

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

08/06/2019

Date

Sutter

Court

FY 18-19 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 2018/19									2017/18
	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	\$ (336,661)	\$ 244,630	\$ 0				\$ 18,694	\$ (73,337)	\$ 38,907
Payroll	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 5,158	\$ 5,158	\$ 5,228
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (20,446)	\$ (20,446)	\$ (15,701)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 350,248	\$ 88,317					\$ 7,446	\$ 446,010	\$ 442,637
Cash Outside of the JCC	\$ 3,879						\$ 0	\$ 3,879	\$ 6,170
Cash Equivalents	\$ 792,712						\$ 500,216	\$ 1,292,928	\$ 745,659
Total Cash and Cash Equivalents	\$ 811,477	\$ 332,947	\$ 0				\$ 511,067	\$ 1,655,492	\$ 1,224,199
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,753	\$ 938						\$ 5,692	\$ 2,813
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 34							\$ 34	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 98,269							\$ 98,269	\$ 103,102
Due From Other Governments	\$ 0	\$ 3,059	\$ 0					\$ 3,059	\$ 3,615
Due From Other Courts			\$ 0				\$ 0	\$ 0	\$ 744
Due From State	\$ 255,368	\$ 6,908	\$ 98,122					\$ 360,398	\$ 201,239
Trust Due To/From							\$ 1,401	\$ 1,401	\$ 1,350
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,396	\$ 22,057						\$ 29,454	\$ 155
Total Receivables	\$ 365,821	\$ 32,963	\$ 98,122				\$ 1,401	\$ 498,306	\$ 313,018
Prepaid Expenses - General	\$ 3,749							\$ 3,749	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,749							\$ 3,749	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,181,047	\$ 365,910	\$ 98,122				\$ 512,468	\$ 2,157,547	\$ 1,537,217
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 39,033	\$ 550	\$ 0					\$ 39,582	\$ 47,019
Accounts Payable - General	\$ 32,742	\$ 0	\$ 0				\$ 0	\$ 32,742	\$ 25,770
Due to Other Funds	\$ 0	\$ 22,776	\$ 75,493				\$ 30,855	\$ 129,124	\$ 104,607
Due to Other Courts	\$ 421		\$ 7,739					\$ 8,160	\$ 6,970
Due to State	\$ 0		\$ 3,885					\$ 3,885	\$ 3,885
TC145 Liability							\$ 97,258	\$ 97,258	\$ 90,531
Due to Other Governments	\$ 169,843	\$ 0	\$ 7,036					\$ 176,879	\$ 187,792
AB145 Due to Other Government Agency							\$ 94,094	\$ 94,094	\$ 67,029
Due to Other Public Agencies									
Sales and Use Tax	\$ 72							\$ 72	\$ 0
Interest							\$ 174	\$ 174	\$ 127
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 242,111	\$ 23,326	\$ 94,153				\$ 222,379	\$ 581,969	\$ 533,730
Civil							\$ 20,563	\$ 20,563	\$ 34,732
Criminal							\$ 241,329	\$ 241,329	\$ 294,453
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,446	\$ 7,446	\$ 7,442
Trust Interest Payable							\$ 9,894	\$ 9,894	\$ 4,823
Miscellaneous Trust									
Total Trust Deposits							\$ 279,233	\$ 279,233	\$ 341,450
Accrued Payroll	\$ 94,646	\$ 160	\$ 3,969					\$ 98,775	\$ 87,219
Benefits Payable	\$ (148,623)							\$ (148,623)	\$ (132,987)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (560)
Deductions Payable	\$ 1,425							\$ 1,425	\$ 1,495
Payroll Clearing	\$ 751							\$ 751	\$ (237)
Total Payroll Liabilities	\$ (51,802)	\$ 160	\$ 3,969					\$ (47,673)	\$ (45,070)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6,640						\$ 10,856	\$ 17,497	\$ 17,497
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 40
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,640	\$ 0					\$ 10,856	\$ 17,497	\$ 17,537
Total Liabilities	\$ 196,949	\$ 23,486	\$ 98,122				\$ 512,468	\$ 831,025	\$ 847,647
Total Fund Balance	\$ 984,098	\$ 342,424	\$ 0					\$ 1,326,522	\$ 689,571
Total Liabilities and Fund Balance	\$ 1,181,047	\$ 365,910	\$ 98,122				\$ 512,468	\$ 2,157,547	\$ 1,537,217

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 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	\$ 5,772,580	\$ 40,498					\$ 5,813,078	\$ 5,722,311	\$ 5,121,237	\$ 5,152,085	
Improvement and Modernization Fund	\$ 12,266						\$ 12,266	\$ 12,266	\$ 12,301	\$ 12,301	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 319,111						\$ 319,111	\$ 307,883	\$ 315,436	\$ 235,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 505,381						\$ 505,381	\$ 375,313	\$ 186,113	\$ 279,027	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,761	
	\$ 6,769,098	\$ 40,498					\$ 6,809,597	\$ 6,577,534	\$ 5,794,848	\$ 5,838,174	
Grants											
AB 1058 Commissioner/Facilitator			\$ 307,701				\$ 307,701	\$ 321,158	\$ 272,528	\$ 320,969	
Other Judicial Council Grants	\$ 3,994		\$ 109,799				\$ 113,793	\$ 105,463	\$ 102,618	\$ 105,445	
Non-Judicial Council Grants											
	\$ 3,994		\$ 417,500				\$ 421,494	\$ 426,621	\$ 375,146	\$ 426,414	
Other Financing Sources											
Interest Income	\$ 38,407	\$ 4,265					\$ 42,672	\$ 18,000	\$ 25,633	\$ 12,837	
Investment Income											
Donations											
Local Fees	\$ 79,225	\$ 19,996					\$ 99,221	\$ 65,500	\$ 70,688	\$ 89,000	
Non-Fee Revenues											
Enhanced Collections		\$ 334,625					\$ 334,625	\$ 251,537	\$ 273,665	\$ 272,882	
Escheatment											
Prior Year Revenue	\$ (5,217)		\$ (744)				\$ (5,961)		\$ (3,760)		
County Program - Restricted		\$ 4,631					\$ 4,631	\$ 500	\$ 3,615		
Reimbursement Other	\$ 3,659						\$ 3,659				
Sale of Fixed Assets											
Other Miscellaneous	\$ 238						\$ 238		\$ 377	\$ 400	
	\$ 116,312	\$ 363,517	\$ (744)				\$ 479,086	\$ 335,537	\$ 370,218	\$ 375,119	
Total Revenues	\$ 6,889,405	\$ 404,015	\$ 416,756				\$ 7,710,177	\$ 7,339,692	\$ 6,540,212	\$ 6,639,707	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,751,636	\$ 142,448	\$ 176,550				\$ 3,070,635	\$ 3,273,725	\$ 3,084,946	\$ 3,189,108	
Temp Help											
Overtime	\$ 24		\$ 72				\$ 96		\$ 473		
Staff Benefits	\$ 1,958,385	\$ 103,462	\$ 108,605				\$ 2,170,452	\$ 2,291,832	\$ 1,923,859	\$ 2,090,047	
	\$ 4,710,045	\$ 245,910	\$ 285,227				\$ 5,241,182	\$ 5,565,557	\$ 5,009,278	\$ 5,279,155	
Operating Expenses and Equipment											
General Expense	\$ 207,675	\$ 2,087	\$ 1,780				\$ 211,541	\$ 167,288	\$ 150,334	\$ 218,406	
Printing	\$ 5,784	\$ 2,255					\$ 8,039	\$ 11,440	\$ 14,767	\$ 21,395	
Telecommunications	\$ 34,221						\$ 34,221	\$ 55,081	\$ 34,325	\$ 66,052	
Postage	\$ 33,906	\$ 20,496					\$ 54,402	\$ 46,920	\$ 46,752	\$ 35,415	
Insurance	\$ 4,332						\$ 4,332	\$ 3,600	\$ 3,452	\$ 4,505	
In-State Travel	\$ 2,631		\$ 4,231				\$ 6,863	\$ 6,192	\$ 5,912	\$ 5,137	
Out-of-State Travel											
Training	\$ 15,572						\$ 15,572	\$ 4,440	\$ 10,419	\$ 1,515	
Security Services	\$ 208,330						\$ 208,330	\$ 198,967	\$ 161,361	\$ 135,713	
Facility Operations	\$ 15,680						\$ 15,680	\$ 29,653	\$ 10,649	\$ 31,199	
Utilities											
Contracted Services	\$ 765,704	\$ 27,026	\$ 103,603				\$ 896,333	\$ 930,474	\$ 820,470	\$ 799,687	
Consulting and Professional Services	\$ 9,445						\$ 9,445	\$ 9,800	\$ 9,815	\$ 8,500	
Information Technology	\$ 256,905						\$ 256,905	\$ 265,303	\$ 229,982	\$ 261,820	
Major Equipment											
Other Items of Expense	\$ 1,989						\$ 1,989	\$ 700	\$ 28,637	\$ 28,895	
	\$ 1,562,175	\$ 51,863	\$ 109,613				\$ 1,723,651	\$ 1,729,858	\$ 1,526,874	\$ 1,618,239	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,392						\$ 8,392	\$ 14,300	\$ 13,532	\$ 7,690	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 100,000						\$ 100,000	\$ 50,000	\$ 80,000		
Capital Costs											
Internal Cost Recovery	\$ (88,778)	\$ 31,754	\$ 57,024				\$ 0	\$ 51,434	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 744		\$ (744)				\$ 0				
	\$ 20,358	\$ 31,754	\$ 56,280				\$ 108,392	\$ 115,734	\$ 93,532	\$ 7,690	
Total Expenditures	\$ 6,292,578	\$ 329,527	\$ 451,120				\$ 7,073,225	\$ 7,411,149	\$ 6,629,684	\$ 6,905,084	
Excess (Deficit) of Revenues Over Expenditures	\$ 596,827	\$ 74,488	\$ (34,364)				\$ 636,951	\$ (71,457)	\$ (89,471)	\$ (265,377)	
Operating Transfers In (Out)	\$ (3,242)	\$ (31,121)	\$ 34,364				\$ 0	\$ 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)	\$ 984,098	\$ 342,424	\$ 0				\$ 1,326,522	\$ 618,114	\$ 689,571	\$ 513,665	

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

For the month ended June

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	\$ 706,735	\$ 234,970					\$ 941,704	\$ 1,366,774	\$ 894,503	\$ 1,065,618
Traffic & Other Infractions	\$ 391,340	\$ 12,864					\$ 404,204	\$ 179,642	\$ 646,284	\$ 280,193
Other Criminal Cases	\$ 426,016	\$ 43,605					\$ 469,620	\$ 581,008	\$ 737,270	\$ 892,302
Civil	\$ 405,410	\$ 19,593					\$ 425,003	\$ 306,897	\$ 394,028	\$ 472,766
Family & Children Services	\$ 568,722	\$ 169,377			\$ 0	\$ 0	\$ 738,099	\$ 703,276	\$ 511,864	\$ 562,379
Probate, Guardianship & Mental Health Services	\$ 304,716	\$ 3,754					\$ 308,469	\$ 332,939	\$ 243,812	\$ 360,297
Juvenile Dependency Services	\$ 44,098	\$ 261,795					\$ 305,893	\$ 286,267	\$ 323,516	\$ 223,975
Juvenile Delinquency Services	\$ 17,840	\$ 7,747					\$ 25,587	\$ 25,530	\$ 7,579	\$ 62,848
Other Court Operations	\$ 551,737	\$ 7,899					\$ 559,636	\$ 852,629	\$ 231,670	\$ 234,403
Court Interpreters	\$ 183,562	\$ 187,408					\$ 370,969	\$ 308,141	\$ 335,640	\$ 331,910
Jury Services	\$ 25,360	\$ 25,034	\$ 8,392				\$ 58,785	\$ 65,435	\$ 56,634	\$ 64,091
Security	\$ 137,679	\$ 210,803					\$ 348,482	\$ 359,166	\$ 361,399	\$ 450,555
Trial Court Operations Program	\$ 3,763,214	\$ 1,184,848	\$ 8,392		\$ 0	\$ 0	\$ 4,956,453	\$ 5,367,703	\$ 4,744,198	\$ 5,001,338
Enhanced Collections	\$ 230,137	\$ 53,756			\$ 1,858		\$ 285,750	\$ 251,839	\$ 312,285	\$ 232,771
Other Non-Court Operations	\$ 9,944	\$ 113					\$ 10,057	\$ 605	\$ 4,310	
Non-Court Operations Program	\$ 240,081	\$ 53,869			\$ 1,858		\$ 295,808	\$ 252,444	\$ 316,596	\$ 232,771
Executive Office	\$ 359,055	\$ 4,539			\$ (539)		\$ 363,056	\$ 391,177	\$ 284,856	\$ 316,830
Fiscal Services	\$ 251,278	\$ 37,701			\$ (372)		\$ 288,607	\$ 273,010	\$ 304,241	\$ 245,421
Human Resources	\$ 121,471	\$ 9,361	\$ 100,000		\$ (186)		\$ 230,646	\$ 154,446	\$ 171,694	\$ 153,899
Business & Facilities Services	\$ 170,400	\$ 15,516			\$ (260)		\$ 185,657	\$ 260,840	\$ 187,805	\$ 213,987
Information Technology	\$ 335,683	\$ 416,826			\$ (502)		\$ 752,008	\$ 711,530	\$ 620,293	\$ 740,838
Court Administration Program	\$ 1,237,888	\$ 483,944	\$ 100,000		\$ (1,858)		\$ 1,819,973	\$ 1,791,002	\$ 1,568,890	\$ 1,670,975
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 991					\$ 991	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,241,182	\$ 1,723,651	\$ 108,392		\$ 0	\$ 0	\$ 7,073,225	\$ 7,411,149	\$ 6,629,684	\$ 6,905,084

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	3,749	-	3,749	-	-	-	-	-	3,749	
Restricted	-	-	-	342,424	-	-	-	-	342,424	
Committed	618,397	-	618,397	-	-	-	-	-	618,397	
Assigned	222,217	139,736	361,952	-	-	-	-	-	361,952	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 844,363	\$ 139,736	\$ 984,098	\$ 342,424	\$ -	\$ -	\$ -	\$ -	\$ 1,326,522	