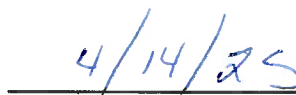


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Sutter

Court

2024-25 Q3

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 March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (462,324)	\$ 495,852	\$ (170,680)				\$ 9,197	\$ (127,955)	\$ (282,134)
Payroll	\$ 0							\$ 0	\$ (147,889)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 2,930	\$ 2,930	\$ 4,195
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (21,108)	\$ (21,108)	\$ (15,567)
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	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 2,310,309						\$ 795,835	\$ 3,106,144	\$ 4,847,583
Total Cash and Cash Equivalents	\$ 1,854,285	\$ 495,852	\$ (170,680)				\$ 786,854	\$ 2,966,311	\$ 4,412,488
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 329							\$ 329	\$ 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	\$ 3,900	\$ 0	\$ 125,927					\$ 129,827	\$ 151,656
Trust Due To/From							\$ 37,560	\$ 37,560	\$ 13,081
Distribution Due To/From							\$ 5,023	\$ 5,023	\$ 19,211
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 1,111
Total Receivables	\$ 4,229	\$ 0	\$ 125,927				\$ 42,583	\$ 172,739	\$ 185,059
Prepaid Expenses - General	\$ 98,623							\$ 98,623	\$ 565,624
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 98,623							\$ 98,623	\$ 565,624
Other Assets									
Total Other Assets									
Total Assets	\$ 1,957,137	\$ 495,852	\$ (44,753)				\$ 829,437	\$ 3,237,673	\$ 5,163,172
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 29,512	\$ 0	\$ 0				\$ 0	\$ 29,512	\$ 35,265
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 42,583	\$ 42,583	\$ 33,403
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 106,365	\$ 97,474						\$ 203,839	\$ 73,256
TC145 Liability							\$ 86,257	\$ 86,257	\$ 84,742
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 85,524	\$ 85,524	\$ 74,177
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,417	\$ 2,417	\$ 3,218
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 135,877	\$ 97,474	\$ 0				\$ 216,781	\$ 450,132	\$ 304,062
Civil							\$ 173,472	\$ 173,472	\$ 67,005
Criminal							\$ 376,497	\$ 376,497	\$ 546,702
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 17,280	\$ 17,280	\$ 15,363
Miscellaneous Trust									
Total Trust Deposits							\$ 567,249	\$ 567,249	\$ 629,070
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (20,842)							\$ (20,842)	\$ (139,008)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (20,842)	\$ 0	\$ 0					\$ (20,842)	\$ (139,008)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 9,742						\$ 43,912	\$ 53,654	\$ 48,356
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,496	\$ 1,496	\$ 769
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,742						\$ 45,408	\$ 55,150	\$ 49,126
Total Liabilities	\$ 124,778	\$ 97,474	\$ 0				\$ 829,437	\$ 1,051,689	\$ 843,249
Total Fund Balance	\$ 1,832,359	\$ 398,378	\$ (44,753)					\$ 2,185,984	\$ 4,319,923
Total Liabilities and Fund Balance	\$ 1,957,137	\$ 495,852	\$ (44,753)				\$ 829,437	\$ 3,237,673	\$ 5,163,172

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 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	\$ 6,708,099	\$ 23,324						\$ 6,731,423	\$ 8,420,982	\$ 6,464,464	\$ 8,334,091
Improvement and Modernization Fund	\$ 58,988							\$ 58,988	\$ 12,646	\$ 0	\$ 12,361
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 232,398							\$ 232,398	\$ 309,864	\$ 242,742	\$ 323,657
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 321,363							\$ 321,363	\$ 444,673	\$ 356,924	\$ 441,493
Other Miscellaneous	\$ 159,761	\$ 200,000						\$ 359,761	\$ 359,761	\$ 594,209	\$ 359,761
	\$ 7,480,610	\$ 223,324						\$ 7,703,934	\$ 9,547,926	\$ 7,658,340	\$ 9,471,363
Grants											
AB 1058 Commissioner/Facilitator			\$ 200,242					\$ 200,242	\$ 296,526	\$ 178,426	\$ 296,475
Other Judicial Council Grants			\$ 61,523					\$ 61,523	\$ 104,787	\$ 88,116	\$ 103,698
Non-Judicial Council Grants											
			\$ 261,765					\$ 261,765	\$ 401,313	\$ 266,542	\$ 400,173
Other Financing Sources											
Interest Income	\$ 102,633	\$ 15,286						\$ 117,919	\$ 25,000	\$ 185,306	\$ 30,000
Investment Income											
Donations											
Local Fees	\$ 1,398	\$ 10,537						\$ 11,934	\$ 1,500	\$ 14,541	\$ 28,000
Non-Fee Revenues											
Enhanced Collections		\$ 247,394						\$ 247,394	\$ 418,482	\$ 249,098	\$ 445,584
Escheatment											
Prior Year Revenue	\$ 6,208		\$ (1)					\$ 6,207		\$ (9,267)	
County Program - Restricted		\$ 0						\$ 0	\$ 7,670	\$ 1,449	\$ 7,058
Reimbursement Other	\$ 284							\$ 284		\$ 0	
Sale of Fixed Assets	\$ 12,200							\$ 12,200			
Other Miscellaneous	\$ 409							\$ 409		\$ 393	\$ 100
	\$ 123,132	\$ 273,217	\$ (1)					\$ 396,347	\$ 452,652	\$ 441,520	\$ 510,742
Total Revenues	\$ 7,603,742	\$ 496,541	\$ 261,763					\$ 8,362,046	\$ 10,401,891	\$ 8,366,401	\$ 10,382,278
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,806,611	\$ 116,071	\$ 119,585					\$ 3,042,266	\$ 4,728,956	\$ 2,960,864	\$ 4,395,723
Temp Help											
Overtime	\$ 2,240							\$ 2,240	\$ 1,900	\$ 2,856	\$ 7,850
Staff Benefits	\$ 2,259,603	\$ 97,323	\$ 121,351					\$ 2,478,277	\$ 3,815,478	\$ 2,331,266	\$ 3,486,169
	\$ 5,068,454	\$ 213,394	\$ 240,935					\$ 5,522,783	\$ 8,546,334	\$ 5,294,985	\$ 7,889,742
Operating Expenses and Equipment											
General Expense	\$ 534,047	\$ 1,255	\$ 2,693					\$ 537,995	\$ 86,043	\$ 93,702	\$ 98,663
Printing	\$ 3,987	\$ 2,512						\$ 6,499	\$ 14,279	\$ 14,645	\$ 8,662
Telecommunications	\$ 25,619							\$ 25,619	\$ 49,576	\$ 31,153	\$ 62,063
Postage	\$ 36,871	\$ 20,455						\$ 57,325	\$ 71,075	\$ 47,746	\$ 57,145
Insurance	\$ 10,520							\$ 10,520	\$ 9,445	\$ 8,281	\$ 7,250
In-State Travel	\$ 1,170		\$ 4,916					\$ 6,086	\$ 11,033	\$ 9,745	\$ 15,722
Out-of-State Travel											
Training	\$ 6,625		\$ 1,980					\$ 8,605	\$ 9,320	\$ 43,406	\$ 42,240
Security Services	\$ 251,154							\$ 251,154	\$ 354,775	\$ 226,342	\$ 327,016
Facility Operations	\$ 93,027							\$ 93,027	\$ 111,100	\$ 18,175	\$ 9,500
Utilities											
Contracted Services	\$ 577,186	\$ 35,954	\$ 8,290					\$ 621,430	\$ 1,208,279	\$ 567,553	\$ 1,301,339
Consulting and Professional Services	\$ 7,600	\$ 142,132						\$ 149,732	\$ 210,500	\$ 132,289	\$ 213,500
Information Technology	\$ 388,210							\$ 388,210	\$ 312,876	\$ 71,743	\$ 264,407
Major Equipment	\$ 174,066							\$ 174,066		\$ 6,968	\$ 35,000
Other Items of Expense	\$ 9,165							\$ 9,165	\$ 2,580	\$ 1,335	\$ 2,500
	\$ 2,119,247	\$ 202,307	\$ 17,880					\$ 2,339,434	\$ 2,450,880	\$ 1,273,084	\$ 2,445,007
Special Items of Expense											
Grand Jury		\$ 364						\$ 364			
Jury Costs	\$ 4,274							\$ 4,274	\$ 4,700	\$ 1,856	\$ 5,250
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 99,720							\$ 99,720			
Internal Cost Recovery	\$ (86,889)	\$ 39,187	\$ 47,702					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 34,676	\$ (1,973)	\$ (1)					\$ 32,702		\$ 29,780	
	\$ 51,781	\$ 37,578	\$ 47,701					\$ 137,060	\$ 4,700	\$ 31,635	\$ 5,250
Total Expenditures	\$ 7,239,482	\$ 453,279	\$ 306,516					\$ 7,999,277	\$ 11,001,914	\$ 6,599,704	\$ 10,339,999
Excess (Deficit) of Revenues Over Expenditures	\$ 364,260	\$ 43,262	\$ (44,753)					\$ 362,769	\$ (600,024)	\$ 1,766,697	\$ 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)	\$ 1,832,359	\$ 398,378	\$ (44,753)					\$ 2,185,984	\$ 1,223,192	\$ 4,319,923	\$ 2,595,505

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

For the month ended March										
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	\$ 954,874	\$ 379,979				\$ 126	\$ 1,334,978	\$ 2,450,857	\$ 1,170,127	\$ 2,011,739
Traffic & Other Infractions	\$ 523,325	\$ 20,120				\$ 60	\$ 543,506	\$ 995,216	\$ 439,366	\$ 556,467
Other Criminal Cases	\$ 69,234	\$ 58,804				\$ 9	\$ 128,047	\$ 181,067	\$ 149,741	\$ 217,234
Civil	\$ 639,295	\$ 25,392				\$ 79	\$ 664,767	\$ 827,172	\$ 428,817	\$ 637,498
Family & Children Services	\$ 471,473	\$ 63,568			\$ 0	\$ 23,620	\$ 558,661	\$ 727,835	\$ 631,561	\$ 885,860
Probate, Guardianship & Mental Health Services	\$ 287,140	\$ 10,396				\$ 5,338	\$ 302,874	\$ 411,461	\$ 279,258	\$ 388,158
Juvenile Dependency Services		\$ 53,382					\$ 53,382	\$ 339,416	\$ 51,360	\$ 338,271
Juvenile Delinquency Services		\$ 267					\$ 267	\$ 545	\$ 399	\$ 600
Other Court Operations	\$ 417,904	\$ 8,815				\$ 53	\$ 426,772	\$ 470,150	\$ 553,615	\$ 1,126,023
Court Interpreters	\$ 30,015	\$ 206,723				\$ 4	\$ 236,741	\$ 262,140	\$ 225,829	\$ 336,010
Jury Services	\$ 38,315	\$ 33,699	\$ 4,274			\$ 5	\$ 76,293	\$ 88,999	\$ 63,476	\$ 75,465
Security	\$ 149,300	\$ 313,821				\$ 2,973	\$ 466,095	\$ 647,664	\$ 370,998	\$ 513,640
Trial Court Operations Program	\$ 3,580,875	\$ 1,174,965	\$ 4,274		\$ 0	\$ 32,269	\$ 4,792,383	\$ 7,402,521	\$ 4,364,546	\$ 7,086,966
Enhanced Collections	\$ 173,045	\$ 61,479			\$ 39,187	\$ 110	\$ 273,820	\$ 419,366	\$ 278,988	\$ 447,485
Other Non-Court Operations	\$ 1,439	\$ 638	\$ 364			\$ 0	\$ 2,441	\$ 7,877	\$ 2,451	\$ 7,518
Non-Court Operations Program	\$ 174,483	\$ 62,117	\$ 364		\$ 39,187	\$ 110	\$ 276,261	\$ 427,243	\$ 281,439	\$ 455,003
Executive Office	\$ 419,035	\$ 11,313			\$ (10,580)	\$ 58	\$ 419,825	\$ 741,995	\$ 511,798	\$ 701,211
Fiscal Services	\$ 388,002	\$ 23,450			\$ (6,270)	\$ 53	\$ 405,235	\$ 564,165	\$ 270,648	\$ 345,469
Human Resources	\$ 266,550	\$ 40,975			\$ (6,662)	\$ 122	\$ 300,984	\$ 320,626	\$ 274,826	\$ 311,400
Business & Facilities Services	\$ 49,291	\$ 193,910		\$ 99,720	\$ (3,919)	\$ 6	\$ 339,009	\$ 355,665	\$ 199,663	\$ 282,641
Information Technology	\$ 644,547	\$ 822,006			\$ (11,756)	\$ 85	\$ 1,454,881	\$ 1,189,698	\$ 696,785	\$ 1,157,309
Court Administration Program	\$ 1,767,424	\$ 1,091,653		\$ 99,720	\$ (39,187)	\$ 323	\$ 2,919,934	\$ 3,172,150	\$ 1,953,720	\$ 2,798,031
Expenditures Not Distributed or Posted to a Program		\$ 10,699				\$ 0	\$ 10,699	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,522,783	\$ 2,339,434	\$ 4,638	\$ 99,720	\$ 0	\$ 32,702	\$ 7,999,277	\$ 11,001,914	\$ 6,599,704	\$ 10,339,999