

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. Sudd, CED

Signature of Presiding Judge or Court Executive

08/10/2015

Date

SUTTER

Court

2014-2015 4TH

Fiscal Year and Ending Quarter

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

For the month ended June
 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							
ASSETS										
Operations	\$ (102,876)	\$ 153,051	\$ 0				\$ 40,223	\$ 90,398	\$ 1,986,909	
Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Jury										
Revolving										
Other										
Distribution							\$ 28,154	\$ 28,154		
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (16,875)	\$ (16,875)	\$ (10,448)	
Credit Card										
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648	
Cash with County	\$ 696,102	\$ 178,317					\$ 8,153	\$ 882,572	\$ 897,247	
Cash Outside of the AOC	\$ 9,985						\$ 366,090	\$ 376,075	\$ 373,631	
Total Cash	\$ 604,860	\$ 331,367	\$ 0				\$ 425,745	\$ 1,361,972	\$ 3,248,987	
Short Term Investment	\$ 269,777						\$ 2,995,731	\$ 3,265,508	\$ 339,457	
Investment in Financial Institution										
Total Investments	\$ 269,777						\$ 2,995,731	\$ 3,265,508	\$ 339,457	
Accrued Revenue	\$ 2,528	\$ 0						\$ 2,528	\$ 48,979	
Accounts Receivable - General	\$ 0		\$ 121,088					\$ 121,088	\$ 59,727	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 144,964		\$ 21					\$ 144,985	\$ 88,808	
Due From Other Governments	\$ 16,772	\$ 36,092	\$ 4,589					\$ 57,453	\$ 9,005	
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 34,502	
Due From State	\$ 188,022	\$ 3,340	\$ 0					\$ 191,362	\$ 172,858	
Trust Due To/From							\$ 57,140	\$ 57,140	\$ 0	
Distribution Due To/From							\$ 1,325	\$ 1,325		
Civil Filing Fee Due To/From										
General Due To/From	\$ 51							\$ 51	\$ 460	
Total Receivables	\$ 352,338	\$ 39,432	\$ 126,442				\$ 58,465	\$ 576,677	\$ 414,338	
Prepaid Expenses - General	\$ 44,929							\$ 44,929	\$ 109,957	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 44,929							\$ 44,929	\$ 109,957	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,271,903	\$ 370,799	\$ 126,442				\$ 3,479,941	\$ 5,249,085	\$ 4,112,740	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 54,191	\$ 0	\$ 0					\$ 54,191	\$ 275,890	
Accounts Payable - General	\$ 71,323	\$ 25	\$ 0				\$ 0	\$ 71,348	\$ 78,568	
Due to Other Funds	\$ 945	\$ 24,755	\$ 120,209				\$ 57,592	\$ 203,501	\$ 89,268	
Due to Other Courts	\$ 840		\$ 6,233					\$ 7,073	\$ 9,144	
Due to State	\$ (1)							\$ (1)	\$ 0	
TC145 Liability							\$ 98,723	\$ 98,723	\$ 106,897	
Due to Other Governments	\$ 0	\$ 418	\$ 0					\$ 418	\$ 0	
AB145 Due to Other Government Agency							\$ 111,396	\$ 111,396		
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 4	\$ 4	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 127,298	\$ 25,199	\$ 126,442				\$ 267,715	\$ 546,653	\$ 559,768	
Civil							\$ 2,313,380	\$ 2,313,380	\$ 1,914,948	
Criminal							\$ 519,765	\$ 519,765	\$ 78,311	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 374,243	\$ 374,243	\$ 382,268	
Trust Interest Payable							\$ 3,881	\$ 3,881	\$ 3,060	
Miscellaneous Trust										
Total Trust Deposits							\$ 3,211,269	\$ 3,211,269	\$ 2,378,588	
Accrued Payroll	\$ 26,686	\$ 1,190	\$ 0					\$ 27,876	\$ 146,777	
Benefits Payable	\$ 2,108							\$ 2,108	\$ (9,520)	
Deferred Compensation Payable	\$ 4,498							\$ 4,498	\$ 4	
Deductions Payable	\$ 63,221							\$ 63,221	\$ (7)	
Payroll Clearing	\$ 67,087	\$ 9,704						\$ 76,791		
Total Payroll Liabilities	\$ 163,600	\$ 10,894	\$ 0					\$ 174,494	\$ 137,253	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752	
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 300	
Fees - Partial Payment & Overpayment							\$ 807	\$ 807	\$ 126	
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 3,752						\$ 957	\$ 4,709	\$ 4,178	
Total Liabilities	\$ 294,650	\$ 36,092	\$ 126,442				\$ 3,479,941	\$ 3,937,125	\$ 3,079,788	
Total Fund Balance	\$ 977,253	\$ 334,707	\$ 0					\$ 1,311,960	\$ 1,032,952	
Total Liabilities and Fund Balance	\$ 1,271,903	\$ 370,799	\$ 126,442				\$ 3,479,941	\$ 5,249,085	\$ 4,112,740	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,488,162	\$ 39,420					\$ 4,527,582	\$ 4,375,986	\$ 4,192,539	\$ 4,054,630	
Improvement and Modernization Fund	\$ 12,300						\$ 12,300	\$ 12,301	\$ 12,300	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 200,777						\$ 200,777	\$ 200,000	\$ 202,151	\$ 228,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 155,144						\$ 155,144	\$ 166,102	\$ 141,947	\$ 163,930	
Other Miscellaneous	\$ 159,760						\$ 159,760	\$ 159,760	\$ 159,760	\$ 159,760	
	\$ 5,016,143	\$ 39,420					\$ 5,055,563	\$ 4,914,149	\$ 4,708,697	\$ 4,618,621	
Grants											
AB 1058 Commissioner/Facilitator			\$ 312,668				\$ 312,668	\$ 316,114	\$ 307,480	\$ 316,114	
Other AOC Grants	\$ 6,414		\$ 86,250				\$ 92,664	\$ 86,250	\$ 86,250	\$ 86,250	
Non-AOC Grants											
	\$ 6,414		\$ 398,918				\$ 405,332	\$ 402,364	\$ 393,730	\$ 402,364	
Other Financing Sources											
Interest Income	\$ 11,877	\$ 22					\$ 11,899	\$ 10,000	\$ 16,545	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 152,131	\$ (3,589)					\$ 148,542	\$ 138,000	\$ 141,024	\$ 139,500	
Non-Fee Revenues											
Enhanced Collections		\$ 303,990					\$ 303,990	\$ 231,000	\$ 231,545	\$ 189,289	
Escheatment											
Prior Year Revenue	\$ 2,585						\$ 2,585		\$ 106,453		
County Program - Restricted		\$ 6,728					\$ 6,728	\$ 6,270	\$ 6,279	\$ 1,750	
Reimbursement Other	\$ 418						\$ 418	\$ 1,600	\$ 1,641	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 89,896						\$ 89,896	\$ 48,000	\$ 62,517	\$ 60,000	
	\$ 256,907	\$ 307,151					\$ 564,058	\$ 434,870	\$ 566,004	\$ 401,539	
Total Revenues	\$ 5,279,464	\$ 346,571	\$ 398,918				\$ 6,024,953	\$ 5,751,383	\$ 5,668,431	\$ 5,422,524	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,436,184	\$ 156,265	\$ 182,022				\$ 2,774,471	\$ 2,787,641	\$ 2,682,318	\$ 2,674,831	
Temp Help								\$ 50,000	\$ 143		
Overtime	\$ 23,218	\$ 3,013	\$ 1,099				\$ 27,330		\$ 1,166		
Staff Benefits	\$ 1,427,192	\$ 89,075	\$ 124,924				\$ 1,641,191	\$ 1,666,157	\$ 1,610,282	\$ 1,684,289	
	\$ 3,886,594	\$ 248,354	\$ 308,044				\$ 4,442,992	\$ 4,503,798	\$ 4,293,909	\$ 4,359,120	
Operating Expenses and Equipment											
General Expense	\$ 190,909	\$ 141	\$ 652				\$ 191,703	\$ 180,806	\$ 456,543	\$ 213,262	
Printing	\$ 5,717	\$ 570					\$ 6,287	\$ 12,700	\$ 35,280	\$ 18,992	
Telecommunications	\$ 19,432	\$ 299					\$ 19,732	\$ 24,400	\$ 40,850	\$ 65,918	
Postage	\$ 40,710	\$ 9,574	\$ 9				\$ 50,292	\$ 46,000	\$ 45,684	\$ 41,846	
Insurance	\$ 2,364						\$ 2,364	\$ 2,825	\$ 2,802	\$ 2,281	
In-State Travel	\$ 5,356		\$ 2,056				\$ 7,412	\$ 9,550	\$ 3,922	\$ 9,415	
Out-of-State Travel	\$ 78						\$ 78				
Training	\$ 110		\$ 1,060				\$ 1,170	\$ 1,211	\$ 1,175	\$ 2,114	
Security Services	\$ 600						\$ 600	\$ 500	\$ 480	\$ 500	
Facility Operations	\$ 8,368						\$ 8,368	\$ 9,500	\$ 19,303	\$ 17,541	
Utilities											
Contracted Services	\$ 537,924	\$ 22,393	\$ 73,828				\$ 634,145	\$ 672,964	\$ 570,694	\$ 794,834	
Consulting and Professional Services	\$ 8,556						\$ 8,556	\$ 9,000	\$ 9,053	\$ 7,300	
Information Technology	\$ 379,738						\$ 379,738	\$ 626,700	\$ 308,675	\$ 990,501	
Major Equipment										\$ 40,000	
Other Items of Expense	\$ 2,838						\$ 2,838	\$ 2,700	\$ 3,050	\$ 2,652	
	\$ 1,202,701	\$ 32,977	\$ 77,606				\$ 1,313,284	\$ 1,598,856	\$ 1,497,511	\$ 2,207,156	
Special Items of Expense											
Grand Jury		\$ 67					\$ 67	\$ 100	\$ 109		
Jury Costs	\$ 7,548						\$ 7,548	\$ 12,500	\$ 12,508	\$ 11,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (83,465)	\$ 29,538	\$ 53,926				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (17,947)						\$ (17,947)		\$ 38,510		
	\$ (93,863)	\$ 29,605	\$ 53,926				\$ (10,331)	\$ 12,600	\$ 51,128	\$ 11,650	
Total Expenditures	\$ 4,995,432	\$ 310,936	\$ 439,577				\$ 5,745,945	\$ 6,115,254	\$ 5,842,548	\$ 6,577,926	
Excess (Deficit) of Revenues Over Expenditures	\$ 284,032	\$ 35,635	\$ (40,659)				\$ 279,008	\$ (363,871)	\$ (174,117)	\$ (1,155,402)	
Operating Transfers In (Out)	\$ (40,659)		\$ 40,659				\$ 0	\$ 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)	\$ 977,253	\$ 334,707	\$ 0				\$ 1,311,960	\$ 669,081	\$ 1,032,952	\$ 51,668	

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

For the month ended June										
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	\$ 551,690	\$ 320,406	\$ 59				\$ 872,154	\$ 908,667	\$ 745,828	\$ 805,543
Traffic & Other Infractions	\$ 370,722	\$ 17,125					\$ 387,848	\$ 438,434	\$ 377,453	\$ 392,863
Other Criminal Cases	\$ 588,619	\$ 46,979				\$ (112)	\$ 635,486	\$ 708,789	\$ 713,660	\$ 731,607
Civil	\$ 330,975	\$ 17,317				\$ (131)	\$ 348,160	\$ 452,634	\$ 446,059	\$ 340,179
Family & Children Services	\$ 440,806	\$ 107,165			\$ 0		\$ 547,971	\$ 408,699	\$ 480,879	\$ 425,593
Probate, Guardianship & Mental Health Services	\$ 260,933	\$ 3,923					\$ 264,856	\$ 322,279	\$ 297,508	\$ 284,348
Juvenile Dependency Services	\$ 11,577	\$ 82,494				\$ (7)	\$ 94,064	\$ 127,697	\$ 114,663	\$ 146,488
Juvenile Delinquency Services	\$ 6,214	\$ 100				\$ (11)	\$ 6,303	\$ 32,812	\$ 38,563	\$ 2,437
Other Court Operations	\$ 267,364	\$ 14,461					\$ 281,826	\$ 195,429	\$ 237,957	\$ 490,023
Court Interpreters	\$ 149,892	\$ 85,089					\$ 234,981	\$ 253,206	\$ 248,241	\$ 228,000
Jury Services	\$ 53,374	\$ 23,656	\$ 7,557				\$ 84,587	\$ 72,323	\$ 107,597	\$ 67,676
Security	\$ 279,235	\$ 53,180					\$ 332,415	\$ 327,383	\$ 304,926	\$ 307,350
Trial Court Operations Program	\$ 3,311,401	\$ 771,895	\$ 7,615		\$ 0	\$ (261)	\$ 4,090,650	\$ 4,248,352	\$ 4,113,333	\$ 4,222,107
Enhanced Collections	\$ 246,373	\$ 34,851			\$ 0		\$ 281,224	\$ 233,008	\$ 205,910	\$ 173,943
Other Non-Court Operations	\$ 4,802	\$ 37					\$ 4,838		\$ 4,072	
Non-Court Operations Program	\$ 251,175	\$ 34,888			\$ 0		\$ 286,062	\$ 233,008	\$ 209,982	\$ 173,943
Executive Office	\$ 255,240	\$ 6,579					\$ 261,818	\$ 259,561	\$ 229,687	\$ 292,781
Fiscal Services	\$ 216,924	\$ 100,998					\$ 317,922	\$ 274,532	\$ 334,973	\$ 265,994
Human Resources	\$ 101,625	\$ 7,777					\$ 109,401	\$ 158,058	\$ 102,001	\$ 134,792
Business & Facilities Services	\$ 140,981	\$ 9,118					\$ 150,099	\$ 110,824	\$ 113,432	\$ 163,901
Information Technology	\$ 165,646	\$ 382,030				\$ (17,686)	\$ 529,991	\$ 830,920	\$ 739,140	\$ 1,324,408
Court Administration Program	\$ 880,417	\$ 506,501				\$ (17,686)	\$ 1,369,232	\$ 1,633,894	\$ 1,519,233	\$ 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	\$ 4,442,992	\$ 1,313,284	\$ 7,615		\$ 0	\$ (17,947)	\$ 5,745,945	\$ 6,115,254	\$ 5,842,548	\$ 6,577,926

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	44,929	-	44,929	-	-	-	-	-	-	44,929
Restricted	3,273	2,676	5,949	334,707	-	-	-	-	-	340,656
Committed	864,009	2,198	866,207	-	-	-	-	-	-	866,207
Assigned	-	60,168	60,168	-	-	-	-	-	-	60,168
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 912,211	\$ 65,042	\$ 977,253	\$ 334,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,311,960