

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 December
 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	\$ (2,277,498)	\$ 2,254,412	\$ (195,410)			\$ (84,796)	\$ 2,047	\$ (301,244)	\$ (229,945)
Payroll	\$ 8,019	\$ 0	\$ 0			\$ 0		\$ 8,019	\$ 4,612
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,611)	\$ (2,611)	\$ (5,318)
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	\$ 7,981,866						\$ 158,694	\$ 8,140,560	\$ 5,662,128
Total Cash and Cash Equivalents	\$ 5,883,394	\$ 2,254,412	\$ (195,410)			\$ (84,796)	\$ 1,081,345	\$ 8,938,946	\$ 7,321,594
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 13,207		\$ 13,207	\$ 0
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	\$ 81,116						\$ 81,116	\$ 11,346
Due From Other Courts	\$ 0					\$ 20,527		\$ 20,527	\$ 6,099
Due From State	\$ 0	\$ 0	\$ 138,390					\$ 138,390	\$ 119,511
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 84							\$ 84	\$ 0
Total Receivables	\$ 84	\$ 81,116	\$ 138,390			\$ 33,734		\$ 253,323	\$ 136,956
Prepaid Expenses - General	\$ 179,288							\$ 179,288	\$ 31,865
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 179,288							\$ 179,288	\$ 31,865
Other Assets									
Total Other Assets									
Total Assets	\$ 6,062,766	\$ 2,335,528	\$ (57,020)			\$ (51,062)	\$ 1,081,345	\$ 9,371,557	\$ 7,490,414
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 2,175	\$ 0	\$ 0			\$ 0		\$ 2,175	\$ 0
Accounts Payable - General	\$ 2,717	\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,717	\$ 5,651
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 84	\$ 84	\$ 0
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 563,286		\$ 2,585					\$ 565,871	\$ 160,732
TC145 Liability							\$ 141,462	\$ 141,462	\$ 187,189
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	\$ 61							\$ 61	\$ 52
Interest							\$ 341	\$ 341	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 568,239	\$ 0	\$ 2,585			\$ 0	\$ 759,207	\$ 1,330,031	\$ 1,732,465
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 5,467	\$ 5,467	\$ 2,948
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 305,895	\$ 305,895	\$ 340,268
Trust Interest Payable							\$ 1,139	\$ 1,139	\$ 916
Miscellaneous Trust									
Total Trust Deposits							\$ 312,511	\$ 312,511	\$ 344,142
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 163,005	\$ 0						\$ 163,005	\$ 31,114
Deferred Compensation Payable	\$ (381)							\$ (381)	\$ 1,450
Deductions Payable	\$ 77,223	\$ 0	\$ 0			\$ 0		\$ 77,223	\$ 1,105
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 239,847	\$ 0	\$ 0			\$ 0		\$ 239,847	\$ 33,669
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,235
Liabilities For Deposits	\$ 40,918		\$ 86				\$ 9,627	\$ 50,631	\$ 38,148
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 40,918	\$ 0	\$ 86				\$ 9,627	\$ 50,631	\$ 39,383
Total Liabilities	\$ 849,005	\$ 0	\$ 2,671			\$ 0	\$ 1,081,345	\$ 1,933,021	\$ 2,149,659
Total Fund Balance	\$ 5,213,761	\$ 2,335,528	\$ (59,691)			\$ (51,062)		\$ 7,438,536	\$ 5,340,756
Total Liabilities and Fund Balance	\$ 6,062,766	\$ 2,335,528	\$ (57,020)			\$ (51,062)	\$ 1,081,345	\$ 9,371,557	\$ 7,490,414

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 December											
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	\$ 8,976,954	\$ 21,988						\$ 8,998,942	\$ 14,252,621	\$ 8,269,541	\$ 12,969,979
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 27,794	\$ 463	\$ 62,069
Judges' Compensation (0150019)	\$ 41,250							\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500
Court Interpreter (0150037)	\$ 113,039							\$ 113,039	\$ 238,201	\$ 251,339	\$ 276,850
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 493,850							\$ 493,850	\$ 1,387,976	\$ 499,032	\$ 1,176,745
Other Miscellaneous	\$ 124,077	\$ 1,983,478						\$ 2,107,555	\$ 715,819	\$ 1,733,791	\$ 124,077
	\$ 9,749,171	\$ 2,005,466						\$ 11,754,637	\$ 16,704,912	\$ 10,795,416	\$ 14,692,220
Grants											
AB 1058 Commissioner/Facilitator			\$ 97,852					\$ 97,852	\$ 247,858	\$ 108,429	\$ 337,091
Other Judicial Council Grants			\$ 51,619					\$ 51,619	\$ 191,400	\$ 38,975	\$ 207,901
Non-Judicial Council Grants			\$ 2,225					\$ 2,225	\$ 2,000	\$ 1,235	\$ 1,235
			\$ 151,697					\$ 151,697	\$ 441,258	\$ 147,404	\$ 546,227
Other Financing Sources											
Interest Income	\$ 71,981	\$ 30,213						\$ 102,194	\$ 91,081	\$ 4,307	\$ 18,025
Investment Income											
Donations											
Local Fees		\$ 2,886						\$ 2,886	\$ 6,423	\$ 3,160	\$ 6,100
Non-Fee Revenues											
Enhanced Collections		\$ 169,662						\$ 169,662	\$ 504,000	\$ 165,144	\$ 709,416
Escheatment											
Prior Year Revenue	\$ 55,437							\$ 55,437		\$ (81,040)	
County Program - Restricted		\$ 22,000						\$ 22,000	\$ 44,000		\$ 45,383
Reimbursement Other	\$ 22,211	\$ 1,344				\$ 114,632		\$ 138,187	\$ 402,532	\$ 171,902	\$ 406,393
Sale of Fixed Assets	\$ 53							\$ 53	\$ 100		
Other Miscellaneous	\$ 388	\$ 13,600						\$ 13,988	\$ 19,650	\$ 16,772	\$ 12,000
	\$ 150,071	\$ 239,705				\$ 114,632		\$ 504,408	\$ 1,067,786	\$ 280,245	\$ 1,197,317
Total Revenues	\$ 9,899,242	\$ 2,245,171	\$ 151,697			\$ 114,632		\$ 12,410,742	\$ 18,213,956	\$ 11,223,065	\$ 16,435,764
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,802,854	\$ 127,065	\$ 119,953			\$ 101,046		\$ 3,150,917	\$ 7,947,929	\$ 3,387,554	\$ 6,907,819
Temp Help	\$ 108,918		\$ 1,564			\$ 6,755		\$ 117,238	\$ 278,151	\$ 90,799	\$ 178,407
Overtime	\$ 23,578	\$ (30)	\$ 374			\$ 76		\$ 23,997	\$ 29,865	\$ 19,898	\$ 25,000
Staff Benefits	\$ 1,700,516	\$ 67,918	\$ 58,357			\$ 52,741		\$ 1,879,532	\$ 5,001,887	\$ 1,953,261	\$ 4,681,617
	\$ 4,635,866	\$ 194,953	\$ 180,248			\$ 160,618		\$ 5,171,685	\$ 13,257,832	\$ 5,451,513	\$ 11,792,843
Operating Expenses and Equipment											
General Expense	\$ 456,813	\$ 0						\$ 456,813	\$ 867,379	\$ 184,126	\$ 487,681
Printing	\$ 10,522							\$ 10,522	\$ 18,251	\$ 8,336	\$ 16,000
Telecommunications	\$ 39,049							\$ 39,049	\$ 96,151	\$ 37,519	\$ 108,350
Postage	\$ 54,345							\$ 54,345	\$ 95,203	\$ 42,808	\$ 80,250
Insurance	\$ 11,510							\$ 11,510	\$ 11,510	\$ 10,358	\$ 10,650
In-State Travel	\$ 7,426					\$ 5,076		\$ 12,503	\$ 58,457	\$ 11,076	\$ 66,500
Out-of-State Travel									\$ 5,501	\$ 403	\$ 5,000
Training	\$ 3,043							\$ 3,043	\$ 26,000	\$ 10,446	\$ 41,800
Security Services									\$ 481,445	\$ 120,361	\$ 481,445
Facility Operations	\$ 115,182							\$ 115,182	\$ 562,953	\$ 148,296	\$ 333,736
Utilities											
Contracted Services	\$ 737,164	\$ 147,557	\$ 11,082					\$ 895,803	\$ 2,627,585	\$ 679,332	\$ 1,736,983
Consulting and Professional Services	\$ 7,466							\$ 7,466	\$ 20,900	\$ 6,672	\$ 21,900
Information Technology	\$ 93,178							\$ 93,178	\$ 363,947	\$ 78,693	\$ 385,190
Major Equipment	\$ 3,237							\$ 3,237	\$ 572,119		\$ 258,539
Other Items of Expense	\$ 11							\$ 11		\$ 26	
	\$ 1,538,945	\$ 147,557	\$ 11,082			\$ 5,076		\$ 1,702,660	\$ 5,807,401	\$ 1,338,452	\$ 4,034,024
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 30,006							\$ 30,006	\$ 57,000	\$ 25,450	\$ 61,500
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 547	
Capital Costs											
Internal Cost Recovery	\$ (20,414)	\$ 355	\$ 20,059					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 11,806							\$ 11,806		\$ 14,491	
	\$ 21,398	\$ 355	\$ 20,059					\$ 41,812	\$ 57,000	\$ 40,487	\$ 61,500
Total Expenditures	\$ 6,196,209	\$ 342,865	\$ 211,388			\$ 165,694		\$ 6,916,157	\$ 19,122,233	\$ 6,830,452	\$ 15,888,367
Excess (Deficit) of Revenues Over Expenditures	\$ 3,703,033	\$ 1,902,306	\$ (59,691)			\$ (51,062)		\$ 5,494,585	\$ (908,277)	\$ 4,392,613	\$ 547,397
Operating Transfers In (Out)									\$ 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)	\$ 5,213,761	\$ 2,335,528	\$ (59,691)			\$ (51,062)		\$ 7,438,536	\$ 1,035,674	\$ 5,340,756	\$ 1,495,540

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

For the month ended December

Fiscal Year 2022/23 2021/22

	Personal 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	\$ 1,455,147	\$ 341,518				\$ 87	\$ 1,796,753	\$ 4,290,858	\$ 1,623,178	\$ 3,657,532
Traffic & Other Infractions	\$ 185,832	\$ 13,544				\$ 2	\$ 199,378	\$ 547,767	\$ 141,408	\$ 333,890
Other Criminal Cases	\$ 507,858	\$ 47,056				\$ 6	\$ 554,921	\$ 1,643,661	\$ 574,518	\$ 1,284,956
Civil	\$ 137,027	\$ 38,344				\$ 42	\$ 175,413	\$ 580,757	\$ 170,505	\$ 481,633
Family & Children Services	\$ 482,616	\$ 70,356				\$ 7,569	\$ 560,541	\$ 1,392,162	\$ 581,202	\$ 1,269,912
Probate, Guardianship & Mental Health Services	\$ 199,119	\$ 15,747				\$ 1,260	\$ 216,126	\$ 580,050	\$ 239,353	\$ 541,195
Juvenile Dependency Services	\$ 52,640	\$ 381,054				\$ 1	\$ 433,695	\$ 1,068,614	\$ 449,487	\$ 1,093,113
Juvenile Delinquency Services	\$ 50,362	\$ 3,626				\$ 1	\$ 53,988	\$ 138,636	\$ 54,923	\$ 138,054
Other Court Operations	\$ 381,720	\$ 154,359				\$ 5	\$ 536,083	\$ 1,204,735	\$ 445,391	\$ 958,532
Court Interpreters	\$ 28,269	\$ 87,654				\$ 0	\$ 115,923	\$ 418,380	\$ 136,496	\$ 323,730
Jury Services	\$ 60,789	\$ 89,686	\$ 30,006			\$ 1	\$ 180,482	\$ 222,636	\$ 108,185	\$ 299,236
Security		\$ 3,385					\$ 3,385	\$ 722,078	\$ 118,515	\$ 511,761
Trial Court Operations Program	\$ 3,541,379	\$ 1,246,329	\$ 30,006			\$ 8,974	\$ 4,826,687	\$ 12,810,336	\$ 4,643,161	\$ 10,893,544
Enhanced Collections	\$ 165,696	\$ 12,227				\$ 2	\$ 177,925	\$ 609,811	\$ 241,548	\$ 561,782
Other Non-Court Operations	\$ 311,096	\$ 30,036				\$ 3	\$ 341,136	\$ 960,708	\$ 346,399	\$ 695,840
Non-Court Operations Program	\$ 476,792	\$ 42,263				\$ 5	\$ 519,061	\$ 1,570,519	\$ 587,948	\$ 1,257,622
Executive Office	\$ 165,648	\$ 24,203			\$ 0	\$ 2	\$ 189,854	\$ 356,197	\$ 253,735	\$ 452,738
Fiscal Services	\$ 288,121	\$ 68,739			\$ 0	\$ 1,036	\$ 357,896	\$ 839,219	\$ 309,875	\$ 821,145
Human Resources	\$ 157,870	\$ 21,373			\$ 0	\$ 2	\$ 179,245	\$ 512,025	\$ 187,731	\$ 479,447
Business & Facilities Services	\$ 135,200	\$ 126,668			\$ 0	\$ 1,755	\$ 263,623	\$ 1,263,962	\$ 305,265	\$ 799,949
Information Technology	\$ 406,675	\$ 173,086			\$ 0	\$ 30	\$ 579,791	\$ 1,769,973	\$ 542,736	\$ 1,183,922
Court Administration Program	\$ 1,153,514	\$ 414,069			\$ 0	\$ 2,826	\$ 1,570,409	\$ 4,741,377	\$ 1,599,343	\$ 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	\$ 5,171,685	\$ 1,702,660	\$ 30,006		\$ 0	\$ 11,806	\$ 6,916,157	\$ 19,122,233	\$ 6,830,452	\$ 15,888,367