

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 March									
Fiscal Year 2022/23									2021/22
	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	\$ (1,965,540)	\$ 2,023,593	\$ (164,021)			\$ (78,599)	\$ 72	\$ (184,496)	\$ 50,500
Payroll	\$ 5,595	\$ 0	\$ 0			\$ 0		\$ 5,595	\$ 7,565
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (7,085)	\$ (7,085)	\$ (4,939)
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 153,407	\$ 0	\$ 0				\$ 617,320	\$ 770,728	\$ 1,532,247
Cash Outside of the JCC							\$ 305,895	\$ 305,895	\$ 340,268
Cash Equivalents	\$ 6,675,979						\$ 25,250	\$ 6,701,229	\$ 4,669,651
Total Cash and Cash Equivalents	\$ 4,887,041	\$ 2,023,593	\$ (164,021)			\$ (78,599)	\$ 941,453	\$ 7,609,466	\$ 6,612,891
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 5,417		\$ 5,417	\$ 6,465
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Civil Jury Fees									
Trust Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 48,231						\$ 48,231	\$ 82,310
Due From Other Courts	\$ 0					\$ 47,698		\$ 47,698	\$ 46,686
Due From State	\$ 0	\$ 0	\$ 133,591					\$ 133,591	\$ 138,614
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 40							\$ 40	\$ 0
Total Receivables	\$ 40	\$ 48,231	\$ 133,591			\$ 53,115		\$ 234,977	\$ 274,074
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 162,474							\$ 162,474	\$ 16,260
Total Prepaid Expenses	\$ 162,474							\$ 162,474	\$ 16,260
Other Assets									
Total Other Assets									
Total Assets	\$ 5,049,555	\$ 2,071,823	\$ (30,430)			\$ (25,485)	\$ 941,453	\$ 8,006,916	\$ 6,903,226
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 2,175	\$ 0	\$ 0			\$ 0		\$ 2,175	\$ 0
Accounts Payable - General	\$ 6,509	\$ 0	\$ 0			\$ 0	\$ 0	\$ 6,509	\$ 9,420
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 40	\$ 40	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 563,286		\$ 2,585					\$ 565,871	\$ 160,732
TC145 Liability							\$ 0	\$ 0	\$ 190,540
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 617,320	\$ 617,320	\$ 1,378,840
Sales and Use Tax	\$ 34							\$ 34	\$ 45
Interest							\$ 473	\$ 473	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 572,004	\$ 0	\$ 2,585			\$ 0	\$ 617,834	\$ 1,192,422	\$ 1,739,588
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 5,504	\$ 5,504	\$ 3,732
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 305,895	\$ 305,895	\$ 340,268
Trust Interest Payable							\$ 1,263	\$ 1,263	\$ 916
Miscellaneous Trust									
Total Trust Deposits							\$ 312,673	\$ 312,673	\$ 344,926
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 10,398	\$ 0						\$ 10,398	\$ 37,686
Deferred Compensation Payable	\$ (5,027)							\$ (5,027)	\$ 1,450
Deductions Payable	\$ 84,905	\$ 0	\$ 0			\$ 0		\$ 84,905	\$ 799
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 90,276	\$ 0	\$ 0			\$ 0		\$ 90,276	\$ 39,935
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,235
Liabilities For Deposits	\$ 41,745		\$ 86				\$ 10,946	\$ 52,778	\$ 38,699
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 41,745	\$ 0	\$ 86				\$ 10,946	\$ 52,778	\$ 39,934
Total Liabilities	\$ 704,025	\$ 0	\$ 2,671			\$ 0	\$ 941,453	\$ 1,648,149	\$ 2,164,383
Total Fund Balance	\$ 4,345,529	\$ 2,071,823	\$ (33,102)			\$ (25,485)		\$ 6,358,767	\$ 4,738,843
Total Liabilities and Fund Balance	\$ 5,049,555	\$ 2,071,823	\$ (30,430)			\$ (25,485)	\$ 941,453	\$ 8,006,916	\$ 6,903,226

Superior Court of California, County of Butte
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
Fiscal Year 2022/23										2021/22	
	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	\$ 10,931,546	\$ 37,714					\$ 10,969,260	\$ 14,252,621	\$ 10,378,940	\$ 12,969,979	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 27,794	\$ 463	\$ 62,069	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500	
Court Interpreter (0150037)	\$ 172,590						\$ 172,590	\$ 238,201	\$ 380,425	\$ 276,850	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,041,577						\$ 1,041,577	\$ 1,387,976	\$ 790,083	\$ 1,176,745	
Other Miscellaneous	\$ 124,077	\$ 1,983,478					\$ 2,107,555	\$ 715,819	\$ 1,733,791	\$ 124,077	
	\$ 12,331,664	\$ 2,021,192					\$ 14,352,857	\$ 16,704,912	\$ 13,345,578	\$ 14,692,220	
Grants											
AB 1058 Commissioner/Facilitator			\$ 147,713				\$ 147,713	\$ 247,858	\$ 159,462	\$ 337,091	
Other Judicial Council Grants			\$ 129,543				\$ 129,543	\$ 191,400	\$ 152,585	\$ 207,901	
Non-Judicial Council Grants			\$ 4,225				\$ 4,225	\$ 2,000	\$ 1,235	\$ 1,235	
			\$ 281,482				\$ 281,482	\$ 441,258	\$ 312,047	\$ 546,227	
Other Financing Sources											
Interest Income	\$ 129,520	\$ 53,519					\$ 183,040	\$ 91,081	\$ 8,000	\$ 18,025	
Investment Income											
Donations											
Local Fees		\$ 3,743					\$ 3,743	\$ 6,423	\$ 3,847	\$ 6,100	
Non-Fee Revenues											
Enhanced Collections		\$ 277,955					\$ 277,955	\$ 504,000	\$ 531,580	\$ 709,416	
Escheatment											
Prior Year Revenue	\$ 56,972						\$ 56,972		\$ (77,712)		
County Program - Restricted		\$ 29,801					\$ 29,801	\$ 44,000	\$ 33,692	\$ 45,383	
Reimbursement Other	\$ 39,327	\$ (844)				\$ 213,086	\$ 251,569	\$ 402,532	\$ 241,685	\$ 406,393	
Sale of Fixed Assets	\$ 71						\$ 71	\$ 100			
Other Miscellaneous	\$ 505	\$ 14,000					\$ 14,505	\$ 19,650	\$ 17,288	\$ 12,000	
	\$ 226,395	\$ 378,174				\$ 213,086	\$ 817,656	\$ 1,067,786	\$ 758,378	\$ 1,197,317	
Total Revenues	\$ 12,558,060	\$ 2,399,367	\$ 281,482			\$ 213,086	\$ 15,451,994	\$ 18,213,956	\$ 14,416,003	\$ 16,435,764	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,167,921	\$ 194,184	\$ 166,372			\$ 141,934	\$ 4,670,410	\$ 7,947,929	\$ 4,969,948	\$ 6,907,819	
Temp Help	\$ 180,002		\$ 1,880			\$ 10,572	\$ 192,454	\$ 278,151	\$ 159,222	\$ 178,407	
Overtime	\$ 34,338	\$ 0	\$ 590			\$ 285	\$ 35,214	\$ 29,865	\$ 23,214	\$ 25,000	
Staff Benefits	\$ 2,579,226	\$ 102,331	\$ 88,453			\$ 75,594	\$ 2,845,604	\$ 5,001,887	\$ 2,912,181	\$ 4,681,617	
	\$ 6,961,487	\$ 296,514	\$ 257,295			\$ 228,385	\$ 7,743,681	\$ 13,257,832	\$ 8,064,566	\$ 11,792,843	
Operating Expenses and Equipment											
General Expense	\$ 614,942	\$ (2,168)				\$ 2,168	\$ 614,942	\$ 867,379	\$ 297,773	\$ 487,681	
Printing	\$ 17,498						\$ 17,498	\$ 18,251	\$ 12,861	\$ 16,000	
Telecommunications	\$ 67,107						\$ 67,107	\$ 96,151	\$ 68,272	\$ 108,350	
Postage	\$ 85,072						\$ 85,072	\$ 95,203	\$ 83,790	\$ 80,250	
Insurance	\$ 11,510						\$ 11,510	\$ 11,510	\$ 10,358	\$ 10,650	
In-State Travel	\$ 12,688	\$ (178)	\$ 26			\$ 8,176	\$ 20,712	\$ 58,457	\$ 17,240	\$ 66,500	
Out-of-State Travel								\$ 5,501	\$ 403	\$ 5,000	
Training	\$ 4,443						\$ 4,443	\$ 26,000	\$ 20,143	\$ 41,800	
Security Services	\$ 240,723						\$ 240,723	\$ 481,445	\$ 240,723	\$ 481,445	
Facility Operations	\$ 207,512						\$ 207,512	\$ 562,953	\$ 247,532	\$ 333,736	
Utilities											
Contracted Services	\$ 1,147,028	\$ 450,874	\$ 20,714				\$ 1,618,617	\$ 2,627,585	\$ 1,172,277	\$ 1,736,983	
Consulting and Professional Services	\$ 12,064						\$ 12,064	\$ 20,900	\$ 11,460	\$ 21,900	
Information Technology	\$ 318,447	\$ 14,650					\$ 333,097	\$ 363,947	\$ 311,422	\$ 385,190	
Major Equipment	\$ 3,237						\$ 3,237	\$ 572,119		\$ 258,539	
Other Items of Expense	\$ 11						\$ 11		\$ 26		
	\$ 2,742,281	\$ 463,178	\$ 20,740			\$ 10,344	\$ 3,236,543	\$ 5,807,401	\$ 2,494,279	\$ 4,034,024	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,527						\$ 38,527	\$ 57,000	\$ 37,876	\$ 61,500	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 547		
Capital Costs											
Internal Cost Recovery	\$ (37,463)	\$ 915	\$ 36,548				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 18,427						\$ 18,427		\$ 28,035		
	\$ 19,491	\$ 915	\$ 36,548				\$ 56,954	\$ 57,000	\$ 66,458	\$ 61,500	
Total Expenditures	\$ 9,723,259	\$ 760,607	\$ 314,583			\$ 238,729	\$ 11,037,178	\$ 19,122,233	\$ 10,625,303	\$ 15,888,367	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,834,801	\$ 1,638,760	\$ (33,102)			\$ (25,643)	\$ 4,414,816	\$ (908,277)	\$ 3,790,700	\$ 547,397	
Operating Transfers In (Out)		\$ (158)				\$ 158	\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,510,729	\$ 433,222	\$ 0			\$ 0	\$ 1,943,951	\$ 1,943,951	\$ 948,143	\$ 948,143	
Ending Balance (Deficit)	\$ 4,345,529	\$ 2,071,823	\$ (33,102)			\$ (25,485)	\$ 6,358,767	\$ 1,035,674	\$ 4,738,843	\$ 1,495,540	

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

For the month ended March										
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	\$ 2,228,534	\$ 584,276				\$ 88	\$ 2,812,898	\$ 4,290,858	\$ 2,531,440	\$ 3,657,532
Traffic & Other Infractions	\$ 272,399	\$ 27,326				\$ 2	\$ 299,727	\$ 547,767	\$ 213,513	\$ 333,890
Other Criminal Cases	\$ 746,299	\$ 93,203				\$ 6	\$ 839,508	\$ 1,643,661	\$ 890,422	\$ 1,284,956
Civil	\$ 196,519	\$ 63,000				\$ 42	\$ 259,560	\$ 580,757	\$ 264,165	\$ 481,633
Family & Children Services	\$ 708,677	\$ 133,606				\$ 13,967	\$ 856,250	\$ 1,392,162	\$ 907,554	\$ 1,269,912
Probate, Guardianship & Mental Health Services	\$ 295,104	\$ 32,386				\$ 1,260	\$ 328,750	\$ 580,050	\$ 360,467	\$ 541,195
Juvenile Dependency Services	\$ 75,980	\$ 609,928				\$ 1	\$ 685,909	\$ 1,068,614	\$ 716,859	\$ 1,093,113
Juvenile Delinquency Services	\$ 72,596	\$ 7,077				\$ 1	\$ 79,674	\$ 138,636	\$ 86,490	\$ 138,054
Other Court Operations	\$ 599,548	\$ 479,772				\$ 5	\$ 1,079,325	\$ 1,204,735	\$ 704,510	\$ 958,532
Court Interpreters	\$ 43,266	\$ 141,778				\$ 0	\$ 185,044	\$ 418,380	\$ 217,021	\$ 323,730
Jury Services	\$ 87,661	\$ 93,916	\$ 38,527			\$ 1	\$ 220,105	\$ 222,636	\$ 159,827	\$ 299,236
Security		\$ 248,880					\$ 248,880	\$ 722,078	\$ 239,069	\$ 511,761
Trial Court Operations Program	\$ 5,326,581	\$ 2,515,150	\$ 38,527			\$ 15,372	\$ 7,895,630	\$ 12,810,336	\$ 7,291,338	\$ 10,893,544
Enhanced Collections	\$ 244,100	\$ 25,012				\$ 2	\$ 269,114	\$ 609,811	\$ 364,977	\$ 561,782
Other Non-Court Operations	\$ 460,695	\$ 56,570				\$ 3	\$ 517,269	\$ 960,708	\$ 546,870	\$ 695,840
Non-Court Operations Program	\$ 704,795	\$ 81,582				\$ 5	\$ 786,383	\$ 1,570,519	\$ 911,847	\$ 1,257,622
Executive Office	\$ 245,623	\$ 36,873			\$ 0	\$ 2	\$ 282,498	\$ 356,197	\$ 377,715	\$ 452,738
Fiscal Services	\$ 430,120	\$ 115,976			\$ 0	\$ 1,036	\$ 547,132	\$ 839,219	\$ 457,121	\$ 821,145
Human Resources	\$ 212,279	\$ 34,696			\$ 0	\$ 225	\$ 247,201	\$ 512,025	\$ 277,440	\$ 479,447
Business & Facilities Services	\$ 200,599	\$ 229,986			\$ 0	\$ 1,755	\$ 432,340	\$ 1,263,962	\$ 482,326	\$ 799,949
Information Technology	\$ 623,684	\$ 222,280			\$ 0	\$ 30	\$ 845,995	\$ 1,769,973	\$ 827,515	\$ 1,183,922
Court Administration Program	\$ 1,712,305	\$ 639,811			\$ 0	\$ 3,049	\$ 2,355,166	\$ 4,741,377	\$ 2,422,117	\$ 3,737,201
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,743,681	\$ 3,236,543	\$ 38,527		\$ 0	\$ 18,427	\$ 11,037,178	\$ 19,122,233	\$ 10,625,303	\$ 15,888,367