

## 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

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Date

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Court

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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 December									
Fiscal Year 2018/19									2017/18
	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	\$ 3,920	\$ 204,231	\$ (186,073)				\$ 20,929	\$ 43,006	\$ 53,012
Payroll	\$ (4,802)	\$ 0					\$ 0	\$ (4,802)	\$ (2,108)
Jury Revolving									
Other Distribution							\$ (4,913)	\$ (4,913)	\$ (19,060)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (19,947)	\$ (19,947)	\$ (12,480)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,648
Cash with County	\$ 346,878	\$ 88,317					\$ 7,442	\$ 442,637	\$ 436,792
Cash Outside of the JCC	\$ 9,005						\$ 0	\$ 9,005	\$ 9,999
Cash Equivalents	\$ 1,478,782						\$ 457,507	\$ 1,936,290	\$ 1,700,415
Total Cash and Cash Equivalents	\$ 1,835,083	\$ 292,547	\$ (186,073)				\$ 461,018	\$ 2,402,575	\$ 2,168,218
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (100)							\$ (100)	\$ 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	\$ 142,569					\$ 142,569	\$ 125,084
Trust Due To/From							\$ 6,595	\$ 6,595	\$ 9,582
Distribution Due To/From							\$ 3,372	\$ 3,372	\$ 13,541
Civil Filing Fee Due To/From									
General Due To/From	\$ 705	\$ 0						\$ 705	\$ 352
Total Receivables	\$ 605	\$ 0	\$ 143,313				\$ 9,967	\$ 153,885	\$ 149,303
Prepaid Expenses - General	\$ 0							\$ 0	\$ 9,095
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 9,095
Other Assets									
Total Other Assets									
Total Assets	\$ 1,835,689	\$ 292,547	\$ (42,761)				\$ 470,985	\$ 2,556,460	\$ 2,326,616
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 66,978	\$ 0	\$ 0				\$ 0	\$ 66,978	\$ 24,901
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 10,672	\$ 10,672	\$ 23,475
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 9,041		\$ 6,505					\$ 15,546	\$ 80,991
TC145 Liability							\$ 82,425	\$ 82,425	\$ 80,991
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 65,928	\$ 65,928	\$ 62,792
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 828	\$ 828	\$ 442
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 76,019	\$ 0	\$ 6,505				\$ 159,854	\$ 242,378	\$ 192,601
Civil							\$ 24,440	\$ 24,440	\$ 36,492
Criminal							\$ 261,781	\$ 261,781	\$ 291,247
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 7,442
Trust Interest Payable							\$ 6,611	\$ 6,611	\$ 2,575
Miscellaneous Trust									
Total Trust Deposits							\$ 300,275	\$ 300,275	\$ 337,756
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (64,649)							\$ (64,649)	\$ (117,093)
Deferred Compensation Payable	\$ (320)							\$ (320)	\$ (189)
Deductions Payable	\$ 99,582							\$ 99,582	\$ 2,180
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 34,614	\$ 0						\$ 34,614	\$ (115,102)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,640						\$ 10,856	\$ 17,497	\$ 17,497
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 440
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,640	\$ 0					\$ 10,856	\$ 17,497	\$ 17,936
Total Liabilities	\$ 117,273	\$ 0	\$ 6,505				\$ 470,985	\$ 594,763	\$ 433,190
Total Fund Balance	\$ 1,718,416	\$ 292,547	\$ (49,266)					\$ 1,961,697	\$ 1,893,426
Total Liabilities and Fund Balance	\$ 1,835,689	\$ 292,547	\$ (42,761)				\$ 470,985	\$ 2,556,460	\$ 2,326,616

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 2018/19										2017/18	
	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	\$ 3,542,179	\$ 13,554					\$ 3,555,733	\$ 5,722,311	\$ 3,297,318	\$ 5,152,085	
Improvement and Modernization Fund	\$ (1,291)						\$ (1,291)	\$ 12,266	\$ 12,301	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 128,427						\$ 128,427	\$ 307,883	\$ 107,344	\$ 235,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 190,910						\$ 190,910	\$ 375,313	\$ 74,756	\$ 279,027	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,761	
	<b>\$ 4,019,986</b>	<b>\$ 13,554</b>					<b>\$ 4,033,540</b>	<b>\$ 6,577,534</b>	<b>\$ 3,651,480</b>	<b>\$ 5,838,174</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 87,361				\$ 87,361	\$ 321,158	\$ 102,987	\$ 320,969	
Other Judicial Council Grants			\$ 41,770				\$ 41,770	\$ 105,463	\$ 35,412	\$ 105,445	
Non-Judicial Council Grants											
			<b>\$ 129,131</b>				<b>\$ 129,131</b>	<b>\$ 426,621</b>	<b>\$ 138,399</b>	<b>\$ 426,414</b>	
Other Financing Sources											
Interest Income	\$ 5,860	\$ 1,010					\$ 6,870	\$ 18,000	\$ 6,235	\$ 12,837	
Investment Income											
Donations											
Local Fees	\$ 33,038	\$ 8,555					\$ 41,593	\$ 65,500	\$ 21,669	\$ 89,000	
Non-Fee Revenues											
Enhanced Collections		\$ 162,599					\$ 162,599	\$ 251,537	\$ 119,564	\$ 272,882	
Escheatment											
Prior Year Revenue									\$ (3,760)		
County Program - Restricted		\$ 0					\$ 0	\$ 500	\$ 0		
Reimbursement Other	\$ 2,326						\$ 2,326				
Sale of Fixed Assets											
Other Miscellaneous	\$ 140						\$ 140		\$ 57	\$ 400	
	<b>\$ 41,363</b>	<b>\$ 172,164</b>					<b>\$ 213,527</b>	<b>\$ 335,537</b>	<b>\$ 143,765</b>	<b>\$ 375,119</b>	
<b>Total Revenues</b>	<b>\$ 4,061,349</b>	<b>\$ 185,718</b>	<b>\$ 129,131</b>				<b>\$ 4,376,198</b>	<b>\$ 7,339,692</b>	<b>\$ 3,933,645</b>	<b>\$ 6,639,707</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,343,594	\$ 69,776	\$ 81,765				\$ 1,495,135	\$ 3,273,725	\$ 1,462,304	\$ 3,189,108	
Temp Help											
Overtime	\$ 96						\$ 96		\$ 376		
Staff Benefits	\$ 939,305	\$ 48,825	\$ 45,953				\$ 1,034,083	\$ 2,291,832	\$ 828,332	\$ 2,090,047	
	<b>\$ 2,282,995</b>	<b>\$ 118,600</b>	<b>\$ 127,718</b>				<b>\$ 2,529,314</b>	<b>\$ 5,565,557</b>	<b>\$ 2,291,012</b>	<b>\$ 5,279,155</b>	
Operating Expenses and Equipment											
General Expense	\$ 91,152	\$ 777	\$ 1,104				\$ 93,032	\$ 167,288	\$ 88,819	\$ 218,406	
Printing	\$ 1,868	\$ 1,353					\$ 3,221	\$ 11,440	\$ 9,821	\$ 21,395	
Telecommunications	\$ 13,630						\$ 13,630	\$ 55,081	\$ 12,383	\$ 66,052	
Postage	\$ 13,666	\$ 15,023					\$ 28,690	\$ 46,920	\$ 24,292	\$ 35,415	
Insurance	\$ 3,655						\$ 3,655	\$ 3,600	\$ 224	\$ 4,505	
In-State Travel	\$ 633		\$ 4,203				\$ 4,836	\$ 6,192	\$ 3,631	\$ 5,137	
Out-of-State Travel											
Training	\$ 518						\$ 518	\$ 4,440	\$ 1,075	\$ 1,515	
Security Services	\$ 89,272						\$ 89,272	\$ 198,967	\$ 70,037	\$ 135,713	
Facility Operations	\$ 5,717						\$ 5,717	\$ 29,653	\$ 5,546	\$ 31,199	
Utilities											
Contracted Services	\$ 274,386	\$ 7,579	\$ 28,374				\$ 310,339	\$ 930,474	\$ 292,084	\$ 799,687	
Consulting and Professional Services	\$ 4,185						\$ 4,185	\$ 9,800	\$ 3,900	\$ 8,500	
Information Technology	\$ 12,418						\$ 12,418	\$ 265,303	\$ 9,593	\$ 261,820	
Major Equipment											
Other Items of Expense	\$ 619						\$ 619	\$ 700	\$ 224	\$ 28,895	
	<b>\$ 511,719</b>	<b>\$ 24,732</b>	<b>\$ 33,681</b>				<b>\$ 570,132</b>	<b>\$ 1,729,858</b>	<b>\$ 521,630</b>	<b>\$ 1,618,239</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,626						\$ 4,626	\$ 14,300	\$ 6,619	\$ 7,690	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 50,000			
Capital Costs											
Internal Cost Recovery	\$ (29,293)	\$ 12,686	\$ 16,607				\$ 0	\$ 51,434	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (24,667)</b>	<b>\$ 12,686</b>	<b>\$ 16,607</b>				<b>\$ 4,626</b>	<b>\$ 115,734</b>	<b>\$ 6,619</b>	<b>\$ 7,690</b>	
<b>Total Expenditures</b>	<b>\$ 2,770,048</b>	<b>\$ 156,018</b>	<b>\$ 178,007</b>				<b>\$ 3,104,072</b>	<b>\$ 7,411,149</b>	<b>\$ 2,819,260</b>	<b>\$ 6,905,084</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,291,302	\$ 29,700	\$ (48,876)				\$ 1,272,126	\$ (71,457)	\$ 1,114,384	\$ (265,377)	
Operating Transfers In (Out)	\$ 36,600	\$ (36,210)	\$ (390)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 390,514	\$ 299,057	\$ 0				\$ 689,571	\$ 689,571	\$ 779,042	\$ 779,042	
Ending Balance (Deficit)	<b>\$ 1,718,416</b>	<b>\$ 292,547</b>	<b>\$ (49,266)</b>				<b>\$ 1,961,697</b>	<b>\$ 618,114</b>	<b>\$ 1,893,426</b>	<b>\$ 513,665</b>	

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

For the month ended December

Fiscal Year 2018/19 2017/18

	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	\$ 357,645	\$ 118,590					\$ 476,235	\$ 1,366,774	\$ 396,054	\$ 1,065,618
Traffic & Other Infractions	\$ 263,398	\$ 6,359					\$ 269,757	\$ 179,642	\$ 285,716	\$ 280,193
Other Criminal Cases	\$ 278,574	\$ 13,888					\$ 292,462	\$ 581,008	\$ 336,244	\$ 892,302
Civil	\$ 195,474	\$ 9,303					\$ 204,777	\$ 306,897	\$ 184,994	\$ 472,766
Family & Children Services	\$ 223,651	\$ 59,973			\$ 0		\$ 283,623	\$ 703,276	\$ 225,783	\$ 562,379
Probate, Guardianship & Mental Health Services	\$ 134,243	\$ 1,552					\$ 135,795	\$ 332,939	\$ 111,371	\$ 360,297
Juvenile Dependency Services	\$ 31,923	\$ 43,442					\$ 75,366	\$ 286,267	\$ 85,964	\$ 223,975
Juvenile Delinquency Services	\$ 4,858	\$ 3,620					\$ 8,477	\$ 25,530	\$ 763	\$ 62,848
Other Court Operations	\$ 186,025	\$ 3,388					\$ 189,413	\$ 852,629	\$ 122,065	\$ 234,403
Court Interpreters	\$ 95,334	\$ 80,604					\$ 175,938	\$ 308,141	\$ 156,988	\$ 331,910
Jury Services	\$ 10,003	\$ 7,698	\$ 4,626				\$ 22,326	\$ 65,435	\$ 26,356	\$ 64,091
Security	\$ 75,770	\$ 90,111					\$ 165,881	\$ 359,166	\$ 180,595	\$ 450,555
Trial Court Operations Program	\$ 1,856,896	\$ 438,528	\$ 4,626		\$ 0		\$ 2,300,050	\$ 5,367,703	\$ 2,112,892	\$ 5,001,338
Enhanced Collections	\$ 116,876	\$ 25,623			\$ 0		\$ 142,499	\$ 251,839	\$ 135,643	\$ 232,771
Other Non-Court Operations	\$ 3,350	\$ 55					\$ 3,405	\$ 605	\$ 1,807	
Non-Court Operations Program	\$ 120,226	\$ 25,678			\$ 0		\$ 145,904	\$ 252,444	\$ 137,450	\$ 232,771
Executive Office	\$ 141,538	\$ 1,394					\$ 142,932	\$ 391,177	\$ 113,053	\$ 316,830
Fiscal Services	\$ 122,581	\$ 16,257					\$ 138,838	\$ 273,010	\$ 128,859	\$ 245,421
Human Resources	\$ 45,312	\$ 3,791					\$ 49,103	\$ 154,446	\$ 40,929	\$ 153,899
Business & Facilities Services	\$ 85,797	\$ 6,493					\$ 92,290	\$ 260,840	\$ 85,650	\$ 213,987
Information Technology	\$ 156,964	\$ 77,990					\$ 234,955	\$ 711,530	\$ 200,426	\$ 740,838
Court Administration Program	\$ 552,192	\$ 105,926					\$ 658,117	\$ 1,791,002	\$ 568,918	\$ 1,670,975
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>	\$ 2,529,314	\$ 570,132	\$ 4,626		\$ 0		\$ 3,104,072	\$ 7,411,149	\$ 2,819,260	\$ 6,905,084