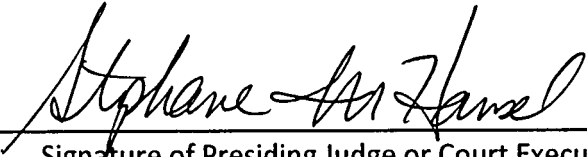


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/17/24

Date

Sutter

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total 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 2024/25									2023/24
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (437,781)	\$ 609,803	\$ (180,362)				\$ 10,976	\$ 2,635	\$ (116,556)
Payroll	\$ (41,256)							\$ (41,256)	\$ (141,753)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 19,415	\$ 19,415	\$ 3,057
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,947)	\$ (4,947)	\$ (14,200)
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 Held with the JCC	\$ 3,590							\$ 3,590	\$ 0
Cash Equivalents	\$ 3,757,603						\$ 865,222	\$ 4,622,824	\$ 5,973,025
Total Cash and Cash Equivalents	\$ 3,288,455	\$ 609,803	\$ (180,362)				\$ 890,666	\$ 4,608,562	\$ 5,709,874
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (325)							\$ (325)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 115,434					\$ 115,434	\$ 85,707
Trust Due To/From							\$ 71,166	\$ 71,166	\$ 9,457
Distribution Due To/From							\$ 10,215	\$ 10,215	\$ 4,306
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ (325)	\$ 0	\$ 115,434				\$ 81,381	\$ 196,491	\$ 99,470
Prepaid Expenses - General	\$ 146,763							\$ 146,763	\$ 565,624
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 146,763							\$ 146,763	\$ 565,624
Other Assets									
Total Other Assets									
Total Assets	\$ 3,434,894	\$ 609,803	\$ (64,928)				\$ 972,047	\$ 4,951,816	\$ 6,374,968
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 96
Accounts Payable - General	\$ 78,420	\$ 0	\$ 0				\$ 0	\$ 78,420	\$ 27,550
Due to Other Funds	\$ 0	\$ 1,999	\$ 0				\$ 79,382	\$ 81,381	\$ 16,302
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 202,237	\$ 93,528						\$ 295,765	\$ 207,073
TC145 Liability							\$ 67,790	\$ 67,790	\$ 82,342
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 95,638	\$ 95,638	\$ 60,592
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3,200	\$ 3,200	\$ 3,576
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 280,656	\$ 95,527	\$ 0				\$ 246,011	\$ 622,194	\$ 397,531
Civil							\$ 186,491	\$ 186,491	\$ 301,275
Criminal							\$ 481,068	\$ 481,068	\$ 385,097
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 14,940	\$ 14,940	\$ 10,462
Miscellaneous Trust									
Total Trust Deposits							\$ 682,498	\$ 682,498	\$ 696,834
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (17,797)							\$ (17,797)	\$ (121,052)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 99,490
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (17,797)	\$ 0	\$ 0					\$ (17,797)	\$ (21,562)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 9,691						\$ 42,487	\$ 52,177	\$ 38,983
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,051	\$ 1,051	\$ 920
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,691						\$ 43,538	\$ 53,228	\$ 39,903
Total Liabilities	\$ 272,550	\$ 95,527	\$ 0				\$ 972,047	\$ 1,340,124	\$ 1,112,706
Total Fund Balance	\$ 3,162,343	\$ 514,276	\$ (64,928)					\$ 3,611,692	\$ 5,262,263
Total Liabilities and Fund Balance	\$ 3,434,894	\$ 609,803	\$ (64,928)				\$ 972,047	\$ 4,951,816	\$ 6,374,968

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 2024/25										2023/24	
	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	\$ 3,956,958	\$ 3,348					\$ 3,960,306	\$ 8,420,982	\$ 3,855,895	\$ 8,334,091	
Improvement and Modernization Fund								\$ 12,646	\$ (11,863)	\$ 12,361	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 77,466						\$ 77,466	\$ 309,864	\$ 80,914	\$ 323,657	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 102,537						\$ 102,537	\$ 444,673	\$ 50,758	\$ 441,493	
Other Miscellaneous		\$ 200,000					\$ 200,000	\$ 359,761	\$ 434,448	\$ 359,761	
	\$ 4,136,962	\$ 203,348					\$ 4,340,310	\$ 9,547,926	\$ 4,410,152	\$ 9,471,363	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,187)				\$ (2,187)	\$ 296,526	\$ 35,400	\$ 296,475	
Other Judicial Council Grants								\$ 104,787	\$ 18,742	\$ 103,698	
Non-Judicial Council Grants											
			\$ (2,187)				\$ (2,187)	\$ 401,313	\$ 54,143	\$ 400,173	
Other Financing Sources											
Interest Income	\$ 40,429	\$ 0					\$ 40,429	\$ 25,000	\$ 50,289	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 1,300	\$ 2,865					\$ 4,165	\$ 1,500	\$ 4,117	\$ 28,000	
Non-Fee Revenues											
Enhanced Collections		\$ 51,439					\$ 51,439	\$ 418,482	\$ 69,029	\$ 445,584	
Escheatment											
Prior Year Revenue	\$ 6,208						\$ 6,208		\$ 2,827		
County Program - Restricted		\$ 0					\$ 0	\$ 7,670	\$ 0	\$ 7,058	
Reimbursement Other	\$ 284						\$ 284				
Sale of Fixed Assets	\$ 12,200						\$ 12,200				
Other Miscellaneous	\$ 177						\$ 177		\$ 5	\$ 100	
	\$ 60,598	\$ 54,304					\$ 114,903	\$ 452,652	\$ 126,267	\$ 510,742	
Total Revenues	\$ 4,197,560	\$ 257,652	\$ (2,187)				\$ 4,453,025	\$ 10,401,891	\$ 4,590,563	\$ 10,382,278	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 824,845	\$ 39,883	\$ 29,232				\$ 893,960	\$ 4,728,956	\$ 890,206	\$ 4,395,723	
Temp Help											
Overtime	\$ 178						\$ 178	\$ 1,900	\$ 1,508	\$ 7,850	
Staff Benefits	\$ 708,469	\$ 35,272	\$ 25,943				\$ 769,684	\$ 3,815,478	\$ 710,673	\$ 3,486,169	
	\$ 1,533,492	\$ 75,155	\$ 55,175				\$ 1,663,822	\$ 8,546,334	\$ 1,602,387	\$ 7,889,742	
Operating Expenses and Equipment											
General Expense	\$ 262,489	\$ (1,555)	\$ 2,693				\$ 263,628	\$ 86,043	\$ (11,529)	\$ 98,663	
Printing	\$ 1,443						\$ 1,443	\$ 14,279	\$ 2,857	\$ 8,662	
Telecommunications	\$ 7,319						\$ 7,319	\$ 49,576	\$ 15,008	\$ 62,063	
Postage	\$ 9,256	\$ 4,850					\$ 14,106	\$ 71,075	\$ 14,698	\$ 57,145	
Insurance	\$ 744						\$ 744	\$ 9,445	\$ 7,250	\$ 7,250	
In-State Travel	\$ 284		\$ 3,773				\$ 4,057	\$ 11,033	\$ 2,599	\$ 15,722	
Out-of-State Travel											
Training	\$ 5,959		\$ 1,370				\$ 7,329	\$ 9,320	\$ 850	\$ 42,240	
Security Services	\$ 78,594						\$ 78,594	\$ 354,775	\$ 70,323	\$ 327,016	
Facility Operations	\$ 18,229						\$ 18,229	\$ 111,100	\$ 1,081	\$ 9,500	
Utilities											
Contracted Services	\$ 162,591	\$ 11,067	\$ (270)				\$ 173,388	\$ 1,208,279	\$ 147,147	\$ 1,301,339	
Consulting and Professional Services	\$ 1,150	\$ 0					\$ 1,150	\$ 210,500	\$ 1,780	\$ 213,500	
Information Technology	\$ 229,608						\$ 229,608	\$ 312,876	\$ 27,156	\$ 264,407	
Major Equipment	\$ 132,607						\$ 132,607			\$ 35,000	
Other Items of Expense	\$ 7,871						\$ 7,871	\$ 2,580	\$ 403	\$ 2,500	
	\$ 918,146	\$ 14,362	\$ 7,566				\$ 940,074	\$ 2,450,880	\$ 272,372	\$ 2,445,007	
Special Items of Expense											
Grand Jury		\$ 364					\$ 364				
Jury Costs	\$ 2,115						\$ 2,115	\$ 4,700	\$ 546	\$ 5,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 50,940						\$ 50,940				
Internal Cost Recovery	\$ (8,611)	\$ 8,611					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 7,235						\$ 7,235		\$ 6,219		
	\$ 51,678	\$ 8,975					\$ 60,653	\$ 4,700	\$ 6,765	\$ 5,250	
Total Expenditures	\$ 2,503,316	\$ 98,492	\$ 62,741				\$ 2,664,549	\$ 11,001,914	\$ 1,881,525	\$ 10,339,999	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,694,244	\$ 159,160	\$ (64,928)				\$ 1,788,476	\$ (600,024)	\$ 2,709,037	\$ 42,279	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,468,099	\$ 355,116	\$ 0				\$ 1,823,215	\$ 1,823,215	\$ 2,553,226	\$ 2,553,226	
Ending Balance (Deficit)	\$ 3,162,343	\$ 514,276	\$ (64,928)				\$ 3,611,692	\$ 1,223,192	\$ 5,262,263	\$ 2,595,505	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	Personnel 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	\$ 292,786	\$ 79,885				\$ 129	\$ 372,799	\$ 2,450,857	\$ 301,366	\$ 2,011,739
Traffic & Other Infractions	\$ 155,136	\$ 12,608				\$ 62	\$ 167,806	\$ 995,216	\$ 109,546	\$ 556,467
Other Criminal Cases	\$ 12,182	\$ 13,059				\$ 5	\$ 25,245	\$ 181,067	\$ 52,116	\$ 217,234
Civil	\$ 181,061	\$ 11,705				\$ 73	\$ 192,839	\$ 827,172	\$ 110,963	\$ 637,498
Family & Children Services	\$ 139,956	\$ 21,564				\$ 3,554	\$ 165,074	\$ 727,835	\$ 196,227	\$ 885,860
Probate, Guardianship & Mental Health Services	\$ 80,212	\$ 4,896				\$ 35	\$ 85,143	\$ 411,461	\$ 86,141	\$ 388,158
Juvenile Dependency Services		\$ 12,684					\$ 12,684	\$ 339,416	\$ 17,535	\$ 338,271
Juvenile Delinquency Services		\$ 179					\$ 179	\$ 545	\$ 255	\$ 600
Other Court Operations	\$ 113,120	\$ 6,646				\$ 49	\$ 119,815	\$ 470,150	\$ 164,282	\$ 1,126,023
Court Interpreters	\$ 18,586	\$ 71,364				\$ 8	\$ 89,958	\$ 262,140	\$ 75,478	\$ 336,010
Jury Services	\$ 11,310	\$ 16,892	\$ 2,115			\$ 5	\$ 30,322	\$ 88,999	\$ 15,890	\$ 75,465
Security	\$ 44,199	\$ 81,544				\$ 2,973	\$ 128,716	\$ 647,664	\$ 111,265	\$ 513,640
Trial Court Operations Program	\$ 1,048,546	\$ 333,026	\$ 2,115			\$ 6,893	\$ 1,390,580	\$ 7,402,521	\$ 1,241,064	\$ 7,086,966
Enhanced Collections	\$ 51,906	\$ 17,357			\$ 8,611	\$ 110	\$ 77,985	\$ 419,366	\$ 77,639	\$ 447,485
Other Non-Court Operations	\$ 580	\$ 79	\$ 364			\$ 0	\$ 1,023	\$ 7,877	\$ 1,179	\$ 7,518
Non-Court Operations Program	\$ 52,486	\$ 17,436	\$ 364		\$ 8,611	\$ 111	\$ 79,008	\$ 427,243	\$ 78,817	\$ 455,003
Executive Office	\$ 128,526	\$ 8,112			\$ (2,325)	\$ 60	\$ 134,373	\$ 741,995	\$ 158,596	\$ 701,211
Fiscal Services	\$ 118,211	\$ 10,659			\$ (1,378)	\$ 54	\$ 127,546	\$ 564,165	\$ 75,699	\$ 345,469
Human Resources	\$ 113,370	\$ 15,608			\$ (1,464)	\$ 26	\$ 127,541	\$ 320,626	\$ 115,906	\$ 311,400
Business & Facilities Services	\$ 12,518	\$ 27,048		\$ 50,940	\$ (861)	\$ 6	\$ 89,652	\$ 355,665	\$ 62,499	\$ 282,641
Information Technology	\$ 190,164	\$ 528,184			\$ (2,583)	\$ 84	\$ 715,849	\$ 1,189,698	\$ 148,944	\$ 1,157,309
Court Administration Program	\$ 562,790	\$ 589,612		\$ 50,940	\$ (8,611)	\$ 231	\$ 1,194,961	\$ 3,172,150	\$ 561,643	\$ 2,798,031
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,663,822	\$ 940,074	\$ 2,479	\$ 50,940	\$ 0	\$ 7,235	\$ 2,664,549	\$ 11,001,914	\$ 1,881,525	\$ 10,339,999