

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 March									
Fiscal Year 2015/16									2014/15
	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	\$ (5,235)	\$ 191,464	\$ (160,282)				\$ 33,468	\$ 59,415	\$ 131,244
Payroll	\$ 0	\$ 0						\$ 0	\$ (2)
Jury Revolving									
Other Distribution	\$ 0						\$ 21,267	\$ 21,267	\$ 20,582
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (9,166)	\$ (9,166)	\$ (26,980)
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 704,324	\$ 178,317					\$ 8,153	\$ 890,794	\$ 894,342
Cash Outside of the JCC	\$ 8,119						\$ 0	\$ 8,119	\$ 371,251
Cash Equivalents	\$ 513,364						\$ 647,117	\$ 1,160,480	\$ 3,147,860
Total Cash and Cash Equivalents	\$ 1,222,220	\$ 369,780	\$ (160,282)				\$ 700,839	\$ 2,132,558	\$ 4,539,945
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 120,230					\$ 120,230	\$ 79,524
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 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	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 20,316	\$ 20,316	\$ 16,622
Distribution Due To/From							\$ 2,468	\$ 2,468	\$ 5,011
Civil Filing Fee Due To/From									
General Due To/From	\$ 98							\$ 98	\$ 10
Total Receivables	\$ 98	\$ 0	\$ 120,974				\$ 22,784	\$ 143,857	\$ 101,911
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 50,000
Total Prepaid Expenses	\$ 0							\$ 0	\$ 50,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,222,319	\$ 369,780	\$ (39,308)				\$ 723,623	\$ 2,276,414	\$ 4,691,856
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,994	\$ 4,682	\$ 0				\$ 0	\$ 8,676	\$ 25,541
Due to Other Funds	\$ 2,468	\$ 0	\$ 0				\$ 20,415	\$ 22,883	\$ 21,643
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ (1)
TC145 Liability							\$ 118,713	\$ 118,713	\$ 125,258
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 135,555	\$ 135,555	\$ 122,062
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 153	\$ 153	\$ 43
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,462	\$ 4,682	\$ 0				\$ 274,837	\$ 285,981	\$ 294,547
Civil							\$ 69,149	\$ 69,149	\$ 2,301,123
Criminal							\$ 360,968	\$ 360,968	\$ 420,948
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,153	\$ 8,153	\$ 382,268
Trust Interest Payable							\$ 345	\$ 345	\$ 3,762
Miscellaneous Trust									
Total Trust Deposits							\$ 438,615	\$ 438,615	\$ 3,108,101
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (84,923)							\$ (84,923)	\$ (79,835)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,993							\$ 1,993	\$ 1
Payroll Clearing	\$ 0	\$ 0						\$ 0	
Total Payroll Liabilities	\$ (82,930)	\$ 0						\$ (82,930)	\$ (79,834)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,378						\$ 6,797	\$ 13,175	\$ 3,752
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 150
Fees - Partial Payment & Overpayment							\$ 3,224	\$ 3,224	\$ 2,246
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,378						\$ 10,171	\$ 16,549	\$ 6,148
Total Liabilities	\$ (70,090)	\$ 4,682	\$ 0				\$ 723,623	\$ 658,215	\$ 3,328,962
Total Fund Balance	\$ 1,292,409	\$ 365,099	\$ (39,308)					\$ 1,618,200	\$ 1,362,895
Total Liabilities and Fund Balance	\$ 1,222,319	\$ 369,780	\$ (39,308)				\$ 723,623	\$ 2,276,414	\$ 4,691,856

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 March											
Fiscal Year 2015/16										2014/15	
	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	\$ 3,564,737	\$ 26,555					\$ 3,591,292	\$ 4,723,639	\$ 3,254,814	\$ 4,375,986	
Improvement and Modernization Fund	\$ (362)						\$ (362)	\$ 12,301	\$ 0	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 148,322						\$ 148,322	\$ 193,500	\$ 144,868	\$ 200,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 89,418						\$ 89,418	\$ 144,185	\$ 114,589	\$ 166,102	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,760	\$ 159,760	\$ 159,760	
	\$ 3,961,876	\$ 26,555					\$ 3,988,431	\$ 5,233,385	\$ 3,674,031	\$ 4,914,149	
Grants											
AB 1058 Commissioner/Facilitator			\$ 243,234				\$ 243,234	\$ 318,073	\$ 155,841	\$ 316,114	
Other Judicial Council Grants	\$ 6,414		\$ 58,811				\$ 65,225	\$ 104,669	\$ 48,727	\$ 86,250	
Non-Judicial Council Grants											
	\$ 6,414		\$ 302,045				\$ 308,459	\$ 422,742	\$ 204,568	\$ 402,364	
Other Financing Sources											
Interest Income	\$ 8,300	\$ 125					\$ 8,425	\$ 8,000	\$ 4,344	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 95,189						\$ 95,189	\$ 138,500	\$ 98,111	\$ 138,000	
Non-Fee Revenues											
Enhanced Collections		\$ 184,102					\$ 184,102	\$ 226,000	\$ 201,100	\$ 231,000	
Escheatment									\$ 2,585		
Prior Year Revenue									\$ 64	\$ 6,270	
County Program - Restricted		\$ (28)					\$ (28)	\$ 5,900			
Reimbursement Other	\$ 484						\$ 484	\$ 400	\$ 418	\$ 1,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 39,246						\$ 39,246	\$ 48,000	\$ 46,412	\$ 48,000	
	\$ 143,218	\$ 184,200					\$ 327,418	\$ 426,800	\$ 353,034	\$ 434,870	
Total Revenues	\$ 4,111,508	\$ 210,755	\$ 302,045				\$ 4,624,308	\$ 6,082,927	\$ 4,231,632	\$ 5,751,383	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,910,416	\$ 98,677	\$ 158,607				\$ 2,167,700	\$ 3,010,361	\$ 1,993,762	\$ 2,787,641	
Temp Help										\$ 50,000	
Overtime	\$ 22,905	\$ 1,530					\$ 24,435	\$ 28,625	\$ 3,070		
Staff Benefits	\$ 1,086,672	\$ 51,867	\$ 82,687				\$ 1,221,227	\$ 1,772,395	\$ 1,162,072	\$ 1,666,157	
	\$ 3,019,994	\$ 152,074	\$ 241,294				\$ 3,413,362	\$ 4,811,381	\$ 3,158,904	\$ 4,503,798	
Operating Expenses and Equipment											
General Expense	\$ 177,099	\$ 433	\$ 1,697				\$ 179,228	\$ 267,939	\$ 88,274	\$ 180,806	
Printing	\$ 10,047	\$ 980	\$ 48				\$ 11,075	\$ 13,368	\$ 2,011	\$ 12,700	
Telecommunications	\$ 31,321	\$ 100					\$ 31,421	\$ 41,472	\$ 14,484	\$ 24,400	
Postage	\$ 21,339	\$ 10,047					\$ 31,386	\$ 52,000	\$ 28,502	\$ 46,000	
Insurance	\$ 4,898						\$ 4,898	\$ 2,160	\$ 2,364	\$ 2,825	
In-State Travel	\$ 2,524		\$ 3,574				\$ 6,099	\$ 12,600	\$ 3,785	\$ 9,550	
Out-of-State Travel								\$ 500	\$ 78		
Training	\$ 250						\$ 250	\$ 1,170	\$ 1,170	\$ 1,211	
Security Services	\$ 29,053						\$ 29,053	\$ 73,305	\$ 360	\$ 500	
Facility Operations	\$ 7,159						\$ 7,159	\$ 13,000	\$ 6,249	\$ 9,500	
Utilities											
Contracted Services	\$ 379,234	\$ 16,730	\$ 55,643				\$ 451,607	\$ 800,572	\$ 439,204	\$ 672,964	
Consulting and Professional Services	\$ 6,770						\$ 6,770	\$ 8,000	\$ 5,431	\$ 9,000	
Information Technology	\$ 51,391						\$ 51,391	\$ 751,639	\$ 141,888	\$ 626,700	
Major Equipment	\$ 88,558						\$ 88,558	\$ 88,558			
Other Items of Expense	\$ 727						\$ 727	\$ 2,705	\$ 2,279	\$ 2,700	
	\$ 810,369	\$ 28,290	\$ 60,962				\$ 899,622	\$ 2,128,988	\$ 736,081	\$ 1,598,856	
Special Items of Expense											
Grand Jury								\$ 100	\$ 67	\$ 100	
Jury Costs	\$ 5,086						\$ 5,086	\$ 7,400	\$ 6,638	\$ 12,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,096)		\$ 39,096				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (34,011)		\$ 39,096				\$ 5,086	\$ 7,500	\$ 6,706	\$ 12,600	
Total Expenditures	\$ 3,796,352	\$ 180,364	\$ 341,353				\$ 4,318,069	\$ 6,947,869	\$ 3,901,690	\$ 6,115,254	
Excess (Deficit) of Revenues Over Expenditures	\$ 315,156	\$ 30,391	\$ (39,308)				\$ 306,239	\$ (864,942)	\$ 329,943	\$ (363,871)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 977,253	\$ 334,707	\$ 0				\$ 1,311,960	\$ 1,311,960	\$ 1,032,952	\$ 1,032,952	
Ending Balance (Deficit)	\$ 1,292,409	\$ 365,099	\$ (39,308)				\$ 1,618,200	\$ 447,018	\$ 1,362,895	\$ 669,081	

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

For the month ended March										
Fiscal Year 2015/16									2014/15	
	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	\$ 402,725	\$ 205,949					\$ 608,674	\$ 928,944	\$ 605,187	\$ 908,667
Traffic & Other Infractions	\$ 279,133	\$ 11,645					\$ 290,778	\$ 454,996	\$ 268,752	\$ 438,434
Other Criminal Cases	\$ 473,202	\$ 48,354					\$ 521,556	\$ 784,114	\$ 437,629	\$ 708,789
Civil	\$ 277,396	\$ 15,080					\$ 292,476	\$ 427,599	\$ 286,568	\$ 452,634
Family & Children Services	\$ 409,077	\$ 70,383			\$ 0		\$ 479,460	\$ 459,671	\$ 361,380	\$ 408,699
Probate, Guardianship & Mental Health Services	\$ 213,045	\$ 3,746					\$ 216,791	\$ 292,527	\$ 183,755	\$ 322,279
Juvenile Dependency Services	\$ 53,726	\$ 55,370					\$ 109,096	\$ 84,474	\$ 65,820	\$ 127,697
Juvenile Delinquency Services		\$ 5,235					\$ 5,235	\$ 50	\$ 6,296	\$ 32,812
Other Court Operations	\$ 166,512	\$ 9,101					\$ 175,614	\$ 461,746	\$ 190,017	\$ 195,429
Court Interpreters	\$ 104,996	\$ 70,307					\$ 175,304	\$ 242,990	\$ 169,051	\$ 253,206
Jury Services	\$ 39,182	\$ 19,309	\$ 5,086				\$ 63,576	\$ 69,842	\$ 54,609	\$ 72,323
Security	\$ 180,212	\$ 115,301					\$ 295,513	\$ 418,808	\$ 211,086	\$ 327,383
Trial Court Operations Program	\$ 2,599,206	\$ 629,782	\$ 5,086		\$ 0		\$ 3,234,073	\$ 4,625,761	\$ 2,840,150	\$ 4,248,352
Enhanced Collections	\$ 153,231	\$ 29,995					\$ 183,225	\$ 194,186	\$ 206,024	\$ 233,008
Other Non-Court Operations	\$ 1,163	\$ 16					\$ 1,179		\$ 2,017	
Non-Court Operations Program	\$ 154,393	\$ 30,011					\$ 184,404	\$ 194,186	\$ 208,041	\$ 233,008
Executive Office	\$ 213,769	\$ 7,674					\$ 221,443	\$ 397,422	\$ 188,496	\$ 259,561
Fiscal Services	\$ 159,290	\$ 45,551					\$ 204,842	\$ 310,639	\$ 238,773	\$ 274,532
Human Resources	\$ 38,685	\$ 27,047					\$ 65,732	\$ 157,165	\$ 73,648	\$ 158,058
Business & Facilities Services	\$ 105,676	\$ 18,948					\$ 124,624	\$ 173,385	\$ 105,846	\$ 110,824
Information Technology	\$ 142,342	\$ 140,609					\$ 282,952	\$ 1,089,311	\$ 246,738	\$ 830,920
Court Administration Program	\$ 659,763	\$ 239,829					\$ 899,592	\$ 2,127,922	\$ 853,499	\$ 1,633,894
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,413,362	\$ 899,622	\$ 5,086		\$ 0		\$ 4,318,069	\$ 6,947,869	\$ 3,901,690	\$ 6,115,254