

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 Butte
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June
 Fiscal Year 2022/23

2021/22

	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	\$ (2,342,684)	\$ 2,025,516	\$ 2,245			\$ 0	\$ 2,862	\$ (312,062)	\$ (210,053)
Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,785)	\$ (1,785)	\$ (4,777)
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 156,068	\$ 0	\$ 0				\$ 811,989	\$ 968,057	\$ 770,728
Cash Outside of the JCC							\$ 339,260	\$ 339,260	\$ 357,739
Cash Equivalents	\$ 6,430,168						\$ 162,708	\$ 6,592,875	\$ 4,398,786
Total Cash and Cash Equivalents	\$ 4,261,152	\$ 2,025,516	\$ 2,245			\$ 0	\$ 1,315,033	\$ 7,603,945	\$ 5,330,021
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 4,390	\$ 1,479						\$ 5,869	\$ 8,294
Accounts Receivable - General	\$ 0	\$ 54,420				\$ 5,167		\$ 59,587	\$ 11,837
Dishonored Checks									
Due From Employee	\$ 20,093	\$ 0	\$ 0			\$ 0		\$ 20,093	\$ 288,721
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 377,378							\$ 377,378	\$ 405,644
Due From Other Governments	\$ 55,098	\$ 51,455						\$ 106,553	\$ 94,702
Due From Other Courts	\$ 0					\$ 63,910		\$ 63,910	\$ 62,975
Due From State	\$ 199,427	\$ 10,763	\$ 244,020					\$ 454,210	\$ 472,386
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 27							\$ 27	\$ 6
Total Receivables	\$ 656,413	\$ 118,116	\$ 244,020			\$ 69,077		\$ 1,087,626	\$ 1,344,565
Prepaid Expenses - General	\$ 176,027							\$ 176,027	\$ 179,288
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 176,027							\$ 176,027	\$ 179,288
Other Assets									
Total Other Assets									
Total Assets	\$ 5,093,591	\$ 2,143,632	\$ 246,265			\$ 69,077	\$ 1,315,033	\$ 8,867,599	\$ 6,853,874
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 277,839	\$ 137,796	\$ 0			\$ 57		\$ 415,692	\$ 313,323
Accounts Payable - General	\$ 246,279	\$ 63,840	\$ 0			\$ 712	\$ 0	\$ 310,831	\$ 3,249
Due to Other Funds	\$ 0	\$ 92,567	\$ 222,786			\$ 62,025	\$ 27	\$ 377,405	\$ 405,649
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 184,288		\$ 0					\$ 184,288	\$ 597,373
TC145 Liability							\$ 144,976	\$ 144,976	\$ 265,613
Due to Other Governments	\$ 1,080	\$ 0	\$ 9,632					\$ 10,712	\$ 93,968
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 811,989	\$ 811,989	\$ 617,320
Sales and Use Tax	\$ 42							\$ 42	\$ 60
Interest							\$ 400	\$ 400	\$ 152
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 709,528	\$ 294,204	\$ 232,418			\$ 62,794	\$ 957,392	\$ 2,256,336	\$ 2,296,708
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 5,814	\$ 5,814	\$ 4,976
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 0						\$ 339,260	\$ 339,260	\$ 357,739
Trust Interest Payable							\$ 1,610	\$ 1,610	\$ 939
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 346,695	\$ 346,695	\$ 363,663
Accrued Payroll	\$ 191,214	\$ 6,293	\$ 11,516			\$ 6,283		\$ 215,306	\$ 606,903
Benefits Payable	\$ 22,355	\$ 0						\$ 22,355	\$ 147,615
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,450
Deductions Payable	\$ 2,598	\$ 0	\$ 0			\$ 0		\$ 2,598	\$ 3,912
Payroll Clearing	\$ (13,938)	\$ 0	\$ 0			\$ 0		\$ (13,938)	\$ (223,254)
Total Payroll Liabilities	\$ 202,228	\$ 6,293	\$ 11,516			\$ 6,283		\$ 226,320	\$ 536,627
Revenue Collected in Advance	\$ 1,052,152	\$ 1,436,473	\$ 2,245					\$ 2,490,869	\$ 1,673,513
Liabilities For Deposits	\$ 42,577		\$ 86				\$ 10,946	\$ 53,610	\$ 39,412
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,094,729	\$ 1,436,473	\$ 2,331				\$ 10,946	\$ 2,544,480	\$ 1,712,925
Total Liabilities	\$ 2,006,485	\$ 1,736,970	\$ 246,265			\$ 69,077	\$ 1,315,033	\$ 5,373,830	\$ 4,909,923
Total Fund Balance	\$ 3,087,106	\$ 406,663	\$ 0			\$ 0		\$ 3,493,768	\$ 1,943,951
Total Liabilities and Fund Balance	\$ 5,093,591	\$ 2,143,632	\$ 246,265			\$ 69,077	\$ 1,315,033	\$ 8,867,599	\$ 6,853,874

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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	\$ 3,324,099	\$ 912,778				\$ (691)	\$ 4,236,186	\$ 4,290,858	\$ 3,743,382	\$ 3,657,532
Traffic & Other Infractions	\$ 398,807	\$ 43,078				\$ (89)	\$ 441,797	\$ 547,767	\$ 310,815	\$ 333,890
Other Criminal Cases	\$ 1,035,372	\$ 135,312				\$ (220)	\$ 1,170,464	\$ 1,643,661	\$ 1,238,224	\$ 1,284,956
Civil	\$ 285,605	\$ 95,428				\$ (22)	\$ 381,010	\$ 580,757	\$ 384,928	\$ 481,633
Family & Children Services	\$ 1,035,134	\$ 240,859				\$ 15,233	\$ 1,291,226	\$ 1,392,162	\$ 1,338,189	\$ 1,269,912
Probate, Guardianship & Mental Health Services	\$ 433,192	\$ 51,156				\$ 1,161	\$ 485,508	\$ 580,050	\$ 505,600	\$ 541,195
Juvenile Dependency Services	\$ 112,084	\$ 914,613				\$ (24)	\$ 1,026,674	\$ 1,068,614	\$ 1,076,862	\$ 1,093,113
Juvenile Delinquency Services	\$ 105,835	\$ 10,696				\$ (23)	\$ 116,509	\$ 138,636	\$ 121,830	\$ 138,054
Other Court Operations	\$ 861,415	\$ 754,101				\$ 4,782	\$ 1,620,298	\$ 1,204,735	\$ 1,055,622	\$ 958,532
Court Interpreters	\$ 56,759	\$ 191,101				\$ (14)	\$ 247,846	\$ 418,380	\$ 305,149	\$ 323,730
Jury Services	\$ 126,474	\$ 98,576	\$ 46,194			\$ (26)	\$ 271,218	\$ 222,636	\$ 256,388	\$ 299,236
Security		\$ 796,522				\$ (2,175)	\$ 794,347	\$ 722,078	\$ 570,101	\$ 511,761
Trial Court Operations Program	\$ 7,774,776	\$ 4,244,221	\$ 46,194			\$ 17,891	\$ 12,083,082	\$ 12,810,336	\$ 10,907,090	\$ 10,893,544
Enhanced Collections	\$ 346,706	\$ 37,870				\$ (78)	\$ 384,498	\$ 609,811	\$ 519,549	\$ 561,782
Other Non-Court Operations	\$ 673,797	\$ 103,324				\$ (126)	\$ 776,994	\$ 960,708	\$ 929,197	\$ 695,840
Non-Court Operations Program	\$ 1,020,503	\$ 141,194				\$ (205)	\$ 1,161,492	\$ 1,570,519	\$ 1,448,746	\$ 1,257,622
Executive Office	\$ 330,210	\$ 46,615			\$ 0	\$ (72)	\$ 376,753	\$ 356,197	\$ 571,214	\$ 452,738
Fiscal Services	\$ 740,196	\$ 179,450			\$ 0	\$ 1,342	\$ 920,987	\$ 839,219	\$ 752,600	\$ 821,145
Human Resources	\$ 290,675	\$ 57,414			\$ 0	\$ 157	\$ 348,247	\$ 512,025	\$ 354,508	\$ 479,447
Business & Facilities Services	\$ 277,207	\$ 335,971			\$ 0	\$ 1,692	\$ 614,870	\$ 1,263,962	\$ 690,407	\$ 799,949
Information Technology	\$ 920,795	\$ 297,201			\$ 0	\$ (183)	\$ 1,217,813	\$ 1,769,973	\$ 1,150,690	\$ 1,183,922
Court Administration Program	\$ 2,559,084	\$ 916,651			\$ 0	\$ 2,936	\$ 3,478,671	\$ 4,741,377	\$ 3,519,420	\$ 3,737,201
Expenditures Not Distributed or Posted to a Program	\$ 2,735	\$ 0				\$ (17)	\$ 2,717		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,357,097	\$ 5,302,066	\$ 46,194		\$ 0	\$ 20,605	\$ 16,725,962	\$ 19,122,233	\$ 15,875,255	\$ 15,888,367