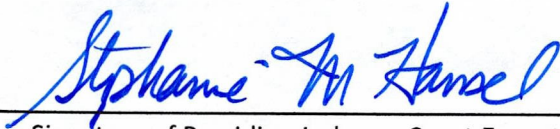
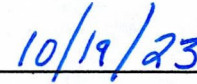


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Sutter

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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 September
 Fiscal Year 2023/24

2022/23

	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	\$ (724,777)	\$ 722,472	\$ (127,971)				\$ 13,721	\$ (116,556)	\$ (32,036)
Payroll	\$ (141,753)							\$ (141,753)	\$ (126,150)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 3,057	\$ 3,057	\$ (8,230)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14,200)	\$ (14,200)	\$ (2,595)
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	\$ 5,098,790						\$ 874,235	\$ 5,973,025	\$ 5,337,950
Total Cash and Cash Equivalents	\$ 4,238,561	\$ 722,472	\$ (127,971)				\$ 876,813	\$ 5,709,874	\$ 5,175,239
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
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									
Due From State	\$ 0	\$ 0	\$ 85,707					\$ 85,707	\$ 112,534
Trust Due To/From							\$ 9,457	\$ 9,457	\$ 4,568
Distribution Due To/From							\$ 4,306	\$ 4,306	\$ (102)
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 85,707				\$ 13,763	\$ 99,470	\$ 117,001
Prepaid Expenses - General	\$ 565,624							\$ 565,624	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 565,624							\$ 565,624	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,804,185	\$ 722,472	\$ (42,264)				\$ 890,576	\$ 6,374,968	\$ 5,292,239
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 96	\$ 0						\$ 96	\$ 0
Accounts Payable - General	\$ 27,550	\$ 0	\$ 0				\$ 0	\$ 27,550	\$ 0
Due to Other Funds	\$ 100	\$ 0	\$ 0				\$ 16,202	\$ 16,302	\$ 4,467
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 206,982		\$ 92					\$ 207,073	\$ 283,828
TC145 Liability							\$ 82,342	\$ 82,342	\$ 74,711
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 60,592	\$ 60,592	\$ 46,478
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3,576	\$ 3,576	\$ 678
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 234,727	\$ 0	\$ 92				\$ 162,712	\$ 397,531	\$ 410,162
Civil							\$ 301,275	\$ 301,275	\$ 40,038
Criminal							\$ 385,097	\$ 385,097	\$ 210,985
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 10,462	\$ 10,462	\$ 3,304
Miscellaneous Trust									
Total Trust Deposits							\$ 696,834	\$ 696,834	\$ 254,327
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (121,052)							\$ (121,052)	\$ (106,687)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 99,490							\$ 99,490	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (21,562)	\$ 0	\$ 0					\$ (21,562)	\$ (106,687)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 46,724
Liabilities For Deposits	\$ 8,873						\$ 30,110	\$ 38,983	\$ 37,806
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 920	\$ 920	\$ 17,877
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,873	\$ 0	\$ 0				\$ 31,030	\$ 39,903	\$ 102,408
Total Liabilities	\$ 222,038	\$ 0	\$ 92				\$ 890,576	\$ 1,112,706	\$ 660,210
Total Fund Balance	\$ 4,582,147	\$ 722,472	\$ (42,355)					\$ 5,262,263	\$ 4,632,030
Total Liabilities and Fund Balance	\$ 4,804,185	\$ 722,472	\$ (42,264)				\$ 890,576	\$ 6,374,968	\$ 5,292,239

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 2023/24									2022/23		
	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	\$ 3,852,501	\$ 3,394					\$ 3,855,895		\$ 4,051,266	\$ 8,484,393	
Improvement and Modernization Fund	\$ (11,863)						\$ (11,863)		\$ 57,294	\$ 12,361	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 80,914						\$ 80,914		\$ 86,005	\$ 344,022	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 50,758						\$ 50,758		\$ 305,728	\$ 450,620	
Other Miscellaneous		\$ 434,448					\$ 434,448		\$ 555,908	\$ 359,761	
	\$ 3,972,311	\$ 437,842					\$ 4,410,152		\$ 5,056,201	\$ 9,651,157	
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,400				\$ 35,400		\$ 5,292	\$ 308,782	
Other Judicial Council Grants			\$ 18,742				\$ 18,742		\$ 16,678	\$ 106,720	
Non-Judicial Council Grants											
			\$ 54,143				\$ 54,143		\$ 21,971	\$ 415,502	
Other Financing Sources											
Interest Income	\$ 45,412	\$ 4,877					\$ 50,289		\$ 15,343	\$ 7,500	
Investment Income											
Donations											
Local Fees	\$ 2,175	\$ 1,942					\$ 4,117		\$ 4,764	\$ 26,000	
Non-Fee Revenues											
Enhanced Collections		\$ 69,029					\$ 69,029		\$ 23,995	\$ 335,105	
Escheatment											
Prior Year Revenue	\$ 894	\$ 1,933					\$ 2,827		\$ 79		
County Program - Restricted		\$ 0					\$ 0			\$ 6,659	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 5						\$ 5		\$ 7		
	\$ 48,486	\$ 77,781					\$ 126,267		\$ 44,188	\$ 375,264	
Total Revenues	\$ 4,020,797	\$ 515,623	\$ 54,143				\$ 4,590,563		\$ 5,122,360	\$ 10,441,923	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 818,731	\$ 38,123	\$ 33,352				\$ 890,206		\$ 812,497	\$ 3,956,242	
Temp Help											
Overtime	\$ 1,508						\$ 1,508		\$ 563	\$ 5,000	
Staff Benefits	\$ 646,918	\$ 32,485	\$ 31,270				\$ 710,673		\$ 671,366	\$ 3,210,138	
	\$ 1,467,157	\$ 70,608	\$ 64,622				\$ 1,602,387		\$ 1,484,426	\$ 7,171,380	
Operating Expenses and Equipment											
General Expense	\$ (26,246)	\$ 209	\$ 14,507				\$ (11,529)		\$ 125,845	\$ 298,977	
Printing	\$ 1,838	\$ 1,019					\$ 2,857		\$ 925	\$ 8,000	
Telecommunications	\$ 15,008						\$ 15,008		\$ 7,047	\$ 44,430	
Postage	\$ 9,255	\$ 5,443					\$ 14,698		\$ 6,108	\$ 49,501	
Insurance										\$ 7,840	
In-State Travel	\$ 382		\$ 2,217				\$ 2,599		\$ 2,266	\$ 21,770	
Out-of-State Travel										\$ 6,800	
Training	\$ 850						\$ 850		\$ (100)	\$ 40,000	
Security Services	\$ 70,323						\$ 70,323		\$ 31,783	\$ 270,529	
Facility Operations	\$ 1,081						\$ 1,081		\$ 7,380	\$ 500,348	
Utilities											
Contracted Services	\$ 133,001	\$ 7,602	\$ 6,543				\$ 147,147		\$ 151,410	\$ 1,293,510	
Consulting and Professional Services	\$ 1,780	\$ 0					\$ 1,780		\$ 1,420	\$ 189,500	
Information Technology	\$ 26,164		\$ 992				\$ 27,156		\$ 25,621	\$ 354,311	
Major Equipment										\$ 136,000	
Other Items of Expense	\$ 403						\$ 403		\$ 282	\$ 3,145	
	\$ 233,841	\$ 14,273	\$ 24,259				\$ 272,372		\$ 359,986	\$ 3,224,661	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 546						\$ 546		\$ 577	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,452)	\$ 8,836	\$ 7,616				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 6,219						\$ 6,219		\$ 5,968		
	\$ (9,686)	\$ 8,836	\$ 7,616				\$ 6,765		\$ 6,545	\$ 8,500	
Total Expenditures	\$ 1,691,311	\$ 93,716	\$ 96,498				\$ 1,881,525		\$ 1,850,957	\$ 10,404,541	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,329,485	\$ 421,907	\$ (42,355)				\$ 2,709,037		\$ 3,271,403	\$ 37,382	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,252,661	\$ 300,564	\$ 0				\$ 2,553,226	\$ 2,553,226	\$ 1,360,627	\$ 1,360,627	
Ending Balance (Deficit)	\$ 4,582,147	\$ 722,472	\$ (42,355)				\$ 5,262,263	\$ 2,553,226	\$ 4,632,030	\$ 1,398,009	

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 255,121	\$ 46,245					\$ 301,366		\$ 274,275	\$ 1,454,460
Traffic & Other Infractions	\$ 107,492	\$ 2,054					\$ 109,546		\$ 151,029	\$ 1,023,122
Other Criminal Cases	\$ 36,007	\$ 15,434				\$ 675	\$ 52,116		\$ 50,321	\$ 221,302
Civil	\$ 107,230	\$ 3,733					\$ 110,963		\$ 82,793	\$ 343,388
Family & Children Services	\$ 151,749	\$ 31,542			\$ 7,616	\$ 5,319	\$ 196,227		\$ 125,289	\$ 739,951
Probate, Guardianship & Mental Health Services	\$ 84,956	\$ 1,186					\$ 86,141		\$ 78,729	\$ 358,684
Juvenile Dependency Services		\$ 17,310				\$ 225	\$ 17,535		\$ 17,054	\$ 347,224
Juvenile Delinquency Services		\$ 255					\$ 255		\$ 138	\$ 999
Other Court Operations	\$ 162,273	\$ 2,008					\$ 164,282		\$ 161,641	\$ 868,427
Court Interpreters	\$ 18,211	\$ 57,267					\$ 75,478		\$ 70,197	\$ 344,022
Jury Services	\$ 9,695	\$ 5,648	\$ 546				\$ 15,890		\$ 11,905	\$ 66,669
Security	\$ 40,141	\$ 71,124					\$ 111,265		\$ 69,318	\$ 547,272
Trial Court Operations Program	\$ 972,876	\$ 253,807	\$ 546		\$ 7,616	\$ 6,219	\$ 1,241,064		\$ 1,092,688	\$ 6,315,519
Enhanced Collections	\$ 53,983	\$ 14,820			\$ 8,836		\$ 77,639		\$ 51,467	\$ 336,809
Other Non-Court Operations	\$ 1,028	\$ 151					\$ 1,179		\$ 1,693	\$ 512
Non-Court Operations Program	\$ 55,011	\$ 14,971			\$ 8,836		\$ 78,817		\$ 53,160	\$ 337,321
Executive Office	\$ 160,962	\$ 1,844			\$ (4,210)		\$ 158,596		\$ 126,598	\$ 615,941
Fiscal Services	\$ 75,153	\$ 4,001			\$ (3,456)		\$ 75,699		\$ 111,481	\$ 461,765
Human Resources	\$ 106,388	\$ 11,534			\$ (2,016)		\$ 115,906		\$ 95,761	\$ 416,430
Business & Facilities Services	\$ 63,696	\$ 1,006			\$ (2,203)		\$ 62,499		\$ 72,763	\$ 726,561
Information Technology	\$ 168,302	\$ (14,791)			\$ (4,567)		\$ 148,944		\$ 298,506	\$ 1,531,004
Court Administration Program	\$ 574,501	\$ 3,594			\$ (16,452)		\$ 561,643		\$ 705,109	\$ 3,751,702
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,602,387	\$ 272,372	\$ 546		\$ 0	\$ 6,219	\$ 1,881,525		\$ 1,850,957	\$ 10,404,541