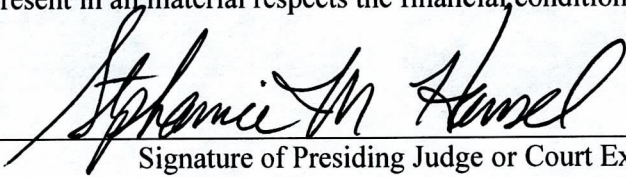


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/18/2021

Date

Sutter

Court

FY 21-22 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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2	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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 September
 Fiscal Year 2021/22

2020/21

	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	\$ (316,733)	\$ 382,612	\$ (81,436)				\$ 19,068	\$ 3,511	\$ 73,044
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 575	\$ 575	\$ 1,941
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,472)	\$ (7,472)	\$ (4,118)
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	\$ 3,457,760						\$ 677,950	\$ 4,135,710	\$ 3,461,112
Total Cash and Cash Equivalents	\$ 3,147,327	\$ 382,612	\$ (81,436)				\$ 690,121	\$ 4,138,624	\$ 3,538,279
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	\$ 228	\$ 0						\$ 228	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 29,210					\$ 29,210	\$ 94,978
Trust Due To/From							\$ 17,519	\$ 17,519	\$ 71,034
Distribution Due To/From							\$ 12,261	\$ 12,261	\$ 9,558
Civil Filing Fee Due To/From									
General Due To/From	\$ 4	\$ 0						\$ 4	\$ 20
Total Receivables	\$ 232	\$ 0	\$ 29,210				\$ 29,780	\$ 59,222	\$ 175,590
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,147,559	\$ 382,612	\$ (52,225)				\$ 719,901	\$ 4,197,846	\$ 3,713,869
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 96,139	\$ 0	\$ 0				\$ 0	\$ 96,139	\$ 86,859
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 29,784	\$ 29,784	\$ 80,612
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 170,547							\$ 170,547	\$ 0
TC145 Liability							\$ 90,163	\$ 90,163	\$ 83,137
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 92,875	\$ 92,875	\$ 89,056
Due to Other Public Agencies									
Sales and Use Tax	\$ 72							\$ 72	\$ 0
Interest							\$ 2	\$ 2	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 266,758	\$ 0	\$ 0				\$ 212,824	\$ 479,582	\$ 339,683
Civil							\$ 26,240	\$ 26,240	\$ 26,358
Criminal							\$ 449,321	\$ 449,321	\$ 311,175
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 2,290	\$ 2,290	\$ 2,328
Miscellaneous Trust									
Total Trust Deposits							\$ 477,851	\$ 477,851	\$ 339,861
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (92,621)							\$ (92,621)	\$ (90,971)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (92,621)	\$ 0	\$ 0					\$ (92,621)	\$ (90,971)
Revenue Collected in Advance	\$ 696,592		\$ 0					\$ 696,592	\$ 0
Liabilities For Deposits	\$ 7,051						\$ 27,806	\$ 34,857	\$ 32,967
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,420	\$ 1,420	\$ 900
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 703,643		\$ 0				\$ 29,226	\$ 732,869	\$ 33,867
Total Liabilities	\$ 877,780	\$ 0	\$ 0				\$ 719,901	\$ 1,597,681	\$ 622,441
Total Fund Balance	\$ 2,269,779	\$ 382,612	\$ (52,225)					\$ 2,600,165	\$ 3,091,428
Total Liabilities and Fund Balance	\$ 3,147,559	\$ 382,612	\$ (52,225)				\$ 719,901	\$ 4,197,846	\$ 3,713,869

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 2021/22										2020/21	
	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	\$ 2,679,611	\$ 3,273					\$ 2,682,884	\$ 6,624,826	\$ 2,619,068	\$ 5,958,394	
Improvement and Modernization Fund								\$ 708,953	\$ 145,501	\$ 157,767	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 71,363						\$ 71,363	\$ 293,453	\$ 26,797	\$ 167,386	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 28,501						\$ 28,501	\$ 485,370	\$ (37,783)	\$ 484,307	
Other Miscellaneous								\$ 159,761		\$ 159,761	
	\$ 2,779,475	\$ 3,273					\$ 2,782,748	\$ 8,272,363	\$ 2,753,583	\$ 6,927,615	
Grants											
AB 1058 Commissioner/Facilitator			\$ 9,939				\$ 9,939	\$ 308,232	\$ 26,362	\$ 275,729	
Other Judicial Council Grants			\$ 14,270				\$ 14,270	\$ 204,180	\$ 20,654	\$ 105,631	
Non-Judicial Council Grants											
			\$ 24,209				\$ 24,209	\$ 512,412	\$ 47,017	\$ 381,360	
Other Financing Sources											
Interest Income	\$ 7	\$ 6					\$ 13	\$ 10,000	\$ 43	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 6,905	\$ 2,872					\$ 9,776	\$ 65,000	\$ 13,051	\$ 70,000	
Non-Fee Revenues											
Enhanced Collections		\$ 34,197					\$ 34,197	\$ 222,853	\$ 39,794	\$ 266,207	
Escheatment											
Prior Year Revenue	\$ 657		\$ 5,000				\$ 5,657		\$ 83,531		
County Program - Restricted										\$ 1,800	
Reimbursement Other										\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 687						\$ 687		\$ 144		
	\$ 8,255	\$ 37,074	\$ 5,000				\$ 50,330	\$ 297,853	\$ 136,562	\$ 383,007	
Total Revenues	\$ 2,787,731	\$ 40,348	\$ 29,209				\$ 2,857,287	\$ 9,082,628	\$ 2,937,162	\$ 7,691,982	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 552,576	\$ 20,549	\$ 28,550				\$ 601,675	\$ 3,589,503	\$ 672,065	\$ 3,461,631	
Temp Help											
Overtime	\$ 711						\$ 711		\$ 502		
Staff Benefits	\$ 493,429	\$ 21,816	\$ 27,461				\$ 542,706	\$ 2,749,373	\$ 558,229	\$ 2,688,009	
	\$ 1,046,716	\$ 42,366	\$ 56,010				\$ 1,145,092	\$ 6,338,876	\$ 1,230,796	\$ 6,149,640	
Operating Expenses and Equipment											
General Expense	\$ 280,975		\$ 2,624				\$ 283,599	\$ 146,497	\$ 18,673	\$ 157,569	
Printing	\$ 505						\$ 505	\$ 6,700	\$ 536	\$ 8,090	
Telecommunications	\$ 6,249						\$ 6,249	\$ 89,908	\$ 5,516	\$ 50,451	
Postage	\$ 5,103	\$ 796					\$ 5,900	\$ 46,410	\$ 6,818	\$ 54,195	
Insurance								\$ 7,050		\$ 6,368	
In-State Travel	\$ 1,064						\$ 1,064	\$ 22,250		\$ 4,550	
Out-of-State Travel											
Training	\$ 100						\$ 100	\$ 20,000	\$ 49	\$ 11,500	
Security Services	\$ 54,076						\$ 54,076	\$ 265,459	\$ 50,057	\$ 407,639	
Facility Operations	\$ 3,882						\$ 3,882	\$ 11,920	\$ 1,323	\$ 10,925	
Utilities											
Contracted Services	\$ 124,827	\$ 153	\$ 15,650				\$ 140,630	\$ 1,826,309	\$ (37,018)	\$ 981,576	
Consulting and Professional Services	\$ 1,720						\$ 1,720	\$ 7,500	\$ 1,195	\$ 7,000	
Information Technology	\$ 7,336						\$ 7,336	\$ 337,273	\$ (6,641)	\$ 596,849	
Major Equipment	\$ 0						\$ 0		\$ 5,363	\$ 145,362	
Other Items of Expense	\$ 886						\$ 886	\$ 1,525	\$ 452	\$ 1,420	
	\$ 486,724	\$ 949	\$ 18,274				\$ 505,947	\$ 2,788,801	\$ 46,323	\$ 2,443,494	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0				
Jury Costs	\$ 1,738						\$ 1,738	\$ 11,600	\$ 420	\$ 11,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,453)	\$ 8,302	\$ 7,150				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 8,622						\$ 8,622		\$ 3,242		
	\$ (5,092)	\$ 8,302	\$ 7,150				\$ 10,361	\$ 11,600	\$ 3,662	\$ 11,200	
Total Expenditures	\$ 1,528,348	\$ 51,617	\$ 81,435				\$ 1,661,400	\$ 9,139,277	\$ 1,280,781	\$ 8,604,334	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,259,383	\$ (11,269)	\$ (52,225)				\$ 1,195,888	\$ (56,649)	\$ 1,656,381	\$ (912,352)	
Operating Transfers In (Out)			\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,010,396	\$ 393,882	\$ 0				\$ 1,404,278	\$ 1,404,278	\$ 1,435,047	\$ 1,435,047	
Ending Balance (Deficit)	\$ 2,269,779	\$ 382,612	\$ (52,225)				\$ 2,600,165	\$ 1,347,628	\$ 3,091,428	\$ 522,695	

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 170,289	\$ 39,716					\$ 210,006	\$ 1,134,653	\$ 184,421	\$ 1,163,661
Traffic & Other Infractions	\$ 145,220	\$ 1,553					\$ 146,774	\$ 864,344	\$ 104,997	\$ 523,837
Other Criminal Cases	\$ 10,348	\$ 14,458					\$ 24,806	\$ 187,600	\$ 26,819	\$ 167,851
Civil	\$ 90,272	\$ 2,806					\$ 93,078	\$ 474,033	\$ 103,205	\$ 488,480
Family & Children Services	\$ 116,882	\$ 26,057			\$ 7,150	\$ 8,339	\$ 158,428	\$ 724,634	\$ 128,672	\$ 1,211,943
Probate, Guardianship & Mental Health Services	\$ 41,888	\$ 513					\$ 42,401	\$ 331,692	\$ 65,713	\$ 340,356
Juvenile Dependency Services	\$ 4,681	\$ 15,970					\$ 20,651	\$ 389,665	\$ (36,837)	\$ 24,992
Juvenile Delinquency Services	\$ 4,681	\$ 241					\$ 4,922	\$ 25,928	\$ 5,019	\$ 30,022
Other Court Operations	\$ 110,720	\$ 263,532					\$ 374,252	\$ 1,590,212	\$ 175,694	\$ 976,226
Court Interpreters	\$ 7,133	\$ 53,656					\$ 60,788	\$ 293,980	\$ 59,781	\$ 167,540
Jury Services	\$ 7,516	\$ 3,075	\$ 1,738				\$ 12,330	\$ 64,001	\$ 8,676	\$ 68,195
Security	\$ 27,200	\$ 58,519					\$ 85,720	\$ 536,923	\$ 88,718	\$ 672,238
Trial Court Operations Program	\$ 736,831	\$ 480,098	\$ 1,738		\$ 7,150	\$ 8,339	\$ 1,234,156	\$ 6,617,665	\$ 914,878	\$ 5,835,340
Enhanced Collections	\$ 41,490	\$ 1,300			\$ 8,302		\$ 51,092	\$ 224,194	\$ 57,911	\$ 266,207
Other Non-Court Operations	\$ 876	\$ 64	\$ 0				\$ 940	\$ 268	\$ 2,687	\$ 1,800
Non-Court Operations Program	\$ 42,366	\$ 1,364	\$ 0		\$ 8,302		\$ 52,032	\$ 224,462	\$ 60,598	\$ 268,007
Executive Office	\$ 107,523	\$ 1,378			\$ (4,922)		\$ 103,979	\$ 563,834	\$ 87,133	\$ 524,670
Fiscal Services	\$ 80,137	\$ 2,842			\$ (3,792)		\$ 79,187	\$ 436,900	\$ 100,684	\$ 292,279
Human Resources	\$ 43,939	\$ 1,274			\$ (1,711)		\$ 43,501	\$ 131,753	\$ 35,943	\$ 327,187
Business & Facilities Services	\$ 63,222	\$ 5,162			\$ (1,900)		\$ 66,484	\$ 219,021	\$ 26,885	\$ 198,740
Information Technology	\$ 71,075	\$ 13,829			\$ (3,127)	\$ 284	\$ 82,060	\$ 945,642	\$ 54,658	\$ 1,158,112
Court Administration Program	\$ 365,895	\$ 24,485			\$ (15,453)	\$ 284	\$ 375,212	\$ 2,297,150	\$ 305,305	\$ 2,500,987
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,145,092	\$ 505,947	\$ 1,738		\$ 0	\$ 8,622	\$ 1,661,400	\$ 9,139,277	\$ 1,280,781	\$ 8,604,334