

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~~ Court Executive



Date

SUTTER

Court

2014/2015 1ST

Fiscal Year and Ending Quarter

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

SUTTER

Court

2014/2015 1ST

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
51.80	51.0				

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						2013/14		
		Fiscal Year 2014/15								
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue						(Info. Purposes Only)	(Info. Purposes Only)	
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
ASSETS										
Operations		\$ 204,234	\$ 98,410	\$ (121,348)				\$ 1,989,475	\$ 2,170,772	\$ 2,065,499
Payroll		\$ (5,183)	\$ 0						\$ (5,183)	\$ 1
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees								\$ 23,014	\$ 23,014	
Trust								\$ 0	\$ 0	\$ (206,935)
Credit Card								\$ (14,788)	\$ (14,788)	\$ (5,645)
Cash on Hand		\$ 1,648							\$ 1,648	\$ 1,648
Cash with County		\$ 695,096	\$ 178,317					\$ 16,178	\$ 889,591	\$ 886,721
Cash Outside of the AOC		\$ 15,198						\$ 366,090	\$ 381,288	\$ 334,376
Total Cash		\$ 910,992	\$ 276,727	\$ (121,348)				\$ 2,379,970	\$ 2,448,341	\$ 2,075,685
Short Term Investment		\$ 920,993						\$ 507,423	\$ 1,428,416	\$ 791,182
Investment in Financial Institution										
Total Investments		\$ 920,993						\$ 507,423	\$ 1,428,416	\$ 791,182
Accrued Revenue		\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General		\$ 0		\$ 22,192					\$ 22,192	\$ 158,054
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				\$ 34,502				\$ 0	\$ 34,502	\$ 0
Due From State		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From								\$ 22,693	\$ 22,693	\$ 1
Distribution Due To/From								\$ 5,704	\$ 5,704	
Civil Filing Fee Due To/From										
General Due To/From		\$ 479							\$ 479	\$ 441
Total Receivables		\$ 479	\$ 0	\$ 56,694				\$ 28,397	\$ 85,570	\$ 158,497
Prepaid Expenses - General		\$ 50,000							\$ 50,000	\$ 0
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 50,000							\$ 50,000	\$ 0
Other Assets										
Total Other Assets										
Total Assets		\$ 1,882,465	\$ 276,727	\$ (64,653)				\$ 2,915,789	\$ 5,010,327	\$ 4,025,344
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 4,272	\$ 0	\$ 0				\$ 0	\$ 4,272	\$ 9,000
Due to Other Funds		\$ 5,704	\$ 0	\$ 0				\$ 23,172	\$ 28,876	\$ 442
Due to Other Courts									\$ 0	\$ 0
Due to State										\$ 0
TC145 Liability								\$ 103,215	\$ 103,215	\$ (104,297)
Due to Other Governments		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 99,609	\$ 99,609	
Due to Other Public Agencies										
Sales and Use Tax		\$ 0							\$ 0	\$ 0
Interest								\$ 201	\$ 201	\$ 196
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 9,976	\$ 0	\$ 0				\$ 226,196	\$ 236,174	\$ (94,659)
Civil										
Criminal								\$ 1,915,499	\$ 1,915,499	\$ 1,894,242
Unreconciled - Civil and Criminal								\$ 388,072	\$ 388,072	\$ 62,082
Trust Held Outside of the AOC										
Trust Interest Payable								\$ 382,268	\$ 382,268	\$ 350,819
Miscellaneous Trust								\$ 3,452	\$ 3,452	\$ 1,214
Total Trust Deposits								\$ 2,689,291	\$ 2,689,291	\$ 2,308,866
Accrued Payroll		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable		\$ 40,916							\$ 40,916	\$ (18,640)
Deferred Compensation Payable		\$ (7)							\$ (7)	\$ 4,011
Deductions Payable		\$ 15							\$ 15	\$ 28,207
Payroll Clearing										
Total Payroll Liabilities		\$ 40,924	\$ 0	\$ 0					\$ 40,924	\$ 13,578
Revenue Collected in Advance										
Liabilities For Deposits		\$ 3,752							\$ 3,752	\$ 3,752
Jury Fees - Non-Interest								\$ 300	\$ 300	\$ 300
Fees - Partial Payment & Overpayment								\$ 0	\$ 0	\$ 766
Uncleared Collections								\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 3,752						\$ 300	\$ 4,052	\$ 4,816
Total Liabilities		\$ 54,653	\$ 0	\$ 0				\$ 2,915,789	\$ 2,970,442	\$ 2,232,100
Total Fund Balance		\$ 1,827,812	\$ 276,727	\$ (64,653)					\$ 2,039,885	\$ 1,793,241
Total Liabilities and Fund Balance		\$ 1,882,465	\$ 276,727	\$ (64,653)				\$ 2,915,789	\$ 5,010,327	\$ 4,025,344

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 2014/15											
	Governmental Funds							2013/14			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,052,177	\$ 6,530					\$ 2,058,707	\$ 4,375,986	\$ 1,675,123	\$ 4,054,630	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,301	\$ (4,229)	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 38,127						\$ 38,127	\$ 200,000	\$ 42,739	\$ 228,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 25,439						\$ 25,439	\$ 166,102	\$ 11,727	\$ 163,930	
Other Miscellaneous								\$ 159,760		\$ 159,760	
	\$ 2,115,743	\$ 6,530					\$ 2,122,273	\$ 4,914,149	\$ 1,725,360	\$ 4,518,621	
Grants											
AB 1058 Commissioner/Facilitator								\$ 316,114		\$ 316,114	
Other AOC Grants			\$ 1,178				\$ 1,178	\$ 86,250	\$ 0	\$ 86,250	
Non-AOC Grants			\$ 1,178				\$ 1,178	\$ 402,364	\$ 0	\$ 402,364	
Other Financing Sources											
Interest Income	\$ (1,992)	\$ 4,382					\$ 2,389	\$ 10,000	\$ (2,336)	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 25,394	\$ (3,589)					\$ 21,805	\$ 138,000	\$ 11,806	\$ 139,500	
Non-Fee Revenues											
Enhanced Collections		\$ 44,380					\$ 44,380	\$ 231,000	\$ 5,894	\$ 189,289	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted		\$ (6,279)					\$ (6,279)	\$ 6,270	\$ 0	\$ 1,750	
Reimbursement Other								\$ 1,600		\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,162						\$ 11,162	\$ 48,000	\$ 5,221	\$ 60,000	
	\$ 34,563	\$ 38,894					\$ 73,457	\$ 434,970	\$ 20,584	\$ 401,539	
Total Revenues	\$ 2,150,306	\$ 45,424	\$ 1,178				\$ 2,196,938	\$ 5,751,883	\$ 1,745,945	\$ 5,422,524	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 550,600	\$ 34,230	\$ 37,465				\$ 622,295	\$ 2,787,641	\$ 578,220	\$ 2,674,831	
Temp Help								\$ 50,000			
Overtime	\$ 165						\$ 165		\$ 621		
Staff Benefits	\$ 332,271	\$ 25,874	\$ 16,456				\$ 374,600	\$ 1,666,157	\$ 374,729	\$ 1,694,289	
	\$ 883,036	\$ 60,104	\$ 53,920				\$ 997,060	\$ 4,503,798	\$ 953,570	\$ 4,369,120	
Operating Expenses and Equipment											
General Expense	\$ 10,255		\$ 0				\$ 10,255	\$ 180,806	\$ 55,761	\$ 213,262	
Printing	\$ (101)						\$ (101)	\$ 12,700	\$ 1,903	\$ 18,992	
Telecommunications	\$ 4,704	\$ 50					\$ 4,754	\$ 24,400	\$ 4,140	\$ 65,918	
Postage	\$ 1,036	\$ 0					\$ 1,036	\$ 46,000	\$ 22	\$ 41,846	
Insurance	\$ 658						\$ 658	\$ 2,825		\$ 2,281	
In-State Travel	\$ 849						\$ 849	\$ 9,550	\$ 65	\$ 9,415	
Out-of-State Travel											
Training			\$ 1,060				\$ 1,060	\$ 1,211	\$ 530	\$ 2,114	
Security Services	\$ 120						\$ 120	\$ 500	\$ 120	\$ 500	
Facility Operations	\$ 151						\$ 151	\$ 9,500	\$ 2,179	\$ 17,541	
Utilities											
Contracted Services	\$ 114,642	\$ 7,549	\$ 10,851				\$ 133,042	\$ 672,964	\$ 82,512	\$ 794,834	
Consulting and Professional Services	\$ 1,750						\$ 1,750	\$ 9,000	\$ 2,783	\$ 7,300	
Information Technology	\$ 36,000						\$ 36,000	\$ 626,700	\$ 55,066	\$ 990,501	
Major Equipment										\$ 40,000	
Other Items of Expense	\$ 656						\$ 656	\$ 2,700	\$ 296	\$ 2,652	
	\$ 170,719	\$ 7,598	\$ 11,911				\$ 190,228	\$ 1,596,856	\$ 205,377	\$ 2,207,196	
Special Items of Expense											
Grand Jury		\$ 67					\$ 67	\$ 100	\$ 6		
Jury Costs	\$ 2,619						\$ 2,619	\$ 12,500	\$ 820	\$ 11,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 2,619	\$ 67					\$ 2,687	\$ 12,600	\$ 826	\$ 11,650	
Total Expenditures	\$ 1,056,374	\$ 67,770	\$ 65,832				\$ 1,189,976	\$ 6,116,254	\$ 1,959,772	\$ 6,577,926	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,093,932	\$ (22,346)	\$ (64,653)				\$ 1,006,933	\$ (363,871)	\$ 586,171	\$ (1,155,402)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 733,880	\$ 299,072	\$ 0				\$ 1,032,952	\$ 1,032,952	\$ 1,207,070	\$ 1,207,070	
Ending Balance (Deficit)	\$ 1,827,812	\$ 276,727	\$ (64,653)				\$ 2,033,885	\$ 669,081	\$ 1,793,241	\$ 51,668	

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

PROGRAM EXPENDITURES:	For the month ended September										2013/14	
	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)		
Judges & Courtroom Support	\$ 125,497	\$ 58,199	\$ 59				\$ 183,754	\$ 908,667	\$ 137,158	\$ 805,543		
Traffic & Other Infractions	\$ 82,430	\$ 1,106					\$ 83,536	\$ 438,434	\$ 79,335	\$ 392,863		
Other Criminal Cases	\$ 124,782	\$ 8,646					\$ 133,428	\$ 708,789	\$ 196,056	\$ 731,607		
Civil	\$ 94,929	\$ 2,939					\$ 97,868	\$ 452,634	\$ 83,451	\$ 340,179		
Family & Children Services	\$ 90,711	\$ 24,739					\$ 115,450	\$ 408,699	\$ 90,591	\$ 425,593		
Probate, Guardianship & Mental Health Services	\$ 55,038	\$ 481					\$ 55,519	\$ 322,279	\$ 68,523	\$ 284,348		
Juvenile Dependency Services	\$ 9,366	\$ 18,021					\$ 27,387	\$ 127,697	\$ 24,869	\$ 146,498		
Juvenile Delinquency Services	\$ 5,705	\$ 26					\$ 5,731	\$ 32,812	\$ 7,999	\$ 2,437		
Other Court Operations	\$ 56,090	\$ 1,250					\$ 57,340	\$ 195,429	\$ 84,067	\$ 490,023		
Court Interpreters	\$ 34,259	\$ 16,066					\$ 50,325	\$ 253,206	\$ 58,144	\$ 228,000		
Jury Services	\$ 11,870	\$ 1,070	\$ 2,628				\$ 15,567	\$ 72,323	\$ 13,566	\$ 67,676		
Security	\$ 69,514	\$ 616					\$ 70,131	\$ 327,383	\$ 67,363	\$ 307,350		
Trial Court Operations Program	\$ 780,190	\$ 133,159	\$ 2,687				\$ 896,036	\$ 4,248,382	\$ 881,122	\$ 4,222,107		
Enhanced Collections	\$ 52,285	\$ 7,926					\$ 60,212	\$ 233,008	\$ 31,165	\$ 173,943		
Other Non-Court Operations	\$ 802	\$ 3					\$ 806		\$ 464			
Non-Court Operations Program	\$ 53,088	\$ 7,930					\$ 61,017	\$ 233,008	\$ 31,628	\$ 173,943		
Executive Office	\$ 56,980	\$ 731					\$ 57,711	\$ 259,561	\$ 52,776	\$ 292,781		
Fiscal Services	\$ 50,138	\$ 32,187					\$ 82,325	\$ 274,532	\$ 54,241	\$ 266,994		
Human Resources	\$ 19,593	\$ 808					\$ 20,402	\$ 158,056	\$ 31,504	\$ 134,792		
Business & Facilities Services	\$ 22,856	\$ 1,134					\$ 23,990	\$ 110,824	\$ 23,392	\$ 169,901		
Information Technology	\$ 34,215	\$ 14,280					\$ 48,494	\$ 890,920	\$ 85,110	\$ 1,324,408		
Court Administration Program	\$ 183,782	\$ 49,139					\$ 232,922	\$ 1,653,894	\$ 247,023	\$ 2,181,676		
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Adjustments Not Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0		
Total	\$ 997,080	\$ 190,229	\$ 2,687				\$ 1,189,978	\$ 6,115,224	\$ 1,189,773	\$ 6,571,928		