

## 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.S. Sutter*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*2/23/15*

\_\_\_\_\_  
Date

Sutter

\_\_\_\_\_  
Court

2014/2015 2nd

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

SUTTER

Court

2014/2015 2nd

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	51.8	51.0	53.0		

<sup>1</sup> 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 2014/15

2013/14

	Governmental Funds								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ 156,234	\$ 96,373	\$ (102,740)				\$ 44,776	\$ 194,643	\$ 2,223,145	
Payroll	\$ 60,394	\$ 9,995						\$ 70,388	\$ (2,374)	
Jury										
Revolving										
Other										
Distribution							\$ 7,625	\$ 7,625		
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (13,780)	\$ (13,780)	\$ (2,723)	
Credit Card										
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648	
Cash with County	\$ 699,847	\$ 178,317					\$ 16,178	\$ 894,342	\$ 876,929	
Cash Outside of the AOC	\$ 10,014						\$ 366,090	\$ 376,104	\$ 344,167	
Total Cash	\$ 928,137	\$ 284,685	\$ (102,740)				\$ 420,889	\$ 1,530,971	\$ 3,440,792	
Short Term Investment	\$ 590,152						\$ 2,545,191	\$ 3,135,343	\$ 884,974	
Investment in Financial Institution										
Total Investments	\$ 590,152						\$ 2,545,191	\$ 3,135,343	\$ 884,974	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0		\$ 94,425					\$ 94,425	\$ 62,970	
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							\$ 28,215	\$ 28,215	\$ 1	
Distribution Due To/From							\$ 4,404	\$ 4,404		
Civil Filing Fee Due To/From										
General Due To/From	\$ 444							\$ 444	\$ 1,107	
Total Receivables	\$ 444	\$ 0	\$ 95,169				\$ 32,619	\$ 128,232	\$ 64,078	
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	\$ 1,568,734	\$ 284,685	\$ (7,571)				\$ 2,998,700	\$ 4,844,547	\$ 4,389,845	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 6,466	\$ 0	\$ 0				\$ 0	\$ 6,466	\$ 11,762	
Due to Other Funds	\$ 4,179	\$ 0	\$ 0				\$ 28,884	\$ 33,063	\$ 1,108	
Due to Other Courts								\$ 0	\$ 0	
Due to State	\$ (1)							\$ (1)	\$ 0	
TC145 Liability							\$ 91,341	\$ 91,341	\$ 91,186	
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 105,104	\$ 105,104		
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ (156)	\$ (156)	\$ 206	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 10,645	\$ 0	\$ 0				\$ 225,173	\$ 235,817	\$ 104,263	
Civil							\$ 2,011,311	\$ 2,011,311	\$ 1,881,394	
Criminal							\$ 373,813	\$ 373,813	\$ 55,579	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 382,268	\$ 382,268	\$ 350,819	
Trust Interest Payable							\$ 3,863	\$ 3,863	\$ 1,766	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,771,256	\$ 2,771,256	\$ 2,289,558	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (73,633)							\$ (73,633)	\$ (9,924)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 4	
Deductions Payable	\$ (29,168)							\$ (29,168)	\$ 215	
Payroll Clearing										
Total Payroll Liabilities	\$ (102,801)	\$ 0	\$ 0					\$ (102,801)	\$ (9,705)	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752	
Jury Fees - Non-Interest							\$ 300	\$ 300	\$ 300	
Fees - Partial Payment & Overpayment							\$ 1,971	\$ 1,971	\$ 192	
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 3,752						\$ 2,271	\$ 6,023	\$ 4,245	
Total Liabilities	\$ (88,404)	\$ 0	\$ 0				\$ 2,998,700	\$ 2,910,295	\$ 2,388,360	
Total Fund Balance	\$ 1,657,138	\$ 284,685	\$ (7,571)					\$ 1,934,251	\$ 2,001,485	
Total Liabilities and Fund Balance	\$ 1,568,734	\$ 284,685	\$ (7,571)				\$ 2,998,700	\$ 4,844,547	\$ 4,389,845	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 249,059	\$ 137,385	\$ 59				\$ 386,503	\$ 908,667	\$ 303,810	\$ 805,543
Traffic & Other Infractions	\$ 168,876	\$ 6,335					\$ 175,210	\$ 438,434	\$ 167,199	\$ 392,863
Other Criminal Cases	\$ 259,733	\$ 20,546					\$ 280,278	\$ 708,789	\$ 361,664	\$ 731,607
Civil	\$ 178,691	\$ 7,339					\$ 186,030	\$ 452,634	\$ 194,285	\$ 340,179
Family & Children Services	\$ 176,012	\$ 63,244			\$ 0		\$ 239,256	\$ 408,699	\$ 200,392	\$ 425,593
Probate, Guardianship & Mental Health Services	\$ 106,264	\$ 2,442					\$ 108,706	\$ 322,279	\$ 143,539	\$ 284,348
Juvenile Dependency Services	\$ 11,603	\$ 38,371					\$ 49,975	\$ 127,697	\$ 55,204	\$ 146,488
Juvenile Delinquency Services	\$ 6,211	\$ 86					\$ 6,297	\$ 32,812	\$ 16,283	\$ 2,437
Other Court Operations	\$ 106,805	\$ 6,093					\$ 112,898	\$ 195,429	\$ 135,758	\$ 490,023
Court Interpreters	\$ 70,345	\$ 44,854					\$ 115,199	\$ 253,206	\$ 120,473	\$ 228,000
Jury Services	\$ 24,173	\$ 7,203	\$ 4,901				\$ 36,277	\$ 72,323	\$ 33,549	\$ 67,676
Security	\$ 138,718	\$ 1,779					\$ 140,497	\$ 327,383	\$ 143,305	\$ 307,350
Trial Court Operations Program	\$ 1,496,490	\$ 335,676	\$ 4,960		\$ 0		\$ 1,837,125	\$ 4,248,352	\$ 1,875,461	\$ 4,222,107
Enhanced Collections	\$ 108,257	\$ 15,750					\$ 124,008	\$ 233,008	\$ 73,551	\$ 173,943
Other Non-Court Operations	\$ 916	\$ 5					\$ 921		\$ 674	
Non-Court Operations Program	\$ 109,174	\$ 15,755					\$ 124,929	\$ 233,008	\$ 74,225	\$ 173,943
Executive Office	\$ 115,416	\$ 1,574					\$ 116,990	\$ 259,561	\$ 104,000	\$ 292,781
Fiscal Services	\$ 99,420	\$ 54,931					\$ 154,350	\$ 274,532	\$ 114,927	\$ 265,994
Human Resources	\$ 41,039	\$ 3,387					\$ 44,426	\$ 158,058	\$ 52,080	\$ 134,792
Business & Facilities Services	\$ 58,397	\$ 5,879					\$ 64,276	\$ 110,824	\$ 49,981	\$ 163,901
Information Technology	\$ 74,365	\$ 114,050					\$ 188,416	\$ 830,920	\$ 145,370	\$ 1,324,408
Court Administration Program	\$ 388,636	\$ 179,821					\$ 568,458	\$ 1,633,894	\$ 466,357	\$ 2,181,876
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,994,300	\$ 531,253	\$ 4,960		\$ 0		\$ 2,530,512	\$ 6,115,254	\$ 2,416,044	\$ 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 December											
Fiscal Year 2014/15										2013/14	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,722,299	\$ 16,385					\$ 2,738,684	\$ 4,375,986	\$ 2,593,131	\$ 4,054,630	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,301	\$ 0	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 99,977						\$ 99,977	\$ 200,000	\$ 84,958	\$ 228,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 60,738						\$ 60,738	\$ 166,102	\$ 46,204	\$ 163,930	
Other Miscellaneous	\$ 159,760						\$ 159,760	\$ 159,760	\$ 159,760	\$ 159,760	
	<b>\$ 3,042,774</b>	<b>\$ 16,385</b>					<b>\$ 3,059,159</b>	<b>\$ 4,914,149</b>	<b>\$ 2,884,053</b>	<b>\$ 4,618,621</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 125,043				\$ 125,043	\$ 316,114	\$ 120,691	\$ 316,114	
Other AOC Grants			\$ 39,928				\$ 39,928	\$ 86,250	\$ 28,324	\$ 86,250	
Non-AOC Grants											
			<b>\$ 164,971</b>				<b>\$ 164,971</b>	<b>\$ 402,364</b>	<b>\$ 149,014</b>	<b>\$ 402,364</b>	
Other Financing Sources											
Interest Income	\$ 4,269	\$ 9					\$ 4,278	\$ 10,000	\$ (1,584)	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 63,912	\$ (3,589)					\$ 60,324	\$ 138,000	\$ 58,014	\$ 139,500	
Non-Fee Revenues											
Enhanced Collections		\$ 110,777					\$ 110,777	\$ 231,000	\$ 65,800	\$ 189,289	
Escheatment											
Prior Year Revenue	\$ 2,585						\$ 2,585		\$ 27,902		
County Program - Restricted		\$ 35					\$ 35	\$ 6,270	\$ 0	\$ 1,750	
Reimbursement Other	\$ 418						\$ 418	\$ 1,600	\$ 1,641	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 29,264						\$ 29,264	\$ 48,000	\$ 25,617	\$ 60,000	
	<b>\$ 100,448</b>	<b>\$ 107,233</b>					<b>\$ 207,681</b>	<b>\$ 434,870</b>	<b>\$ 177,391</b>	<b>\$ 401,539</b>	
<b>Total Revenues</b>	<b>\$ 3,143,222</b>	<b>\$ 123,618</b>	<b>\$ 164,971</b>				<b>\$ 3,431,811</b>	<b>\$ 5,751,383</b>	<b>\$ 3,210,459</b>	<b>\$ 5,422,524</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,094,463	\$ 70,657	\$ 79,186				\$ 1,244,306	\$ 2,787,641	\$ 1,244,836	\$ 2,674,831	
Temp Help								\$ 50,000	\$ 143		
Overtime	\$ 830	\$ 215					\$ 1,045		\$ 650		
Staff Benefits	\$ 662,206	\$ 52,113	\$ 34,630				\$ 748,949	\$ 1,666,157	\$ 759,388	\$ 1,684,289	
	<b>\$ 1,757,499</b>	<b>\$ 122,986</b>	<b>\$ 113,815</b>				<b>\$ 1,994,300</b>	<b>\$ 4,503,798</b>	<b>\$ 2,005,017</b>	<b>\$ 4,359,120</b>	
Operating Expenses and Equipment											
General Expense	\$ 44,553		\$ 141				\$ 44,694	\$ 180,806	\$ 77,874	\$ 213,262	
Printing	\$ 1,180	\$ 570					\$ 1,750	\$ 12,700	\$ 8,746	\$ 18,992	
Telecommunications	\$ 9,551	\$ 125					\$ 9,676	\$ 24,400	\$ 8,980	\$ 65,918	
Postage	\$ 14,019	\$ 6,091	\$ 9				\$ 20,119	\$ 46,000	\$ 953	\$ 41,846	
Insurance	\$ 2,364						\$ 2,364	\$ 2,825	\$ 2,802	\$ 2,281	
In-State Travel	\$ 1,663		\$ 2,056				\$ 3,720	\$ 9,550	\$ 3,143	\$ 9,415	
Out-of-State Travel											
Training	\$ 110		\$ 1,060				\$ 1,170	\$ 1,211	\$ 1,175	\$ 2,114	
Security Services	\$ 360						\$ 360	\$ 500	\$ 240	\$ 500	
Facility Operations	\$ 4,019						\$ 4,019	\$ 9,500	\$ 5,139	\$ 17,541	
Utilities											
Contracted Services	\$ 262,642	\$ 8,167	\$ 31,922				\$ 302,731	\$ 672,964	\$ 216,098	\$ 794,834	
Consulting and Professional Services	\$ 4,151						\$ 4,151	\$ 9,000	\$ 4,308	\$ 7,300	
Information Technology	\$ 135,388						\$ 135,388	\$ 626,700	\$ 74,211	\$ 990,501	
Major Equipment										\$ 40,000	
Other Items of Expense	\$ 1,109						\$ 1,109	\$ 2,700	\$ 891	\$ 2,652	
	<b>\$ 481,112</b>	<b>\$ 14,952</b>	<b>\$ 35,188</b>				<b>\$ 531,253</b>	<b>\$ 1,598,856</b>	<b>\$ 404,560</b>	<b>\$ 2,207,156</b>	
Special Items of Expense											
Grand Jury		\$ 67					\$ 67	\$ 100	\$ 6		
Jury Costs	\$ 4,892						\$ 4,892	\$ 12,500	\$ 6,460	\$ 11,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,531)		\$ 23,531				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (18,639)</b>	<b>\$ 67</b>	<b>\$ 23,531</b>				<b>\$ 4,960</b>	<b>\$ 12,600</b>	<b>\$ 6,466</b>	<b>\$ 11,650</b>	
<b>Total Expenditures</b>	<b>\$ 2,219,972</b>	<b>\$ 138,005</b>	<b>\$ 172,535</b>				<b>\$ 2,530,512</b>	<b>\$ 6,115,254</b>	<b>\$ 2,416,044</b>	<b>\$ 6,577,926</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 923,250	\$ (14,388)	\$ (7,564)				\$ 901,299	\$ (363,871)	\$ 794,415	\$ (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)	<b>\$ 1,657,138</b>	<b>\$ 284,685</b>	<b>\$ (7,571)</b>				<b>\$ 1,934,251</b>	<b>\$ 669,081</b>	<b>\$ 2,001,485</b>	<b>\$ 51,668</b>	