



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.

 *James On* Acting Court Executive Officer

Signature of Presiding Judge or Court Executive

 *8-26-22*

Date

Butte

Court

2021/22, Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

¹ 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 2021/22								2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
ASSETS									
Operations	\$ (2,410,785)	\$ 2,194,104	\$ 225			\$ 0	\$ 6,402	\$ (210,053)	\$ 126,660
Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,777)	\$ (4,777)	\$ (117,723)
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 153,407	\$ 0	\$ 0				\$ 617,320	\$ 770,728	\$ 1,405,535
Cash Outside of the JCC							\$ 357,739	\$ 357,739	\$ 406,771
Cash Equivalents	\$ 4,119,708						\$ 279,078	\$ 4,398,786	\$ 1,468,426
Total Cash and Cash Equivalents	\$ 1,879,930	\$ 2,194,104	\$ 225			\$ 0	\$ 1,255,762	\$ 5,330,021	\$ 3,307,269
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 5,009	\$ 3,284						\$ 8,294	\$ 1,637
Accounts Receivable - General	\$ 0					\$ 11,837	\$ 0	\$ 11,837	\$ 12,433
Dishonored Checks									
Due From Employee	\$ 252,756	\$ 10,523	\$ 190			\$ 25,253		\$ 288,721	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 405,644							\$ 405,644	\$ 266,770
Due From Other Governments	\$ 1,784	\$ 92,918						\$ 94,702	\$ 119,968
Due From Other Courts	\$ 0					\$ 62,975		\$ 62,975	\$ 67,070
Due From State	\$ 336,972	\$ 10,817	\$ 124,596					\$ 472,386	\$ 430,822
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 6							\$ 6	\$ 0
Total Receivables	\$ 1,002,171	\$ 117,543	\$ 124,786			\$ 100,065	\$ 0	\$ 1,344,565	\$ 898,699
Prepaid Expenses - General	\$ 179,288							\$ 179,288	\$ 41,138
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 179,288							\$ 179,288	\$ 41,138
Other Assets									
Total Other Assets									
Total Assets	\$ 3,061,389	\$ 2,311,647	\$ 125,011			\$ 100,065	\$ 1,255,762	\$ 6,853,874	\$ 4,247,107
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 173,670	\$ 138,132	\$ 0			\$ 1,520		\$ 313,323	\$ 193,770
Accounts Payable - General	\$ 3,249	\$ 0	\$ 0			\$ 0	\$ 0	\$ 3,249	\$ 165,045
Due to Other Funds	\$ 0	\$ 227,865	\$ 106,893			\$ 70,886	\$ 6	\$ 405,649	\$ 266,770
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 12,375
Due to State	\$ 594,788		\$ 2,585					\$ 597,373	\$ 185,651
TC145 Liability							\$ 265,613	\$ 265,613	\$ 202,360
Due to Other Governments	\$ 40	\$ 82,846	\$ 11,082					\$ 93,968	\$ 12,820
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 617,320	\$ 617,320	\$ 1,252,472
Sales and Use Tax	\$ 60							\$ 60	\$ 240
Interest							\$ 152	\$ 152	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 771,808	\$ 448,844	\$ 120,560			\$ 72,406	\$ 883,091	\$ 2,296,708	\$ 2,291,502
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 4,976	\$ 4,976	\$ 2,874
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 357,739	\$ 357,739	\$ 406,771
Trust Interest Payable							\$ 939	\$ 939	\$ 916
Miscellaneous Trust									
Total Trust Deposits							\$ 363,663	\$ 363,663	\$ 410,571
Accrued Payroll	\$ 545,893	\$ 22,795	\$ 26,497			\$ 11,719		\$ 606,903	\$ 110,652
Benefits Payable	\$ 146,628	\$ 988						\$ 147,615	\$ 110,652
Deferred Compensation Payable	\$ 1,450							\$ 1,450	\$ 9,809
Deductions Payable	\$ (31,066)	\$ 9,535	\$ 190			\$ 25,253		\$ 3,912	\$ 187,944
Payroll Clearing	\$ (170,118)	\$ (21,276)	\$ (22,546)			\$ (9,314)		\$ (223,254)	\$ 238,099
Total Payroll Liabilities	\$ 492,787	\$ 12,041	\$ 4,140			\$ 27,659		\$ 536,627	\$ 546,504
Revenue Collected in Advance	\$ 255,748	\$ 1,417,540	\$ 225					\$ 1,673,513	\$ 13,677
Liabilities For Deposits	\$ 30,317		\$ 86				\$ 9,008	\$ 39,412	\$ 36,711
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 286,066	\$ 1,417,540	\$ 312				\$ 9,008	\$ 1,712,925	\$ 50,387
Total Liabilities	\$ 1,550,661	\$ 1,878,425	\$ 125,011			\$ 100,065	\$ 1,255,762	\$ 4,909,923	\$ 3,298,964
Total Fund Balance	\$ 1,510,729	\$ 433,222	\$ 0			\$ 0		\$ 1,943,951	\$ 948,143
Total Liabilities and Fund Balance	\$ 3,061,389	\$ 2,311,647	\$ 125,011			\$ 100,065	\$ 1,255,762	\$ 6,853,874	\$ 4,247,107

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 2021/22								2020/21		
	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	\$ 13,406,935	\$ 65,347					\$ 13,472,283	\$ 12,969,979	\$ 11,682,346	\$ 11,781,445	
Improvement and Modernization Fund	\$ 28,257						\$ 28,257	\$ 62,069	\$ 28,642	\$ 28,642	
Judges' Compensation (0150019)	\$ 79,788						\$ 79,788	\$ 82,500	\$ 78,514	\$ 82,500	
Court Interpreter (0150037)	\$ 299,517						\$ 299,517	\$ 276,850	\$ 253,654	\$ 234,294	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,108,194						\$ 1,108,194	\$ 1,176,745	\$ 1,190,122	\$ 1,110,476	
Other Miscellaneous	\$ 124,077	\$ 195,761					\$ 319,838	\$ 124,077	\$ 124,077	\$ 124,077	
	\$ 15,046,768	\$ 261,109					\$ 15,307,877	\$ 14,692,220	\$ 13,357,355	\$ 13,361,434	
Grants											
AB 1058 Commissioner/Facilitator			\$ 240,252				\$ 240,252	\$ 337,091	\$ 255,891	\$ 325,119	
Other Judicial Council Grants			\$ 231,241				\$ 231,241	\$ 207,901	\$ 448,135	\$ 488,360	
Non-Judicial Council Grants			\$ 1,525				\$ 1,525	\$ 1,235		\$ 1,235	
			\$ 473,018				\$ 473,018	\$ 546,227	\$ 704,027	\$ 814,714	
Other Financing Sources											
Interest Income	\$ 14,430	\$ 2,663				\$ 0	\$ 17,093	\$ 18,025	\$ 22,009	\$ 57,600	
Investment Income											
Donations											
Local Fees		\$ 5,871					\$ 5,871	\$ 6,100	\$ 6,142	\$ 10,150	
Non-Fee Revenues											
Enhanced Collections	\$ 265,416	\$ 430,905					\$ 696,321	\$ 709,416	\$ 514,433	\$ 564,000	
Escheatment											
Prior Year Revenue	\$ (80,893)		\$ 3,328				\$ (77,566)		\$ 5,592		
County Program - Restricted		\$ 44,692					\$ 44,692	\$ 45,383	\$ 34,518		
Reimbursement Other	\$ 54,791	\$ 696				\$ 322,120	\$ 377,607	\$ 406,393	\$ 341,483	\$ 436,240	
Sale of Fixed Assets	\$ 58						\$ 58				
Other Miscellaneous	\$ 11,442	\$ 14,650					\$ 26,092	\$ 12,000	\$ 61,895	\$ 10,500	
	\$ 265,245	\$ 499,477	\$ 3,328			\$ 322,120	\$ 1,090,169	\$ 1,197,317	\$ 986,071	\$ 1,078,490	
Total Revenues	\$ 15,312,013	\$ 760,586	\$ 476,346			\$ 322,120	\$ 16,871,064	\$ 16,435,764	\$ 15,047,453	\$ 15,254,638	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,414,865	\$ 290,135	\$ 233,745			\$ 198,199	\$ 7,136,944	\$ 6,907,819	\$ 7,216,459	\$ 7,061,474	
Temp Help	\$ 205,841	\$ 151	\$ 10,570			\$ 14,709	\$ 231,271	\$ 178,407	\$ 86,078	\$ 93,175	
Overtime	\$ 30,044	\$ 0	\$ 0			\$ 0	\$ 30,044	\$ 25,000	\$ 23,178	\$ 15,000	
Staff Benefits	\$ 3,807,461	\$ 166,370	\$ 124,828			\$ 100,308	\$ 4,198,967	\$ 4,681,617	\$ 4,105,701	\$ 4,260,414	
	\$ 10,458,211	\$ 456,656	\$ 369,143			\$ 313,216	\$ 11,597,226	\$ 11,792,843	\$ 11,431,417	\$ 11,430,063	
Operating Expenses and Equipment											
General Expense	\$ 435,943	\$ 696	\$ 1,525				\$ 438,165	\$ 487,681	\$ 530,970	\$ 678,134	
Printing	\$ 17,017		\$ 0				\$ 17,017	\$ 16,000	\$ 19,080	\$ 19,500	
Telecommunications	\$ 101,828						\$ 101,828	\$ 108,350	\$ 112,978	\$ 126,450	
Postage	\$ 111,353						\$ 111,353	\$ 80,250	\$ 78,959	\$ 93,096	
Insurance	\$ 10,358						\$ 10,358	\$ 10,650	\$ 9,332	\$ 8,463	
In-State Travel	\$ 20,282		\$ 118			\$ 8,904	\$ 29,304	\$ 66,500	\$ 27,485	\$ 73,050	
Out-of-State Travel	\$ 3,357						\$ 3,357	\$ 5,000		\$ 5,000	
Training	\$ 25,288						\$ 25,288	\$ 41,800	\$ 25,052	\$ 42,800	
Security Services	\$ 481,445						\$ 481,445	\$ 481,445	\$ 481,445	\$ 481,445	
Facility Operations	\$ 364,404		\$ 3,140				\$ 367,543	\$ 333,736	\$ 422,947	\$ 422,590	
Utilities											
Contracted Services	\$ 1,811,828	\$ 259,898	\$ 35,756				\$ 2,107,482	\$ 1,736,983	\$ 1,587,024	\$ 1,715,739	
Consulting and Professional Services	\$ 17,506						\$ 17,506	\$ 21,900	\$ 16,809	\$ 19,989	
Information Technology	\$ 375,092	\$ 14,650	\$ 97				\$ 389,839	\$ 385,190	\$ 347,116	\$ 411,608	
Major Equipment	\$ 91,243						\$ 91,243	\$ 258,539	\$ 19,025	\$ 37,109	
Other Items of Expense	\$ 67						\$ 67		\$ 20		
	\$ 3,867,010	\$ 275,244	\$ 40,635			\$ 8,904	\$ 4,191,793	\$ 4,034,024	\$ 3,678,241	\$ 4,134,973	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 55,317						\$ 55,317	\$ 61,500	\$ 52,888	\$ 46,650	
Judgements, Settlements and Claims									\$ 5,017		
Debt Service											
Other	\$ 547						\$ 547				
Capital Costs											
Internal Cost Recovery	\$ (76,566)	\$ 2,737	\$ 73,829				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 30,249		\$ 124				\$ 30,373		\$ 38,161		
	\$ 9,547	\$ 2,737	\$ 73,953				\$ 86,236	\$ 61,500	\$ 96,066	\$ 46,650	
Total Expenditures	\$ 14,334,767	\$ 734,637	\$ 483,731			\$ 322,120	\$ 15,875,255	\$ 15,888,367	\$ 15,205,724	\$ 15,611,686	
Excess (Deficit) of Revenues Over Expenditures	\$ 977,245	\$ 25,948	\$ (7,386)			\$ 0	\$ 995,808	\$ 547,397	\$ (158,271)	\$ (357,048)	
Operating Transfers In (Out)	\$ (41,969)	\$ 34,583	\$ 7,386				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 575,452	\$ 372,691	\$ 0			\$ 0	\$ 948,143	\$ 948,143	\$ 1,106,413	\$ 1,106,413	
Ending Balance (Deficit)	\$ 1,510,729	\$ 433,222	\$ 0			\$ 0	\$ 1,943,951	\$ 1,495,540	\$ 948,143	\$ 749,365	

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

For the month ended June										
Fiscal Year 2021/22									2020/21	
	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	\$ 3,033,215	\$ 709,731				\$ 436	\$ 3,743,382	\$ 3,657,532	\$ 3,586,230	\$ 3,233,403
Traffic & Other Infractions	\$ 290,869	\$ 19,920				\$ 26	\$ 310,815	\$ 333,890	\$ 397,872	\$ 518,695
Other Criminal Cases	\$ 1,144,295	\$ 93,829				\$ 100	\$ 1,238,224	\$ 1,284,956	\$ 1,175,732	\$ 1,386,624
Civil	\$ 307,527	\$ 77,374				\$ 27	\$ 384,928	\$ 481,633	\$ 446,127	\$ 594,319
Family & Children Services	\$ 1,132,911	\$ 176,399				\$ 28,879	\$ 1,338,189	\$ 1,269,912	\$ 1,203,039	\$ 1,210,986
Probate, Guardianship & Mental Health Services	\$ 467,773	\$ 37,786				\$ 41	\$ 505,600	\$ 541,195	\$ 390,049	\$ 418,226
Juvenile Dependency Services	\$ 118,344	\$ 958,507				\$ 11	\$ 1,076,862	\$ 1,093,113	\$ 1,066,519	\$ 1,040,373
Juvenile Delinquency Services	\$ 113,920	\$ 7,900				\$ 10	\$ 121,830	\$ 138,054	\$ 110,695	\$ 140,818
Other Court Operations	\$ 898,658	\$ 156,761				\$ 203	\$ 1,055,622	\$ 958,532	\$ 1,022,842	\$ 1,070,324
Court Interpreters	\$ 67,800	\$ 237,342				\$ 7	\$ 305,149	\$ 323,730	\$ 287,345	\$ 289,728
Jury Services	\$ 142,995	\$ 58,063	\$ 55,317			\$ 13	\$ 256,388	\$ 299,236	\$ 226,584	\$ 255,294
Security		\$ 570,101					\$ 570,101	\$ 511,761	\$ 497,148	\$ 501,738
Trial Court Operations Program	\$ 7,718,308	\$ 3,103,713	\$ 55,317			\$ 29,753	\$ 10,907,090	\$ 10,893,544	\$ 10,410,182	\$ 10,660,528
Enhanced Collections	\$ 488,217	\$ 31,101				\$ 231	\$ 519,549	\$ 561,782	\$ 533,402	\$ 461,223
Other Non-Court Operations	\$ 699,831	\$ 229,206				\$ 159	\$ 929,197	\$ 695,840	\$ 774,594	\$ 935,754
Non-Court Operations Program	\$ 1,188,048	\$ 260,307				\$ 391	\$ 1,448,746	\$ 1,257,622	\$ 1,307,996	\$ 1,396,977
Executive Office	\$ 533,739	\$ 37,428			\$ 0	\$ 47	\$ 571,214	\$ 452,738	\$ 428,838	\$ 393,078
Fiscal Services	\$ 594,494	\$ 158,064			\$ 0	\$ 43	\$ 752,600	\$ 821,145	\$ 844,947	\$ 834,490
Human Resources	\$ 316,370	\$ 37,563	\$ 547		\$ 0	\$ 28	\$ 354,508	\$ 479,447	\$ 430,531	\$ 482,052
Business & Facilities Services	\$ 291,194	\$ 399,187			\$ 0	\$ 26	\$ 690,407	\$ 799,949	\$ 734,339	\$ 770,356
Information Technology	\$ 955,073	\$ 195,531			\$ 0	\$ 86	\$ 1,150,690	\$ 1,183,922	\$ 1,048,891	\$ 1,074,205
Court Administration Program	\$ 2,690,870	\$ 827,773	\$ 547		\$ 0	\$ 229	\$ 3,519,420	\$ 3,737,201	\$ 3,487,546	\$ 3,554,181
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,597,226	\$ 4,191,793	\$ 55,864		\$ 0	\$ 30,373	\$ 15,875,255	\$ 15,888,367	\$ 15,205,724	\$ 15,611,686

2021-22 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	179,288	-	179,288	-	-	-	-	-	179,288	
Restricted	88,188	-	88,188	433,222	-	-	-	-	521,410	
Committed	745,045	-	745,045	-	-	-	-	-	745,045	
Assigned	498,207	-	498,207	-	-	-	-	-	498,207	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,510,729	\$ -	\$ 1,510,729	\$ 433,222	\$ -	\$ -	\$ -	\$ -	\$ 1,943,951	