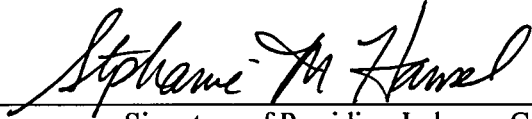


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/21/2022

Date

Sutter

Court

FY 22-23 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (769,299)	\$ 880,227	\$ (158,893)				\$ 15,929	\$ (32,036)	\$ 3,511
Payroll	\$ (126,150)							\$ (126,150)	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution							\$ (8,230)	\$ (8,230)	\$ 575
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,595)	\$ (2,595)	\$ (7,472)
Cash on Hand	\$ 1,300							\$ 1,300	\$ 1,300
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,920,924						\$ 417,026	\$ 5,337,950	\$ 4,135,710
Total Cash and Cash Equivalents	\$ 4,031,775	\$ 880,227	\$ (158,893)				\$ 422,130	\$ 5,175,239	\$ 4,138,624
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	\$ 228
Due From Other Courts									
Due From State	\$ 3,020	\$ 0	\$ 109,514					\$ 112,534	\$ 29,210
Trust Due To/From							\$ 4,568	\$ 4,568	\$ 17,519
Distribution Due To/From							\$ (102)	\$ (102)	\$ 12,261
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 4
Total Receivables	\$ 3,020	\$ 0	\$ 109,514				\$ 4,467	\$ 117,001	\$ 59,222
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,034,795	\$ 880,227	\$ (49,379)				\$ 426,597	\$ 5,292,239	\$ 4,197,846
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 96,139
Due to Other Funds		\$ 0	\$ 0				\$ 4,467	\$ 4,467	\$ 29,784
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 283,828							\$ 283,828	\$ 170,547
TC145 Liability							\$ 74,711	\$ 74,711	\$ 90,163
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 46,478	\$ 46,478	\$ 92,875
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 72
Interest							\$ 678	\$ 678	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 283,828	\$ 0	\$ 0				\$ 126,334	\$ 410,162	\$ 479,582
Civil							\$ 40,038	\$ 40,038	\$ 26,240
Criminal							\$ 210,985	\$ 210,985	\$ 449,321
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,304	\$ 3,304	\$ 2,290
Miscellaneous Trust									
Total Trust Deposits							\$ 254,327	\$ 254,327	\$ 477,851
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (106,687)							\$ (106,687)	\$ (92,621)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (106,687)	\$ 0	\$ 0					\$ (106,687)	\$ (92,621)
Revenue Collected in Advance	\$ 46,724	\$ 0						\$ 46,724	\$ 696,592
Liabilities For Deposits	\$ 9,748						\$ 28,058	\$ 37,806	\$ 34,857
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 17,877	\$ 17,877	\$ 1,420
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 56,472	\$ 0					\$ 45,936	\$ 102,408	\$ 732,869
Total Liabilities	\$ 233,613	\$ 0	\$ 0				\$ 426,597	\$ 660,210	\$ 1,597,681
Total Fund Balance	\$ 3,801,182	\$ 880,227	\$ (49,379)					\$ 4,632,030	\$ 2,600,165
Total Liabilities and Fund Balance	\$ 4,034,795	\$ 880,227	\$ (49,379)				\$ 426,597	\$ 5,292,239	\$ 4,197,846

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 2022/23									2021/22		
	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	\$ 4,047,819	\$ 3,447					\$ 4,051,266		\$ 2,682,884	\$ 6,624,826	
Improvement and Modernization Fund	\$ 57,294						\$ 57,294			\$ 708,953	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 86,005						\$ 86,005		\$ 71,363	\$ 293,453	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 305,728						\$ 305,728		\$ 28,501	\$ 485,370	
Other Miscellaneous		\$ 555,908					\$ 555,908			\$ 159,761	
	\$ 4,496,845	\$ 559,355					\$ 5,056,201		\$ 2,782,748	\$ 8,272,363	
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,292				\$ 5,292		\$ 9,939	\$ 308,232	
Other Judicial Council Grants			\$ 16,678				\$ 16,678		\$ 14,270	\$ 204,180	
Non-Judicial Council Grants											
			\$ 21,971				\$ 21,971		\$ 24,209	\$ 512,412	
Other Financing Sources											
Interest Income	\$ 12,217	\$ 3,126					\$ 15,343		\$ 13	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 1,813	\$ 2,951					\$ 4,764		\$ 9,776	\$ 65,000	
Non-Fee Revenues											
Enhanced Collections		\$ 23,995					\$ 23,995		\$ 34,197	\$ 222,853	
Escheatment											
Prior Year Revenue	\$ 79						\$ 79		\$ 5,657		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 7						\$ 7		\$ 687		
	\$ 14,116	\$ 30,073					\$ 44,188		\$ 50,330	\$ 297,853	
Total Revenues	\$ 4,510,961	\$ 589,428	\$ 21,971				\$ 5,122,360		\$ 2,857,287	\$ 9,082,628	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 756,389	\$ 23,229	\$ 32,878				\$ 812,497		\$ 601,675	\$ 3,589,503	
Temp Help											
Overtime	\$ 563						\$ 563		\$ 711		
Staff Benefits	\$ 620,790	\$ 20,444	\$ 30,131				\$ 671,366		\$ 542,706	\$ 2,749,373	
	\$ 1,377,743	\$ 43,674	\$ 63,009				\$ 1,484,426		\$ 1,145,092	\$ 6,338,876	
Operating Expenses and Equipment											
General Expense	\$ 125,452	\$ 393					\$ 125,845		\$ 283,599	\$ 146,497	
Printing	\$ 925						\$ 925		\$ 505	\$ 6,700	
Telecommunications	\$ 7,047						\$ 7,047		\$ 6,249	\$ 89,908	
Postage	\$ 5,581	\$ 528					\$ 6,108		\$ 5,900	\$ 46,410	
Insurance										\$ 7,050	
In-State Travel	\$ 2,266						\$ 2,266		\$ 1,064	\$ 22,250	
Out-of-State Travel											
Training	\$ (100)						\$ (100)		\$ 100	\$ 20,000	
Security Services	\$ 31,783						\$ 31,783		\$ 54,076	\$ 265,459	
Facility Operations	\$ 7,380						\$ 7,380		\$ 3,882	\$ 11,920	
Utilities											
Contracted Services	\$ 135,355	\$ 15,805	\$ 250				\$ 151,410		\$ 140,630	\$ 1,826,309	
Consulting and Professional Services	\$ 1,420	\$ 0					\$ 1,420		\$ 1,720	\$ 7,500	
Information Technology	\$ 13,828	\$ 11,793					\$ 25,621		\$ 7,336	\$ 337,273	
Major Equipment										\$ 0	
Other Items of Expense	\$ 282						\$ 282		\$ 886	\$ 1,525	
	\$ 331,218	\$ 28,519	\$ 250				\$ 359,986		\$ 505,947	\$ 2,788,801	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 577						\$ 577		\$ 1,738	\$ 11,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,189)	\$ 3,099	\$ 8,090				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 5,930	\$ 38					\$ 5,968		\$ 8,622		
	\$ (4,682)	\$ 3,137	\$ 8,090				\$ 6,545		\$ 10,361	\$ 11,600	
Total Expenditures	\$ 1,704,278	\$ 75,329	\$ 71,349				\$ 1,850,957		\$ 1,661,400	\$ 9,139,277	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,806,683	\$ 514,099	\$ (49,379)				\$ 3,271,403		\$ 1,195,888	\$ (56,649)	
Operating Transfers In (Out)	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 994,499	\$ 366,128	\$ 0				\$ 1,360,627	\$ 1,360,627	\$ 1,404,278	\$ 1,404,278	
Ending Balance (Deficit)	\$ 3,801,182	\$ 880,227	\$ (49,379)				\$ 4,632,030	\$ 1,360,627	\$ 2,600,165	\$ 1,347,628	

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

For the month ended September

Fiscal Year 2022/23

2021/22

	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	\$ 230,111	\$ 43,778				\$ 386	\$ 274,275		\$ 210,006	\$ 1,134,653
Traffic & Other Infractions	\$ 148,760	\$ 2,269					\$ 151,029		\$ 146,774	\$ 864,344
Other Criminal Cases	\$ 33,181	\$ 17,141					\$ 50,321		\$ 24,806	\$ 187,600
Civil	\$ 80,171	\$ 2,622					\$ 82,793		\$ 93,078	\$ 474,033
Family & Children Services	\$ 104,131	\$ 7,524			\$ 8,090	\$ 5,544	\$ 125,289		\$ 158,428	\$ 724,634
Probate, Guardianship & Mental Health Services	\$ 77,823	\$ 906					\$ 78,729		\$ 42,401	\$ 331,692
Juvenile Dependency Services		\$ 17,054					\$ 17,054		\$ 20,651	\$ 389,665
Juvenile Delinquency Services		\$ 138					\$ 138		\$ 4,922	\$ 25,928
Other Court Operations	\$ 158,968	\$ 2,673					\$ 161,641		\$ 374,252	\$ 1,590,212
Court Interpreters	\$ 10,420	\$ 59,777					\$ 70,197		\$ 60,788	\$ 293,980
Jury Services	\$ 9,437	\$ 1,891	\$ 577				\$ 11,905		\$ 12,330	\$ 64,001
Security	\$ 36,964	\$ 32,354					\$ 69,318		\$ 85,720	\$ 536,923
Trial Court Operations Program	\$ 889,966	\$ 188,125	\$ 577		\$ 8,090	\$ 5,930	\$ 1,092,688		\$ 1,234,156	\$ 6,617,665
Enhanced Collections	\$ 31,390	\$ 16,977			\$ 3,099		\$ 51,467		\$ 51,092	\$ 224,194
Other Non-Court Operations	\$ 1,454	\$ 201				\$ 38	\$ 1,693		\$ 940	\$ 268
Non-Court Operations Program	\$ 32,845	\$ 17,178			\$ 3,099	\$ 38	\$ 53,160		\$ 52,032	\$ 224,462
Executive Office	\$ 128,882	\$ 1,210			\$ (3,494)		\$ 126,598		\$ 103,979	\$ 563,834
Fiscal Services	\$ 110,433	\$ 3,671			\$ (2,623)		\$ 111,481		\$ 79,187	\$ 436,900
Human Resources	\$ 95,726	\$ 1,216			\$ (1,181)		\$ 95,761		\$ 43,501	\$ 131,753
Business & Facilities Services	\$ 67,194	\$ 6,744			\$ (1,174)		\$ 72,763		\$ 66,484	\$ 219,021
Information Technology	\$ 159,380	\$ 141,842			\$ (2,716)		\$ 298,506		\$ 82,060	\$ 945,642
Court Administration Program	\$ 561,615	\$ 154,683			\$ (11,189)		\$ 705,109		\$ 375,212	\$ 2,297,150
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,484,426	\$ 359,986	\$ 577		\$ 0	\$ 5,968	\$ 1,850,957		\$ 1,661,400	\$ 9,139,277