

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 December									
Fiscal Year 2019/20									2018/19
	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	\$ (27,683)	\$ 257,253	\$ (225,497)				\$ 13,768	\$ 17,841	\$ 43,006
Payroll	\$ (2,552)						\$ 0	\$ (2,552)	\$ (4,802)
Jury Revolving									
Other Distribution							\$ 1,193	\$ 1,193	\$ (4,913)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (9,307)	\$ (9,307)	\$ (19,947)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 358,631	\$ 88,317					\$ 15,688	\$ 462,635	\$ 442,637
Cash Outside of the JCC	\$ 3,792						\$ 0	\$ 3,792	\$ 9,005
Cash Equivalents	\$ 2,211,904						\$ 469,504	\$ 2,681,408	\$ 1,936,290
Total Cash and Cash Equivalents	\$ 2,545,392	\$ 345,570	\$ (225,497)				\$ 490,846	\$ 3,156,310	\$ 2,402,575
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 593							\$ 593	\$ (100)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts			\$ 0				\$ 0	\$ 0	\$ 744
Due From State	\$ 2,660	\$ 0	\$ 195,688					\$ 198,348	\$ 142,569
Trust Due To/From							\$ 5,228	\$ 5,228	\$ 6,595
Distribution Due To/From							\$ 2,349	\$ 2,349	\$ 3,372
Civil Filing Fee Due To/From									
General Due To/From	\$ 134	\$ 0						\$ 134	\$ 705
Total Receivables	\$ 3,386	\$ 0	\$ 195,688				\$ 7,577	\$ 206,652	\$ 153,885
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,548,778	\$ 345,570	\$ (29,809)				\$ 498,423	\$ 3,362,962	\$ 2,556,460
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 70,100	\$ 0	\$ 0				\$ 0	\$ 70,100	\$ 66,978
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,711	\$ 7,711	\$ 10,672
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State			\$ 0					\$ 0	\$ 15,546
TC145 Liability							\$ 79,066	\$ 79,066	\$ 82,425
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 85,317	\$ 85,317	\$ 65,928
Due to Other Public Agencies									
Sales and Use Tax	\$ 72							\$ 72	\$ 0
Interest							\$ 547	\$ 547	\$ 828
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 70,172	\$ 0	\$ 0				\$ 172,641	\$ 242,813	\$ 242,378
Civil							\$ 24,426	\$ 24,426	\$ 24,440
Criminal							\$ 259,000	\$ 259,000	\$ 261,781
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,688	\$ 15,688	\$ 7,442
Trust Interest Payable							\$ 3,701	\$ 3,701	\$ 6,611
Miscellaneous Trust									
Total Trust Deposits							\$ 302,814	\$ 302,814	\$ 300,275
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (157,959)							\$ (157,959)	\$ (64,649)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (320)
Deductions Payable	\$ 48,220							\$ 48,220	\$ 99,582
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (109,739)	\$ 0	\$ 0					\$ (109,739)	\$ 34,614
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,988						\$ 22,756	\$ 28,744	\$ 17,497
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 211	\$ 211	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,988						\$ 22,967	\$ 28,955	\$ 17,497
Total Liabilities	\$ (33,579)	\$ 0	\$ 0				\$ 498,423	\$ 464,844	\$ 594,763
Total Fund Balance	\$ 2,582,357	\$ 345,570	\$ (29,809)					\$ 2,898,118	\$ 1,961,697
Total Liabilities and Fund Balance	\$ 2,548,778	\$ 345,570	\$ (29,809)				\$ 498,423	\$ 3,362,962	\$ 2,556,460

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 December											
Fiscal Year 2019/20										2018/19	
	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	\$ 4,097,263	\$ 13,394					\$ 4,110,657	\$ 6,018,050	\$ 3,555,733	\$ 5,722,311	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,266	\$ (1,291)	\$ 12,266	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 120,148						\$ 120,148	\$ 317,632	\$ 128,427	\$ 307,883	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 110,415						\$ 110,415	\$ 462,112	\$ 190,910	\$ 375,313	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,761	
	\$ 4,487,587	\$ 13,394					\$ 4,500,981	\$ 6,969,821	\$ 4,033,540	\$ 6,577,534	
Grants											
AB 1058 Commissioner/Facilitator			\$ 159,242				\$ 159,242	\$ 321,158	\$ 87,361	\$ 321,158	
Other Judicial Council Grants	\$ (1,310)		\$ 56,694				\$ 55,384	\$ 105,631	\$ 41,770	\$ 105,463	
Non-Judicial Council Grants											
	\$ (1,310)		\$ 215,936				\$ 214,626	\$ 426,789	\$ 129,131	\$ 426,621	
Other Financing Sources											
Interest Income	\$ 8,917	\$ 1,606					\$ 10,523	\$ 30,000	\$ 6,870	\$ 18,000	
Investment Income											
Donations											
Local Fees	\$ 30,110	\$ 7,822					\$ 37,932	\$ 70,552	\$ 41,593	\$ 65,500	
Non-Fee Revenues											
Enhanced Collections		\$ 113,540					\$ 113,540	\$ 231,498	\$ 162,599	\$ 251,537	
Escheatment	\$ 1,442						\$ 1,442				
Prior Year Revenue	\$ 8,548		\$ 3,885				\$ 12,433				
County Program - Restricted		\$ 0					\$ 0	\$ 3,500	\$ 0	\$ 500	
Reimbursement Other									\$ 2,326		
Sale of Fixed Assets											
Other Miscellaneous	\$ 182						\$ 182		\$ 140		
	\$ 49,199	\$ 122,968	\$ 3,885				\$ 176,052	\$ 335,550	\$ 213,527	\$ 335,537	
Total Revenues	\$ 4,535,477	\$ 136,362	\$ 219,821				\$ 4,891,660	\$ 7,732,160	\$ 4,376,198	\$ 7,339,692	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,408,635	\$ 49,200	\$ 95,086				\$ 1,552,921	\$ 3,368,304	\$ 1,495,135	\$ 3,273,725	
Temp Help	\$ 5,506						\$ 5,506				
Overtime	\$ 158						\$ 158		\$ 96		
Staff Benefits	\$ 1,012,650	\$ 45,333	\$ 71,194				\$ 1,129,177	\$ 2,493,909	\$ 1,034,083	\$ 2,291,832	
	\$ 2,426,949	\$ 94,533	\$ 166,279				\$ 2,687,761	\$ 5,862,213	\$ 2,529,314	\$ 5,565,557	
Operating Expenses and Equipment											
General Expense	\$ 47,892	\$ 323	\$ 177				\$ 48,392	\$ 99,320	\$ 93,032	\$ 167,288	
Printing	\$ 3,888	\$ 2,823					\$ 6,710	\$ 8,050	\$ 3,221	\$ 11,440	
Telecommunications	\$ 14,641						\$ 14,641	\$ 49,244	\$ 13,630	\$ 55,081	
Postage	\$ 15,618	\$ 12,477					\$ 28,095	\$ 54,410	\$ 28,690	\$ 46,920	
Insurance	\$ 4,911						\$ 4,911	\$ 5,050	\$ 3,655	\$ 3,600	
In-State Travel	\$ 8,087		\$ 5,392				\$ 13,479	\$ 7,761	\$ 4,836	\$ 6,192	
Out-of-State Travel	\$ 1,140						\$ 1,140	\$ 1,065			
Training	\$ 5,323		\$ 1,790				\$ 7,113	\$ 6,165	\$ 518	\$ 4,440	
Security Services	\$ 122,610						\$ 122,610	\$ 237,357	\$ 89,272	\$ 198,967	
Facility Operations	\$ 1,886						\$ 1,886	\$ 18,840	\$ 5,717	\$ 29,653	
Utilities											
Contracted Services	\$ 278,940	\$ 8,586	\$ 43,254				\$ 330,779	\$ 1,061,925	\$ 310,339	\$ 930,474	
Consulting and Professional Services	\$ 3,105						\$ 3,105	\$ 9,500	\$ 4,185	\$ 9,800	
Information Technology	\$ 32,144						\$ 32,144	\$ 288,247	\$ 12,418	\$ 265,303	
Major Equipment								\$ 140,000			
Other Items of Expense	\$ 1,434						\$ 1,434	\$ 2,200	\$ 619	\$ 700	
	\$ 541,619	\$ 24,208	\$ 50,612				\$ 616,439	\$ 1,989,134	\$ 570,132	\$ 1,729,858	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,320						\$ 8,320	\$ 7,387	\$ 4,626	\$ 14,300	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 100,000		\$ 50,000	
Capital Costs											
Internal Cost Recovery	\$ (43,328)	\$ 14,475	\$ 28,853				\$ 0	\$ 0	\$ 0	\$ 51,434	
Prior Year Expense Adjustment	\$ 7,543						\$ 7,543				
	\$ (27,466)	\$ 14,475	\$ 28,853				\$ 15,863	\$ 107,387	\$ 4,626	\$ 115,734	
Total Expenditures	\$ 2,941,102	\$ 133,217	\$ 245,745				\$ 3,320,064	\$ 7,958,734	\$ 3,104,072	\$ 7,411,149	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,594,374	\$ 3,146	\$ (25,924)				\$ 1,571,596	\$ (226,574)	\$ 1,272,126	\$ (71,457)	
Operating Transfers In (Out)	\$ 3,885		\$ (3,885)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 984,098	\$ 342,424	\$ 0				\$ 1,326,522	\$ 1,326,522	\$ 689,571	\$ 689,571	
Ending Balance (Deficit)	\$ 2,582,357	\$ 345,570	\$ (29,809)				\$ 2,898,118	\$ 1,099,948	\$ 1,961,697	\$ 618,114	

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

For the month ended December										
Fiscal Year 2019/20									2018/19	
	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	\$ 373,784	\$ 105,035			\$ (964)	\$ (384)	\$ 477,471	\$ 1,173,434	\$ 476,505	\$ 1,366,774
Traffic & Other Infractions	\$ 214,507	\$ 4,292			\$ (494)	\$ 0	\$ 218,305	\$ 492,665	\$ 269,955	\$ 179,642
Other Criminal Cases	\$ 65,565	\$ 18,367			\$ (155)	\$ 0	\$ 83,777	\$ 370,145	\$ 292,674	\$ 581,008
Civil	\$ 211,682	\$ 6,800			\$ (501)	\$ 0	\$ 217,981	\$ 599,202	\$ 204,932	\$ 306,897
Family & Children Services	\$ 316,486	\$ 82,297			\$ 28,492	\$ 671	\$ 427,946	\$ 746,903	\$ 281,870	\$ 703,276
Probate, Guardianship & Mental Health Services	\$ 157,658	\$ 1,495			\$ (429)		\$ 158,725	\$ 347,802	\$ 135,902	\$ 332,939
Juvenile Dependency Services	\$ 11,774	\$ 43,201			\$ (27)	\$ 3,893	\$ 58,840	\$ 379,640	\$ 75,388	\$ 286,267
Juvenile Delinquency Services	\$ 11,773	\$ 5,764			\$ (27)		\$ 17,510	\$ 26,596	\$ 8,481	\$ 25,530
Other Court Operations	\$ 375,784	\$ 3,390			\$ (976)	\$ 0	\$ 378,199	\$ 706,010	\$ 189,537	\$ 852,629
Court Interpreters	\$ 74,401	\$ 79,675			\$ (193)		\$ 153,883	\$ 319,114	\$ 176,010	\$ 308,141
Jury Services	\$ 14,752	\$ 19,093	\$ 8,320		\$ (38)		\$ 42,127	\$ 65,768	\$ 22,333	\$ 65,435
Security	\$ 75,161	\$ 126,519			\$ (176)		\$ 201,504	\$ 406,533	\$ 165,939	\$ 359,166
Trial Court Operations Program	\$ 1,903,328	\$ 495,929	\$ 8,320		\$ 24,513	\$ 4,179	\$ 2,436,268	\$ 5,633,814	\$ 2,299,525	\$ 5,367,703
Enhanced Collections	\$ 91,143	\$ 24,800			\$ 14,273		\$ 130,216	\$ 232,987	\$ 142,579	\$ 251,839
Other Non-Court Operations	\$ 611	\$ 4			\$ (1)		\$ 613	\$ 3,587	\$ 3,408	\$ 605
Non-Court Operations Program	\$ 91,754	\$ 24,804			\$ 14,271		\$ 130,829	\$ 236,574	\$ 145,987	\$ 252,444
Executive Office	\$ 230,396	\$ 6,596			\$ (11,009)		\$ 225,983	\$ 520,674	\$ 143,054	\$ 391,177
Fiscal Services	\$ 150,951	\$ 19,359			\$ (7,583)	\$ 180	\$ 162,907	\$ 302,812	\$ 138,939	\$ 273,010
Human Resources	\$ 80,557	\$ 5,556			\$ (3,715)	\$ 2,000	\$ 84,398	\$ 211,762	\$ 49,137	\$ 154,446
Business & Facilities Services	\$ 63,206	\$ 5,962			\$ (5,835)	\$ 368	\$ 63,702	\$ 206,091	\$ 92,351	\$ 260,840
Information Technology	\$ 167,569	\$ 58,234			\$ (10,643)	\$ 816	\$ 215,975	\$ 847,008	\$ 235,080	\$ 711,530
Court Administration Program	\$ 692,679	\$ 95,707			\$ (38,784)	\$ 3,364	\$ 752,966	\$ 2,088,346	\$ 658,560	\$ 1,791,002
Expenditures Not Distributed or Posted to a Program		\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,687,761	\$ 616,439	\$ 8,320		\$ 0	\$ 7,543	\$ 3,320,064	\$ 7,958,734	\$ 3,104,072	\$ 7,411,149