

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

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 2023/24

2022/23

	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	\$ (2,289,224)	\$ 2,281,018	\$ (196,232)			\$ (36,302)	\$ 2,455	\$ (238,287)	\$ (301,244)
Payroll	\$ 1,822	\$ 0	\$ 0			\$ 0		\$ 1,822	\$ 8,019
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees Trust							\$ (3,835)	\$ (3,835)	\$ (2,611)
Credit Card								\$ 2,600	\$ 2,600
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	\$ 305,895
Cash Equivalents	\$ 9,796,827						\$ 187,937	\$ 9,984,764	\$ 8,140,560
Total Cash and Cash Equivalents	\$ 7,683,093	\$ 2,281,018	\$ (196,232)			\$ (36,302)	\$ 1,337,805	\$ 11,069,381	\$ 8,938,946
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0				\$ 0		\$ 0	\$ 13,207
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 81,116
Due From Other Courts	\$ 0					\$ 0		\$ 0	\$ 20,527
Due From State	\$ 0	\$ 0	\$ 148,156					\$ 148,156	\$ 138,390
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 153							\$ 153	\$ 84
Total Receivables	\$ 153	\$ 0	\$ 148,156			\$ 0		\$ 148,309	\$ 253,323
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 168,837							\$ 168,837	\$ 179,288
Total Prepaid Expenses	\$ 168,837							\$ 168,837	\$ 179,288
Other Assets									
Total Other Assets									
Total Assets	\$ 7,852,083	\$ 2,281,018	\$ (48,076)			\$ (36,302)	\$ 1,337,805	\$ 11,386,528	\$ 9,371,557
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 2,175
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 2,717
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 153	\$ 153	\$ 84
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 565,871
TC145 Liability							\$ 166,042	\$ 166,042	\$ 141,462
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 811,989	\$ 811,989	\$ 617,320
Sales and Use Tax	\$ 19							\$ 19	\$ 61
Interest							\$ 685	\$ 685	\$ 341
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19	\$ 0	\$ 0			\$ 0	\$ 978,869	\$ 978,888	\$ 1,330,031
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 6,079	\$ 6,079	\$ 5,467
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 0						\$ 339,260	\$ 339,260	\$ 305,895
Trust Interest Payable							\$ 2,205	\$ 2,205	\$ 1,139
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 347,555	\$ 347,555	\$ 312,511
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 183,356							\$ 183,356	\$ 163,005
Deferred Compensation Payable	\$ 91							\$ 91	\$ (381)
Deductions Payable	\$ 127,246							\$ 127,246	\$ 77,223
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 310,693	\$ 0	\$ 0			\$ 0		\$ 310,693	\$ 239,847
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 44,867		\$ 11,168				\$ 11,381	\$ 67,417	\$ 50,631
Jury Fees - Non-Interest								\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 44,867	\$ 0	\$ 11,168				\$ 11,381	\$ 67,417	\$ 50,631
Total Liabilities	\$ 355,578	\$ 0	\$ 11,168			\$ 0	\$ 1,337,805	\$ 1,704,552	\$ 1,933,021
Total Fund Balance	\$ 7,496,505	\$ 2,281,018	\$ (59,245)			\$ (36,302)		\$ 9,681,976	\$ 7,438,536
Total Liabilities and Fund Balance	\$ 7,852,083	\$ 2,281,018	\$ (48,076)			\$ (36,302)	\$ 1,337,805	\$ 11,386,528	\$ 9,371,557

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 2023/24										2022/23	
	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	\$ 9,461,161	\$ 21,215					\$ 9,482,377	\$ 14,752,242	\$ 8,998,942	\$ 14,252,621	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 27,794	\$ 0	\$ 27,794	
Judges' Compensation (0150019)	\$ 41,250						\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500	
Court Interpreter (0150037)	\$ 128,618						\$ 128,618	\$ 263,022	\$ 113,039	\$ 238,201	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,585,810						\$ 1,585,810	\$ 2,064,536	\$ 493,850	\$ 1,387,976	
Other Miscellaneous	\$ 124,077	\$ 1,957,474					\$ 2,081,551	\$ 733,032	\$ 2,107,555	\$ 715,819	
	\$ 11,340,915	\$ 1,978,689					\$ 13,319,605	\$ 17,923,126	\$ 11,754,637	\$ 16,704,912	
Grants											
AB 1058 Commissioner/Facilitator			\$ 96,738				\$ 96,738	\$ 392,488	\$ 97,852	\$ 247,858	
Other Judicial Council Grants	\$ 0		\$ 18,313				\$ 18,313	\$ 181,127	\$ 51,619	\$ 191,400	
Non-Judicial Council Grants			\$ 2,245				\$ 2,245	\$ 2,000	\$ 2,225	\$ 2,000	
	\$ 0		\$ 117,296				\$ 117,296	\$ 575,615	\$ 151,697	\$ 441,258	
Other Financing Sources											
Interest Income	\$ 215,435	\$ 83,875					\$ 299,310	\$ 206,430	\$ 102,194	\$ 91,081	
Investment Income											
Donations											
Local Fees		\$ 2,775					\$ 2,775	\$ 5,300	\$ 2,886	\$ 6,423	
Non-Fee Revenues	\$ 0	\$ 15,500					\$ 15,500	\$ 75,000			
Enhanced Collections	\$ 0	\$ 159,144					\$ 159,144	\$ 444,000	\$ 169,662	\$ 504,000	
Escheatment											
Prior Year Revenue	\$ 77,713	\$ 1,040					\$ 78,752	\$ 73,879	\$ 55,437		
County Program - Restricted		\$ 11,000					\$ 11,000	\$ 45,500	\$ 22,000	\$ 44,000	
Reimbursement Other	\$ 15,424					\$ 124,955	\$ 140,378	\$ 500,885	\$ 138,187	\$ 402,532	
Sale of Fixed Assets	\$ 139						\$ 139	\$ 50	\$ 53	\$ 100	
Other Miscellaneous	\$ 217						\$ 217	\$ 3,000	\$ 13,988	\$ 19,650	
	\$ 308,927	\$ 273,335				\$ 124,955	\$ 707,217	\$ 1,354,045	\$ 504,408	\$ 1,067,786	
Total Revenues	\$ 11,649,843	\$ 2,252,024	\$ 117,296			\$ 124,955	\$ 14,144,117	\$ 19,852,786	\$ 12,410,742	\$ 18,213,956	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,251,937	\$ 158,451	\$ 113,783			\$ 89,997	\$ 3,614,167	\$ 7,433,836	\$ 3,150,917	\$ 7,947,929	
Temp Help	\$ 169,605		\$ 6,626			\$ 1,786	\$ 178,017	\$ 376,773	\$ 117,238	\$ 278,151	
Overtime	\$ 17,536	\$ (39)	\$ 132			\$ 33	\$ 17,662	\$ 45,000	\$ 23,997	\$ 29,865	
Staff Benefits	\$ 1,915,747	\$ 78,909	\$ 54,194			\$ 64,729	\$ 2,113,579	\$ 4,640,282	\$ 1,879,532	\$ 5,001,887	
	\$ 5,354,825	\$ 237,321	\$ 174,735			\$ 156,545	\$ 5,923,426	\$ 12,495,891	\$ 5,171,685	\$ 13,257,832	
Operating Expenses and Equipment											
General Expense	\$ 239,127						\$ 239,127	\$ 616,269	\$ 456,813	\$ 867,379	
Printing	\$ 9,918						\$ 9,918	\$ 22,750	\$ 10,522	\$ 18,251	
Telecommunications	\$ 70,759						\$ 70,759	\$ 78,525	\$ 39,049	\$ 96,151	
Postage	\$ 63,924						\$ 63,924	\$ 133,168	\$ 54,345	\$ 95,203	
Insurance	\$ 23,754						\$ 23,754	\$ 12,550	\$ 11,510	\$ 11,510	
In-State Travel	\$ 10,305		\$ 1,330			\$ 4,673	\$ 16,308	\$ 46,590	\$ 12,503	\$ 58,457	
Out-of-State Travel								\$ 4,500		\$ 5,501	
Training	\$ 3,104		\$ 475				\$ 3,579	\$ 21,900	\$ 3,043	\$ 26,000	
Security Services								\$ 481,445		\$ 481,445	
Facility Operations	\$ 118,379						\$ 118,379	\$ 521,159	\$ 115,182	\$ 562,953	
Utilities											
Contracted Services	\$ 704,687	\$ 140,018	\$ 0			\$ 39	\$ 844,744	\$ 3,165,255	\$ 895,803	\$ 2,627,585	
Consulting and Professional Services	\$ 7,766						\$ 7,766	\$ 18,000	\$ 7,466	\$ 20,900	
Information Technology	\$ 67,335						\$ 67,335	\$ 500,508	\$ 93,178	\$ 363,947	
Major Equipment	\$ 494,745						\$ 494,745	\$ 3,357,875	\$ 3,237	\$ 572,119	
Other Items of Expense	\$ 16						\$ 16	\$ 11			
	\$ 1,813,820	\$ 140,018	\$ 1,805			\$ 4,712	\$ 1,960,355	\$ 8,980,493	\$ 1,702,660	\$ 5,807,401	
Special Items of Expense											
Grand Jury								\$ 1,500			
Jury Costs	\$ 42,683						\$ 42,683	\$ 50,500	\$ 30,006	\$ 57,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 9						\$ 9				
Capital Costs											
Internal Cost Recovery	\$ (331)	\$ 331					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 29,438						\$ 29,438	\$ 15,000	\$ 11,806		
	\$ 71,799	\$ 331					\$ 72,130	\$ 67,000	\$ 41,812	\$ 57,000	
Total Expenditures	\$ 7,240,444	\$ 377,669	\$ 176,540			\$ 161,257	\$ 7,955,910	\$ 21,543,384	\$ 6,916,157	\$ 19,122,233	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,409,399	\$ 1,874,355	\$ (59,245)			\$ (36,302)	\$ 6,188,207	\$ (1,690,598)	\$ 5,494,585	\$ (908,277)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,087,106	\$ 406,663	\$ 0			\$ 0	\$ 3,493,768	\$ 3,493,768	\$ 1,943,951	\$ 1,943,951	
Ending Balance (Deficit)	\$ 7,496,505	\$ 2,281,018	\$ (59,245)			\$ (36,302)	\$ 9,681,976	\$ 1,803,170	\$ 7,438,536	\$ 1,035,674	

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

For the month ended December										
Fiscal Year 2023/24									2022/23	
	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	\$ 1,730,854	\$ 465,204				\$ 2,340	\$ 2,198,398	\$ 3,827,120	\$ 1,796,753	\$ 4,290,858
Traffic & Other Infractions	\$ 141,170	\$ 16,126				\$ 159	\$ 157,455	\$ 336,241	\$ 199,378	\$ 547,767
Other Criminal Cases	\$ 468,683	\$ 48,424				\$ 500	\$ 517,607	\$ 1,607,761	\$ 554,921	\$ 1,643,661
Civil	\$ 188,546	\$ 52,499				\$ 233	\$ 241,278	\$ 576,545	\$ 175,413	\$ 580,757
Family & Children Services	\$ 795,806	\$ 116,075				\$ 10,387	\$ 922,268	\$ 2,562,151	\$ 560,541	\$ 1,392,162
Probate, Guardianship & Mental Health Services	\$ 275,714	\$ 30,015				\$ 1,052	\$ 306,780	\$ 605,377	\$ 216,126	\$ 580,050
Juvenile Dependency Services	\$ 46,559	\$ 387,944				\$ 48	\$ 434,551	\$ 1,101,832	\$ 433,695	\$ 1,068,614
Juvenile Delinquency Services	\$ 37,703	\$ 3,781				\$ 273	\$ 41,757	\$ 119,242	\$ 53,988	\$ 138,636
Other Court Operations	\$ 418,071	\$ 165,755				\$ 536	\$ 584,361	\$ 980,568	\$ 536,083	\$ 1,204,735
Court Interpreters	\$ 21,194	\$ 96,335				\$ 375	\$ 117,903	\$ 269,564	\$ 115,923	\$ 418,380
Jury Services	\$ 57,163	\$ 19,341	\$ 42,683			\$ 55	\$ 119,242	\$ 329,375	\$ 180,482	\$ 222,636
Security		\$ 0					\$ 0	\$ 491,117	\$ 3,385	\$ 722,078
Trial Court Operations Program	\$ 4,181,464	\$ 1,401,497	\$ 42,683			\$ 15,956	\$ 5,641,600	\$ 12,806,892	\$ 4,826,687	\$ 12,810,336
Enhanced Collections	\$ 237,074	\$ 29,650				\$ 357	\$ 267,080	\$ 510,848	\$ 177,925	\$ 609,811
Other Non-Court Operations	\$ 88,542	\$ 9,527				\$ 90	\$ 98,159	\$ 1,120,634	\$ 341,136	\$ 960,708
Non-Court Operations Program	\$ 325,616	\$ 39,177				\$ 447	\$ 365,240	\$ 1,631,482	\$ 519,061	\$ 1,570,519
Executive Office	\$ 157,026	\$ 32,289			\$ 0	\$ 184	\$ 189,499	\$ 289,790	\$ 189,854	\$ 356,197
Fiscal Services	\$ 328,278	\$ 82,609			\$ 0	\$ 1,552	\$ 412,439	\$ 898,423	\$ 357,896	\$ 839,219
Human Resources	\$ 195,749	\$ 22,751	\$ 9		\$ 0	\$ 238	\$ 218,748	\$ 453,692	\$ 179,245	\$ 512,025
Business & Facilities Services	\$ 209,731	\$ 184,664			\$ 0	\$ 10,380	\$ 404,775	\$ 4,221,504	\$ 263,623	\$ 1,263,962
Information Technology	\$ 525,563	\$ 197,368			\$ 0	\$ 679	\$ 723,610	\$ 1,241,600	\$ 579,791	\$ 1,769,973
Court Administration Program	\$ 1,416,347	\$ 519,681	\$ 9		\$ 0	\$ 13,034	\$ 1,949,071	\$ 7,105,010	\$ 1,570,409	\$ 4,741,377
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,923,426	\$ 1,960,355	\$ 42,692		\$ 0	\$ 29,438	\$ 7,955,910	\$ 21,543,384	\$ 6,916,157	\$ 19,122,233