

## 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) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 September  
 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						
<b>ASSETS</b>									
Operations	\$ (2,359,886)	\$ 2,339,715	\$ (164,780)			\$ (74,022)	\$ 2,718	\$ (256,256)	\$ (43,749)
Payroll	\$ 5,811	\$ 0	\$ 0			\$ 0		\$ 5,811	\$ 7,125
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,925)	\$ (3,925)	\$ (3,677)
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 282,455	\$ 0	\$ 0				\$ 811,989	\$ 1,094,444	\$ 770,728
Cash Outside of the JCC							\$ 339,260	\$ 339,260	\$ 305,895
Cash Equivalents	\$ 10,867,683						\$ 296,209	\$ 11,163,892	\$ 8,075,474
<b>Total Cash and Cash Equivalents</b>	<b>\$ 8,813,663</b>	<b>\$ 2,339,715</b>	<b>\$ (164,780)</b>			<b>\$ (74,022)</b>	<b>\$ 1,446,250</b>	<b>\$ 12,360,826</b>	<b>\$ 9,129,396</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0				\$ 0		\$ 0	\$ 8,991
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 31,477						\$ 31,477	\$ 47,424
Due From Other Courts	\$ 0					\$ 0		\$ 0	\$ 6,428
Due From State	\$ 0	\$ 0	\$ 98,625					\$ 98,625	\$ 88,474
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 144							\$ 144	\$ 25
<b>Total Receivables</b>	<b>\$ 144</b>	<b>\$ 31,477</b>	<b>\$ 98,625</b>			<b>\$ 0</b>		<b>\$ 130,247</b>	<b>\$ 151,342</b>
Prepaid Expenses - General	\$ 176,027							\$ 176,027	\$ 179,288
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 176,027</b>							<b>\$ 176,027</b>	<b>\$ 179,288</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 8,989,834</b>	<b>\$ 2,371,192</b>	<b>\$ (66,155)</b>			<b>\$ (74,022)</b>	<b>\$ 1,446,250</b>	<b>\$ 12,667,100</b>	<b>\$ 9,460,026</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 2,175
Accounts Payable - General	\$ 2,936	\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,936	\$ 165,397
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 144	\$ 144	\$ 25
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 177,423		\$ 0					\$ 177,423	\$ 597,373
TC145 Liability							\$ 224,079	\$ 224,079	\$ 187,043
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	\$ 28							\$ 28	\$ 30
Interest							\$ 676	\$ 676	\$ 325
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 180,388</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 1,036,887</b>	<b>\$ 1,217,275</b>	<b>\$ 1,569,689</b>
Civil							\$ 110	\$ 110	\$ 10
Criminal							\$ 57,144	\$ 57,144	\$ 5,238
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 0						\$ 339,260	\$ 339,260	\$ 305,895
Trust Interest Payable							\$ 1,865	\$ 1,865	\$ 978
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 398,379</b>	<b>\$ 398,379</b>	<b>\$ 312,121</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,677							\$ 15,677	\$ 20,276
Deferred Compensation Payable	\$ (6,134)							\$ (6,134)	\$ 7,159
Deductions Payable	\$ 80,372							\$ 80,372	\$ 4,541
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 89,915</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 89,915</b>	<b>\$ 31,976</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 43,840		\$ 86				\$ 10,946	\$ 54,873	\$ 42,033
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 38	\$ 38	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 43,840</b>	<b>\$ 0</b>	<b>\$ 86</b>				<b>\$ 10,984</b>	<b>\$ 54,910</b>	<b>\$ 42,033</b>
<b>Total Liabilities</b>	<b>\$ 314,142</b>	<b>\$ 0</b>	<b>\$ 86</b>			<b>\$ 0</b>	<b>\$ 1,446,250</b>	<b>\$ 1,760,479</b>	<b>\$ 1,955,818</b>
<b>Total Fund Balance</b>	<b>\$ 8,675,692</b>	<b>\$ 2,371,192</b>	<b>\$ (66,241)</b>			<b>\$ (74,022)</b>		<b>\$ 10,906,621</b>	<b>\$ 7,504,208</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,989,834</b>	<b>\$ 2,371,192</b>	<b>\$ (66,155)</b>			<b>\$ (74,022)</b>	<b>\$ 1,446,250</b>	<b>\$ 12,667,100</b>	<b>\$ 9,460,026</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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 6,777,715	\$ 5,290						\$ 6,783,006	\$ 14,752,242	\$ 6,416,250	\$ 14,252,621
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 27,794	\$ 0	\$ 27,794
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625	\$ 82,500	\$ 20,625	\$ 82,500
Court Interpreter (0150037)	\$ 62,862							\$ 62,862	\$ 263,022	\$ 53,489	\$ 238,201
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,152,504							\$ 1,152,504	\$ 2,064,536	\$ 184,895	\$ 1,387,976
Other Miscellaneous		\$ 1,957,474						\$ 1,957,474	\$ 733,032	\$ 1,983,478	\$ 715,819
	\$ 8,013,706	\$ 1,962,765						\$ 9,976,471	\$ 17,923,126	\$ 8,658,737	\$ 16,704,912
Grants											
AB 1058 Commissioner/Facilitator			\$ 31,415					\$ 31,415	\$ 392,488	\$ 32,186	\$ 247,858
Other Judicial Council Grants	\$ 0		\$ 0					\$ 0	\$ 181,127	\$ 35,504	\$ 191,400
Non-Judicial Council Grants			\$ 2,245					\$ 2,245	\$ 2,000	\$ 225	\$ 2,000
	\$ 0		\$ 33,660					\$ 33,660	\$ 575,615	\$ 67,915	\$ 441,258
Other Financing Sources											
Interest Income	\$ 92,540	\$ 59,808						\$ 152,348	\$ 206,430	\$ 25,391	\$ 91,081
Investment Income											
Donations											
Local Fees		\$ 1,545						\$ 1,545	\$ 5,300	\$ 1,363	\$ 6,423
Non-Fee Revenues	\$ 0	\$ 13,500						\$ 13,500	\$ 75,000		
Enhanced Collections	\$ 0	\$ 27,274						\$ 27,274	\$ 444,000	\$ 60,773	\$ 504,000
Escheatment											
Prior Year Revenue	\$ 76,129	\$ 1,018						\$ 77,147	\$ 73,879		
County Program - Restricted									\$ 45,500	\$ 11,000	\$ 44,000
Reimbursement Other	\$ 3,749					\$ 0		\$ 3,749	\$ 500,885	\$ 30,723	\$ 402,532
Sale of Fixed Assets	\$ 8							\$ 8	\$ 50	\$ 2	\$ 100
Other Miscellaneous	\$ 126,438							\$ 126,438	\$ 3,000	\$ 13,480	\$ 19,650
	\$ 298,863	\$ 103,145				\$ 0		\$ 402,009	\$ 1,354,045	\$ 142,732	\$ 1,067,786
Total Revenues	\$ 8,312,569	\$ 2,065,910	\$ 33,660			\$ 0		\$ 10,412,139	\$ 19,852,786	\$ 8,869,384	\$ 18,213,956
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,275,264	\$ 58,160	\$ 63,918			\$ 44,400		\$ 1,441,742	\$ 7,433,836	\$ 1,428,469	\$ 7,947,929
Temp Help	\$ 79,087		\$ 1,515			\$ 958		\$ 81,560	\$ 376,773	\$ 40,372	\$ 278,151
Overtime	\$ 6,455	\$ (39)	\$ 84			\$ 9		\$ 6,508	\$ 45,000	\$ 10,872	\$ 29,865
Staff Benefits	\$ 924,725	\$ 33,211	\$ 33,749			\$ 28,162		\$ 1,019,848	\$ 4,640,282	\$ 916,246	\$ 5,001,887
	\$ 2,285,531	\$ 91,333	\$ 99,266			\$ 73,528		\$ 2,549,658	\$ 12,495,891	\$ 2,395,960	\$ 13,257,832
Operating Expenses and Equipment											
General Expense	\$ 42,129							\$ 42,129	\$ 616,269	\$ 382,730	\$ 867,379
Printing	\$ 7,723							\$ 7,723	\$ 22,750	\$ 4,475	\$ 18,251
Telecommunications	\$ 8,836							\$ 8,836	\$ 78,525	\$ 16,016	\$ 96,151
Postage	\$ 20,768							\$ 20,768	\$ 133,168	\$ 26,650	\$ 95,203
Insurance	\$ 7,249							\$ 7,249	\$ 12,550	\$ 11,510	\$ 11,510
In-State Travel	\$ 2,940		\$ 160			\$ 494		\$ 3,594	\$ 46,590	\$ 2,712	\$ 58,457
Out-of-State Travel									\$ 4,500		\$ 5,501
Training			\$ 475					\$ 475	\$ 21,900		\$ 26,000
Security Services									\$ 481,445		\$ 481,445
Facility Operations	\$ 23,077							\$ 23,077	\$ 521,159	\$ 48,614	\$ 562,953
Utilities											
Contracted Services	\$ 237,372	\$ 10,048	\$ 0					\$ 247,419	\$ 3,165,255	\$ 315,711	\$ 2,627,585
Consulting and Professional Services	\$ 1,580							\$ 1,580	\$ 18,000	\$ 2,220	\$ 20,900
Information Technology	\$ 52,921							\$ 52,921	\$ 500,508	\$ 88,025	\$ 363,947
Major Equipment	\$ 10,837							\$ 10,837	\$ 3,357,875	\$ 3,237	\$ 572,119
Other Items of Expense										\$ 11	
	\$ 415,432	\$ 10,048	\$ 635			\$ 494		\$ 426,608	\$ 8,980,493	\$ 890,401	\$ 5,807,401
Special Items of Expense											
Grand Jury									\$ 1,500		
Jury Costs	\$ 21,307							\$ 21,307	\$ 50,500	\$ 18,057	\$ 57,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 9							\$ 9			
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,704							\$ 1,704	\$ 15,000	\$ 4,710	
	\$ 23,021							\$ 23,021	\$ 67,000	\$ 22,767	\$ 57,000
Total Expenditures	\$ 2,723,984	\$ 101,381	\$ 99,901			\$ 74,022		\$ 2,999,287	\$ 21,543,384	\$ 3,309,128	\$ 19,122,233
Excess (Deficit) of Revenues Over Expenditures	\$ 5,588,586	\$ 1,964,529	\$ (66,241)			\$ (74,022)		\$ 7,412,852	\$ (1,690,598)	\$ 5,560,257	\$ (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)	\$ 8,675,692	\$ 2,371,192	\$ (66,241)			\$ (74,022)		\$ 10,906,621	\$ 1,803,170	\$ 7,504,208	\$ 1,035,674

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

For the month ended September

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 719,309	\$ 117,332				\$ 24	\$ 836,664	\$ 3,827,120	\$ 823,812	\$ 4,290,858
Traffic & Other Infractions	\$ 76,835	\$ 2,646					\$ 79,481	\$ 336,241	\$ 97,250	\$ 547,767
Other Criminal Cases	\$ 229,111	\$ 6,279					\$ 235,389	\$ 1,607,761	\$ 263,175	\$ 1,643,661
Civil	\$ 70,814	\$ 12,889					\$ 83,702	\$ 576,545	\$ 89,544	\$ 580,757
Family & Children Services	\$ 307,952	\$ 11,801				\$ 534	\$ 320,286	\$ 2,562,151	\$ 264,621	\$ 1,392,162
Probate, Guardianship & Mental Health Services	\$ 98,267	\$ 2,849				\$ 742	\$ 101,857	\$ 605,377	\$ 106,421	\$ 580,050
Juvenile Dependency Services	\$ 23,497	\$ 153,966					\$ 177,463	\$ 1,101,832	\$ 181,326	\$ 1,068,614
Juvenile Delinquency Services	\$ 19,452	\$ 525					\$ 19,977	\$ 119,242	\$ 29,029	\$ 138,636
Other Court Operations	\$ 184,339	\$ 6,671					\$ 191,010	\$ 980,568	\$ 196,826	\$ 1,204,735
Court Interpreters	\$ 12,263	\$ 33,739				\$ 350	\$ 46,352	\$ 269,564	\$ 48,336	\$ 418,380
Jury Services	\$ 28,546	\$ 724	\$ 21,307				\$ 50,577	\$ 329,375	\$ 138,198	\$ 222,636
Security		\$ 0					\$ 0	\$ 491,117	\$ 3,385	\$ 722,078
Trial Court Operations Program	\$ 1,770,383	\$ 349,421	\$ 21,307			\$ 1,649	\$ 2,142,760	\$ 12,806,892	\$ 2,241,922	\$ 12,810,336
Enhanced Collections	\$ 93,683	\$ 2,964				\$ 52	\$ 96,698	\$ 510,848	\$ 90,688	\$ 609,811
Other Non-Court Operations	\$ 86,152	\$ 2,714					\$ 88,866	\$ 1,120,634	\$ 171,398	\$ 960,708
Non-Court Operations Program	\$ 179,835	\$ 5,678				\$ 52	\$ 185,564	\$ 1,631,482	\$ 262,085	\$ 1,570,519
Executive Office	\$ 66,577	\$ 1,812					\$ 68,389	\$ 289,790	\$ 91,786	\$ 356,197
Fiscal Services	\$ 146,358	\$ 21,002					\$ 167,360	\$ 898,423	\$ 161,319	\$ 839,219
Human Resources	\$ 76,522	\$ (1,711)	\$ 9				\$ 74,820	\$ 453,692	\$ 97,048	\$ 512,025
Business & Facilities Services	\$ 82,124	\$ 25,643				\$ 4	\$ 107,770	\$ 4,221,504	\$ 118,904	\$ 1,263,962
Information Technology	\$ 227,859	\$ 24,764					\$ 252,623	\$ 1,241,600	\$ 336,065	\$ 1,769,973
Court Administration Program	\$ 599,440	\$ 71,510	\$ 9			\$ 4	\$ 670,963	\$ 7,105,010	\$ 805,121	\$ 4,741,377
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,549,658</b>	<b>\$ 426,608</b>	<b>\$ 21,316</b>			<b>\$ 1,704</b>	<b>\$ 2,999,287</b>	<b>\$ 21,543,384</b>	<b>\$ 3,309,128</b>	<b>\$ 19,122,233</b>