

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.

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
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 September
 Fiscal Year 2021/22

2020/21

	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	\$ (228,011)	\$ 305,875	\$ (149,159)			\$ (49,195)	\$ 5,096	\$ (115,394)	\$ 77,724
Payroll	\$ 10,655	\$ 0	\$ 0			\$ 0		\$ 10,655	\$ 1,504
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,701)	\$ (4,701)	\$ (6,961)
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 153,407	\$ 0	\$ 0				\$ 1,378,840	\$ 1,532,247	\$ 1,564,114
Cash Outside of the JCC							\$ 340,268	\$ 340,268	\$ 126,024
Cash Equivalents	\$ 4,325,247						\$ 229,928	\$ 4,555,175	\$ 3,786,347
Total Cash and Cash Equivalents	\$ 4,278,898	\$ 305,875	\$ (149,159)			\$ (49,195)	\$ 1,949,430	\$ 6,335,849	\$ 5,566,352
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 40,827						\$ 40,827	\$ 1,450
Due From Other Courts	\$ 0					\$ 6,308		\$ 6,308	\$ 5,022
Due From State	\$ 0	\$ 0	\$ 72,302					\$ 72,302	\$ 70,889
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 1
Total Receivables	\$ 0	\$ 40,827	\$ 72,302			\$ 6,308	\$ 0	\$ 119,436	\$ 77,362
Prepaid Expenses - General	\$ 41,342							\$ 41,342	\$ 115,330
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 41,342							\$ 41,342	\$ 115,330
Other Assets									
Total Other Assets									
Total Assets	\$ 4,320,240	\$ 346,702	\$ (76,857)			\$ (42,887)	\$ 1,949,430	\$ 6,496,628	\$ 5,759,044
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 10,760	\$ 0	\$ 0			\$ 0	\$ 0	\$ 10,760	\$ 8,923
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 1,459
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 158,211		\$ 2,521					\$ 160,732	\$ 0
TC145 Liability							\$ 217,560	\$ 217,560	\$ 162,831
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 1,378,840	\$ 1,378,840	\$ 1,411,051
Sales and Use Tax	\$ 48							\$ 48	\$ 193
Interest							\$ 1	\$ 1	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 169,019	\$ 0	\$ 2,521			\$ 0	\$ 1,596,400	\$ 1,767,940	\$ 1,584,460
Civil							\$ 10	\$ 10	\$ 0
Criminal							\$ 2,874	\$ 2,874	\$ 2,156
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 340,268	\$ 340,268	\$ 126,024
Trust Interest Payable							\$ 916	\$ 916	\$ 911
Miscellaneous Trust									
Total Trust Deposits							\$ 344,067	\$ 344,067	\$ 129,090
Accrued Payroll									
Benefits Payable	\$ 161,733							\$ 161,733	\$ 144,087
Deferred Compensation Payable	\$ 7,845							\$ 7,845	\$ 6,454
Deductions Payable	\$ 83,138							\$ 83,138	\$ 77,225
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 252,716	\$ 0	\$ 0			\$ 0		\$ 252,716	\$ 227,765
Revenue Collected in Advance	\$ 0		\$ 1,235					\$ 1,235	\$ 142,242
Liabilities For Deposits	\$ 27,823						\$ 8,963	\$ 36,786	\$ 30,416
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 27,823		\$ 1,235				\$ 8,963	\$ 38,021	\$ 172,658
Total Liabilities	\$ 449,558	\$ 0	\$ 3,756			\$ 0	\$ 1,949,430	\$ 2,402,744	\$ 2,113,972
Total Fund Balance	\$ 3,870,683	\$ 346,702	\$ (80,613)			\$ (42,887)		\$ 4,093,884	\$ 3,645,071
Total Liabilities and Fund Balance	\$ 4,320,240	\$ 346,702	\$ (76,857)			\$ (42,887)	\$ 1,949,430	\$ 6,496,628	\$ 5,759,044

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 September											
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	\$ 5,715,703	\$ 5,689						\$ 5,721,393		\$ 5,187,450	\$ 11,781,445
Improvement and Modernization Fund	\$ (28,178)							\$ (28,178)		\$ (1)	\$ 28,642
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625		\$ 20,625	\$ 82,500
Court Interpreter (0150037)	\$ 122,252							\$ 122,252		\$ 42,028	\$ 234,294
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 114,526							\$ 114,526		\$ 99,285	\$ 1,110,476
Other Miscellaneous											\$ 124,077
	\$ 5,944,929	\$ 5,689						\$ 5,950,618		\$ 5,349,387	\$ 13,361,434
Grants											
AB 1058 Commissioner/Facilitator			\$ 41,482					\$ 41,482		\$ (498)	\$ 325,119
Other Judicial Council Grants			\$ (8,923)					\$ (8,923)		\$ 122,552	\$ 488,360
Non-Judicial Council Grants											\$ 1,235
			\$ 32,560					\$ 32,560		\$ 122,055	\$ 814,714
Other Financing Sources											
Interest Income	\$ 1,195	\$ 5						\$ 1,200		\$ 34	\$ 57,600
Investment Income											
Donations											
Local Fees		\$ 1,608						\$ 1,608		\$ 1,862	\$ 10,150
Non-Fee Revenues											
Enhanced Collections		\$ 55,518						\$ 55,518		\$ 62,651	\$ 564,000
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 33,898	\$ 11,346				\$ 9,322		\$ 54,566		\$ 15,534	\$ 436,240
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,076	\$ 12,150						\$ 13,226		\$ 3,795	\$ 10,500
	\$ 36,169	\$ 80,627				\$ 9,322		\$ 126,118		\$ 128,252	\$ 1,078,490
Total Revenues	\$ 5,981,098	\$ 86,316	\$ 32,560			\$ 9,322		\$ 6,109,296		\$ 5,599,694	\$ 15,254,638
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,327,021	\$ 54,035	\$ 66,252			\$ 32,728		\$ 1,480,037		\$ 1,571,681	\$ 7,061,474
Temp Help	\$ 26,120	\$ 151	\$ 5,715			\$ 2,032		\$ 34,019		\$ 17,183	\$ 93,175
Overtime	\$ 10,534	\$ (24)	\$ 33			\$ 31		\$ 10,575		\$ 748	\$ 15,000
Staff Benefits	\$ 864,562	\$ 39,027	\$ 34,479			\$ 16,663		\$ 954,731		\$ 989,409	\$ 4,260,414
	\$ 2,228,237	\$ 93,190	\$ 106,480			\$ 51,455		\$ 2,479,362		\$ 2,579,020	\$ 11,430,063
Operating Expenses and Equipment											
General Expense	\$ 59,603							\$ 59,603		\$ 82,095	\$ 678,134
Printing	\$ 389							\$ 389		\$ 0	\$ 19,500
Telecommunications	\$ 15,792							\$ 15,792		\$ 16,249	\$ 126,450
Postage	\$ 25,359							\$ 25,359		\$ 925	\$ 93,096
Insurance											\$ 8,463
In-State Travel	\$ 4,324					\$ 755		\$ 5,078		\$ 4,371	\$ 73,050
Out-of-State Travel											\$ 5,000
Training	\$ 1,058							\$ 1,058		\$ 1,479	\$ 42,800
Security Services											\$ 481,445
Facility Operations	\$ 27,845							\$ 27,845		\$ 53,034	\$ 422,590
Utilities											
Contracted Services	\$ 270,315	\$ 7,314	\$ 6,576					\$ 284,205		\$ 223,891	\$ 1,715,739
Consulting and Professional Services	\$ 2,210							\$ 2,210		\$ 3,675	\$ 19,989
Information Technology	\$ 26,586	\$ 11,801	\$ 97					\$ 38,483		\$ 80,457	\$ 411,608
Major Equipment										\$ 334	\$ 37,109
Other Items of Expense	\$ 1							\$ 1			
	\$ 433,481	\$ 19,115	\$ 6,672			\$ 755		\$ 460,023		\$ 466,512	\$ 4,134,973
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,913							\$ 19,913		\$ 7,420	\$ 46,650
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											\$ 0
Prior Year Expense Adjustment	\$ 4,236		\$ 21					\$ 4,257		\$ 8,084	
	\$ 24,149		\$ 21					\$ 24,170		\$ 15,503	\$ 46,650
Total Expenditures	\$ 2,685,867	\$ 112,305	\$ 113,173			\$ 52,210		\$ 2,963,555		\$ 3,061,036	\$ 15,611,686
Excess (Deficit) of Revenues Over Expenditures	\$ 3,295,231	\$ (25,989)	\$ (80,613)			\$ (42,887)		\$ 3,145,741		\$ 2,538,658	\$ (357,048)
Operating Transfers In (Out)											\$ 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)	\$ 3,870,683	\$ 346,702	\$ (80,613)			\$ (42,887)		\$ 4,093,884	\$ 948,143	\$ 3,645,071	\$ 749,365

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

For the month ended September

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	\$ 645,600	\$ 60,742				\$ 443	\$ 706,785		\$ 764,018	\$ 3,233,403
Traffic & Other Infractions	\$ 66,528	\$ 2,407				\$ 29	\$ 68,964		\$ 80,671	\$ 518,695
Other Criminal Cases	\$ 247,308	\$ 15,478				\$ 107	\$ 262,892		\$ 253,778	\$ 1,386,624
Civil	\$ 65,671	\$ 10,733				\$ 29	\$ 76,433		\$ 101,780	\$ 594,319
Family & Children Services	\$ 232,310	\$ 14,680				\$ 3,021	\$ 250,010		\$ 246,448	\$ 1,210,986
Probate, Guardianship & Mental Health Services	\$ 93,477	\$ 4,236				\$ 41	\$ 97,754		\$ 88,935	\$ 418,226
Juvenile Dependency Services	\$ 23,785	\$ 173,259				\$ 11	\$ 197,054		\$ 186,634	\$ 1,040,373
Juvenile Delinquency Services	\$ 23,061	\$ 865				\$ 10	\$ 23,936		\$ 24,898	\$ 140,818
Other Court Operations	\$ 193,329	\$ 8,059				\$ 86	\$ 201,474		\$ 233,979	\$ 1,070,324
Court Interpreters	\$ 14,732	\$ 47,401				\$ 7	\$ 62,140		\$ 53,419	\$ 289,728
Jury Services	\$ 29,013	\$ 14,918	\$ 19,913			\$ 13	\$ 63,858		\$ 47,987	\$ 255,294
Security		\$ (1,846)					\$ (1,846)			\$ 501,738
Trial Court Operations Program	\$ 1,634,814	\$ 350,931	\$ 19,913			\$ 3,796	\$ 2,009,454		\$ 2,082,546	\$ 10,660,528
Enhanced Collections	\$ 105,229	\$ 3,493				\$ 42	\$ 108,763		\$ 103,381	\$ 461,223
Other Non-Court Operations	\$ 145,027	\$ 7,084				\$ 155	\$ 152,266		\$ 169,222	\$ 935,754
Non-Court Operations Program	\$ 250,256	\$ 10,577				\$ 196	\$ 261,029		\$ 272,603	\$ 1,396,977
Executive Office	\$ 118,448	\$ 5,177				\$ 54	\$ 123,679		\$ 92,490	\$ 393,078
Fiscal Services	\$ 126,946	\$ 24,259				\$ 56	\$ 151,261		\$ 147,547	\$ 834,490
Human Resources	\$ 70,940	\$ 8,775				\$ 32	\$ 79,747		\$ 120,704	\$ 482,052
Business & Facilities Services	\$ 66,374	\$ 30,867				\$ 29	\$ 97,270		\$ 119,315	\$ 770,356
Information Technology	\$ 211,584	\$ 29,437				\$ 93	\$ 241,114		\$ 225,830	\$ 1,074,205
Court Administration Program	\$ 594,293	\$ 98,514				\$ 264	\$ 693,071		\$ 705,886	\$ 3,554,181
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,479,362	\$ 460,023	\$ 19,913			\$ 4,257	\$ 2,963,555		\$ 3,061,036	\$ 15,611,686