

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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (151,097)	\$ 234,611	\$ (69,318)				\$ 18,632	\$ 32,828	\$ (2,621)
Payroll	\$ (4,797)	\$ 0						\$ (4,797)	\$ (7,210)
Jury Revolving									
Other Distribution							\$ 11,914	\$ 11,914	\$ (27,878)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (17,555)	\$ (17,555)	\$ (14,579)
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	\$ 5,781						\$ 0	\$ 5,781	\$ 12,173
Cash Equivalents	\$ 1,589,497						\$ 534,311	\$ 2,123,808	\$ 2,036,664
Total Cash and Cash Equivalents	\$ 1,787,563	\$ 322,927	\$ (69,318)				\$ 554,745	\$ 2,595,917	\$ 2,434,989
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
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	\$ 0
Due From Other Courts			\$ 744					\$ 744	\$ 744
Due From State	\$ 0	\$ 0	\$ 60,316					\$ 60,316	\$ 26,205
Trust Due To/From							\$ 9,668	\$ 9,668	\$ 12,163
Distribution Due To/From							\$ 2,039	\$ 2,039	\$ 6,973
Civil Filing Fee Due To/From									
General Due To/From	\$ 562	\$ 2						\$ 563	\$ 32,196
Total Receivables	\$ 562	\$ 2	\$ 61,060				\$ 11,707	\$ 73,331	\$ 78,281
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 9,095
Total Prepaid Expenses	\$ 0							\$ 0	\$ 9,095
Other Assets									
Total Other Assets									
Total Assets	\$ 1,788,125	\$ 322,929	\$ (8,258)				\$ 566,452	\$ 2,669,247	\$ 2,522,365
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,338	\$ 0	\$ 0				\$ 0	\$ 5,338	\$ 2,194
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,271	\$ 12,271	\$ 51,332
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 9,041		\$ 3,885					\$ 12,926	\$ 83,079
TC145 Liability							\$ 93,503	\$ 93,503	\$ 83,079
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 78,228	\$ 78,228	\$ 66,805
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 778	\$ 778	\$ 322
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,379	\$ 0	\$ 3,885				\$ 184,780	\$ 203,044	\$ 203,731
Civil							\$ 39,080	\$ 39,080	\$ 35,975
Criminal							\$ 318,758	\$ 318,758	\$ 271,183
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,442	\$ 7,442	\$ 7,442
Trust Interest Payable							\$ 5,535	\$ 5,535	\$ 1,999
Miscellaneous Trust									
Total Trust Deposits							\$ 370,815	\$ 370,815	\$ 316,599
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (150,291)							\$ (150,291)	\$ (45,170)
Deferred Compensation Payable	\$ (560)							\$ (560)	\$ (240)
Deductions Payable	\$ 1,530							\$ 1,530	\$ 1,410
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (149,321)	\$ 0						\$ (149,321)	\$ (44,000)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,640						\$ 10,856	\$ 17,497	\$ 13,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 289
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,640						\$ 10,856	\$ 17,497	\$ 13,464
Total Liabilities	\$ (128,302)	\$ 0	\$ 3,885				\$ 566,452	\$ 442,034	\$ 489,794
Total Fund Balance	\$ 1,916,427	\$ 322,929	\$ (12,143)					\$ 2,227,213	\$ 2,032,571
Total Liabilities and Fund Balance	\$ 1,788,125	\$ 322,929	\$ (8,258)				\$ 566,452	\$ 2,669,247	\$ 2,522,365

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,547,121	\$ 3,374					\$ 2,550,495	\$ 5,722,311	\$ 2,440,650	\$ 5,152,085	
Improvement and Modernization Fund	\$ (12,301)						\$ (12,301)	\$ 12,266	\$ 12,301	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 60,472						\$ 60,472	\$ 307,883	\$ 38,408	\$ 235,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 155,915						\$ 155,915	\$ 375,313	\$ 29,239	\$ 279,027	
Other Miscellaneous								\$ 159,761		\$ 159,761	
	\$ 2,751,207	\$ 3,374					\$ 2,754,581	\$ 6,577,534	\$ 2,520,598	\$ 5,838,174	
Grants											
AB 1058 Commissioner/Facilitator			\$ 14,032				\$ 14,032	\$ 321,158	\$ (8,969)	\$ 320,969	
Other Judicial Council Grants			\$ 6,177				\$ 6,177	\$ 105,463	\$ 5,421	\$ 105,445	
Non-Judicial Council Grants											
			\$ 20,209				\$ 20,209	\$ 426,621	\$ (3,547)	\$ 426,414	
Other Financing Sources											
Interest Income	\$ 1,450	\$ 159					\$ 1,609	\$ 18,000	\$ 3,029	\$ 12,837	
Investment Income											
Donations											
Local Fees	\$ 17,653	\$ 4,164					\$ 21,816	\$ 65,500	\$ 9,253	\$ 89,000	
Non-Fee Revenues											
Enhanced Collections		\$ 82,311					\$ 82,311	\$ 251,537	\$ 61,265	\$ 272,882	
Escheatment											
Prior Year Revenue									\$ (3,760)		
County Program - Restricted		\$ (3,615)					\$ (3,615)	\$ 500	\$ 0		
Reimbursement Other	\$ 2,326						\$ 2,326				
Sale of Fixed Assets											
Other Miscellaneous	\$ 106						\$ 106		\$ (15)	\$ 400	
	\$ 21,535	\$ 83,019					\$ 104,554	\$ 335,537	\$ 69,772	\$ 375,119	
Total Revenues	\$ 2,772,742	\$ 86,393	\$ 20,209				\$ 2,879,343	\$ 7,339,692	\$ 2,586,823	\$ 6,639,707	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 602,327	\$ 29,261	\$ 11,708				\$ 643,296	\$ 3,273,725	\$ 639,521	\$ 3,189,108	
Temp Help											
Overtime	\$ 45						\$ 45		\$ 257		
Staff Benefits	\$ 403,523	\$ 21,421	\$ 6,249				\$ 431,193	\$ 2,291,832	\$ 405,541	\$ 2,090,047	
	\$ 1,005,895	\$ 50,682	\$ 17,958				\$ 1,074,534	\$ 5,565,557	\$ 1,045,319	\$ 5,279,155	
Operating Expenses and Equipment											
General Expense	\$ 53,342	\$ 391	\$ 975				\$ 54,708	\$ 167,288	\$ 65,664	\$ 218,406	
Printing	\$ 903	\$ (288)					\$ 615	\$ 11,440	\$ 3,668	\$ 21,395	
Telecommunications	\$ 6,289						\$ 6,289	\$ 55,081	\$ 5,005	\$ 66,052	
Postage	\$ 5,574	\$ 1,936					\$ 7,510	\$ 46,920	\$ 6,111	\$ 35,415	
Insurance								\$ 3,600		\$ 4,505	
In-State Travel	\$ 707						\$ 707	\$ 6,192	\$ 3,435	\$ 5,137	
Out-of-State Travel											
Training	\$ 159						\$ 159	\$ 4,440	\$ 765	\$ 1,515	
Security Services	\$ 38,980						\$ 38,980	\$ 198,967	\$ 35,759	\$ 135,713	
Facility Operations	\$ 2,867						\$ 2,867	\$ 29,653	\$ 3,714	\$ 31,199	
Utilities											
Contracted Services	\$ 131,472	\$ 9,800	\$ 9,827				\$ 151,100	\$ 930,474	\$ 148,464	\$ 799,687	
Consulting and Professional Services	\$ 2,255						\$ 2,255	\$ 9,800	\$ 1,380	\$ 8,500	
Information Technology	\$ 300						\$ 300	\$ 265,303	\$ 9,215	\$ 261,820	
Major Equipment											
Other Items of Expense	\$ 73						\$ 73	\$ 700	\$ 60	\$ 28,895	
	\$ 242,919	\$ 11,839	\$ 10,802				\$ 265,560	\$ 1,729,858	\$ 283,239	\$ 1,618,239	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,607						\$ 1,607	\$ 14,300	\$ 4,735	\$ 7,690	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 50,000			
Capital Costs											
Internal Cost Recovery	\$ (3,592)		\$ 3,592				\$ 0	\$ 51,434		\$ 0	
Prior Year Expense Adjustment											
	\$ (1,985)		\$ 3,592				\$ 1,607	\$ 115,734	\$ 4,735	\$ 7,690	
Total Expenditures	\$ 1,246,829	\$ 62,521	\$ 32,351				\$ 1,341,701	\$ 7,411,149	\$ 1,333,293	\$ 6,905,084	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,525,913	\$ 23,872	\$ (12,143)				\$ 1,537,642	\$ (71,457)	\$ 1,253,529	\$ (265,377)	
Operating Transfers In (Out)								\$ 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)	\$ 1,916,427	\$ 322,929	\$ (12,143)				\$ 2,227,213	\$ 618,114	\$ 2,032,571	\$ 513,665	

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

For the month ended September										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 127,008	\$ 44,852					\$ 171,860	\$ 1,366,774	\$ 147,477	\$ 1,065,618
Traffic & Other Infractions	\$ 149,073	\$ 3,441					\$ 152,514	\$ 179,642	\$ 128,945	\$ 280,193
Other Criminal Cases	\$ 146,575	\$ 6,382					\$ 152,957	\$ 581,008	\$ 159,784	\$ 892,302
Civil	\$ 81,207	\$ 5,190					\$ 86,397	\$ 306,897	\$ 83,351	\$ 472,766
Family & Children Services	\$ 98,376	\$ 37,629			\$ 0		\$ 136,005	\$ 703,276	\$ 104,363	\$ 562,379
Probate, Guardianship & Mental Health Services	\$ 50,879	\$ 753					\$ 51,632	\$ 332,939	\$ 50,344	\$ 360,297
Juvenile Dependency Services	\$ 20,046	\$ 22,917					\$ 42,963	\$ 286,267	\$ 42,413	\$ 223,975
Juvenile Delinquency Services	\$ 92	\$ 3,217					\$ 3,308	\$ 25,530	\$ 81	\$ 62,848
Other Court Operations	\$ 31,386	\$ 1,470					\$ 32,856	\$ 852,629	\$ 55,025	\$ 234,403
Court Interpreters	\$ 41,280	\$ 37,446					\$ 78,725	\$ 308,141	\$ 110,146	\$ 331,910
Jury Services	\$ 3,740	\$ 3,032	\$ 1,607				\$ 8,379	\$ 65,435	\$ 13,613	\$ 64,091
Security	\$ 32,984	\$ 39,320					\$ 72,305	\$ 359,166	\$ 87,337	\$ 450,555
Trial Court Operations Program	\$ 782,646	\$ 205,648	\$ 1,607		\$ 0		\$ 989,901	\$ 5,367,703	\$ 982,880	\$ 5,001,338
Enhanced Collections	\$ 56,193	\$ 12,653					\$ 68,845	\$ 251,839	\$ 61,777	\$ 232,771
Other Non-Court Operations	\$ (2,793)	\$ (317)					\$ (3,110)	\$ 605	\$ 1,019	
Non-Court Operations Program	\$ 53,400	\$ 12,336					\$ 65,735	\$ 252,444	\$ 62,796	\$ 232,771
Executive Office	\$ 62,398	\$ 746					\$ 63,144	\$ 391,177	\$ 53,430	\$ 316,830
Fiscal Services	\$ 54,624	\$ 5,062					\$ 59,686	\$ 273,010	\$ 59,291	\$ 245,421
Human Resources	\$ 17,354	\$ 1,053					\$ 18,407	\$ 154,446	\$ 16,415	\$ 153,899
Business & Facilities Services	\$ 37,422	\$ 1,227					\$ 38,649	\$ 260,840	\$ 40,071	\$ 213,987
Information Technology	\$ 66,691	\$ 39,488					\$ 106,178	\$ 711,530	\$ 118,410	\$ 740,838
Court Administration Program	\$ 238,488	\$ 47,577					\$ 286,065	\$ 1,791,002	\$ 287,617	\$ 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										
Total	\$ 1,074,534	\$ 265,560	\$ 1,607		\$ 0		\$ 1,341,701	\$ 7,411,149	\$ 1,333,293	\$ 6,905,084