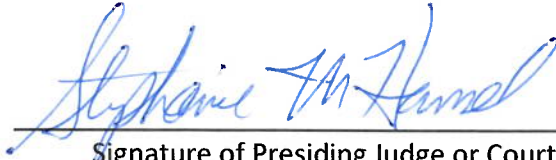
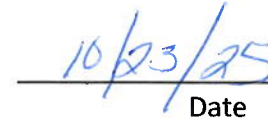


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 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 2025/26								2024/25
	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	\$ (423,244)	\$ 465,226	\$ (123,073)				\$ 8,402	\$ (72,688)	\$ 2,635
Payroll	\$ 0							\$ 0	\$ (41,256)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 6,774	\$ 6,774	\$ 19,415
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,910)	\$ (4,910)	\$ (4,947)
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	\$ 3,590
Cash Equivalents	\$ 2,530,352						\$ 908,061	\$ 3,438,412	\$ 4,622,824
Total Cash and Cash Equivalents	\$ 2,113,408	\$ 465,226	\$ (123,073)				\$ 918,327	\$ 3,373,888	\$ 4,608,562
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 66							\$ 66	\$ (325)
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	\$ 2,850	\$ 0	\$ 84,306					\$ 87,156	\$ 115,434
Trust Due To/From							\$ 6,862	\$ 6,862	\$ 71,166
Distribution Due To/From							\$ 4,313	\$ 4,313	\$ 10,215
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,352	\$ 0						\$ 1,352	\$ 0
Total Receivables	\$ 4,267	\$ 0	\$ 84,306				\$ 11,175	\$ 99,749	\$ 196,491
Prepaid Expenses - General	\$ 0							\$ 0	\$ 146,763
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 146,763
Other Assets									
Total Other Assets									
Total Assets	\$ 2,117,675	\$ 465,226	\$ (38,766)				\$ 929,502	\$ 3,473,637	\$ 4,951,816
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,349	\$ 0	\$ 0				\$ 0	\$ 3,349	\$ 78,420
Due to Other Funds		\$ 0	\$ 0				\$ 12,527	\$ 12,527	\$ 81,381
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 118,277	\$ 1,090						\$ 119,367	\$ 295,765
TC145 Liability							\$ 93,745	\$ 93,745	\$ 67,790
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 86,783	\$ 86,783	\$ 95,638
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,864	\$ 2,864	\$ 3,200
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 121,625	\$ 1,090	\$ 0				\$ 195,918	\$ 318,634	\$ 622,194
Civil							\$ 381,798	\$ 381,798	\$ 186,491
Criminal							\$ 280,349	\$ 280,349	\$ 481,068
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 25,662	\$ 25,662	\$ 14,940
Miscellaneous Trust									
Total Trust Deposits							\$ 687,809	\$ 687,809	\$ 682,498
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (23,714)							\$ (23,714)	\$ (17,797)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (23,714)	\$ 0	\$ 0					\$ (23,714)	\$ (17,797)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 9,860						\$ 45,592	\$ 55,451	\$ 52,177
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 183	\$ 183	\$ 1,051
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,860						\$ 45,775	\$ 55,634	\$ 53,228
Total Liabilities	\$ 107,771	\$ 1,090	\$ 0				\$ 929,502	\$ 1,038,363	\$ 1,340,124
Total Fund Balance	\$ 2,009,904	\$ 464,135	\$ (38,766)					\$ 2,435,273	\$ 3,611,692
Total Liabilities and Fund Balance	\$ 2,117,675	\$ 465,226	\$ (38,766)				\$ 929,502	\$ 3,473,637	\$ 4,951,816

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 2025/26									2024/25	
	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	\$ 2,966,102	\$ 3,368						\$ 2,969,470	\$ 8,757,676	\$ 3,960,306	\$ 8,420,982
Improvement and Modernization Fund									\$ 12,646		\$ 12,646
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 78,454							\$ 78,454	\$ 313,817	\$ 77,466	\$ 309,864
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 114,852							\$ 114,852	\$ 632,861	\$ 102,537	\$ 444,673
Other Miscellaneous	\$ 160,120	\$ 185,500						\$ 345,620	\$ 345,261	\$ 200,000	\$ 359,761
	\$ 3,319,528	\$ 188,868						\$ 3,508,396	\$ 10,062,261	\$ 4,340,310	\$ 9,547,926
Grants											
AB 1058 Commissioner/Facilitator			\$ 44,764					\$ 44,764	\$ 287,095	\$ (2,187)	\$ 296,526
Other Judicial Council Grants			\$ 14,448					\$ 14,448	\$ 105,293		\$ 104,787
Non-Judicial Council Grants											
			\$ 59,212					\$ 59,212	\$ 392,388	\$ (2,187)	\$ 401,313
Other Financing Sources											
Interest Income	\$ 11,832	\$ 0						\$ 11,832	\$ 120,000	\$ 40,429	\$ 25,000
Investment Income											
Donations											
Local Fees	\$ 1,525	\$ 2,653						\$ 4,178	\$ 16,750	\$ 4,165	\$ 1,500
Non-Fee Revenues											
Enhanced Collections		\$ 38,894						\$ 38,894	\$ 406,621	\$ 51,439	\$ 418,482
Escheatment										\$ 6,208	
Prior Year Revenue										\$ 0	\$ 7,670
County Program - Restricted	\$ 0	\$ 0						\$ 0	\$ 5,895	\$ 284	
Reimbursement Other										\$ 12,200	
Sale of Fixed Assets										\$ 177	
Other Miscellaneous	\$ 107							\$ 107			
	\$ 13,464	\$ 41,547						\$ 55,010	\$ 549,266	\$ 114,903	\$ 452,652
Total Revenues	\$ 3,332,992	\$ 230,415	\$ 59,212					\$ 3,622,619	\$ 11,003,915	\$ 4,453,025	\$ 10,401,891
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 907,530	\$ 30,970	\$ 40,101					\$ 978,601	\$ 4,876,340	\$ 893,960	\$ 4,728,956
Temp Help											
Overtime	\$ 669	\$ 115						\$ 784	\$ 2,000	\$ 178	\$ 1,900
Staff Benefits	\$ 710,031	\$ 27,682	\$ 37,594					\$ 775,307	\$ 3,811,941	\$ 769,684	\$ 3,815,478
	\$ 1,618,231	\$ 58,767	\$ 77,694					\$ 1,754,692	\$ 8,690,281	\$ 1,663,822	\$ 8,546,334
Operating Expenses and Equipment											
General Expense	\$ 39,048	\$ 418	\$ 63					\$ 39,530	\$ 119,797	\$ 263,628	\$ 86,043
Printing	\$ 573							\$ 573	\$ 8,682	\$ 1,443	\$ 14,279
Telecommunications	\$ 12,936							\$ 12,936	\$ 53,068	\$ 7,319	\$ 49,576
Postage	\$ 13,001	\$ 3,316						\$ 16,317	\$ 51,965	\$ 14,106	\$ 71,075
Insurance	\$ 1,124							\$ 1,124	\$ 23,474	\$ 744	\$ 9,445
In-State Travel	\$ 831		\$ 2,947					\$ 3,779	\$ 11,696	\$ 4,057	\$ 11,033
Out-of-State Travel											
Training	\$ 3,685		\$ 1,190					\$ 4,875	\$ 9,435	\$ 7,329	\$ 9,320
Security Services	\$ 77,790							\$ 77,790	\$ 417,785	\$ 78,594	\$ 354,775
Facility Operations	\$ 20,341							\$ 20,341	\$ 124,210	\$ 18,229	\$ 111,100
Utilities											
Contracted Services	\$ 164,140	\$ 4,672	\$ 545					\$ 169,357	\$ 1,350,089	\$ 173,388	\$ 1,208,279
Consulting and Professional Services	\$ 2,100							\$ 2,100	\$ 177,450	\$ 1,150	\$ 210,500
Information Technology	\$ 90,995							\$ 90,995	\$ 453,380	\$ 229,608	\$ 312,876
Major Equipment										\$ 132,607	
Other Items of Expense	\$ 628							\$ 628	\$ 5,610	\$ 7,871	\$ 2,580
	\$ 427,193	\$ 8,406	\$ 4,746					\$ 440,345	\$ 2,806,641	\$ 940,074	\$ 2,450,880
Special Items of Expense											
Grand Jury		\$ 417						\$ 417	\$ 350	\$ 364	
Jury Costs									\$ 4,250	\$ 2,115	\$ 4,700
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 0							\$ 0		\$ 50,940	
Internal Cost Recovery	\$ (23,326)	\$ 7,787	\$ 15,539					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 6,021							\$ 6,021		\$ 7,235	
	\$ (17,305)	\$ 8,204	\$ 15,539					\$ 6,438	\$ 4,600	\$ 60,653	\$ 4,700
Total Expenditures	\$ 2,028,119	\$ 75,377	\$ 97,979					\$ 2,201,475	\$ 11,501,522	\$ 2,664,549	\$ 11,001,914
Excess (Deficit) of Revenues Over Expenditures	\$ 1,304,873	\$ 155,037	\$ (38,766)					\$ 1,421,144	\$ (497,607)	\$ 1,788,476	\$ (600,024)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 705,031	\$ 309,098	\$ 0					\$ 1,014,130	\$ 1,014,130	\$ 1,823,215	\$ 1,823,215
Ending Balance (Deficit)	\$ 2,009,904	\$ 464,135	\$ (38,766)					\$ 2,435,273	\$ 516,523	\$ 3,611,692	\$ 1,223,192

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 284,215	\$ 64,197					\$ 348,412	\$ 2,296,250	\$ 372,799	\$ 2,450,857
Traffic & Other Infractions	\$ 179,462	\$ 4,837					\$ 184,299	\$ 921,118	\$ 167,806	\$ 995,216
Other Criminal Cases	\$ 27,686	\$ 20,317					\$ 48,003	\$ 205,177	\$ 25,245	\$ 181,067
Civil	\$ 177,898	\$ 4,452					\$ 182,350	\$ 984,718	\$ 192,839	\$ 827,172
Family & Children Services	\$ 143,265	\$ 14,001			\$ 0	\$ 4,966	\$ 162,232	\$ 707,530	\$ 165,074	\$ 727,835
Probate, Guardianship & Mental Health Services	\$ 87,491	\$ 1,643				\$ 909	\$ 90,043	\$ 511,055	\$ 85,143	\$ 411,461
Juvenile Dependency Services		\$ 14,397					\$ 14,397	\$ 364,228	\$ 12,684	\$ 339,416
Juvenile Delinquency Services		\$ 136					\$ 136	\$ 665	\$ 179	\$ 545
Other Court Operations	\$ 146,651	\$ 1,539					\$ 148,190	\$ 778,244	\$ 119,815	\$ 470,150
Court Interpreters	\$ 17,608	\$ 66,646					\$ 84,254	\$ 314,125	\$ 89,958	\$ 262,140
Jury Services	\$ 11,614	\$ 8,722					\$ 20,336	\$ 94,010	\$ 30,322	\$ 88,999
Security	\$ 44,162	\$ 79,415					\$ 123,577	\$ 626,515	\$ 128,716	\$ 647,664
Trial Court Operations Program	\$ 1,120,052	\$ 280,302			\$ 0	\$ 5,875	\$ 1,406,229	\$ 7,803,634	\$ 1,390,580	\$ 7,402,521
Enhanced Collections	\$ 46,647	\$ 8,745			\$ 7,787		\$ 63,178	\$ 409,531	\$ 77,985	\$ 419,366
Other Non-Court Operations	\$ 393	\$ 192	\$ 417				\$ 1,002	\$ 5,935	\$ 1,023	\$ 7,877
Non-Court Operations Program	\$ 47,039	\$ 8,937	\$ 417		\$ 7,787		\$ 64,180	\$ 415,466	\$ 79,008	\$ 427,243
Executive Office	\$ 107,331	\$ 863			\$ (1,791)		\$ 106,403	\$ 692,967	\$ 134,373	\$ 741,995
Fiscal Services	\$ 118,300	\$ 5,486			\$ (1,713)		\$ 122,073	\$ 575,637	\$ 127,546	\$ 564,165
Human Resources	\$ 119,648	\$ 18,873			\$ (1,090)		\$ 137,431	\$ 342,751	\$ 127,541	\$ 320,626
Business & Facilities Services	\$ 39,452	\$ 22,205		\$ 0	\$ (311)	\$ 146	\$ 61,491	\$ 292,437	\$ 89,652	\$ 355,665
Information Technology	\$ 202,869	\$ 103,679			\$ (2,881)		\$ 303,667	\$ 1,378,630	\$ 715,849	\$ 1,189,698
Court Administration Program	\$ 587,601	\$ 151,106		\$ 0	\$ (7,787)	\$ 146	\$ 731,065	\$ 3,282,422	\$ 1,194,961	\$ 3,172,150
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,754,692	\$ 440,345	\$ 417	\$ 0	\$ 0	\$ 6,021	\$ 2,201,475	\$ 11,501,522	\$ 2,664,549	\$ 11,001,914