

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 June
 Fiscal Year 2022/23

2021/22

	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	\$ (821,752)	\$ 601,925	\$ 0				\$ 35,194	\$ (184,633)	\$ (70,986)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 32,425	\$ 32,425	\$ 27,974
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,675)	\$ (19,675)	\$ (7,347)
Credit Card									
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,847,751						\$ 692,243	\$ 3,539,994	\$ 2,797,744
Total Cash and Cash Equivalents	\$ 2,032,299	\$ 601,925	\$ 0				\$ 740,187	\$ 3,374,411	\$ 2,753,685
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 987	\$ 105,984						\$ 106,970	\$ 4,907
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 9,240							\$ 9,240	\$ 2,191
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 183,085							\$ 183,085	\$ 125,223
Due From Other Governments	\$ 0	\$ 3,807						\$ 3,807	\$ 4,396
Due From Other Courts									
Due From State	\$ 288,877	\$ 6,584	\$ 127,839					\$ 423,300	\$ 472,789
Trust Due To/From							\$ 49,314	\$ 49,314	\$ 2,137
Distribution Due To/From							\$ 7,349	\$ 7,349	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 891	\$ 0						\$ 891	\$ 30,972
Total Receivables	\$ 483,079	\$ 116,375	\$ 127,839				\$ 56,663	\$ 783,956	\$ 642,615
Prepaid Expenses - General	\$ 673,395							\$ 673,395	\$ 106,146
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 673,395							\$ 673,395	\$ 106,146
Other Assets									
Total Other Assets									
Total Assets	\$ 3,188,773	\$ 718,300	\$ 127,839				\$ 796,850	\$ 4,831,762	\$ 3,502,447
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 73,598	\$ 32,604	\$ 0					\$ 106,202	\$ 27,181
Accounts Payable - General	\$ 935	\$ 0	\$ 0				\$ 0	\$ 935	\$ 121,357
Due to Other Funds	\$ 100	\$ 66,925	\$ 116,161				\$ 57,454	\$ 240,639	\$ 158,332
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 206,982		\$ 92					\$ 207,073	\$ 283,828
TC145 Liability							\$ 71,741	\$ 71,741	\$ 103,689
Due to Other Governments	\$ 259,009	\$ 71,534	\$ 0					\$ 330,543	\$ 359,839
AB145 Due to Other Government Agency							\$ 77,125	\$ 77,125	\$ 77,186
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 326	\$ 326	\$ 84
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 540,624	\$ 171,062	\$ 116,252				\$ 206,646	\$ 1,034,584	\$ 1,131,497
Civil							\$ 52,032	\$ 52,032	\$ 39,609
Criminal							\$ 498,564	\$ 498,564	\$ 243,172
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 6,387	\$ 6,387	\$ 2,559
Miscellaneous Trust									
Total Trust Deposits							\$ 556,983	\$ 556,983	\$ 285,340
Accrued Payroll	\$ 248,625	\$ 12,226	\$ 5,076					\$ 265,926	\$ 219,179
Benefits Payable	\$ 5,629							\$ 5,629	\$ 5,366
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 254,253	\$ 12,226	\$ 5,076					\$ 271,554	\$ 224,545
Revenue Collected in Advance	\$ 132,378	\$ 234,448	\$ 6,511					\$ 373,337	\$ 461,366
Liabilities For Deposits	\$ 8,856						\$ 29,723	\$ 38,579	\$ 37,324
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,498	\$ 3,498	\$ 1,748
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 141,234	\$ 234,448	\$ 6,511				\$ 33,221	\$ 415,414	\$ 500,438
Total Liabilities	\$ 936,112	\$ 417,736	\$ 127,839				\$ 796,850	\$ 2,278,536	\$ 2,141,820
Total Fund Balance	\$ 2,252,661	\$ 300,564	\$ 0					\$ 2,553,226	\$ 1,360,627
Total Liabilities and Fund Balance	\$ 3,188,773	\$ 718,300	\$ 127,839				\$ 796,850	\$ 4,831,762	\$ 3,502,447

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

For the month ended June

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 1,122,912	\$ 533,465				\$ 386	\$ 1,656,763	\$ 1,454,460	\$ 1,143,427	\$ 1,134,653
Traffic & Other Infractions	\$ 554,608	\$ 15,615					\$ 570,224	\$ 1,023,122	\$ 792,049	\$ 864,344
Other Criminal Cases	\$ 147,973	\$ 81,105					\$ 229,078	\$ 221,302	\$ 141,184	\$ 187,600
Civil	\$ 494,370	\$ 19,054					\$ 513,423	\$ 343,388	\$ 440,193	\$ 474,033
Family & Children Services	\$ 576,021	\$ 83,303			\$ 59,993	\$ 17,961	\$ 737,278	\$ 739,951	\$ 721,696	\$ 724,634
Probate, Guardianship & Mental Health Services	\$ 365,971	\$ 6,514					\$ 372,485	\$ 358,684	\$ 262,942	\$ 331,692
Juvenile Dependency Services		\$ 346,899					\$ 346,899	\$ 347,224	\$ 383,898	\$ 389,665
Juvenile Delinquency Services		\$ 797					\$ 797	\$ 999	\$ 18,006	\$ 25,928
Other Court Operations	\$ 812,488	\$ 24,766					\$ 837,254	\$ 868,427	\$ 1,231,181	\$ 1,590,212
Court Interpreters	\$ 60,761	\$ 273,229					\$ 333,989	\$ 344,022	\$ 228,004	\$ 293,980
Jury Services	\$ 44,988	\$ 29,199	\$ 4,508				\$ 78,695	\$ 66,669	\$ 82,329	\$ 64,001
Security	\$ 177,660	\$ 130,740					\$ 308,400	\$ 547,272	\$ 486,399	\$ 536,923
Trial Court Operations Program	\$ 4,357,752	\$ 1,544,686	\$ 4,508		\$ 59,993	\$ 18,347	\$ 5,985,285	\$ 6,315,519	\$ 5,931,308	\$ 6,617,665
Enhanced Collections	\$ 177,112	\$ 160,184			\$ 50,378		\$ 387,674	\$ 336,809	\$ 343,201	\$ 224,194
Other Non-Court Operations	\$ 5,951	\$ 412	\$ 335			\$ 38	\$ 6,736	\$ 512	\$ 6,568	\$ 268
Non-Court Operations Program	\$ 183,063	\$ 160,597	\$ 335		\$ 50,378	\$ 38	\$ 394,411	\$ 337,321	\$ 349,769	\$ 224,462
Executive Office	\$ 562,537	\$ 11,129			\$ (32,488)		\$ 541,178	\$ 615,941	\$ 449,093	\$ 563,834
Fiscal Services	\$ 485,151	\$ 35,553			\$ (25,481)		\$ 495,222	\$ 461,765	\$ 503,359	\$ 436,900
Human Resources	\$ 338,665	\$ 60,477			\$ (12,045)		\$ 387,097	\$ 416,430	\$ 261,457	\$ 131,753
Business & Facilities Services	\$ 366,246	\$ 19,267			\$ (13,364)		\$ 372,149	\$ 726,561	\$ 375,114	\$ 219,021
Information Technology	\$ 773,191	\$ 762,289			\$ (26,993)		\$ 1,508,487	\$ 1,531,004	\$ 1,096,804	\$ 945,642
Court Administration Program	\$ 2,525,789	\$ 888,715			\$ (110,371)		\$ 3,304,133	\$ 3,751,702	\$ 2,685,827	\$ 2,297,150
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,066,603	\$ 2,593,998	\$ 4,844		\$ 0	\$ 18,385	\$ 9,683,829	\$ 10,404,541	\$ 8,966,905	\$ 9,139,277