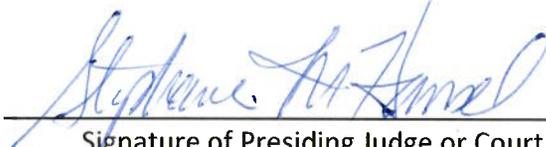
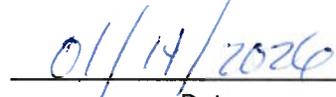


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q2

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 December
 Fiscal Year 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (354,866)	\$ 423,363	\$ (167,770)				\$ 18,628	\$ (80,645)	\$ (114,520)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 6,946	\$ 6,946	\$ 9,709
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (32,438)	\$ (32,438)	\$ (5,295)
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	\$ 2,409,847						\$ 1,090,819	\$ 3,500,666	\$ 4,315,335
Total Cash and Cash Equivalents	\$ 2,061,282	\$ 423,363	\$ (167,770)				\$ 1,083,955	\$ 3,400,830	\$ 4,215,119
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 263							\$ 263	\$ 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	\$ 60,000	\$ 0	\$ 150,618					\$ 210,618	\$ 88,509
Trust Due To/From							\$ 68,070	\$ 68,070	\$ 11,369
Distribution Due To/From							\$ 102,523	\$ 102,523	\$ 5,501
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 2,976
Total Receivables	\$ 60,263	\$ 0	\$ 150,618				\$ 170,593	\$ 381,473	\$ 108,355
Prepaid Expenses - General	\$ 0							\$ 0	\$ 137,763
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 137,763
Other Assets									
Total Other Assets									
Total Assets	\$ 2,121,544	\$ 423,363	\$ (17,151)				\$ 1,254,548	\$ 3,782,303	\$ 4,461,237
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 106	\$ 0	\$ 0				\$ 0	\$ 106	\$ 737
Due to Other Funds		\$ 0	\$ 0				\$ 170,593	\$ 170,593	\$ 19,846
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 90,412	\$ 21						\$ 90,433	\$ 200,601
TC145 Liability							\$ 96,154	\$ 96,154	\$ 93,702
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 99,862	\$ 99,862	\$ 87,944
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3,083	\$ 3,083	\$ 2,664
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 90,518	\$ 21	\$ 0				\$ 369,692	\$ 460,231	\$ 405,494
Civil							\$ 406,478	\$ 406,478	\$ 173,882
Criminal							\$ 405,299	\$ 405,299	\$ 378,707
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 27,462	\$ 27,462	\$ 20,049
Miscellaneous Trust									
Total Trust Deposits							\$ 839,239	\$ 839,239	\$ 572,639
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (22,939)							\$ (22,939)	\$ (19,851)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 312							\$ 312	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (22,627)	\$ 0	\$ 0					\$ (22,627)	\$ (19,851)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 10,788						\$ 45,592	\$ 56,379	\$ 52,211
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 25	\$ 25	\$ 1,653
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,788						\$ 45,617	\$ 56,404	\$ 53,864
Total Liabilities	\$ 78,678	\$ 21	\$ 0				\$ 1,254,548	\$ 1,333,247	\$ 1,012,146
Total Fund Balance	\$ 2,042,866	\$ 423,342	\$ (17,151)					\$ 2,449,056	\$ 3,449,091
Total Liabilities and Fund Balance	\$ 2,121,544	\$ 423,363	\$ (17,151)				\$ 1,254,548	\$ 3,782,303	\$ 4,461,237

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 December											
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	\$ 4,573,204	\$ 13,496					\$ 4,586,700	\$ 8,757,676	\$ 5,649,970	\$ 8,420,982	
Improvement and Modernization Fund								\$ 12,646	\$ 58,988	\$ 12,646	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 156,906						\$ 156,906	\$ 313,817	\$ 154,932	\$ 309,864	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 339,038						\$ 339,038	\$ 632,861	\$ 161,487	\$ 444,673	
Other Miscellaneous	\$ 319,881	\$ 185,500					\$ 505,381	\$ 345,261	\$ 359,761	\$ 359,761	
	\$ 5,389,029	\$ 198,996					\$ 5,588,025	\$ 10,062,261	\$ 6,385,139	\$ 9,547,926	
Grants											
AB 1058 Commissioner/Facilitator			\$ 123,577				\$ 123,577	\$ 287,095	\$ 50,795	\$ 296,526	
Other Judicial Council Grants			\$ 37,062				\$ 37,062	\$ 105,293	\$ 36,564	\$ 104,787	
Non-Judicial Council Grants											
			\$ 160,639				\$ 160,639	\$ 392,388	\$ 87,359	\$ 401,313	
Other Financing Sources											
Interest Income	\$ 23,172	\$ 5,605					\$ 28,777	\$ 120,000	\$ 90,283	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 3,037	\$ 6,434					\$ 9,471	\$ 16,750	\$ 8,534	\$ 1,500	
Non-Fee Revenues											
Enhanced Collections		\$ 133,894					\$ 133,894	\$ 406,621	\$ 139,907	\$ 418,482	
Escheatment											
Prior Year Revenue	\$ (722)						\$ (722)		\$ 6,207		
County Program - Restricted	\$ 0	\$ 0					\$ 0	\$ 5,895	\$ 0	\$ 7,670	
Reimbursement Other									\$ 284		
Sale of Fixed Assets									\$ 12,200		
Other Miscellaneous	\$ 166						\$ 166		\$ 274		
	\$ 25,653	\$ 145,934					\$ 171,587	\$ 549,266	\$ 257,690	\$ 452,652	
Total Revenues	\$ 5,414,682	\$ 344,930	\$ 160,639				\$ 5,920,251	\$ 11,003,915	\$ 6,730,188	\$ 10,401,891	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,790,823	\$ 60,785	\$ 72,537				\$ 1,924,145	\$ 4,876,340	\$ 1,923,457	\$ 4,728,956	
Temp Help											
Overtime	\$ 681	\$ 115					\$ 795	\$ 2,000	\$ 199	\$ 1,900	
Staff Benefits	\$ 1,415,034	\$ 59,238	\$ 70,750				\$ 1,545,022	\$ 3,811,941	\$ 1,569,577	\$ 3,815,478	
	\$ 3,206,538	\$ 120,138	\$ 143,287				\$ 3,469,962	\$ 8,690,281	\$ 3,493,233	\$ 8,546,334	
Operating Expenses and Equipment											
General Expense	\$ 68,529	\$ 418	\$ 63				\$ 69,010	\$ 119,797	\$ 358,301	\$ 86,043	
Printing	\$ 1,162	\$ 2,780					\$ 3,942	\$ 8,682	\$ 4,922	\$ 14,279	
Telecommunications	\$ 22,704						\$ 22,704	\$ 53,068	\$ 15,855	\$ 49,576	
Postage	\$ 27,053	\$ 23,271					\$ 50,324	\$ 51,965	\$ 40,453	\$ 71,075	
Insurance	\$ 20,903						\$ 20,903	\$ 23,474	\$ 10,520	\$ 9,445	
In-State Travel	\$ 3,116		\$ 4,579				\$ 7,695	\$ 11,696	\$ 5,390	\$ 11,033	
Out-of-State Travel											
Training	\$ 4,102		\$ 1,785				\$ 5,887	\$ 9,435	\$ 8,505	\$ 9,320	
Security Services	\$ 164,883						\$ 164,883	\$ 417,785	\$ 164,866	\$ 354,775	
Facility Operations	\$ 52,024						\$ 52,024	\$ 124,210	\$ 61,578	\$ 111,100	
Utilities											
Contracted Services	\$ 373,607	\$ 7,276	\$ 2,375				\$ 383,258	\$ 1,350,089	\$ 385,612	\$ 1,208,279	
Consulting and Professional Services	\$ 3,950	\$ 54,680					\$ 58,630	\$ 177,450	\$ 70,020	\$ 210,500	
Information Technology	\$ 158,562						\$ 158,562	\$ 453,380	\$ 248,936	\$ 312,876	
Major Equipment									\$ 139,580		
Other Items of Expense	\$ 1,403						\$ 1,403	\$ 5,610	\$ 8,430	\$ 2,580	
	\$ 902,001	\$ 88,424	\$ 8,802				\$ 999,227	\$ 2,806,641	\$ 1,522,970	\$ 2,450,880	
Special Items of Expense											
Grand Jury		\$ 665					\$ 665	\$ 350	\$ 364		
Jury Costs	\$ 721						\$ 721	\$ 4,250	\$ 2,889	\$ 4,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 0						\$ 0		\$ 59,940		
Internal Cost Recovery	\$ (47,160)	\$ 21,458	\$ 25,702				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 14,748						\$ 14,748		\$ 24,917		
	\$ (31,691)	\$ 22,123	\$ 25,702				\$ 16,135	\$ 4,600	\$ 88,109	\$ 4,700	
Total Expenditures	\$ 4,076,848	\$ 230,686	\$ 177,791				\$ 4,485,325	\$ 11,501,522	\$ 5,104,312	\$ 11,001,914	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,337,834	\$ 114,243	\$ (17,152)				\$ 1,434,926	\$ (497,607)	\$ 1,625,876	\$ (600,024)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 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)	\$ 2,042,866	\$ 423,342	\$ (17,151)				\$ 2,449,056	\$ 516,523	\$ 3,449,091	\$ 1,223,192	

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

For the month ended December										
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	\$ 571,741	\$ 201,423					\$ 773,164	\$ 2,296,250	\$ 809,803	\$ 2,450,857
Traffic & Other Infractions	\$ 369,484	\$ 9,156					\$ 378,641	\$ 921,118	\$ 354,008	\$ 995,216
Other Criminal Cases	\$ 57,040	\$ 43,236					\$ 100,276	\$ 205,177	\$ 72,786	\$ 181,067
Civil	\$ 351,343	\$ 9,326					\$ 360,669	\$ 984,718	\$ 428,724	\$ 827,172
Family & Children Services	\$ 296,677	\$ 36,146			\$ 0	\$ 13,147	\$ 345,970	\$ 707,530	\$ 343,340	\$ 727,835
Probate, Guardianship & Mental Health Services	\$ 187,026	\$ 3,498				\$ 909	\$ 191,433	\$ 511,055	\$ 189,083	\$ 411,461
Juvenile Dependency Services		\$ 34,349					\$ 34,349	\$ 364,228	\$ 33,809	\$ 339,416
Juvenile Delinquency Services		\$ 1,362					\$ 1,362	\$ 665	\$ 229	\$ 545
Other Court Operations	\$ 300,508	\$ 3,216					\$ 303,725	\$ 778,244	\$ 265,034	\$ 470,150
Court Interpreters	\$ 25,601	\$ 127,391					\$ 152,992	\$ 314,125	\$ 182,541	\$ 262,140
Jury Services	\$ 23,271	\$ 31,613	\$ 721				\$ 55,605	\$ 94,010	\$ 51,296	\$ 88,999
Security	\$ 92,241	\$ 167,371					\$ 259,613	\$ 626,515	\$ 266,756	\$ 647,664
Trial Court Operations Program	\$ 2,274,932	\$ 668,088	\$ 721		\$ 0	\$ 14,056	\$ 2,957,798	\$ 7,803,634	\$ 2,997,410	\$ 7,402,521
Enhanced Collections	\$ 97,879	\$ 34,577			\$ 21,458		\$ 153,914	\$ 409,531	\$ 174,409	\$ 419,366
Other Non-Court Operations	\$ 550	\$ 208	\$ 665				\$ 1,422	\$ 5,935	\$ 2,203	\$ 7,877
Non-Court Operations Program	\$ 98,428	\$ 34,784	\$ 665		\$ 21,458		\$ 155,336	\$ 415,466	\$ 176,612	\$ 427,243
Executive Office	\$ 214,595	\$ 2,068			\$ (4,935)		\$ 211,728	\$ 692,967	\$ 265,688	\$ 741,995
Fiscal Services	\$ 244,211	\$ 14,025			\$ (4,721)		\$ 253,515	\$ 575,637	\$ 258,896	\$ 564,165
Human Resources	\$ 166,369	\$ 33,398			\$ (3,004)		\$ 196,762	\$ 342,751	\$ 215,166	\$ 320,626
Business & Facilities Services	\$ 53,184	\$ 63,049		\$ 0	\$ (858)	\$ 146	\$ 115,520	\$ 292,437	\$ 186,101	\$ 355,665
Information Technology	\$ 418,243	\$ 183,816			\$ (7,940)	\$ 547	\$ 594,666	\$ 1,378,630	\$ 1,004,439	\$ 1,189,698
Court Administration Program	\$ 1,096,602	\$ 296,355		\$ 0	\$ (21,458)	\$ 692	\$ 1,372,191	\$ 3,282,422	\$ 1,930,290	\$ 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	\$ 3,469,962	\$ 999,227	\$ 1,386	\$ 0	\$ 0	\$ 14,748	\$ 4,485,325	\$ 11,501,522	\$ 5,104,312	\$ 11,001,914