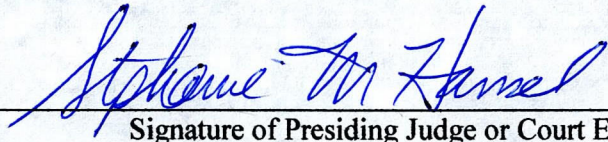


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



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

08/26/2021

\_\_\_\_\_  
Date

Sutter

\_\_\_\_\_  
Court

FY 20-21 Q4

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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

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Court

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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)					

<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 June									
Fiscal Year 2020/21									2019/20
	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	\$ (354,041)	\$ 385,207	\$ 19,489				\$ 15,539	\$ 66,194	\$ (28,789)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution							\$ 2,257	\$ 2,257	\$ 8,964
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (8,295)	\$ (8,295)	\$ (2,643)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 461,155
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 2,447,654						\$ 674,530	\$ 3,122,184	\$ 1,601,195
Total Cash and Cash Equivalents	\$ 2,099,913	\$ 385,207	\$ 19,489				\$ 684,031	\$ 3,188,640	\$ 2,046,183
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 2,077	\$ 287						\$ 2,363	\$ 5,409
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 742							\$ 742	\$ 5,496
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 105,679							\$ 105,679	\$ 54,931
Due From Other Governments	\$ 3,903	\$ 9,396						\$ 13,299	\$ 1,262
Due From Other Courts			\$ 0					\$ 0	\$ 0
Due From State	\$ 352,350	\$ 16,455	\$ 70,244					\$ 439,049	\$ 499,013
Trust Due To/From							\$ 9,887	\$ 9,887	\$ 1,431
Distribution Due To/From							\$ 15,852	\$ 15,852	\$ 805
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,720	\$ 23,505						\$ 27,226	\$ 25,511
Total Receivables	\$ 468,471	\$ 49,643	\$ 70,244				\$ 25,739	\$ 614,097	\$ 593,857
Prepaid Expenses - General	\$ 96,542							\$ 96,542	\$ 95,601
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 96,542							\$ 96,542	\$ 95,601
Other Assets									
Total Other Assets									
Total Assets	\$ 2,664,926	\$ 434,850	\$ 89,733				\$ 709,770	\$ 3,899,279	\$ 2,735,641
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 204,646	\$ 499	\$ 760					\$ 205,905	\$ 218,665
Accounts Payable - General	\$ 107,155	\$ 0	\$ 0				\$ 0	\$ 107,155	\$ 96,403
Due to Other Funds	\$ 0	\$ 29,603	\$ 76,077				\$ 52,964	\$ 158,644	\$ 82,678
Due to Other Courts	\$ 64	\$ 3,417	\$ 0					\$ 3,480	\$ 10,447
Due to State	\$ 170,547							\$ 170,547	\$ 0
TC145 Liability							\$ 79,414	\$ 79,414	\$ 70,579
Due to Other Governments	\$ 302,306		\$ 0					\$ 302,306	\$ 268,633
AB145 Due to Other Government Agency							\$ 83,187	\$ 83,187	\$ 72,502
Due to Other Public Agencies									
Sales and Use Tax	\$ 72							\$ 72	\$ 778
Interest							\$ 0	\$ 0	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 784,789	\$ 33,519	\$ 76,837				\$ 215,565	\$ 1,110,709	\$ 820,691
Civil							\$ 26,240	\$ 26,240	\$ 29,915
Criminal							\$ 435,176	\$ 435,176	\$ 266,182
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 7,442
Trust Interest Payable							\$ 2,375	\$ 2,375	\$ 2,291
Miscellaneous Trust									
Total Trust Deposits							\$ 463,791	\$ 463,791	\$ 305,831
Accrued Payroll	\$ 159,261	\$ 7,449	\$ 3,102					\$ 169,811	\$ 140,351
Benefits Payable	\$ 4,188							\$ 4,188	\$ 1,295
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 163,449	\$ 7,449	\$ 3,102					\$ 173,999	\$ 141,646
Revenue Collected in Advance	\$ 699,292		\$ 9,795					\$ 709,087	
Liabilities For Deposits	\$ 7,001						\$ 27,719	\$ 34,720	\$ 32,329
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 2,695	\$ 2,695	\$ 97
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 706,293		\$ 9,795				\$ 30,414	\$ 746,502	\$ 32,426
Total Liabilities	\$ 1,654,530	\$ 40,968	\$ 89,733				\$ 709,770	\$ 2,495,001	\$ 1,300,594
Total Fund Balance	\$ 1,010,396	\$ 393,882	\$ 0					\$ 1,404,278	\$ 1,435,047
Total Liabilities and Fund Balance	\$ 2,664,926	\$ 434,850	\$ 89,733				\$ 709,770	\$ 3,899,279	\$ 2,735,641

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 2020/21										2019/20	
	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	\$ 6,031,397	\$ 40,399					\$ 6,071,796	\$ 5,958,394	\$ 6,227,309	\$ 6,018,050	
Improvement and Modernization Fund	\$ 82,449						\$ 82,449	\$ 157,767	\$ 12,266	\$ 12,266	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 227,635						\$ 227,635	\$ 167,386	\$ 297,840	\$ 317,632	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 567,291						\$ 567,291	\$ 484,307	\$ 525,567	\$ 462,112	
Other Miscellaneous	\$ 159,761						\$ 159,761	\$ 159,761	\$ 159,761	\$ 159,761	
	<b>\$ 7,068,533</b>	<b>\$ 40,399</b>					<b>\$ 7,108,933</b>	<b>\$ 6,927,615</b>	<b>\$ 7,222,743</b>	<b>\$ 6,969,821</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 221,001				\$ 221,001	\$ 275,729	\$ 291,656	\$ 321,158	
Other Judicial Council Grants	\$ (350)		\$ 99,896				\$ 99,546	\$ 105,631	\$ 105,631	\$ 105,631	
Non-Judicial Council Grants											
	<b>\$ (350)</b>		<b>\$ 320,897</b>				<b>\$ 320,547</b>	<b>\$ 381,360</b>	<b>\$ 397,287</b>	<b>\$ 426,789</b>	
Other Financing Sources											
Interest Income	\$ 12,377	\$ 2,077					\$ 14,454	\$ 40,000	\$ 48,221	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 48,822	\$ 21,257					\$ 70,079	\$ 70,000	\$ 84,697	\$ 70,552	
Non-Fee Revenues											
Enhanced Collections		\$ 273,107					\$ 273,107	\$ 266,207	\$ 243,974	\$ 231,498	
Escheatment									\$ 1,740		
Prior Year Revenue	\$ 30,104	\$ 2	\$ 1,488				\$ 31,594		\$ 12,430		
County Program - Restricted		\$ 9,396					\$ 9,396	\$ 1,800	\$ 1,872	\$ 3,500	
Reimbursement Other	\$ 8,397						\$ 8,397	\$ 5,000			
Sale of Fixed Assets											
Other Miscellaneous	\$ 963						\$ 963		\$ 401		
	<b>\$ 100,662</b>	<b>\$ 305,840</b>	<b>\$ 1,488</b>				<b>\$ 407,989</b>	<b>\$ 383,007</b>	<b>\$ 393,335</b>	<b>\$ 335,550</b>	
<b>Total Revenues</b>	<b>\$ 7,168,845</b>	<b>\$ 346,239</b>	<b>\$ 322,385</b>				<b>\$ 7,837,469</b>	<b>\$ 7,691,982</b>	<b>\$ 8,013,365</b>	<b>\$ 7,732,160</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,896,183	\$ 149,418	\$ 129,130				\$ 3,174,730	\$ 3,461,631	\$ 3,390,504	\$ 3,368,304	
Temp Help									\$ 5,506		
Overtime	\$ 2,745						\$ 2,745		\$ 251		
Staff Benefits	\$ 2,109,768	\$ 99,456	\$ 105,872				\$ 2,315,097	\$ 2,688,009	\$ 2,419,745	\$ 2,493,909	
	<b>\$ 5,008,697</b>	<b>\$ 248,874</b>	<b>\$ 235,002</b>				<b>\$ 5,492,572</b>	<b>\$ 6,149,640</b>	<b>\$ 5,816,005</b>	<b>\$ 5,862,213</b>	
Operating Expenses and Equipment											
General Expense	\$ 190,254	\$ 30,754	\$ 28,062				\$ 249,070	\$ 157,569	\$ 119,643	\$ 99,320	
Printing	\$ 2,820	\$ 4,458					\$ 7,279	\$ 8,090	\$ 10,003	\$ 8,050	
Telecommunications	\$ 39,489						\$ 39,489	\$ 50,451	\$ 37,985	\$ 49,244	
Postage	\$ 28,335	\$ 16,645					\$ 44,980	\$ 54,195	\$ 54,733	\$ 54,410	
Insurance	\$ 5,887						\$ 5,887	\$ 6,368	\$ 5,213	\$ 5,050	
In-State Travel								\$ 4,550	\$ 14,943	\$ 7,761	
Out-of-State Travel									\$ 1,140	\$ 1,065	
Training	\$ 2,262						\$ 2,262	\$ 11,500	\$ 7,887	\$ 6,165	
Security Services	\$ 408,259						\$ 408,259	\$ 407,639	\$ 262,764	\$ 237,357	
Facility Operations	\$ 16,230						\$ 16,230	\$ 10,925	\$ 5,085	\$ 18,840	
Utilities											
Contracted Services	\$ 882,304	\$ 4,400	\$ 46,802				\$ 933,506	\$ 981,576	\$ 1,130,287	\$ 1,061,925	
Consulting and Professional Services	\$ 8,300						\$ 8,300	\$ 7,000	\$ 6,750	\$ 9,500	
Information Technology	\$ 657,763	\$ 3,472					\$ 661,234	\$ 596,849	\$ 253,758	\$ 288,247	
Major Equipment	\$ 45,004						\$ 45,004	\$ 145,362		\$ 140,000	
Other Items of Expense	\$ 1,871						\$ 1,871	\$ 1,420	\$ 2,134	\$ 2,200	
	<b>\$ 2,288,780</b>	<b>\$ 59,729</b>	<b>\$ 74,864</b>				<b>\$ 2,423,372</b>	<b>\$ 2,443,494</b>	<b>\$ 1,912,324</b>	<b>\$ 1,989,134</b>	
Special Items of Expense											
Grand Jury		\$ 50					\$ 50				
Jury Costs	\$ 6,429						\$ 6,429	\$ 11,200	\$ 13,134	\$ 7,387	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 100,000	\$ 100,000	
Capital Costs											
Internal Cost Recovery	\$ (97,790)	\$ 50,858	\$ 46,933				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (54,569)	\$ 355	\$ 30				\$ (54,184)		\$ 63,377		
	<b>\$ (145,931)</b>	<b>\$ 51,263</b>	<b>\$ 46,963</b>				<b>\$ (47,706)</b>	<b>\$ 11,200</b>	<b>\$ 176,511</b>	<b>\$ 107,387</b>	
<b>Total Expenditures</b>	<b>\$ 7,151,545</b>	<b>\$ 359,865</b>	<b>\$ 356,828</b>				<b>\$ 7,868,238</b>	<b>\$ 8,604,334</b>	<b>\$ 7,904,840</b>	<b>\$ 7,958,734</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 17,300	\$ (13,627)	\$ (34,443)				\$ (30,769)	\$ (912,352)	\$ 108,524	\$ (226,574)	
Operating Transfers In (Out)	\$ (34,443)		\$ 34,443				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,027,538	\$ 407,508	\$ 0				\$ 1,435,047	\$ 1,435,047	\$ 1,326,522	\$ 1,326,522	
Ending Balance (Deficit)	\$ 1,010,396	\$ 393,882	\$ 0				\$ 1,404,278	\$ 522,695	\$ 1,435,047	\$ 1,099,948	

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

For the month ended June

Fiscal Year 2020/21

2019/20

	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	\$ 1,002,940	\$ 178,402			\$ (42)	\$ 177	\$ 1,181,477	\$ 1,163,661	\$ 1,191,548	\$ 1,173,434
Traffic & Other Infractions	\$ 493,511	\$ 9,213			\$ (18)	\$ 77	\$ 502,782	\$ 523,837	\$ 465,371	\$ 492,665
Other Criminal Cases	\$ 45,764	\$ 57,224			\$ (2)	\$ 8	\$ 102,994	\$ 167,851	\$ 140,892	\$ 370,145
Civil	\$ 420,196	\$ 16,266			\$ (17)	\$ 150	\$ 436,595	\$ 488,480	\$ 480,052	\$ 599,202
Family & Children Services	\$ 514,271	\$ 99,944			\$ 46,922	\$ 4,630	\$ 665,766	\$ 1,211,943	\$ 814,720	\$ 746,903
Probate, Guardianship & Mental Health Services	\$ 219,907	\$ 3,167			\$ (10)	\$ 42	\$ 223,106	\$ 340,356	\$ 305,239	\$ 347,802
Juvenile Dependency Services	\$ 23,090	\$ 377,258			\$ (1)	\$ (60,776)	\$ 339,571	\$ 24,992	\$ 442,160	\$ 379,640
Juvenile Delinquency Services	\$ 23,090	\$ 1,348			\$ (1)	\$ 4	\$ 24,440	\$ 30,022	\$ 32,431	\$ 26,596
Other Court Operations	\$ 775,843	\$ 12,546			\$ (34)	\$ 144	\$ 788,499	\$ 976,226	\$ 949,790	\$ 706,010
Court Interpreters	\$ 43,074	\$ 212,413			\$ (2)	\$ 8	\$ 255,493	\$ 167,540	\$ 302,616	\$ 319,114
Jury Services	\$ 27,767	\$ 27,104	\$ 6,429		\$ (1)	\$ 5	\$ 61,303	\$ 68,195	\$ 75,366	\$ 65,768
Security	\$ 145,292	\$ 415,627			\$ (6)	\$ 24	\$ 560,936	\$ 672,238	\$ 424,390	\$ 406,533
Trial Court Operations Program	\$ 3,734,743	\$ 1,410,511	\$ 6,429		\$ 46,789	\$ (55,508)	\$ 5,142,964	\$ 5,835,340	\$ 5,624,575	\$ 5,633,814
Enhanced Collections	\$ 195,398	\$ 28,028			\$ 50,851	\$ 384	\$ 274,660	\$ 266,207	\$ 265,243	\$ 232,987
Other Non-Court Operations	\$ 8,875	\$ 543	\$ 50		\$ 0	\$ 1	\$ 9,469	\$ 1,800	\$ 1,899	\$ 3,587
Non-Court Operations Program	\$ 204,273	\$ 28,571	\$ 50		\$ 50,851	\$ 385	\$ 284,129	\$ 268,007	\$ 267,142	\$ 236,574
Executive Office	\$ 458,763	\$ 6,400			\$ (33,114)	\$ 81	\$ 432,130	\$ 524,670	\$ 506,095	\$ 520,674
Fiscal Services	\$ 392,107	\$ 40,601			\$ (23,370)	\$ 68	\$ 409,405	\$ 292,279	\$ 398,927	\$ 302,812
Human Resources	\$ 192,095	\$ 11,195			\$ (9,764)	\$ 19	\$ 193,546	\$ 327,187	\$ 321,391	\$ 211,762
Business & Facilities Services	\$ 255,212	\$ 18,231			\$ (7,910)	\$ 256	\$ 265,788	\$ 198,740	\$ 122,311	\$ 206,091
Information Technology	\$ 255,379	\$ 907,864			\$ (23,481)	\$ 515	\$ 1,140,277	\$ 1,158,112	\$ 664,399	\$ 847,008
Court Administration Program	\$ 1,553,556	\$ 984,290			\$ (97,640)	\$ 939	\$ 2,441,145	\$ 2,500,987	\$ 2,013,123	\$ 2,088,346
Expenditures Not Distributed or Posted to a Program		\$ 0			\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,492,572	\$ 2,423,372	\$ 6,478		\$ 0	\$ (54,184)	\$ 7,868,238	\$ 8,604,334	\$ 7,904,840	\$ 7,958,734

### Constraints on Fiscal Year-End Fund Balance - Summary

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	96,542	-	96,542	-	-	-	-	-	-	<b>96,542</b>
Restricted	579,765	-	579,765	393,881	-	-	-	-	-	<b>973,646</b>
Committed	97,699	-	97,699	-	-	-	-	-	-	<b>97,699</b>
Assigned	236,390	-	236,390	-	-	-	-	-	-	<b>236,390</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,010,396</b>	<b>\$ -</b>	<b>\$ 1,010,396</b>	<b>\$ 393,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,404,277</b>