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.

M. B. Ludd
Signature of Presiding Judge or Court Executive

5/24/15
Date

SUTTER
Court

2014/2015 3RD
Fiscal Year and Ending Quarter

Superior Court of California, County of Sutter
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended March								
	Fiscal Year 2014/15								2013/14
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 94,943	$ 116,956	$ (123,955)				$ 43,300	$ 131,244	$ 2,089,549
Payroll	$ (2)	$ 0						$ (2)	$ (2,432)
Jury									
Revolving									
Other									
Distribution							$ 20,582	$ 20,582	
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (26,980)	$ (26,980)	$ (6,413)
Credit Card									
Cash on Hand	$ 1,648							$ 1,648	$ 1,648
Cash with County	$ 699,847	$ 178,317					$ 16,178	$ 894,342	$ 884,357
Cash Outside of the AOC	$ 5,161						$ 366,090	$ 371,251	$ 344,167
Total Cash	$ 801,597	$ 295,273	$ (123,955)				$ 419,170	$ 1,392,085	$ 3,310,877
Short Term Investment	$ 213,946						$ 2,933,914	$ 3,147,860	$ 381,304
Investment in Financial Institution									
Total Investments	$ 213,946						$ 2,933,914	$ 3,147,860	$ 381,304
Accrued Revenue	$ 0	$ 0						$ 0	$ 0
Accounts Receivable - General	$ 0		$ 79,524					$ 79,524	$ 72,679
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
Due From Other Courts			$ 744				$ 0	$ 744	$ 0
Due From State	$ 0	$ 0	$ 0					$ 0	$ 0
Trust Due To/From							$ 16,622	$ 16,622	$ 0
Distribution Due To/From							$ 5,011	$ 5,011	
Civil Filing Fee Due To/From									
General Due To/From	$ 10							$ 10	$ 445
Total Receivables	$ 10	$ 0	$ 80,268				$ 21,633	$ 101,911	$ 73,123
Prepaid Expenses - General	$ 50,000							$ 50,000	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 50,000							$ 50,000	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 1,065,553	$ 295,273	$ (43,687)				$ 3,374,717	$ 4,691,856	$ 3,765,304
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 19,875	$ 0	$ 5,666				$ 0	$ 25,541	$ 4,034
Due to Other Funds	$ 4,786	$ 0	$ 0				$ 16,857	$ 21,643	$ 445
Due to Other Courts			$ 0					$ 0	$ 0
Due to State	$ (1)							$ (1)	$ 0
TC145 Liability							$ 125,258	$ 125,258	$ 113,877
Due to Other Governments	$ 0	$ 0	$ 0					$ 0	$ 0
AB145 Due to Other Government Agency							$ 122,062	$ 122,062	
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 0
Interest							$ 43	$ 43	$ 202
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 24,660	$ 0	$ 5,666				$ 264,220	$ 294,547	$ 118,557
Civil							$ 2,301,123	$ 2,301,123	$ 1,894,872
Criminal							$ 420,948	$ 420,948	$ 13,742
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 382,268	$ 382,268	$ 350,819
Trust Interest Payable							$ 3,762	$ 3,762	$ 2,312
Miscellaneous Trust									
Total Trust Deposits							$ 3,108,101	$ 3,108,101	$ 2,261,745
Accrued Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Benefits Payable	$ (79,835)							$ (79,835)	$ (68,144)
Deferred Compensation Payable	$ 0							$ 0	$ 4
Deductions Payable	$ 1							$ 1	$ 952
Payroll Clearing									
Total Payroll Liabilities	$ (79,834)	$ 0	$ 0					$ (79,834)	$ (67,188)
Revenue Collected in Advance									
Liabilities For Deposits	$ 3,752							$ 3,752	$ 3,752
Jury Fees - Non-Interest							$ 150	$ 150	$ 300
Fees - Partial Payment & Overpayment							$ 2,246	$ 2,246	$ 2,999
Uncleared Collections							$ 0	$ 0	$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 3,752						$ 2,396	$ 6,148	$ 7,052
Total Liabilities	$ (51,422)	$ 0	$ 5,666				$ 3,374,717	$ 3,328,962	$ 2,320,166
Total Fund Balance	$ 1,116,975	$ 295,273	$ (49,353)					$ 1,362,895	$ 1,445,138
Total Liabilities and Fund Balance	$ 1,065,553	$ 295,273	$ (43,687)				$ 3,374,717	$ 4,691,856	$ 3,765,304

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

	For the month ended March									
	Fiscal Year 2014/15								2013/14	
	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	$ 394,152	$ 210,976	$ 59				$ 605,187	$ 908,667	$ 499,030	$ 805,543
Traffic & Other Infractions	$ 258,531	$ 10,221					$ 268,752	$ 438,434	$ 278,383	$ 392,863
Other Criminal Cases	$ 409,696	$ 27,933					$ 437,629	$ 708,789	$ 542,235	$ 731,607
Civil	$ 275,102	$ 11,465					$ 286,568	$ 452,634	$ 323,470	$ 340,179
Family & Children Services	$ 274,765	$ 86,615			$ 0		$ 361,380	$ 408,699	$ 316,110	$ 425,593
Probate, Guardianship & Mental Health Services	$ 180,483	$ 3,272					$ 183,755	$ 322,279	$ 219,936	$ 284,348
Juvenile Dependency Services	$ 11,587	$ 54,233					$ 65,820	$ 127,697	$ 83,428	$ 146,488
Juvenile Delinquency Services	$ 6,203	$ 93					$ 6,296	$ 32,812	$ 28,964	$ 2,437
Other Court Operations	$ 180,369	$ 9,649					$ 190,017	$ 195,429	$ 185,789	$ 490,023
Court Interpreters	$ 109,734	$ 59,317					$ 169,051	$ 253,206	$ 177,294	$ 228,000
Jury Services	$ 36,517	$ 11,445	$ 6,647				$ 54,609	$ 72,323	$ 81,750	$ 67,676
Security	$ 208,707	$ 2,379					$ 211,086	$ 327,383	$ 225,350	$ 307,350
Trial Court Operations Program	$ 2,345,845	$ 487,599	$ 6,706		$ 0		$ 2,840,150	$ 4,248,352	$ 2,961,740	$ 4,222,107
Enhanced Collections	$ 182,972	$ 23,052					$ 206,024	$ 233,008	$ 134,817	$ 173,943
Other Non-Court Operations	$ 2,003	$ 14					$ 2,017		$ 1,655	
Non-Court Operations Program	$ 184,975	$ 23,066					$ 208,041	$ 233,008	$ 136,472	$ 173,943
Executive Office	$ 183,572	$ 4,924					$ 188,496	$ 259,561	$ 168,737	$ 292,781
Fiscal Services	$ 156,445	$ 82,328					$ 238,773	$ 274,532	$ 213,374	$ 265,994
Human Resources	$ 68,521	$ 5,126					$ 73,648	$ 158,058	$ 79,359	$ 134,792
Business & Facilities Services	$ 98,369	$ 7,477					$ 105,846	$ 110,824	$ 76,409	$ 163,901
Information Technology	$ 121,178	$ 125,560					$ 246,738	$ 830,920	$ 192,694	$ 1,324,408
Court Administration Program	$ 628,084	$ 225,415					$ 853,499	$ 1,633,894	$ 730,573	$ 2,181,876
Expenditures Not Distributed or Posted to a Program	$ 0	$ 0					$ 0	$ 0	$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 3,158,904	$ 736,081	$ 6,706		$ 0		$ 3,901,690	$ 6,115,254	$ 3,828,786	$ 6,577,926

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 March										
	Fiscal Year 2014/15									2013/14	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 3,228,694	$ 26,120						$ 3,254,814	$ 4,375,986	$ 3,131,716	$ 4,054,630
Improvement and Modernization Fund	$ 0							$ 0	$ 12,301	$ 0	$ 12,301
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 144,868							$ 144,868	$ 200,000	$ 139,549	$ 228,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 114,589							$ 114,589	$ 166,102	$ 81,657	$ 163,930
Other Miscellaneous	$ 159,760							$ 159,760	$ 159,760	$ 159,760	$ 159,760
	$ 3,647,911	$ 26,120						$ 3,674,031	$ 4,914,149	$ 3,512,683	$ 4,618,621
Grants											
AB 1058 Commissioner/Facilitator			$ 155,841					$ 155,841	$ 316,114	$ 206,945	$ 316,114
Other AOC Grants			$ 48,727					$ 48,727	$ 86,250	$ 56,869	$ 86,250
Non-AOC Grants											
			$ 204,568					$ 204,568	$ 402,364	$ 263,814	$ 402,364
Other Financing Sources											
Interest Income	$ 4,329	$ 15						$ 4,344	$ 10,000	$ 7,440	$ 10,000
Investment Income											
Donations											
Local Fees	$ 101,700	$ (3,589)						$ 98,111	$ 138,000	$ 94,458	$ 139,500
Non-Fee Revenues											
Enhanced Collections		$ 201,100						$ 201,100	$ 231,000	$ 116,033	$ 189,289
Escheatment											
Prior Year Revenue	$ 2,585							$ 2,585		$ 27,902	
County Program - Restricted		$ 64						$ 64	$ 6,270	$ 0	$ 1,750
Reimbursement Other	$ 418							$ 418	$ 1,600	$ 1,641	$ 1,000
Sale of Fixed Assets											
Other Miscellaneous	$ 46,412							$ 46,412	$ 48,000	$ 42,885	$ 60,000
	$ 155,444	$ 197,590						$ 353,034	$ 434,870	$ 290,358	$ 401,539
Total Revenues	$ 3,803,355	$ 223,710	$ 204,568					$ 4,231,632	$ 5,751,383	$ 4,066,854	$ 5,422,524
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 1,753,946	$ 119,850	$ 119,966					$ 1,993,762	$ 2,787,641	$ 1,970,166	$ 2,674,831
Temp Help									$ 50,000	$ 143	
Overtime	$ 2,658	$ 413						$ 3,070		$ 784	
Staff Benefits	$ 1,026,052	$ 85,546	$ 50,474					$ 1,162,072	$ 1,666,157	$ 1,183,860	$ 1,684,289
	$ 2,782,655	$ 205,808	$ 170,440					$ 3,158,904	$ 4,503,798	$ 3,154,952	$ 4,359,120
Operating Expenses and Equipment											
General Expense	$ 87,929	$ 141	$ 203					$ 88,274	$ 180,806	$ 105,129	$ 213,262
Printing	$ 1,441	$ 570						$ 2,011	$ 12,700	$ 12,202	$ 18,992
Telecommunications	$ 14,285	$ 200						$ 14,484	$ 24,400	$ 35,433	$ 65,918
Postage	$ 21,114	$ 7,379	$ 9					$ 28,502	$ 46,000	$ 24,335	$ 41,846
Insurance	$ 2,364							$ 2,364	$ 2,825	$ 2,802	$ 2,281
In-State Travel	$ 1,729		$ 2,056					$ 3,785	$ 9,550	$ 3,513	$ 9,415
Out-of-State Travel	$ 78							$ 78			
Training	$ 110		$ 1,060					$ 1,170	$ 1,211	$ 1,175	$ 2,114
Security Services	$ 360							$ 360	$ 500	$ 480	$ 500
Facility Operations	$ 6,249							$ 6,249	$ 9,500	$ 7,333	$ 17,541
Utilities											
Contracted Services	$ 374,101	$ 13,344	$ 51,758					$ 439,204	$ 672,964	$ 382,681	$ 794,834
Consulting and Professional Services	$ 5,431							$ 5,431	$ 9,000	$ 5,803	$ 7,300
Information Technology	$ 141,888							$ 141,888	$ 626,700	$ 83,813	$ 990,501
Major Equipment											$ 40,000
Other Items of Expense	$ 2,279							$ 2,279	$ 2,700	$ 1,635	$ 2,652
	$ 659,359	$ 21,634	$ 55,087					$ 736,081	$ 1,598,856	$ 666,335	$ 2,207,156
Special Items of Expense											
Grand Jury		$ 67						$ 67	$ 100	$ 6	
Jury Costs	$ 6,638							$ 6,638	$ 12,500	$ 7,492	$ 11,650
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (28,385)		$ 28,385					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ (21,747)	$ 67	$ 28,385					$ 6,706	$ 12,600	$ 7,498	$ 11,650
Total Expenditures	$ 3,420,267	$ 227,510	$ 253,913					$ 3,901,690	$ 6,115,254	$ 3,828,786	$ 6,577,926
Excess (Deficit) of Revenues Over Expenditures	$ 383,087	$ (3,799)	$ (49,345)					$ 329,943	$ (363,871)	$ 238,069	$ (1,155,402)
Operating Transfers In (Out)	$ 8		$ (8)					$ 0	$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 733,880	$ 299,072	$ 0					$ 1,032,952	$ 1,032,952	$ 1,207,070	$ 1,207,070
Ending Balance (Deficit)	$ 1,116,975	$ 295,273	$ (49,353)					$ 1,362,895	$ 669,081	$ 1,445,138	$ 51,668

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SUTTER
Court

2014/2015 3rd
Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs)[1] (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	51.8	51.0	53.0	51.0	

[1] The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.