

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

08/31/2017

Date

SUTTER

Court

FY 16-17 June 30, 2017

Fiscal Year and Ending Quarter

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 June									
Fiscal Year 2016/17									2015/16
	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	\$ (159,204)	\$ 167,630	\$ 0				\$ 23,703	\$ 32,129	\$ 30,120
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 18,488	\$ 18,488	\$ 3,740
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (15,133)	\$ (15,133)	\$ 3,290
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 342,585	\$ 88,317					\$ 7,442	\$ 438,344	\$ 896,252
Cash Outside of the JCC	\$ 12,173						\$ 0	\$ 12,173	\$ 7,193
Cash Equivalents	\$ 207,072						\$ 495,129	\$ 702,201	\$ 1,062,433
Total Cash and Cash Equivalents	\$ 404,274	\$ 255,946	\$ 0				\$ 529,630	\$ 1,189,850	\$ 2,004,675
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 386	\$ 104						\$ 490	\$ 931
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 824
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 193,370							\$ 193,370	\$ 92,882
Due From Other Governments	\$ 4,568	\$ 4,668	\$ 0					\$ 9,236	\$ 28,925
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 744
Due From State	\$ 77,873	\$ 6,610	\$ 165,798					\$ 250,281	\$ 266,515
Trust Due To/From							\$ 1,424	\$ 1,424	\$ 14,752
Distribution Due To/From							\$ 0	\$ 0	\$ 508
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,725	\$ 30,092						\$ 36,817	\$ 45
Total Receivables	\$ 282,922	\$ 41,474	\$ 166,541				\$ 1,424	\$ 492,361	\$ 406,125
Prepaid Expenses - General	\$ 9,763							\$ 9,763	\$ 49,550
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 9,763							\$ 9,763	\$ 49,550
Other Assets									
Total Other Assets									
Total Assets	\$ 696,959	\$ 297,420	\$ 166,541				\$ 531,054	\$ 1,691,974	\$ 2,460,351
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 138,264	\$ 33	\$ 685					\$ 138,982	\$ 33,418
Accounts Payable - General	\$ 2,249	\$ 0	\$ 0				\$ 0	\$ 2,249	\$ 11,208
Due to Other Funds	\$ 10,607	\$ 30,353	\$ 152,411				\$ 38,240	\$ 231,611	\$ 108,187
Due to Other Courts			\$ 13,446					\$ 13,446	\$ 8,244
Due to State									\$ 0
TC145 Liability							\$ 94,283	\$ 94,283	\$ 107,989
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 153,265
AB145 Due to Other Government Agency							\$ 87,587	\$ 87,587	\$ 109,613
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 53	\$ 53	\$ 25
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 151,120	\$ 30,386	\$ 166,541				\$ 220,163	\$ 568,210	\$ 531,949
Civil							\$ 35,700	\$ 35,700	\$ 107,295
Criminal							\$ 257,819	\$ 257,819	\$ 246,527
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 7,442
Trust Interest Payable							\$ 1,734	\$ 1,734	\$ 692
Miscellaneous Trust									
Total Trust Deposits							\$ 302,694	\$ 302,694	\$ 361,957
Accrued Payroll	\$ 87,830	\$ 4,771						\$ 92,602	\$ 63,624
Benefits Payable	\$ (105,131)							\$ (105,131)	\$ (2,248)
Deferred Compensation Payable	\$ (300)							\$ (300)	\$ 4,389
Deductions Payable	\$ 37,360							\$ 37,360	\$ 36,528
Payroll Clearing	\$ 2,922							\$ 2,922	\$ 0
Total Payroll Liabilities	\$ 22,682	\$ 4,771						\$ 27,453	\$ 102,293
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,378						\$ 6,797	\$ 13,175	\$ 13,175
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 1,399	\$ 1,399	\$ 3,858
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,378						\$ 8,197	\$ 14,575	\$ 17,033
Total Liabilities	\$ 180,180	\$ 35,157	\$ 166,541				\$ 531,054	\$ 912,932	\$ 1,013,233
Total Fund Balance	\$ 516,779	\$ 262,263	\$ 0					\$ 779,042	\$ 1,447,118
Total Liabilities and Fund Balance	\$ 696,959	\$ 297,420	\$ 166,541				\$ 531,054	\$ 1,691,974	\$ 2,460,351

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 2016/17							2015/16			
	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						
	REVENUES										
State Financing Sources											
Trial Court Trust Fund	\$ 4,972,059		\$ 42,291				\$ 5,014,350	\$ 5,009,071	\$ 4,935,903	\$ 4,723,639	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,301	\$ 11,939	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 248,405						\$ 248,405	\$ 214,000	\$ 237,085	\$ 193,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 140,892						\$ 140,892	\$ 207,181	\$ 201,721	\$ 144,185	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,760	
	\$ 5,521,117	\$ 42,291					\$ 5,563,408	\$ 5,602,314	\$ 5,546,408	\$ 5,233,385	
Grants											
AB 1058 Commissioner/Facilitator			\$ 294,254				\$ 294,254	\$ 320,969	\$ 325,296	\$ 318,073	
Other Judicial Council Grants			\$ 100,024				\$ 100,024	\$ 105,445	\$ 111,083	\$ 104,669	
Non-Judicial Council Grants											
			\$ 394,278				\$ 394,278	\$ 426,414	\$ 436,379	\$ 422,742	
Other Financing Sources											
Interest Income	\$ 15,074	\$ 837					\$ 15,911	\$ 7,000	\$ 17,146	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 75,985	\$ 21,409					\$ 97,394	\$ 148,015	\$ 139,129	\$ 138,500	
Non-Fee Revenues											
Enhanced Collections		\$ 255,556					\$ 255,556	\$ 229,777	\$ 277,401	\$ 226,000	
Escheatment											
Prior Year Revenue		\$ 10,836					\$ 10,836	\$ 6,500	\$ 6,141	\$ 5,900	
County Program - Restricted		\$ 2,713					\$ 2,713	\$ 400	\$ 1,752	\$ 400	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,030						\$ 6,030	\$ 50,000	\$ 53,286	\$ 48,000	
	\$ 97,088	\$ 291,351					\$ 388,440	\$ 441,692	\$ 494,855	\$ 426,800	
Total Revenues	\$ 5,618,206	\$ 333,642	\$ 394,278				\$ 6,346,126	\$ 6,470,420	\$ 6,477,641	\$ 6,082,927	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,673,274	\$ 208,675	\$ 178,845				\$ 3,060,794	\$ 3,006,592	\$ 3,044,033	\$ 3,010,361	
Temp Help											
Overtime	\$ 801	\$ 119					\$ 919	\$ 47,078	\$ 47,078	\$ 28,625	
Staff Benefits	\$ 1,573,395	\$ 82,991	\$ 94,490				\$ 1,750,876	\$ 1,816,425	\$ 1,708,873	\$ 1,772,395	
	\$ 4,247,470	\$ 291,785	\$ 273,335				\$ 4,812,590	\$ 4,823,017	\$ 4,799,984	\$ 4,811,381	
Operating Expenses and Equipment											
General Expense	\$ 217,115	\$ 21,051	\$ 2,300				\$ 240,465	\$ 265,388	\$ 223,988	\$ 267,939	
Printing	\$ 20,411	\$ 670	\$ 103				\$ 21,184	\$ 21,785	\$ 21,165	\$ 13,368	
Telecommunications	\$ 31,554						\$ 31,554	\$ 42,850	\$ 39,100	\$ 41,472	
Postage	\$ 30,671	\$ 2,812					\$ 33,483	\$ 43,400	\$ 43,791	\$ 52,000	
Insurance	\$ 4,324						\$ 4,324	\$ 4,898	\$ 4,898	\$ 2,160	
In-State Travel	\$ 2,504		\$ 2,859				\$ 5,362	\$ 7,312	\$ 6,744	\$ 12,600	
Out-of-State Travel										\$ 500	
Training	\$ 701						\$ 701	\$ 250	\$ 250	\$ 1,170	
Security Services	\$ 130,356						\$ 130,356	\$ 110,338	\$ 56,638	\$ 73,305	
Facility Operations	\$ 18,047						\$ 18,047	\$ 28,600	\$ 13,020	\$ 13,000	
Utilities											
Contracted Services	\$ 679,218	\$ 8,567	\$ 87,723				\$ 775,507	\$ 891,996	\$ 767,376	\$ 800,572	
Consulting and Professional Services	\$ 8,358						\$ 8,358	\$ 10,300	\$ 10,360	\$ 8,000	
Information Technology	\$ 691,811	\$ 94,044					\$ 785,855	\$ 853,852	\$ 173,710	\$ 751,639	
Major Equipment									\$ 88,558	\$ 88,558	
Other Items of Expense	\$ 57,973						\$ 57,973	\$ 58,000	\$ 1,142	\$ 2,705	
	\$ 1,893,043	\$ 127,143	\$ 92,984				\$ 2,113,169	\$ 2,338,969	\$ 1,450,741	\$ 2,128,988	
Special Items of Expense											
Grand Jury	\$ 53						\$ 53	\$ 5,000		\$ 100	
Jury Costs	\$ 8,390						\$ 8,390	\$ 5,375	\$ 7,762	\$ 7,400	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 80,000						\$ 80,000	\$ 90,000	\$ 83,997		
Capital Costs											
Internal Cost Recovery	\$ (81,995)	\$ 27,590	\$ 54,405				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment		\$ 0					\$ 0				
	\$ 6,448	\$ 27,590	\$ 54,405				\$ 88,443	\$ 100,375	\$ 91,759	\$ 7,500	
Total Expenditures	\$ 6,146,961	\$ 446,518	\$ 420,723				\$ 7,014,202	\$ 7,262,361	\$ 6,342,484	\$ 6,947,869	
Excess (Deficit) of Revenues Over Expenditures	\$ (528,755)	\$ (112,875)	\$ (26,446)				\$ (668,076)	\$ (791,941)	\$ 135,158	\$ (864,942)	
Operating Transfers In (Out)	\$ (26,446)		\$ 26,446				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,071,980	\$ 375,139	\$ 0				\$ 1,447,118	\$ 1,447,118	\$ 1,311,960	\$ 1,311,960	
Ending Balance (Deficit)	\$ 516,779	\$ 262,263	\$ 0				\$ 779,042	\$ 655,177	\$ 1,447,118	\$ 447,018	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 584,274	\$ 306,823	\$ 0		\$ (39)		\$ 891,058	\$ 949,666	\$ 867,138	\$ 928,944
Traffic & Other Infractions	\$ 522,090	\$ 12,660			\$ (33)		\$ 534,717	\$ 189,892	\$ 426,639	\$ 454,996
Other Criminal Cases	\$ 692,625	\$ 84,918			\$ (45)		\$ 777,498	\$ 845,117	\$ 757,720	\$ 784,114
Civil	\$ 397,296	\$ 30,115			\$ (26)		\$ 427,385	\$ 571,556	\$ 427,357	\$ 427,599
Family & Children Services	\$ 520,742	\$ 97,438			\$ (19)		\$ 618,161	\$ 499,269	\$ 695,275	\$ 459,671
Probate, Guardianship & Mental Health Services	\$ 286,865	\$ 5,462			\$ (19)		\$ 292,308	\$ 354,804	\$ 307,424	\$ 292,527
Juvenile Dependency Services	\$ 87,078	\$ 89,347			\$ (5)		\$ 176,420	\$ 272,286	\$ 224,767	\$ 84,474
Juvenile Delinquency Services		\$ 8,633					\$ 8,633	\$ 62,278	\$ 9,587	\$ 50
Other Court Operations	\$ 242,379	\$ 88,681			\$ (17)		\$ 331,044	\$ 315,482	\$ 252,413	\$ 461,746
Court Interpreters	\$ 170,706	\$ 161,943			\$ (12)		\$ 332,638	\$ 279,264	\$ 265,070	\$ 242,990
Jury Services	\$ 28,629	\$ 21,737	\$ 8,443		\$ (1)		\$ 58,807	\$ 66,716	\$ 85,649	\$ 69,842
Security	\$ 269,548	\$ 169,302			\$ (17)		\$ 438,833	\$ 399,764	\$ 399,486	\$ 418,808
Trial Court Operations Program	\$ 3,802,232	\$ 1,077,059	\$ 8,443		\$ (234)		\$ 4,887,500	\$ 4,806,095	\$ 4,718,523	\$ 4,625,761
Enhanced Collections	\$ 227,450	\$ 17,746			\$ 286	\$ 0	\$ 245,482	\$ 213,706	\$ 256,083	\$ 194,186
Other Non-Court Operations	\$ 2,198	\$ 30			\$ 0		\$ 2,227		\$ 4,113	
Non-Court Operations Program	\$ 229,648	\$ 17,776			\$ 285	\$ 0	\$ 247,709	\$ 213,706	\$ 260,196	\$ 194,186
Executive Office	\$ 66,612	\$ 57,022			\$ (5)		\$ 123,630	\$ 356,601	\$ 228,571	\$ 397,422
Fiscal Services	\$ 225,825	\$ 45,931			\$ (15)		\$ 271,741	\$ 271,976	\$ 296,502	\$ 310,639
Human Resources	\$ 69,545	\$ 25,657	\$ 80,000		\$ (5)		\$ 175,197	\$ 169,325	\$ 201,478	\$ 157,165
Business & Facilities Services	\$ 159,304	\$ 17,987			\$ (10)		\$ 177,281	\$ 194,751	\$ 171,267	\$ 173,385
Information Technology	\$ 259,425	\$ 871,736			\$ (17)		\$ 1,131,144	\$ 1,249,907	\$ 465,946	\$ 1,089,311
Court Administration Program	\$ 780,710	\$ 1,018,334	\$ 80,000		\$ (52)		\$ 1,878,992	\$ 2,242,559	\$ 1,363,765	\$ 2,127,922
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,812,590	\$ 2,113,169	\$ 88,443		\$ 0	\$ 0	\$ 7,014,202	\$ 7,262,361	\$ 6,342,484	\$ 6,947,869

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	9,763	-	9,763	-	-	-	-	-	9,763	
Restricted	60,840	-	60,840	262,263	-	-	-	-	323,103	
Committed	446,176	-	446,176	-	-	-	-	-	446,176	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 516,779	\$ -	\$ 516,779	\$ 262,263	\$ -	\$ -	\$ -	\$ -	\$ 779,042	