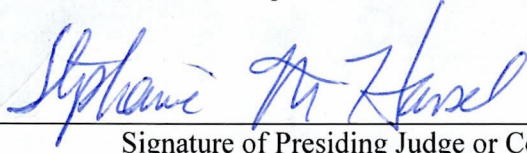


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/10/2022

Date

Sutter

Court

FY 21-22 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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 June									
Fiscal Year 2021/22									2020/21
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (866,694)	\$ 781,628	\$ 0				\$ 14,080	\$ (70,986)	\$ 66,194
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution							\$ 27,974	\$ 27,974	\$ 2,257
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (7,347)	\$ (7,347)	\$ (8,295)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,305,625						\$ 492,118	\$ 2,797,744	\$ 3,122,184
Total Cash and Cash Equivalents	\$ 1,445,231	\$ 781,628	\$ 0				\$ 526,825	\$ 2,753,685	\$ 3,188,640
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 3,453	\$ 1,454						\$ 4,907	\$ 2,363
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,191							\$ 2,191	\$ 742
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 125,223							\$ 125,223	\$ 105,679
Due From Other Governments	\$ 0	\$ 4,396						\$ 4,396	\$ 13,299
Due From Other Courts									\$ 0
Due From State	\$ 346,203	\$ 21,819	\$ 104,767					\$ 472,789	\$ 439,049
Trust Due To/From							\$ 2,137	\$ 2,137	\$ 9,887
Distribution Due To/From							\$ 0	\$ 0	\$ 15,852
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,471	\$ 29,501						\$ 30,972	\$ 27,226
Total Receivables	\$ 478,541	\$ 57,170	\$ 104,767				\$ 2,137	\$ 642,615	\$ 614,097
Prepaid Expenses - General	\$ 106,146							\$ 106,146	\$ 96,542
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 106,146							\$ 106,146	\$ 96,542
Other Assets									
Total Other Assets									
Total Assets	\$ 2,029,919	\$ 838,798	\$ 104,767				\$ 528,962	\$ 3,502,447	\$ 3,899,279
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 26,052	\$ 250	\$ 880					\$ 27,181	\$ 205,905
Accounts Payable - General	\$ 121,357	\$ 0	\$ 0				\$ 0	\$ 121,357	\$ 107,155
Due to Other Funds	\$ 0	\$ 33,567	\$ 91,655				\$ 33,109	\$ 158,332	\$ 158,644
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 3,480
Due to State	\$ 283,828							\$ 283,828	\$ 170,547
TC145 Liability							\$ 103,689	\$ 103,689	\$ 79,414
Due to Other Governments	\$ 281,263	\$ 70,841	\$ 7,735					\$ 359,839	\$ 302,306
AB145 Due to Other Government Agency							\$ 77,186	\$ 77,186	\$ 83,187
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 72
Interest							\$ 84	\$ 84	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 712,500	\$ 104,658	\$ 100,270				\$ 214,068	\$ 1,131,497	\$ 1,110,709
Civil							\$ 39,609	\$ 39,609	\$ 26,240
Criminal							\$ 243,172	\$ 243,172	\$ 435,176
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 2,559	\$ 2,559	\$ 2,375
Miscellaneous Trust									
Total Trust Deposits							\$ 285,340	\$ 285,340	\$ 463,791
Accrued Payroll	\$ 204,018	\$ 10,664	\$ 4,497					\$ 219,179	\$ 169,811
Benefits Payable	\$ 5,366							\$ 5,366	\$ 4,188
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 209,384	\$ 10,664	\$ 4,497					\$ 224,545	\$ 173,999
Revenue Collected in Advance	\$ 104,018	\$ 357,348	\$ 0					\$ 461,366	\$ 709,087
Liabilities For Deposits	\$ 9,518						\$ 27,806	\$ 37,324	\$ 34,720
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,748	\$ 1,748	\$ 2,695
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 113,536	\$ 357,348	\$ 0				\$ 29,554	\$ 500,438	\$ 746,502
Total Liabilities	\$ 1,035,420	\$ 472,670	\$ 104,767				\$ 528,962	\$ 2,141,820	\$ 2,495,001
Total Fund Balance	\$ 994,499	\$ 366,128	\$ 0					\$ 1,360,627	\$ 1,404,278
Total Liabilities and Fund Balance	\$ 2,029,919	\$ 838,798	\$ 104,767				\$ 528,962	\$ 3,502,447	\$ 3,899,279

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 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	\$ 6,183,641	\$ 40,014					\$ 6,223,654	\$ 6,624,826	\$ 6,071,796	\$ 5,958,394	
Improvement and Modernization Fund	\$ 684,826						\$ 684,826	\$ 708,953	\$ 82,449	\$ 157,767	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 291,453						\$ 291,453	\$ 293,453	\$ 227,635	\$ 167,386	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 504,326						\$ 504,326	\$ 485,370	\$ 567,291	\$ 484,307	
Other Miscellaneous	\$ 159,761	\$ 110,848					\$ 270,609	\$ 159,761	\$ 159,761	\$ 159,761	
	\$ 7,824,007	\$ 150,861					\$ 7,974,868	\$ 8,272,363	\$ 7,108,933	\$ 6,927,615	
Grants											
AB 1058 Commissioner/Facilitator			\$ 243,373				\$ 243,373	\$ 308,232	\$ 221,001	\$ 275,729	
Other Judicial Council Grants			\$ 263,021				\$ 263,021	\$ 204,180	\$ 99,546	\$ 105,631	
Non-Judicial Council Grants											
			\$ 506,394				\$ 506,394	\$ 512,412	\$ 320,547	\$ 381,360	
Other Financing Sources											
Interest Income	\$ 8,869	\$ 1,502					\$ 10,371	\$ 10,000	\$ 14,454	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 28,353	\$ 17,534					\$ 45,887	\$ 65,000	\$ 70,079	\$ 70,000	
Non-Fee Revenues											
Enhanced Collections		\$ 341,415					\$ 341,415	\$ 222,853	\$ 273,107	\$ 266,207	
Escheatment											
Prior Year Revenue	\$ 2,521	\$ 1,587	\$ 32,797				\$ 36,905		\$ 31,594		
County Program - Restricted		\$ 6,191					\$ 6,191		\$ 9,396	\$ 1,800	
Reimbursement Other	\$ 132						\$ 132		\$ 8,397	\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,092						\$ 1,092		\$ 963		
	\$ 40,966	\$ 368,229	\$ 32,797				\$ 441,992	\$ 297,853	\$ 407,989	\$ 383,007	
Total Revenues	\$ 7,864,973	\$ 519,090	\$ 539,191				\$ 8,923,254	\$ 9,082,628	\$ 7,837,469	\$ 7,691,982	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,054,148	\$ 124,923	\$ 153,010				\$ 3,332,080	\$ 3,589,503	\$ 3,174,730	\$ 3,461,631	
Temp Help											
Overtime	\$ 4,361						\$ 4,361		\$ 2,745		
Staff Benefits	\$ 2,427,218	\$ 96,723	\$ 143,023				\$ 2,666,964	\$ 2,749,373	\$ 2,315,097	\$ 2,688,009	
	\$ 5,485,726	\$ 221,646	\$ 296,033				\$ 6,003,404	\$ 6,338,876	\$ 5,492,572	\$ 6,149,640	
Operating Expenses and Equipment											
General Expense	\$ 778,079	\$ 49,448	\$ 24,427				\$ 851,955	\$ 146,497	\$ 249,070	\$ 157,569	
Printing	\$ 2,241	\$ 1,916					\$ 4,157	\$ 6,700	\$ 7,279	\$ 8,090	
Telecommunications	\$ 93,512	\$ 8,218					\$ 101,730	\$ 89,908	\$ 39,489	\$ 50,451	
Postage	\$ 32,807	\$ 11,566					\$ 44,373	\$ 46,410	\$ 44,980	\$ 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	\$ 6,660						\$ 6,660	\$ 20,000	\$ 2,262	\$ 11,500	
Security Services	\$ 251,753						\$ 251,753	\$ 265,459	\$ 408,259	\$ 407,639	
Facility Operations	\$ 14,240						\$ 14,240	\$ 11,920	\$ 16,230	\$ 10,925	
Utilities											
Contracted Services	\$ 961,010	\$ 95,869	\$ 35,125				\$ 1,092,004	\$ 1,826,309	\$ 933,506	\$ 981,576	
Consulting and Professional Services	\$ 9,125	\$ 61,148					\$ 70,273	\$ 7,500	\$ 8,300	\$ 7,000	
Information Technology	\$ 174,629	\$ 23,761	\$ 124,739				\$ 323,129	\$ 337,273	\$ 661,234	\$ 596,849	
Major Equipment	\$ 147,833	\$ 22,738					\$ 170,571		\$ 45,004	\$ 145,362	
Other Items of Expense	\$ 2,314						\$ 2,314	\$ 1,525	\$ 1,871	\$ 1,420	
	\$ 2,481,801	\$ 274,664	\$ 184,292				\$ 2,940,757	\$ 2,788,801	\$ 2,423,372	\$ 2,443,494	
Special Items of Expense											
Grand Jury	\$ 0	\$ 0					\$ 0		\$ 50		
Jury Costs	\$ 4,373						\$ 4,373	\$ 11,600	\$ 6,429	\$ 11,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (107,412)	\$ 49,367	\$ 58,045				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 18,370						\$ 18,370		\$ (54,184)		
	\$ (84,669)	\$ 49,367	\$ 58,045				\$ 22,743	\$ 11,600	\$ (47,706)	\$ 11,200	
Total Expenditures	\$ 7,882,858	\$ 545,677	\$ 538,369				\$ 8,966,905	\$ 9,139,277	\$ 7,868,238	\$ 8,604,334	
Excess (Deficit) of Revenues Over Expenditures	\$ (17,885)	\$ (26,587)	\$ 822				\$ (43,651)	\$ (56,649)	\$ (30,769)	\$ (912,352)	
Operating Transfers In (Out)	\$ 1,989	\$ (1,167)	\$ (822)				\$ 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)	\$ 994,499	\$ 366,128	\$ 0				\$ 1,360,627	\$ 1,347,628	\$ 1,404,278	\$ 522,695	

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

For the month ended June

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	\$ 854,908	\$ 287,755				\$ 764	\$ 1,143,427	\$ 1,134,653	\$ 1,181,477	\$ 1,163,661
Traffic & Other Infractions	\$ 784,021	\$ 8,028					\$ 792,049	\$ 864,344	\$ 502,782	\$ 523,837
Other Criminal Cases	\$ 67,229	\$ 73,955					\$ 141,184	\$ 187,600	\$ 102,994	\$ 167,851
Civil	\$ 422,677	\$ 17,516					\$ 440,193	\$ 474,033	\$ 436,595	\$ 488,480
Family & Children Services	\$ 549,760	\$ 97,264			\$ 58,045	\$ 16,628	\$ 721,696	\$ 724,634	\$ 665,766	\$ 1,211,943
Probate, Guardianship & Mental Health Services	\$ 259,916	\$ 3,025					\$ 262,942	\$ 331,692	\$ 223,106	\$ 340,356
Juvenile Dependency Services	\$ 16,944	\$ 366,955					\$ 383,898	\$ 389,665	\$ 339,571	\$ 24,992
Juvenile Delinquency Services	\$ 16,943	\$ 1,062					\$ 18,006	\$ 25,928	\$ 24,440	\$ 30,022
Other Court Operations	\$ 598,298	\$ 632,883					\$ 1,231,181	\$ 1,590,212	\$ 788,499	\$ 976,226
Court Interpreters	\$ 21,053	\$ 206,951					\$ 228,004	\$ 293,980	\$ 255,493	\$ 167,540
Jury Services	\$ 39,289	\$ 38,667	\$ 4,373				\$ 82,329	\$ 64,001	\$ 61,303	\$ 68,195
Security	\$ 155,109	\$ 331,289					\$ 486,399	\$ 536,923	\$ 560,936	\$ 672,238
Trial Court Operations Program	\$ 3,786,146	\$ 2,065,353	\$ 4,373		\$ 58,045	\$ 17,392	\$ 5,931,308	\$ 6,617,665	\$ 5,142,964	\$ 5,835,340
Enhanced Collections	\$ 182,366	\$ 111,468			\$ 49,367		\$ 343,201	\$ 224,194	\$ 274,660	\$ 266,207
Other Non-Court Operations	\$ 6,149	\$ 418	\$ 0				\$ 6,568	\$ 268	\$ 9,469	\$ 1,800
Non-Court Operations Program	\$ 188,515	\$ 111,887	\$ 0		\$ 49,367		\$ 349,769	\$ 224,462	\$ 284,129	\$ 268,007
Executive Office	\$ 477,417	\$ 6,222			\$ (34,545)		\$ 449,093	\$ 563,834	\$ 432,130	\$ 524,670
Fiscal Services	\$ 446,334	\$ 77,673			\$ (26,273)	\$ 5,625	\$ 503,359	\$ 436,900	\$ 409,405	\$ 292,279
Human Resources	\$ 264,283	\$ 13,081			\$ (11,729)	\$ (4,179)	\$ 261,457	\$ 131,753	\$ 193,546	\$ 327,187
Business & Facilities Services	\$ 334,963	\$ 52,693			\$ (12,542)		\$ 375,114	\$ 219,021	\$ 265,788	\$ 198,740
Information Technology	\$ 505,747	\$ 613,848			\$ (22,323)	\$ (468)	\$ 1,096,804	\$ 945,642	\$ 1,140,277	\$ 1,158,112
Court Administration Program	\$ 2,028,743	\$ 763,518			\$ (107,412)	\$ 979	\$ 2,685,827	\$ 2,297,150	\$ 2,441,145	\$ 2,500,987
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,003,404	\$ 2,940,757	\$ 4,373		\$ 0	\$ 18,370	\$ 8,966,905	\$ 9,139,277	\$ 7,868,238	\$ 8,604,334

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	106,146	-	106,146	-	-	-	-	-	-	106,146
Restricted	604,596	-	604,596	366,128	-	-	-	-	-	970,724
Committed	14,654	-	14,654	-	-	-	-	-	-	14,654
Assigned	269,103	-	269,103	-	-	-	-	-	-	269,103
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 994,500	\$ -	\$ 994,500	\$ 366,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360,627