

## 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**  
**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 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						
<b>ASSETS</b>									
Operations	\$ (194,131)	\$ 193,318	\$ 0				\$ 30,933	\$ 30,120	\$ 90,398
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving									
Other Distribution	\$ 0						\$ 3,740	\$ 3,740	\$ 28,154
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ 3,290	\$ 3,290	\$ (16,875)
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 710,493	\$ 178,317					\$ 7,442	\$ 896,252	\$ 882,572
Cash Outside of the JCC	\$ 7,193						\$ 0	\$ 7,193	\$ 376,075
Cash Equivalents	\$ 518,062						\$ 544,371	\$ 1,062,433	\$ 3,265,508
Total Cash and Cash Equivalents	\$ 1,043,265	\$ 371,634	\$ 0				\$ 589,776	\$ 2,004,675	\$ 4,627,480
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 801	\$ 130						\$ 931	\$ 2,528
Accounts Receivable - General	\$ 0		\$ 75,426					\$ 75,426	\$ 121,088
Dishonored Checks									
Due From Employee	\$ 824							\$ 824	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 92,882		\$ 0					\$ 92,882	\$ 144,985
Due From Other Governments	\$ 9,736	\$ 19,189	\$ 0					\$ 28,925	\$ 57,453
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 744
Due From State	\$ 178,495	\$ 3,385	\$ 9,210					\$ 191,089	\$ 191,362
Trust Due To/From							\$ 14,752	\$ 14,752	\$ 57,140
Distribution Due To/From							\$ 508	\$ 508	\$ 1,325
Civil Filing Fee Due To/From									
General Due To/From	\$ 45							\$ 45	\$ 51
Total Receivables	\$ 282,783	\$ 22,703	\$ 85,379				\$ 15,260	\$ 406,125	\$ 576,677
Prepaid Expenses - General	\$ 49,550							\$ 49,550	\$ 44,929
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 49,550							\$ 49,550	\$ 44,929
Other Assets									
Total Other Assets									
Total Assets	\$ 1,375,598	\$ 394,338	\$ 85,379				\$ 605,036	\$ 2,460,351	\$ 5,249,085
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 31,968		\$ 1,450					\$ 33,418	\$ 54,191
Accounts Payable - General	\$ 11,208	\$ 0	\$ 0				\$ 0	\$ 11,208	\$ 71,348
Due to Other Funds	\$ 508	\$ 17,198	\$ 75,685				\$ 14,797	\$ 108,187	\$ 203,501
Due to Other Courts	\$ 0		\$ 8,244					\$ 8,244	\$ 7,073
Due to State	\$ 0							\$ 0	\$ (1)
TC145 Liability							\$ 107,989	\$ 107,989	\$ 98,723
Due to Other Governments	\$ 153,265	\$ 0	\$ 0					\$ 153,265	\$ 418
AB145 Due to Other Government Agency							\$ 109,613	\$ 109,613	\$ 111,396
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 25	\$ 25	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 196,949	\$ 17,198	\$ 85,379				\$ 232,424	\$ 531,949	\$ 546,653
Civil							\$ 107,295	\$ 107,295	\$ 2,313,380
Criminal							\$ 246,527	\$ 246,527	\$ 519,765
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 374,243
Trust Interest Payable							\$ 692	\$ 692	\$ 3,881
Miscellaneous Trust									
Total Trust Deposits							\$ 361,957	\$ 361,957	\$ 3,211,269
Accrued Payroll	\$ 61,622	\$ 2,002						\$ 63,624	\$ 27,876
Benefits Payable	\$ (2,248)							\$ (2,248)	\$ 2,108
Deferred Compensation Payable	\$ 4,389							\$ 4,389	\$ 4,498
Deductions Payable	\$ 36,528							\$ 36,528	\$ 63,221
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 76,791
Total Payroll Liabilities	\$ 100,292	\$ 2,002						\$ 102,293	\$ 174,494
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,378						\$ 6,797	\$ 13,175	\$ 3,752
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 150
Fees - Partial Payment & Overpayment							\$ 3,858	\$ 3,858	\$ 807
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,378						\$ 10,655	\$ 17,033	\$ 4,709
Total Liabilities	\$ 303,618	\$ 19,199	\$ 85,379				\$ 605,036	\$ 1,013,233	\$ 3,937,125
Total Fund Balance	\$ 1,071,980	\$ 375,139	\$ 0					\$ 1,447,118	\$ 1,311,960
Total Liabilities and Fund Balance	\$ 1,375,598	\$ 394,338	\$ 85,379				\$ 605,036	\$ 2,460,351	\$ 5,249,085

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,895,853	\$ 40,050					\$ 4,935,903	\$ 4,723,639	\$ 4,527,582	\$ 4,375,986	
Improvement and Modernization Fund	\$ 11,939						\$ 11,939	\$ 12,301	\$ 12,300	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 237,085						\$ 237,085	\$ 193,500	\$ 200,777	\$ 200,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 201,721						\$ 201,721	\$ 144,185	\$ 155,144	\$ 166,102	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,760	\$ 159,760	\$ 159,760	
	\$ 5,506,358	\$ 40,050					\$ 5,546,408	\$ 5,233,385	\$ 5,055,563	\$ 4,914,149	
Grants											
AB 1058 Commissioner/Facilitator			\$ 325,296				\$ 325,296	\$ 318,073	\$ 312,668	\$ 316,114	
Other Judicial Council Grants	\$ 6,414		\$ 104,669				\$ 111,083	\$ 104,669	\$ 92,664	\$ 86,250	
Non-Judicial Council Grants											
	\$ 6,414		\$ 429,965				\$ 436,379	\$ 422,742	\$ 405,332	\$ 402,364	
Other Financing Sources											
Interest Income	\$ 16,743	\$ 404					\$ 17,146	\$ 8,000	\$ 11,899	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 139,129						\$ 139,129	\$ 138,500	\$ 148,542	\$ 138,000	
Non-Fee Revenues											
Enhanced Collections		\$ 277,401					\$ 277,401	\$ 226,000	\$ 303,990	\$ 231,000	
Escheatment									\$ 2,585		
Prior Year Revenue									\$ 6,728	\$ 6,270	
County Program - Restricted		\$ 6,141					\$ 6,141	\$ 5,900	\$ 418	\$ 1,600	
Reimbursement Other	\$ 1,752						\$ 1,752	\$ 400			
Sale of Fixed Assets											
Other Miscellaneous	\$ 53,286						\$ 53,286	\$ 48,000	\$ 89,896	\$ 48,000	
	\$ 210,909	\$ 283,945					\$ 494,855	\$ 426,800	\$ 564,058	\$ 434,870	
Total Revenues	\$ 5,723,681	\$ 323,995	\$ 429,965				\$ 6,477,641	\$ 6,082,927	\$ 6,024,953	\$ 5,751,383	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,681,870	\$ 143,038	\$ 219,126				\$ 3,044,033	\$ 3,010,361	\$ 2,774,471	\$ 2,787,641	
Temp Help										\$ 50,000	
Overtime	\$ 45,032	\$ 2,046					\$ 47,078	\$ 28,625	\$ 27,330		
Staff Benefits	\$ 1,521,260	\$ 75,001	\$ 112,612				\$ 1,708,873	\$ 1,772,395	\$ 1,641,191	\$ 1,666,157	
	\$ 4,248,161	\$ 220,085	\$ 331,738				\$ 4,799,984	\$ 4,811,381	\$ 4,442,992	\$ 4,503,798	
Operating Expenses and Equipment											
General Expense	\$ 221,333	\$ 467	\$ 2,188				\$ 223,988	\$ 267,939	\$ 191,703	\$ 180,806	
Printing	\$ 20,137	\$ 980	\$ 48				\$ 21,165	\$ 13,368	\$ 6,287	\$ 12,700	
Telecommunications	\$ 39,000	\$ 100					\$ 39,100	\$ 41,472	\$ 19,732	\$ 24,400	
Postage	\$ 31,951	\$ 11,840					\$ 43,791	\$ 52,000	\$ 50,292	\$ 46,000	
Insurance	\$ 4,898						\$ 4,898	\$ 2,160	\$ 2,364	\$ 2,825	
In-State Travel	\$ 3,170		\$ 3,574				\$ 6,744	\$ 12,600	\$ 7,412	\$ 9,550	
Out-of-State Travel								\$ 500	\$ 78		
Training	\$ 250						\$ 250	\$ 1,170	\$ 1,170	\$ 1,211	
Security Services	\$ 56,638						\$ 56,638	\$ 73,305	\$ 600	\$ 500	
Facility Operations	\$ 13,020						\$ 13,020	\$ 13,000	\$ 8,368	\$ 9,500	
Utilities											
Contracted Services	\$ 648,172	\$ 22,498	\$ 96,707				\$ 767,376	\$ 800,572	\$ 634,145	\$ 672,964	
Consulting and Professional Services	\$ 10,360						\$ 10,360	\$ 8,000	\$ 8,556	\$ 9,000	
Information Technology	\$ 173,710						\$ 173,710	\$ 751,639	\$ 379,738	\$ 626,700	
Major Equipment	\$ 88,558						\$ 88,558	\$ 88,558			
Other Items of Expense	\$ 1,142						\$ 1,142	\$ 2,705	\$ 2,838	\$ 2,700	
	\$ 1,312,338	\$ 35,885	\$ 102,517				\$ 1,450,741	\$ 2,128,988	\$ 1,313,284	\$ 1,598,856	
Special Items of Expense											
Grand Jury								\$ 100	\$ 67	\$ 100	
Jury Costs	\$ 7,762						\$ 7,762	\$ 7,400	\$ 7,548	\$ 12,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 83,997						\$ 83,997				
Capital Costs											
Internal Cost Recovery	\$ (86,642)	\$ 27,594	\$ 59,048				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (17,947)		
	\$ 5,116	\$ 27,594	\$ 59,048				\$ 91,759	\$ 7,500	\$ (10,331)	\$ 12,600	
Total Expenditures	\$ 5,565,616	\$ 283,564	\$ 493,303				\$ 6,342,484	\$ 6,947,869	\$ 5,745,945	\$ 6,115,254	
Excess (Deficit) of Revenues Over Expenditures	\$ 158,065	\$ 40,431	\$ (63,339)				\$ 135,158	\$ (864,942)	\$ 279,008	\$ (363,871)	
Operating Transfers In (Out)	\$ (63,339)		\$ 63,339				\$ 0	\$ 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)	\$ 1,071,980	\$ 375,139	\$ 0				\$ 1,447,118	\$ 447,018	\$ 1,311,960	\$ 669,081	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 563,713	\$ 303,425					\$ 867,138	\$ 928,944	\$ 872,154	\$ 908,667
Traffic & Other Infractions	\$ 410,345	\$ 16,294					\$ 426,639	\$ 454,996	\$ 387,848	\$ 438,434
Other Criminal Cases	\$ 678,788	\$ 78,931					\$ 757,720	\$ 784,114	\$ 635,486	\$ 708,789
Civil	\$ 403,402	\$ 23,955					\$ 427,357	\$ 427,599	\$ 348,160	\$ 452,634
Family & Children Services	\$ 589,330	\$ 105,944			\$ 0		\$ 695,275	\$ 459,671	\$ 547,971	\$ 408,699
Probate, Guardianship & Mental Health Services	\$ 301,473	\$ 5,951					\$ 307,424	\$ 292,527	\$ 264,856	\$ 322,279
Juvenile Dependency Services	\$ 79,109	\$ 145,658					\$ 224,767	\$ 84,474	\$ 94,064	\$ 127,697
Juvenile Delinquency Services		\$ 9,587					\$ 9,587	\$ 50	\$ 6,303	\$ 32,812
Other Court Operations	\$ 239,169	\$ 13,244					\$ 252,413	\$ 461,746	\$ 281,826	\$ 195,429
Court Interpreters	\$ 146,808	\$ 118,262					\$ 265,070	\$ 242,990	\$ 234,981	\$ 253,206
Jury Services	\$ 51,360	\$ 26,526	\$ 7,762				\$ 85,649	\$ 69,842	\$ 84,587	\$ 72,323
Security	\$ 255,021	\$ 144,465					\$ 399,486	\$ 418,808	\$ 332,415	\$ 327,383
Trial Court Operations Program	\$ 3,718,519	\$ 992,243	\$ 7,762		\$ 0		\$ 4,718,523	\$ 4,625,761	\$ 4,090,650	\$ 4,248,352
Enhanced Collections	\$ 217,867	\$ 38,215			\$ 0		\$ 256,083	\$ 194,186	\$ 281,224	\$ 233,008
Other Non-Court Operations	\$ 4,035	\$ 79					\$ 4,113		\$ 4,838	
Non-Court Operations Program	\$ 221,902	\$ 38,294			\$ 0		\$ 260,196	\$ 194,186	\$ 286,062	\$ 233,008
Executive Office	\$ 218,473	\$ 10,098					\$ 228,571	\$ 397,422	\$ 261,818	\$ 259,561
Fiscal Services	\$ 222,900	\$ 73,601					\$ 296,502	\$ 310,639	\$ 317,922	\$ 274,532
Human Resources	\$ 67,325	\$ 50,156	\$ 83,997				\$ 201,478	\$ 157,165	\$ 109,401	\$ 158,058
Business & Facilities Services	\$ 149,327	\$ 21,940					\$ 171,267	\$ 173,385	\$ 150,099	\$ 110,824
Information Technology	\$ 201,538	\$ 264,408					\$ 465,946	\$ 1,089,311	\$ 529,991	\$ 830,920
Court Administration Program	\$ 859,564	\$ 420,204	\$ 83,997				\$ 1,363,765	\$ 2,127,922	\$ 1,369,232	\$ 1,633,894
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,799,984	\$ 1,450,741	\$ 91,759		\$ 0		\$ 6,342,484	\$ 6,947,869	\$ 5,745,945	\$ 6,115,254

### 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	-	2,535	2,535	375,139	-	-	-	-	<b>377,674</b>	
Committed	814,279	221,959	1,036,238	-	-	-	-	-	<b>1,036,238</b>	
Assigned	-	23,207	23,207	-	-	-	-	-	<b>23,207</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 824,279</b>	<b>\$ 247,701</b>	<b>\$ 1,071,980</b>	<b>\$ 375,139</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,447,118</b>	