

**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. Leidel*

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Signature of Presiding Judge or Court Executive

12/17/2015

\_\_\_\_\_  
Date

SUTTER

\_\_\_\_\_  
Court

FY 2015-2016 1

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Fiscal Year and Ending Quarter

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

For the month ended September									
Fiscal Year 2015/16									2014/15
	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						
<b>ASSETS</b>									
Operations	\$ 601,460	\$ 150,498	\$ (91,412)				\$ 47,541	\$ 708,088	\$ 2,170,772
Payroll	\$ (265)	\$ 0						\$ (265)	\$ (5,183)
Jury Revolving									
Other Distribution							\$ 22,342	\$ 22,342	\$ 23,014
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (205,214)	\$ (205,214)	\$ (14,788)
Cash on Hand	\$ 1,648							\$ 1,648	\$ 1,648
Cash with County	\$ 696,102	\$ 178,317					\$ 8,153	\$ 882,572	\$ 889,591
Cash Outside of the JCC	\$ 8,385						\$ 0	\$ 8,385	\$ 381,288
Cash Equivalents	\$ 640,242						\$ 2,851,664	\$ 3,491,905	\$ 1,428,416
Total Cash and Cash Equivalents	\$ 1,947,571	\$ 328,815	\$ (91,412)				\$ 2,724,486	\$ 4,909,460	\$ 4,874,757
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 33,926					\$ 33,926	\$ 22,192
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 5,416					\$ 5,416	\$ 0
Due From Other Courts			\$ 744				\$ 0	\$ 744	\$ 34,502
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 7,633	\$ 7,633	\$ 22,693
Distribution Due To/From							\$ 1,458	\$ 1,458	\$ 5,704
Civil Filing Fee Due To/From									
General Due To/From	\$ 9							\$ 9	\$ 479
Total Receivables	\$ 9	\$ 0	\$ 40,086				\$ 9,091	\$ 49,186	\$ 85,570
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 50,000
Total Prepaid Expenses	\$ 0							\$ 0	\$ 50,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,947,579	\$ 328,815	\$ (51,326)				\$ 2,733,577	\$ 4,958,645	\$ 5,010,327
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,524	\$ 3,107	\$ 52				\$ 0	\$ 14,684	\$ 4,272
Due to Other Funds	\$ 1,458	\$ 0	\$ 0				\$ 7,641	\$ 9,100	\$ 28,876
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ (1)							\$ (1)	\$ 0
TC145 Liability							\$ 102,390	\$ 102,390	\$ 103,215
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 108,520	\$ 108,520	\$ 99,609
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 45	\$ 45	\$ 201
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 12,981	\$ 3,107	\$ 52				\$ 218,596	\$ 234,738	\$ 236,174
Civil							\$ 2,211,218	\$ 2,211,218	\$ 1,915,499
Criminal							\$ 290,847	\$ 290,847	\$ 388,072
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,153	\$ 8,153	\$ 382,268
Trust Interest Payable							\$ 3,934	\$ 3,934	\$ 3,452
Miscellaneous Trust									
Total Trust Deposits							\$ 2,514,151	\$ 2,514,151	\$ 2,689,291
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (82,146)							\$ (82,146)	\$ 40,916
Deferred Compensation Payable	\$ 0							\$ 0	\$ (7)
Deductions Payable	\$ (27)							\$ (27)	\$ 15
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (82,173)	\$ 0						\$ (82,173)	\$ 40,924
Revenue Collected in Advance									
Liabilities For Deposits	\$ 3,752							\$ 3,752	\$ 3,752
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 300
Fees - Partial Payment & Overpayment							\$ 680	\$ 680	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,752						\$ 830	\$ 4,582	\$ 4,052
Total Liabilities	\$ (65,439)	\$ 3,107	\$ 52				\$ 2,733,577	\$ 2,671,298	\$ 2,970,442
Total Fund Balance	\$ 2,013,019	\$ 325,707	\$ (51,379)					\$ 2,287,347	\$ 2,039,885
Total Liabilities and Fund Balance	\$ 1,947,579	\$ 328,815	\$ (51,326)				\$ 2,733,577	\$ 4,958,645	\$ 5,010,327

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 September											
Fiscal Year 2015/16										2014/15	
	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	\$ 2,170,946	\$ 6,800					\$ 2,177,746	\$ 4,723,639	\$ 2,058,707	\$ 4,375,986	
Improvement and Modernization Fund	\$ (12,300)						\$ (12,300)	\$ 12,301	\$ 0	\$ 12,301	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 38,769						\$ 38,769	\$ 193,500	\$ 38,127	\$ 200,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 9,314						\$ 9,314	\$ 144,185	\$ 25,439	\$ 166,102	
Other Miscellaneous								\$ 159,760		\$ 159,760	
	\$ 2,206,729	\$ 6,800					\$ 2,213,529	\$ 5,233,385	\$ 2,122,273	\$ 4,914,149	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 318,073		\$ 316,114	
Other Judicial Council Grants	\$ 6,414		\$ 0				\$ 6,414	\$ 104,669	\$ 1,178	\$ 86,250	
Non-Judicial Council Grants											
	\$ 6,414		\$ 0				\$ 6,414	\$ 422,742	\$ 1,178	\$ 402,364	
Other Financing Sources											
Interest Income	\$ (2,380)	\$ 5					\$ (2,376)	\$ 8,000	\$ 2,389	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 23,950						\$ 23,950	\$ 138,500	\$ 21,805	\$ 138,000	
Non-Fee Revenues											
Enhanced Collections		\$ 38,435					\$ 38,435	\$ 226,000	\$ 44,380	\$ 231,000	
Escheatment									\$ 0		
Prior Year Revenue											
County Program - Restricted		\$ (28)					\$ (28)	\$ 5,900	\$ (6,279)	\$ 6,270	
Reimbursement Other	\$ 484						\$ 484	\$ 400		\$ 1,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,548						\$ 10,548	\$ 48,000	\$ 11,162	\$ 48,000	
	\$ 32,602	\$ 38,413					\$ 71,014	\$ 426,800	\$ 73,457	\$ 434,870	
Total Revenues	\$ 2,245,745	\$ 45,213	\$ 0				\$ 2,290,957	\$ 6,082,927	\$ 2,196,908	\$ 5,751,383	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 566,085	\$ 29,949	\$ 26,558				\$ 622,592	\$ 3,010,361	\$ 622,295	\$ 2,787,641	
Temp Help										\$ 50,000	
Overtime	\$ 9,869	\$ 901					\$ 10,770	\$ 28,625	\$ 165		
Staff Benefits	\$ 326,234	\$ 15,008	\$ 17,080				\$ 358,322	\$ 1,772,395	\$ 374,600	\$ 1,666,157	
	\$ 902,189	\$ 45,858	\$ 43,638				\$ 991,685	\$ 4,811,381	\$ 997,060	\$ 4,503,798	
Operating Expenses and Equipment											
General Expense	\$ 60,831	\$ 18	\$ 1,267				\$ 62,116	\$ 267,939	\$ 10,255	\$ 180,806	
Printing	\$ 4,462						\$ 4,462	\$ 13,368	\$ (101)	\$ 12,700	
Telecommunications	\$ 6,552	\$ 50					\$ 6,602	\$ 41,472	\$ 4,754	\$ 24,400	
Postage	\$ 32	\$ 0					\$ 32	\$ 52,000	\$ 1,036	\$ 46,000	
Insurance								\$ 2,160	\$ 658	\$ 2,825	
In-State Travel	\$ 61		\$ 981				\$ 1,042	\$ 12,600	\$ 849	\$ 9,550	
Out-of-State Travel								\$ 500			
Training	\$ 375						\$ 375	\$ 1,170	\$ 1,060	\$ 1,211	
Security Services	\$ 330						\$ 330	\$ 73,305	\$ 120	\$ 500	
Facility Operations	\$ 1,818						\$ 1,818	\$ 13,000	\$ 151	\$ 9,500	
Utilities											
Contracted Services	\$ 98,294	\$ 8,287	\$ 5,493				\$ 112,074	\$ 800,572	\$ 133,042	\$ 672,964	
Consulting and Professional Services	\$ 1,785						\$ 1,785	\$ 8,000	\$ 1,750	\$ 9,000	
Information Technology	\$ 44,160						\$ 44,160	\$ 751,639	\$ 36,000	\$ 626,700	
Major Equipment	\$ 88,297						\$ 88,297	\$ 88,558			
Other Items of Expense	\$ 118						\$ 118	\$ 2,705	\$ 656	\$ 2,700	
	\$ 307,114	\$ 8,354	\$ 7,741				\$ 323,209	\$ 2,128,988	\$ 190,229	\$ 1,598,856	
Special Items of Expense											
Grand Jury								\$ 100	\$ 67	\$ 100	
Jury Costs	\$ 677						\$ 677	\$ 7,400	\$ 2,619	\$ 12,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 677						\$ 677	\$ 7,500	\$ 2,687	\$ 12,600	
Total Expenditures	\$ 1,209,979	\$ 54,213	\$ 51,379				\$ 1,315,570	\$ 6,947,869	\$ 1,189,975	\$ 6,115,254	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,035,765	\$ (9,000)	\$ (51,379)				\$ 975,387	\$ (864,942)	\$ 1,006,933	\$ (363,871)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 977,253	\$ 334,707	\$ 0				\$ 1,311,960	\$ 1,311,960	\$ 1,032,952	\$ 1,032,952	
Ending Balance (Deficit)	\$ 2,013,019	\$ 325,707	\$ (51,379)				\$ 2,287,347	\$ 447,018	\$ 2,039,885	\$ 669,081	

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

For the month ended September										
Fiscal Year 2015/16									2014/15	
	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	\$ 121,852	\$ 42,063					\$ 163,915	\$ 928,944	\$ 183,754	\$ 908,667
Traffic & Other Infractions	\$ 89,011	\$ 2,101					\$ 91,112	\$ 454,996	\$ 83,536	\$ 438,434
Other Criminal Cases	\$ 139,116	\$ 21,728					\$ 160,845	\$ 784,114	\$ 133,428	\$ 708,789
Civil	\$ 82,357	\$ 3,669					\$ 86,027	\$ 427,599	\$ 97,868	\$ 452,634
Family & Children Services	\$ 95,800	\$ 33,095					\$ 128,894	\$ 459,671	\$ 115,450	\$ 408,699
Probate, Guardianship & Mental Health Services	\$ 63,685	\$ 1,227					\$ 64,912	\$ 292,527	\$ 55,519	\$ 322,279
Juvenile Dependency Services	\$ 12,540	\$ (3,111)					\$ 9,429	\$ 84,474	\$ 27,387	\$ 127,697
Juvenile Delinquency Services		\$ 1,750					\$ 1,750	\$ 50	\$ 5,731	\$ 32,812
Other Court Operations	\$ 49,331	\$ 1,473					\$ 50,804	\$ 461,746	\$ 57,340	\$ 195,429
Court Interpreters	\$ 32,302	\$ 20,197					\$ 52,499	\$ 242,990	\$ 50,325	\$ 253,206
Jury Services	\$ 11,405	\$ 1,974	\$ 677				\$ 14,055	\$ 69,842	\$ 15,567	\$ 72,323
Security	\$ 54,788	\$ 82,465					\$ 137,253	\$ 418,808	\$ 70,131	\$ 327,383
Trial Court Operations Program	\$ 752,187	\$ 208,630	\$ 677				\$ 961,494	\$ 4,625,761	\$ 896,036	\$ 4,248,352
Enhanced Collections	\$ 46,105	\$ 8,694					\$ 54,800	\$ 194,186	\$ 60,212	\$ 233,008
Other Non-Court Operations	\$ 469	\$ 4					\$ 473		\$ 806	
Non-Court Operations Program	\$ 46,574	\$ 8,698					\$ 55,273	\$ 194,186	\$ 61,017	\$ 233,008
Executive Office	\$ 62,400	\$ 2,302					\$ 64,701	\$ 397,422	\$ 57,711	\$ 259,561
Fiscal Services	\$ 47,454	\$ 10,088					\$ 57,542	\$ 310,639	\$ 82,325	\$ 274,532
Human Resources	\$ 8,730	\$ 2,702					\$ 11,432	\$ 157,165	\$ 20,402	\$ 158,058
Business & Facilities Services	\$ 33,156	\$ 8,958					\$ 42,115	\$ 173,385	\$ 23,990	\$ 110,824
Information Technology	\$ 41,184	\$ 81,831					\$ 123,014	\$ 1,089,311	\$ 48,494	\$ 830,920
Court Administration Program	\$ 192,923	\$ 105,881					\$ 298,804	\$ 2,127,922	\$ 232,922	\$ 1,633,894
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 991,685	\$ 323,209	\$ 677				\$ 1,315,570	\$ 6,947,869	\$ 1,189,975	\$ 6,115,254