23,207
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (126,265)	\$ 36,794	\$ 0					\$ (89,471)	\$ (668,076)
Total Fund Balance	\$ 390,514	\$ 299,057	\$ 0					\$ 689,571	\$ 779,042
Total Liabilities and Fund Balance	\$ 604,264	\$ 308,111	\$ 113,305				\$ 511,538	\$ 1,537,217	\$ 1,691,974

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 615,076	\$ 279,427					\$ 894,503	\$ 1,065,618	\$ 891,058	\$ 949,666
Traffic & Other Infractions	\$ 630,951	\$ 15,333					\$ 646,284	\$ 280,193	\$ 534,717	\$ 189,892
Other Criminal Cases	\$ 681,010	\$ 56,259					\$ 737,270	\$ 892,302	\$ 777,498	\$ 845,117
Civil	\$ 366,072	\$ 27,956					\$ 394,028	\$ 472,766	\$ 427,385	\$ 571,556
Family & Children Services	\$ 411,018	\$ 100,846			\$ 0		\$ 511,864	\$ 562,379	\$ 618,161	\$ 499,269
Probate, Guardianship & Mental Health Services	\$ 240,345	\$ 3,466					\$ 243,812	\$ 360,297	\$ 292,308	\$ 354,804
Juvenile Dependency Services	\$ 93,679	\$ 229,838					\$ 323,516	\$ 223,975	\$ 176,420	\$ 272,286
Juvenile Delinquency Services	\$ 1,167	\$ 6,412					\$ 7,579	\$ 62,848	\$ 8,633	\$ 62,278
Other Court Operations	\$ 222,855	\$ 8,815					\$ 231,670	\$ 234,403	\$ 331,044	\$ 315,482
Court Interpreters	\$ 187,917	\$ 147,723					\$ 335,640	\$ 331,910	\$ 332,638	\$ 279,264
Jury Services	\$ 22,911	\$ 20,191	\$ 13,532				\$ 56,634	\$ 64,091	\$ 58,807	\$ 66,716
Security	\$ 196,342	\$ 165,056					\$ 361,399	\$ 450,555	\$ 438,833	\$ 399,764
Trial Court Operations Program	\$ 3,669,344	\$ 1,061,323	\$ 13,532		\$ 0		\$ 4,744,198	\$ 5,001,338	\$ 4,887,500	\$ 4,806,095
Enhanced Collections	\$ 266,891	\$ 45,394			\$ 0		\$ 312,285	\$ 232,771	\$ 245,482	\$ 213,706
Other Non-Court Operations	\$ 3,714	\$ 596					\$ 4,310		\$ 2,227	
Non-Court Operations Program	\$ 270,606	\$ 45,990			\$ 0		\$ 316,596	\$ 232,771	\$ 247,709	\$ 213,706
Executive Office	\$ 252,025	\$ 32,831					\$ 284,856	\$ 316,830	\$ 123,630	\$ 356,601
Fiscal Services	\$ 255,412	\$ 48,828					\$ 304,241	\$ 245,421	\$ 271,741	\$ 271,976
Human Resources	\$ 79,204	\$ 12,490	\$ 80,000				\$ 171,694	\$ 153,899	\$ 175,197	\$ 169,325
Business & Facilities Services	\$ 173,966	\$ 13,839					\$ 187,805	\$ 213,987	\$ 177,281	\$ 194,751
Information Technology	\$ 308,721	\$ 311,572					\$ 620,293	\$ 740,838	\$ 1,131,144	\$ 1,249,907
Court Administration Program	\$ 1,069,329	\$ 419,561	\$ 80,000				\$ 1,568,890	\$ 1,670,975	\$ 1,878,992	\$ 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										
<b>Total</b>	\$ 5,009,278	\$ 1,526,874	\$ 93,532		\$ 0		\$ 6,629,684	\$ 6,905,084	\$ 7,014,202	\$ 7,262,361

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,080,642	\$ 40,595					\$ 5,121,237	\$ 5,152,085	\$ 5,014,350	\$ 5,009,071	
Improvement and Modernization Fund	\$ 12,301						\$ 12,301	\$ 12,301	\$ 0	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 315,436						\$ 315,436	\$ 235,000	\$ 248,405	\$ 214,000	
Civil Coordination Reimbursement (0150091)	\$ 186,113						\$ 186,113	\$ 279,027	\$ 140,892	\$ 207,181	
MOU Reimbursements (0150010 and General)	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,761	
Other Miscellaneous	\$ 5,754,253	\$ 40,595					\$ 5,794,848	\$ 5,838,174	\$ 5,563,408	\$ 5,602,314	
Grants											
AB 1058 Commissioner/Facilitator			\$ 272,528				\$ 272,528	\$ 320,969	\$ 294,254	\$ 320,969	
Other Judicial Council Grants			\$ 102,618				\$ 102,618	\$ 105,445	\$ 100,024	\$ 105,445	
Non-Judicial Council Grants											
			\$ 375,146				\$ 375,146	\$ 426,414	\$ 394,278	\$ 426,414	
Other Financing Sources											
Interest Income	\$ 23,546	\$ 2,087					\$ 25,633	\$ 12,837	\$ 15,911	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 52,770	\$ 17,918					\$ 70,688	\$ 89,000	\$ 97,394	\$ 148,015	
Non-Fee Revenues											
Enhanced Collections		\$ 273,665					\$ 273,665	\$ 272,882	\$ 255,556	\$ 229,777	
Escheatment											
Prior Year Revenue	\$ (3,760)						\$ (3,760)		\$ 10,836		
County Program - Restricted		\$ 3,615					\$ 3,615		\$ 2,713	\$ 6,500	
Reimbursement Other										\$ 400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 377						\$ 377	\$ 400	\$ 6,030	\$ 50,000	
	\$ 72,933	\$ 297,286					\$ 370,218	\$ 375,119	\$ 388,440	\$ 441,692	
<b>Total Revenues</b>	<b>\$ 5,827,185</b>	<b>\$ 337,881</b>	<b>\$ 375,146</b>				<b>\$ 6,540,212</b>	<b>\$ 6,639,707</b>	<b>\$ 6,346,126</b>	<b>\$ 6,470,420</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,724,227	\$ 176,306	\$ 184,413				\$ 3,084,946	\$ 3,189,108	\$ 3,060,794	\$ 3,006,592	
Temp Help											
Overtime	\$ 473						\$ 473		\$ 919		
Staff Benefits	\$ 1,750,414	\$ 91,249	\$ 82,196				\$ 1,923,859	\$ 2,090,047	\$ 1,750,876	\$ 1,816,425	
	\$ 4,475,113	\$ 267,555	\$ 266,609				\$ 5,009,278	\$ 5,279,155	\$ 4,812,590	\$ 4,823,017	
Operating Expenses and Equipment											
General Expense	\$ 142,938	\$ 6,718	\$ 678				\$ 150,334	\$ 218,406	\$ 240,465	\$ 265,388	
Printing	\$ 9,525	\$ 5,241					\$ 14,767	\$ 21,395	\$ 21,184	\$ 21,785	
Telecommunications	\$ 34,325						\$ 34,325	\$ 66,052	\$ 31,554	\$ 42,850	
Postage	\$ 31,540	\$ 15,213					\$ 46,752	\$ 35,415	\$ 33,483	\$ 43,400	
Insurance	\$ 3,452						\$ 3,452	\$ 4,505	\$ 4,324	\$ 4,898	
In-State Travel	\$ 2,725	\$ 0	\$ 3,187				\$ 5,912	\$ 5,137	\$ 5,362	\$ 7,312	
Out-of-State Travel											
Training	\$ 9,495		\$ 924				\$ 10,419	\$ 1,515	\$ 701	\$ 250	
Security Services	\$ 161,361						\$ 161,361	\$ 135,713	\$ 130,356	\$ 110,338	
Facility Operations	\$ 10,649						\$ 10,649	\$ 31,199	\$ 18,047	\$ 28,600	
Utilities											
Contracted Services	\$ 705,422	\$ 19,086	\$ 95,962				\$ 820,470	\$ 799,687	\$ 775,507	\$ 891,996	
Consulting and Professional Services	\$ 9,815						\$ 9,815	\$ 8,500	\$ 8,358	\$ 10,300	
Information Technology	\$ 229,982						\$ 229,982	\$ 261,820	\$ 785,855	\$ 853,852	
Major Equipment											
Other Items of Expense	\$ 28,637						\$ 28,637	\$ 28,895	\$ 57,973	\$ 58,000	
	\$ 1,379,865	\$ 46,258	\$ 100,751				\$ 1,526,874	\$ 1,618,239	\$ 2,113,169	\$ 2,338,969	
Special Items of Expense											
Grand Jury									\$ 53	\$ 5,000	
Jury Costs	\$ 13,532						\$ 13,532	\$ 7,690	\$ 8,390	\$ 5,375	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 80,000						\$ 80,000		\$ 80,000	\$ 90,000	
Capital Costs											
Internal Cost Recovery	\$ (77,199)	\$ 23,484	\$ 53,715				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 0	\$ 0	
	\$ 16,333	\$ 23,484	\$ 53,715				\$ 93,532	\$ 7,690	\$ 88,443	\$ 100,375	
<b>Total Expenditures</b>	<b>\$ 5,871,311</b>	<b>\$ 337,297</b>	<b>\$ 421,075</b>				<b>\$ 6,629,684</b>	<b>\$ 6,905,084</b>	<b>\$ 7,014,202</b>	<b>\$ 7,262,361</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (44,126)	\$ 584	\$ (45,929)				\$ (89,471)	\$ (265,377)	\$ (668,076)	\$ (791,941)	
Operating Transfers In (Out)	\$ (82,139)	\$ 36,210	\$ 45,929				\$ 0	\$ 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)	\$ 390,514	\$ 299,057	\$ 0				\$ 689,571	\$ 513,665	\$ 779,042	\$ 655,177	

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Sutter

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	10,000	-	10,000	-	-	-	-	-	-	<b>10,000</b>
Restricted	69,881	-	69,881	299,057	-	-	-	-	-	<b>368,938</b>
Committed	310,633	-	310,633	-	-	-	-	-	-	<b>310,633</b>
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 390,514</b>	<b>\$ -</b>	<b>\$ 390,514</b>	<b>\$ 299,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 689,571</b>