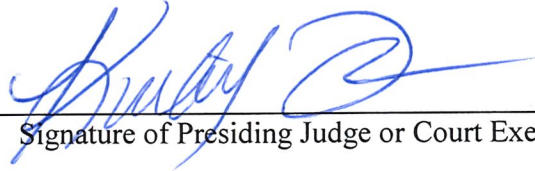


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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.



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Signature of Presiding Judge or Court Executive

8-26-21

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Date

Butte Superior Court

---

Court

2020/21 4th Qtr

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Butte Superior Court

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Court

2020/21 4th Qtr

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Butte Superior Court

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Court

2020/21 4th Qtr

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	138.20	120	122	120	116

<sup>1</sup> The 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 2020/21									
	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						
<b>ASSETS</b>									
Operations	\$ (241,782)	\$ 361,883	\$ 1,235			\$ 0	\$ 5,324	\$ 126,680	\$ 128,646
Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (117,723)	\$ (117,723)	\$ (6,165)
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 153,063	\$ 0	\$ 0				\$ 1,252,472	\$ 1,405,535	\$ 1,564,114
Cash Outside of the JCC							\$ 406,771	\$ 406,771	\$ 126,024
Cash Equivalents	\$ 1,141,129						\$ 327,298	\$ 1,468,426	\$ 1,374,169
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,070,010</b>	<b>\$ 361,883</b>	<b>\$ 1,235</b>			<b>\$ 0</b>	<b>\$ 1,874,141</b>	<b>\$ 3,307,269</b>	<b>\$ 3,204,388</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,423	\$ 214						\$ 1,637	\$ 6,420
Accounts Receivable - General	\$ 99					\$ 12,184	\$ 150	\$ 12,433	\$ 5,383
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 266,770							\$ 266,770	\$ 59,410
Due From Other Governments	\$ 0	\$ 119,968						\$ 119,968	\$ 114,517
Due From Other Courts	\$ 12,087					\$ 54,983		\$ 67,070	\$ 45,397
Due From State	\$ 274,910	\$ 10,911	\$ 145,000					\$ 430,822	\$ 444,883
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 555,289</b>	<b>\$ 131,093</b>	<b>\$ 145,000</b>			<b>\$ 67,167</b>	<b>\$ 150</b>	<b>\$ 898,699</b>	<b>\$ 676,012</b>
Prepaid Expenses - General	\$ 41,138							\$ 41,138	\$ 128,015
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 41,138</b>							<b>\$ 41,138</b>	<b>\$ 128,015</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,666,438</b>	<b>\$ 492,976</b>	<b>\$ 146,236</b>			<b>\$ 67,167</b>	<b>\$ 1,874,291</b>	<b>\$ 4,247,107</b>	<b>\$ 4,008,415</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 191,217	\$ 2,247	\$ 0			\$ 306		\$ 193,770	\$ 280,625
Accounts Payable - General	\$ 165,045	\$ 0	\$ 0			\$ 0	\$ 0	\$ 165,045	\$ 6,585
Due to Other Funds	\$ 0	\$ 102,085	\$ 107,211			\$ 57,473	\$ 0	\$ 266,770	\$ 59,411
Due to Other Courts	\$ 12,375		\$ 0					\$ 12,375	\$ 6,301
Due to State	\$ 185,587		\$ 64					\$ 185,651	\$ 1,064
TC145 Liability							\$ 202,360	\$ 202,360	\$ 190,212
Due to Other Governments	\$ 2,275		\$ 10,545					\$ 12,820	\$ 12,984
AB145 Due to Other Government Agency							\$ 1,252,472	\$ 1,252,472	\$ 1,411,051
Due to Other Public Agencies								\$ 240	\$ 138
Sales and Use Tax	\$ 240							\$ 240	\$ 138
Interest							\$ 1	\$ 1	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 556,738</b>	<b>\$ 104,333</b>	<b>\$ 117,820</b>			<b>\$ 57,779</b>	<b>\$ 1,454,833</b>	<b>\$ 2,291,502</b>	<b>\$ 1,970,378</b>
Civil							\$ 10	\$ 10	\$ 0
Criminal							\$ 2,874	\$ 2,874	\$ 2,156
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 406,771	\$ 406,771	\$ 126,024
Trust Interest Payable							\$ 916	\$ 916	\$ 909
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 410,571</b>	<b>\$ 410,571</b>	<b>\$ 129,088</b>
Accrued Payroll									
Benefits Payable	\$ 110,652							\$ 110,652	\$ 213,701
Deferred Compensation Payable	\$ 9,809							\$ 9,809	\$ 7,901
Deductions Payable	\$ 187,944							\$ 187,944	\$ 174,171
Payroll Clearing	\$ 188,099	\$ 15,952	\$ 24,659			\$ 9,388		\$ 238,099	\$ 234,082
<b>Total Payroll Liabilities</b>	<b>\$ 496,504</b>	<b>\$ 15,952</b>	<b>\$ 24,659</b>			<b>\$ 9,388</b>		<b>\$ 546,504</b>	<b>\$ 629,855</b>
Revenue Collected in Advance	\$ 9,921		\$ 3,756					\$ 13,677	\$ 142,242
Liabilities For Deposits	\$ 27,823						\$ 8,888	\$ 36,711	\$ 30,438
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 37,743</b>		<b>\$ 3,756</b>				<b>\$ 8,888</b>	<b>\$ 50,387</b>	<b>\$ 172,680</b>
<b>Total Liabilities</b>	<b>\$ 1,090,986</b>	<b>\$ 120,285</b>	<b>\$ 146,236</b>			<b>\$ 67,167</b>	<b>\$ 1,874,291</b>	<b>\$ 3,298,964</b>	<b>\$ 2,902,002</b>
<b>Total Fund Balance</b>	<b>\$ 575,452</b>	<b>\$ 372,691</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 948,143</b>	<b>\$ 1,106,413</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,666,438</b>	<b>\$ 492,976</b>	<b>\$ 146,236</b>			<b>\$ 67,167</b>	<b>\$ 1,874,291</b>	<b>\$ 4,247,107</b>	<b>\$ 4,008,415</b>

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 June									
	Fiscal Year 2020/21							2019/20		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 11,616,845	\$ 65,501					\$ 11,682,346	\$ 11,781,445	\$ 12,606,581	\$ 12,365,895
Improvement and Modernization Fund	\$ 28,642						\$ 28,642	\$ 28,642	\$ 46,035	\$ 49,943
Judges' Compensation (0150019)	\$ 78,514						\$ 78,514	\$ 82,500	\$ 82,500	\$ 82,500
Court Interpreter (0150037)	\$ 253,654						\$ 253,654	\$ 234,294	\$ 188,599	\$ 240,136
Civil Coordination Reimbursement (0150091)	\$ 1,190,122						\$ 1,190,122	\$ 1,110,476	\$ 1,127,315	\$ 1,131,935
MOU Reimbursements (0150010 and General)	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077
Other Miscellaneous										
	\$ 13,291,854	\$ 65,501					\$ 13,357,355	\$ 13,361,434	\$ 14,175,108	\$ 13,994,488
Grants										
AB 1058 Commissioner/Facilitator			\$ 255,891				\$ 255,891	\$ 325,119	\$ 278,926	\$ 392,179
Other Judicial Council Grants			\$ 448,135				\$ 448,135	\$ 488,360	\$ 478,855	\$ 604,531
Non-Judicial Council Grants								\$ 1,235	\$ 265	\$ 1,000
			\$ 704,027				\$ 704,027	\$ 814,714	\$ 758,046	\$ 997,710
Other Financing Sources										
Interest Income	\$ 20,130	\$ 1,879					\$ 22,009	\$ 57,600	\$ 69,175	\$ 57,900
Investment Income										
Donations										
Local Fees	\$ 150	\$ 5,992					\$ 6,142	\$ 10,150	\$ 11,003	\$ 9,975
Non-Fee Revenues										
Enhanced Collections	\$ 70,433	\$ 444,000					\$ 514,433	\$ 564,000	\$ 585,805	\$ 544,000
Escheatment										
Prior Year Revenue	\$ 5,592						\$ 5,592			
County Program - Restricted		\$ 34,518					\$ 34,518			
Reimbursement Other	\$ 108,779	\$ 0			\$ 232,703		\$ 341,483	\$ 436,240	\$ 341,016	\$ 339,665
Sale of Fixed Assets										
Other Miscellaneous	\$ 47,895	\$ 14,000					\$ 61,895	\$ 10,500	\$ 23,421	\$ 14,400
	\$ 252,979	\$ 500,389			\$ 232,703		\$ 986,071	\$ 1,078,490	\$ 1,030,420	\$ 965,940
<b>Total Revenues</b>	<b>\$ 13,544,834</b>	<b>\$ 565,890</b>	<b>\$ 704,027</b>			<b>\$ 232,703</b>	<b>\$ 15,047,453</b>	<b>\$ 16,254,638</b>	<b>\$ 15,963,574</b>	<b>\$ 15,958,136</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 6,426,439	\$ 290,507	\$ 354,153		\$ 145,360		\$ 7,216,459	\$ 7,061,474	\$ 7,242,837	\$ 7,304,538
Temp Help	\$ 57,415	\$ 7,131	\$ 15,787		\$ 5,745		\$ 86,078	\$ 93,175	\$ 91,706	\$ 137,419
Overlime	\$ 23,178	\$ 0	\$ 0		\$ 0		\$ 23,178	\$ 15,000	\$ 33,833	\$ 21,000
Staff Benefits	\$ 3,886,189	\$ 165,928	\$ 180,164		\$ 73,420		\$ 4,105,701	\$ 4,260,414	\$ 3,913,052	\$ 4,193,871
	\$ 10,193,221	\$ 463,566	\$ 550,104		\$ 224,525		\$ 11,431,417	\$ 11,430,063	\$ 11,281,427	\$ 11,656,828
Operating Expenses and Equipment										
General Expense	\$ 525,718	\$ 480	\$ 4,692		\$ 80		\$ 530,970	\$ 678,134	\$ 666,976	\$ 673,718
Printing	\$ 19,080	\$ 0					\$ 19,080	\$ 19,500	\$ 21,101	\$ 24,750
Telecommunications	\$ 112,978						\$ 112,978	\$ 126,450	\$ 100,460	\$ 144,027
Postage	\$ 78,959					\$ 0	\$ 78,959	\$ 93,096	\$ 84,225	\$ 102,400
Insurance	\$ 9,332						\$ 9,332	\$ 8,483	\$ 8,217	\$ 8,364
In-State Travel	\$ 15,364		\$ 4,023			\$ 8,098	\$ 27,485	\$ 73,050	\$ 71,702	\$ 94,221
Out-of-State Travel								\$ 5,000	\$ 3,643	\$ 7,500
Training	\$ 25,052		\$ 0				\$ 25,052	\$ 42,800	\$ 29,444	\$ 28,370
Security Services	\$ 481,445						\$ 481,445	\$ 481,445	\$ 481,445	\$ 481,445
Facility Operations	\$ 400,081		\$ 22,866				\$ 422,947	\$ 422,590	\$ 321,350	\$ 370,791
Utilities										
Contracted Services	\$ 1,475,496	\$ 72,384	\$ 39,144		\$ 0		\$ 1,587,024	\$ 1,715,739	\$ 1,631,451	\$ 1,756,365
Consulting and Professional Services	\$ 16,809						\$ 16,809	\$ 19,989	\$ 16,817	\$ 19,989
Information Technology	\$ 302,764	\$ 42,133	\$ 2,219				\$ 347,116	\$ 411,608	\$ 344,258	\$ 346,603
Major Equipment	\$ 19,025						\$ 19,025	\$ 37,109	\$ 346,754	\$ 382,575
Other Items of Expense	\$ 20						\$ 20	\$ 0	\$ 161	\$ 0
	\$ 3,482,122	\$ 114,997	\$ 72,944		\$ 8,178		\$ 3,678,241	\$ 4,134,973	\$ 4,128,004	\$ 4,441,118
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 52,888						\$ 52,888	\$ 46,650	\$ 32,061	\$ 64,650
Judgements, Settlements and Claims	\$ 5,017						\$ 5,017			
Debt Service									\$ 500,000	\$ 130,000
Other										
Capital Costs										
Internal Cost Recovery	\$ (94,445)		\$ 94,445				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 38,161						\$ 38,161		\$ 12,647	
	\$ 1,621		\$ 94,445				\$ 98,066	\$ 46,650	\$ 544,708	\$ 194,650
<b>Total Expenditures</b>	<b>\$ 13,676,964</b>	<b>\$ 578,583</b>	<b>\$ 717,493</b>			<b>\$ 232,703</b>	<b>\$ 15,205,724</b>	<b>\$ 15,611,886</b>	<b>\$ 15,954,139</b>	<b>\$ 16,292,596</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (132,131)	\$ (12,674)	\$ (13,467)			\$ 0	\$ (158,271)	\$ (357,048)	\$ 9,434	\$ (334,460)
Operating Transfers In (Out)	\$ (40,286)	\$ 26,820	\$ 13,467				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 747,869	\$ 358,545	\$ 0				\$ 1,106,413	\$ 1,106,413	\$ 1,096,979	\$ 1,096,979
Ending Balance (Deficit)	\$ 575,452	\$ 372,691	\$ 0			\$ 0	\$ 948,143	\$ 749,365	\$ 1,106,413	\$ 762,519

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

	For the month ended June									
	Fiscal Year 2020/21							2019/20		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,001,237	\$ 578,077	\$ 5,017			\$ 1,898	\$ 3,586,230	\$ 3,233,403	\$ 3,571,552	\$ 3,712,243
Traffic & Other Infractions	\$ 372,971	\$ 24,646				\$ 255	\$ 397,872	\$ 518,695	\$ 461,536	\$ 536,616
Other Criminal Cases	\$ 1,083,190	\$ 91,817				\$ 725	\$ 1,175,732	\$ 1,386,624	\$ 1,091,378	\$ 1,195,412
Civil	\$ 381,489	\$ 64,378				\$ 260	\$ 446,127	\$ 594,319	\$ 393,111	\$ 691,626
Family & Children Services	\$ 1,084,196	\$ 114,928				\$ 3,916	\$ 1,203,039	\$ 1,210,986	\$ 1,030,870	\$ 1,150,514
Probate, Guardianship & Mental Health Services	\$ 365,610	\$ 24,187				\$ 252	\$ 390,049	\$ 418,226	\$ 404,951	\$ 462,223
Juvenile Dependency Services	\$ 109,571	\$ 956,590				\$ 358	\$ 1,066,519	\$ 1,040,373	\$ 1,129,564	\$ 1,128,445
Juvenile Delinquency Services	\$ 103,662	\$ 6,960				\$ 73	\$ 110,695	\$ 140,818	\$ 79,163	\$ 90,750
Other Court Operations	\$ 940,541	\$ 81,663				\$ 637	\$ 1,022,842	\$ 1,070,324	\$ 1,263,734	\$ 1,210,917
Court Interpreters	\$ 59,803	\$ 227,495				\$ 47	\$ 287,345	\$ 289,728	\$ 234,269	\$ 297,972
Jury Services	\$ 130,653	\$ 42,953	\$ 52,888			\$ 90	\$ 226,584	\$ 255,294	\$ 192,324	\$ 199,098
Security		\$ 497,148					\$ 497,148	\$ 501,738	\$ 630,621	\$ 636,969
Trial Court Operations Program	\$ 7,632,923	\$ 2,710,842	\$ 57,905			\$ 8,511	\$ 10,410,182	\$ 10,660,528	\$ 10,483,074	\$ 11,312,785
Enhanced Collections	\$ 477,545	\$ 55,558				\$ 299	\$ 533,402	\$ 461,223	\$ 569,783	\$ 502,809
Other Non-Court Operations	\$ 683,779	\$ 90,439				\$ 375	\$ 774,594	\$ 935,754	\$ 909,133	\$ 950,021
Non-Court Operations Program	\$ 1,161,325	\$ 145,998				\$ 674	\$ 1,307,996	\$ 1,396,977	\$ 1,478,917	\$ 1,452,830
Executive Office	\$ 386,124	\$ 42,433			\$ 0	\$ 281	\$ 428,838	\$ 393,078	\$ 397,556	\$ 393,385
Fiscal Services	\$ 686,531	\$ 158,005			\$ 0	\$ 411	\$ 844,947	\$ 834,490	\$ 772,300	\$ 940,087
Human Resources	\$ 379,085	\$ 51,070			\$ 0	\$ 377	\$ 430,531	\$ 482,052	\$ 986,255	\$ 432,908
Business & Facilities Services	\$ 277,392	\$ 429,671			\$ 0	\$ 27,275	\$ 734,339	\$ 770,356	\$ 739,349	\$ 657,042
Information Technology	\$ 908,037	\$ 140,222			\$ 0	\$ 632	\$ 1,048,891	\$ 1,074,205	\$ 1,096,688	\$ 1,103,559
Court Administration Program	\$ 2,637,169	\$ 821,401			\$ 0	\$ 28,976	\$ 3,487,546	\$ 3,554,181	\$ 3,992,149	\$ 3,526,981
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 11,431,417</b>	<b>\$ 3,678,241</b>	<b>\$ 57,905</b>		<b>\$ 0</b>	<b>\$ 38,161</b>	<b>\$ 15,205,724</b>	<b>\$ 15,611,686</b>	<b>\$ 15,954,139</b>	<b>\$ 16,292,596</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Butte

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	41,138	-	41,138	-	-	-	-	-	41,138	
Restricted	78,611	-	78,611	372,691	-	-	-	-	451,302	
Committed	13,387	-	13,387	-	-	-	-	-	13,387	
Assigned	442,316	-	442,316	-	-	-	-	-	442,316	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 575,452</b>	<b>\$ -</b>	<b>\$ 575,452</b>	<b>\$ 372,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 948,143</b>	