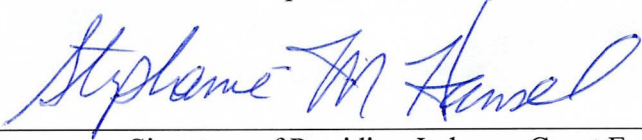


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/04/2022

Date

Sutter

Court

FY 21-22 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sutter

Court

FY 21-22 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sutter

Court

FY 21-22 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	61.3	51.3	54.3	55.3	

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 March							2020/21		
		Fiscal Year 2021/22									
	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								
ASSETS											
Operations	\$ (609,648)	\$ 827,295	\$ (164,146)				\$ 22,004	\$ 75,505	\$ (40,408)		
Payroll	\$ (24)							\$ (24)	\$ 0		
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000		
Other Distribution							\$ (37,866)	\$ (37,866)	\$ (2,290)		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust Credit Card							\$ (5,489)	\$ (5,489)	\$ (1,797)		
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300		
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0		
Cash Outside of the JCC											
Cash Equivalents	\$ 2,938,023						\$ 649,496	\$ 3,587,519	\$ 3,943,183		
Total Cash and Cash Equivalents	\$ 2,334,650	\$ 827,295	\$ (164,146)				\$ 628,146	\$ 3,625,946	\$ 3,904,989		
Short-Term Investment Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Receivable - General											
Dishonored Checks	\$ 11							\$ 11	\$ 0		
Due From Employee											
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0		
Due From Other Courts									\$ 0		
Due From State	\$ 0	\$ 0	\$ 133,976					\$ 133,976	\$ 238,090		
Trust Due To/From							\$ 13,889	\$ 13,889	\$ 10,380		
Distribution Due To/From							\$ 10,529	\$ 10,529	\$ 2,979		
Civil Filing Fee Due To/From											
General Due To/From	\$ 2	\$ 0						\$ 2	\$ 13		
Total Receivables	\$ 13	\$ 0	\$ 133,976				\$ 24,418	\$ 158,407	\$ 251,461		
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 2,334,663	\$ 827,295	\$ (30,170)				\$ 652,564	\$ 3,784,353	\$ 4,156,450		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 113,101	\$ 0	\$ 0				\$ 0	\$ 113,101	\$ 92,736		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 24,420	\$ 24,420	\$ 13,371		
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Due to State	\$ 170,547							\$ 170,547	\$ 0		
TC145 Liability							\$ 92,312	\$ 92,312	\$ 91,692		
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0		
AB145 Due to Other Government Agency							\$ 104,536	\$ 104,536	\$ 110,432		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 45	\$ 45	\$ 11		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 283,648	\$ 0	\$ 0				\$ 221,313	\$ 504,961	\$ 308,242		
Civil							\$ 38,017	\$ 38,017	\$ 26,240		
Criminal							\$ 359,753	\$ 359,753	\$ 424,975		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 2,296	\$ 2,296	\$ 2,362		
Miscellaneous Trust											
Total Trust Deposits							\$ 400,065	\$ 400,065	\$ 453,577		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (112,988)							\$ (112,988)	\$ (95,090)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ 0		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ (112,988)	\$ 0	\$ 0					\$ (112,988)	\$ (95,090)		
Revenue Collected in Advance	\$ 46,724		\$ 0					\$ 46,724	\$ 0		
Liabilities For Deposits	\$ 9,383						\$ 27,806	\$ 37,189	\$ 34,573		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment							\$ 3,380	\$ 3,380	\$ 1,622		
Uncleared Collections											
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 56,107		\$ 0				\$ 31,185	\$ 87,293	\$ 36,195		
Total Liabilities	\$ 226,767	\$ 0	\$ 0				\$ 652,564	\$ 879,331	\$ 702,924		
Total Fund Balance	\$ 2,107,896	\$ 827,295	\$ (30,170)					\$ 2,905,022	\$ 3,453,526		
Total Liabilities and Fund Balance	\$ 2,334,663	\$ 827,295	\$ (30,170)				\$ 652,564	\$ 3,784,353	\$ 4,156,450		

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 March										
	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	\$ 5,135,215	\$ 23,310					\$ 5,158,525	\$ 6,624,826	\$ 5,572,960	\$ 5,958,394	
Improvement and Modernization Fund	\$ 649,868						\$ 649,868	\$ 708,953	\$ 330,271	\$ 157,767	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 218,090						\$ 218,090	\$ 293,453	\$ 183,348	\$ 167,386	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 179,565						\$ 179,565	\$ 485,370	\$ 174,791	\$ 484,307	
Other Miscellaneous	\$ 159,761	\$ 466,756					\$ 626,517	\$ 159,761	\$ 159,761	\$ 159,761	
	\$ 6,342,499	\$ 490,066					\$ 6,832,565	\$ 8,272,363	\$ 6,421,131	\$ 6,927,615	
Grants											
AB 1058 Commissioner/Facilitator			\$ 154,597				\$ 154,597	\$ 308,232	\$ 161,170	\$ 275,729	
Other Judicial Council Grants			\$ 176,222				\$ 176,222	\$ 204,180	\$ 85,436	\$ 105,631	
Non-Judicial Council Grants											
			\$ 330,820				\$ 330,820	\$ 512,412	\$ 246,606	\$ 381,360	
Other Financing Sources											
Interest Income	\$ 3,232	\$ 596					\$ 3,828	\$ 10,000	\$ 8,789	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 23,256	\$ 10,305					\$ 33,560	\$ 65,000	\$ 46,589	\$ 70,000	
Non-Fee Revenues											
Enhanced Collections		\$ 207,976					\$ 207,976	\$ 222,853	\$ 177,144	\$ 266,207	
Escheatment											
Prior Year Revenue	\$ 8,919	\$ 1,587	\$ 32,797				\$ 43,302		\$ 23,118		
County Program - Restricted		\$ 1,795					\$ 1,795			\$ 1,800	
Reimbursement Other	\$ 132						\$ 132		\$ 8,397	\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 962						\$ 962		\$ 351		
	\$ 36,500	\$ 222,259	\$ 32,797				\$ 291,555	\$ 297,853	\$ 264,389	\$ 383,007	
Total Revenues	\$ 6,378,999	\$ 712,325	\$ 363,617				\$ 7,454,940	\$ 9,082,628	\$ 6,932,126	\$ 7,691,982	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,123,795	\$ 67,892	\$ 107,206				\$ 2,298,894	\$ 3,589,503	\$ 2,305,424	\$ 3,461,631	
Temp Help											
Overtime	\$ 3,256						\$ 3,256		\$ 2,151		
Staff Benefits	\$ 1,659,238	\$ 66,029	\$ 101,320				\$ 1,826,587	\$ 2,749,373	\$ 1,658,005	\$ 2,688,009	
	\$ 3,786,288	\$ 133,922	\$ 208,527				\$ 4,128,737	\$ 6,338,876	\$ 3,965,580	\$ 6,149,640	
Operating Expenses and Equipment											
General Expense	\$ 732,160	\$ 43,511	\$ 5,668				\$ 781,338	\$ 146,497	\$ 149,084	\$ 157,569	
Printing	\$ 1,407	\$ 1,916					\$ 3,323	\$ 6,700	\$ 6,099	\$ 8,090	
Telecommunications	\$ 24,006						\$ 24,006	\$ 89,908	\$ 21,786	\$ 50,451	
Postage	\$ 20,175	\$ 10,003					\$ 30,178	\$ 46,410	\$ 30,341	\$ 54,195	
Insurance	\$ 6,527						\$ 6,527	\$ 7,050	\$ 5,887	\$ 6,368	
In-State Travel	\$ 1,071						\$ 1,071	\$ 22,250		\$ 4,550	
Out-of-State Travel											
Training	\$ 6,560						\$ 6,560	\$ 20,000	\$ 628	\$ 11,500	
Security Services	\$ 177,068						\$ 177,068	\$ 265,459	\$ 321,214	\$ 407,639	
Facility Operations	\$ 10,142						\$ 10,142	\$ 11,920	\$ 7,869	\$ 10,925	
Utilities											
Contracted Services	\$ 437,124	\$ 57,154	\$ 24,530				\$ 518,808	\$ 1,826,309	\$ 431,261	\$ 981,576	
Consulting and Professional Services	\$ 6,105						\$ 6,105	\$ 7,500	\$ 5,470	\$ 7,000	
Information Technology	\$ 52,131		\$ 92,760				\$ 144,891	\$ 337,273	\$ 12,330	\$ 596,849	
Major Equipment	\$ 86,595						\$ 86,595		\$ 5,363	\$ 145,362	
Other Items of Expense	\$ 1,701						\$ 1,701	\$ 1,525	\$ 1,509	\$ 1,420	
	\$ 1,562,772	\$ 112,583	\$ 122,957				\$ 1,798,312	\$ 2,788,801	\$ 998,842	\$ 2,443,494	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0				
Jury Costs	\$ 3,981						\$ 3,981	\$ 11,600	\$ 3,409	\$ 11,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (69,944)	\$ 32,406	\$ 37,537				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 23,166						\$ 23,166		\$ (54,184)		
	\$ (42,797)	\$ 32,406	\$ 37,537				\$ 27,147	\$ 11,600	\$ (50,775)	\$ 11,200	
Total Expenditures	\$ 5,306,263	\$ 278,911	\$ 369,021				\$ 5,954,196	\$ 9,139,277	\$ 4,913,647	\$ 8,604,334	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,072,735	\$ 433,414	\$ (5,405)				\$ 1,500,744	\$ (56,649)	\$ 2,018,479	\$ (912,352)	
Operating Transfers In (Out)	\$ 24,765		\$ (24,765)				\$ 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)	\$ 2,107,896	\$ 827,295	\$ (30,170)				\$ 2,905,022	\$ 1,347,628	\$ 3,453,526	\$ 522,695	

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

	For the month ended March									
	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	\$ 627,781	\$ 149,533				\$ 764	\$ 778,078	\$ 1,134,653	\$ 827,715	\$ 1,163,661
Traffic & Other Infractions	\$ 504,029	\$ 4,388					\$ 508,417	\$ 864,344	\$ 341,959	\$ 523,837
Other Criminal Cases	\$ 36,988	\$ 50,729					\$ 87,716	\$ 187,600	\$ 76,863	\$ 167,851
Civil	\$ 322,018	\$ 9,952					\$ 331,970	\$ 474,033	\$ 318,303	\$ 488,480
Family & Children Services	\$ 391,483	\$ 55,191			\$ 37,537	\$ 15,683	\$ 499,894	\$ 724,634	\$ 478,858	\$ 1,211,943
Probate, Guardianship & Mental Health Services	\$ 158,622	\$ 1,604					\$ 160,225	\$ 331,692	\$ 170,720	\$ 340,356
Juvenile Dependency Services	\$ 15,813	\$ 58,862					\$ 74,674	\$ 389,665	\$ 17,902	\$ 24,992
Juvenile Delinquency Services	\$ 15,812	\$ 672					\$ 16,484	\$ 25,928	\$ 17,016	\$ 30,022
Other Court Operations	\$ 416,942	\$ 630,421					\$ 1,047,363	\$ 1,590,212	\$ 642,461	\$ 976,226
Court Interpreters	\$ 16,201	\$ 150,304					\$ 166,505	\$ 293,980	\$ 187,337	\$ 167,540
Jury Services	\$ 30,412	\$ 24,322	\$ 3,981				\$ 58,715	\$ 64,001	\$ 37,446	\$ 68,195
Security	\$ 108,099	\$ 255,625					\$ 363,724	\$ 536,923	\$ 432,913	\$ 672,238
Trial Court Operations Program	\$ 2,644,199	\$ 1,391,602	\$ 3,981		\$ 37,537	\$ 16,447	\$ 4,093,766	\$ 6,617,665	\$ 3,549,493	\$ 5,835,340
Enhanced Collections	\$ 131,682	\$ 70,316			\$ 32,406		\$ 234,405	\$ 224,194	\$ 193,299	\$ 266,207
Other Non-Court Operations	\$ 2,240	\$ 175	\$ 0				\$ 2,414	\$ 268	\$ 3,902	\$ 1,800
Non-Court Operations Program	\$ 133,922	\$ 70,491	\$ 0		\$ 32,406		\$ 236,819	\$ 224,462	\$ 197,200	\$ 268,007
Executive Office	\$ 344,883	\$ 4,113			\$ (22,485)		\$ 326,512	\$ 563,834	\$ 289,375	\$ 524,670
Fiscal Services	\$ 298,798	\$ 33,855			\$ (17,111)	\$ 5,625	\$ 321,167	\$ 436,900	\$ 304,790	\$ 292,279
Human Resources	\$ 152,661	\$ 8,386			\$ (7,643)	\$ 810	\$ 154,214	\$ 131,753	\$ 133,255	\$ 327,187
Business & Facilities Services	\$ 230,361	\$ 49,302			\$ (8,188)		\$ 271,475	\$ 219,021	\$ 162,304	\$ 198,740
Information Technology	\$ 323,913	\$ 237,441			\$ (14,518)	\$ 284	\$ 547,120	\$ 945,642	\$ 277,229	\$ 1,158,112
Court Administration Program	\$ 1,350,616	\$ 333,097			\$ (69,944)	\$ 6,719	\$ 1,620,488	\$ 2,297,150	\$ 1,166,953	\$ 2,500,987
Expenditures Not Distributed or Posted to a Program		\$ 3,122					\$ 3,122	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,128,737	\$ 1,798,312	\$ 3,981		\$ 0	\$ 23,166	\$ 5,954,196	\$ 9,139,277	\$ 4,913,647	\$ 8,604,334