

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

2-7-18

Date

Butte County Superior Court

Court

FY 2017-18, Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Butte County Superior Court

Court

FY 2017-18, Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Butte County Superior Court

Court

FY 2017-18, Q2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	129.5	122	123		

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
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

	For the month ended December										
	Fiscal Year 2017/18							2016/17			
	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	\$ 6,779,990	\$ 27,284					\$ 6,807,274	\$ 10,343,296	\$ 6,988,992	\$ 10,543,325	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 29,216	\$ 0	\$ 29,216	
Judges' Compensation (0150019)	\$ 41,250						\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500	
Court Interpreter (0150037)	\$ 62,318						\$ 62,318	\$ 216,150	\$ 97,884	\$ 179,250	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 313,870						\$ 313,870	\$ 937,002	\$ 310,846	\$ 774,010	
Other Miscellaneous	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077	
	\$ 7,321,305	\$ 27,284					\$ 7,348,569	\$ 11,732,241	\$ 7,543,049	\$ 11,732,378	
Grants											
AB 1058 Commissioner/Facilitator			\$ 126,260				\$ 126,260	\$ 458,060	\$ 175,478	\$ 490,982	
Other Judicial Council Grants			\$ 402,057				\$ 402,057	\$ 616,640	\$ 92,834	\$ 287,586	
Non-Judicial Council Grants								\$ 250			
			\$ 528,317				\$ 528,317	\$ 1,074,950	\$ 268,313	\$ 778,568	
Other Financing Sources											
Interest Income	\$ 7,252	\$ 1,585					\$ 8,837	\$ 16,450	\$ 4,685	\$ 8,820	
Investment Income											
Donations									\$ 1,000		
Local Fees	\$ 3,571						\$ 3,571	\$ 7,000	\$ 4,925	\$ 7,000	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 182,251					\$ 182,251	\$ 519,000	\$ 188,293	\$ 519,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 100,567	\$ 25,550					\$ 126,117	\$ 265,321	\$ 54,843	\$ 182,739	
Sale of Fixed Assets											
Other Miscellaneous	\$ 638						\$ 638	\$ 7,230	\$ 711	\$ 7,000	
	\$ 112,027	\$ 209,386					\$ 321,413	\$ 815,001	\$ 254,457	\$ 724,359	
Total Revenues	\$ 7,433,332	\$ 236,670	\$ 528,317				\$ 8,198,319	\$ 13,622,192	\$ 8,065,819	\$ 13,235,305	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,548,287	\$ 131,526	\$ 256,534				\$ 2,936,347	\$ 6,350,724	\$ 2,884,491	\$ 6,308,500	
Temp Help	\$ 34,417	\$ 625	\$ 10,899				\$ 45,941	\$ 128,567	\$ 73,380	\$ 127,663	
Overtime	\$ 14,720	\$ 60	\$ 21				\$ 14,801	\$ 35,000	\$ 27,224	\$ 75,000	
Staff Benefits	\$ 1,123,137	\$ 55,569	\$ 102,115				\$ 1,280,821	\$ 3,488,570	\$ 1,403,815	\$ 3,318,788	
	\$ 3,720,561	\$ 187,780	\$ 369,570				\$ 4,277,911	\$ 10,002,881	\$ 4,388,709	\$ 9,829,651	
Operating Expenses and Equipment											
General Expense	\$ 127,084		\$ 39,739				\$ 166,823	\$ 499,924	\$ 105,446	\$ 371,810	
Printing	\$ 4,693	\$ 0					\$ 4,693	\$ 7,750	\$ 2,529	\$ 22,250	
Telecommunications	\$ 44,069		\$ 204				\$ 44,274	\$ 147,195	\$ 62,896	\$ 78,276	
Postage	\$ 23,991		\$ 24				\$ 24,015	\$ 91,650	\$ 618	\$ 98,758	
Insurance	\$ 5,530						\$ 5,530	\$ 5,800	\$ 5,440	\$ 5,700	
In-State Travel	\$ 25,275		\$ 9,305				\$ 34,580	\$ 54,998	\$ 23,427	\$ 42,457	
Out-of-State Travel	\$ 685		\$ 0				\$ 685	\$ 2,000			
Training	\$ 7,008		\$ 1,310				\$ 8,318	\$ 29,281	\$ 8,237	\$ 33,445	
Security Services	\$ 118,048						\$ 118,048	\$ 472,190	\$ 118,048	\$ 472,190	
Facility Operations	\$ 68,550						\$ 68,550	\$ 217,760	\$ 68,275	\$ 187,800	
Utilities											
Contracted Services	\$ 605,965	\$ 24,762	\$ 30,035				\$ 660,762	\$ 1,574,427	\$ 660,334	\$ 1,722,119	
Consulting and Professional Services	\$ 7,790						\$ 7,790	\$ 19,875	\$ 6,755	\$ 18,675	
Information Technology	\$ 14,859		\$ 492				\$ 15,351	\$ 311,018	\$ 8,781	\$ 253,715	
Major Equipment								\$ 180,239		\$ 7,000	
Other Items of Expense	\$ 0						\$ 0		\$ 148		
	\$ 1,053,547	\$ 24,762	\$ 81,109				\$ 1,159,418	\$ 3,013,905	\$ 1,070,930	\$ 3,314,255	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 46,801						\$ 46,801	\$ 73,500	\$ 34,463	\$ 79,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 209,700	\$ 0	\$ 132,741	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 1,042						\$ 1,042		\$ 662		
	\$ 47,843						\$ 47,843	\$ 283,200	\$ 35,125	\$ 211,741	
Total Expenditures	\$ 4,821,750	\$ 212,542	\$ 450,679				\$ 5,484,071	\$ 13,869,965	\$ 5,494,765	\$ 13,355,947	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,611,582	\$ 24,128	\$ 77,638				\$ 2,713,348	\$ (277,774)	\$ 2,571,054	\$ (120,642)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 395,426	\$ 319,820	\$ 0				\$ 715,246	\$ 715,246	\$ 495,673	\$ 495,673	
Ending Balance (Deficit)	\$ 3,007,008	\$ 343,948	\$ 77,638				\$ 3,428,594	\$ 437,472	\$ 3,088,727	\$ 375,031	

Superior Court of California, County of Butte
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended December							2016/17	
	Fiscal Year 2017/18								
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (120,571)	\$ 294,046	\$ (73,021)			\$ 4,565	\$ 105,018	\$ (37,221)	
Payroll	\$ (405)	\$ 0	\$ 0				\$ (405)	\$ (405)	
Jury									
Revolving	\$ 15,000						\$ 15,000	\$ 15,000	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (31,758)	\$ (31,758)	\$ (28,073)	
Credit Card									
Cash on Hand	\$ 2,900						\$ 2,900	\$ 2,900	
Cash with County	\$ 153,063					\$ 1,035,634	\$ 1,188,697	\$ 914,907	
Cash Outside of the JCC	\$ 0					\$ 224,077	\$ 224,077	\$ 266,060	
Cash Equivalents	\$ 2,717,478					\$ 211,132	\$ 2,928,611	\$ 2,871,729	
Total Cash and Cash Equivalents	\$ 2,767,466	\$ 294,046	\$ (73,021)			\$ 1,443,650	\$ 4,432,140	\$ 4,004,898	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 2,394	\$ 0	\$ 0				\$ 2,394	\$ 33,347	
Dishonored Checks									
Due From Employee	\$ 1,054						\$ 1,054	\$ 1,054	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 49,902					\$ 49,902	\$ 81,089	
Due From Other Courts	\$ 24,500					\$ 0	\$ 24,500	\$ 0	
Due From State	\$ 0	\$ 0	\$ 150,909				\$ 150,909	\$ 103,150	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 29						\$ 29	\$ 21	
Total Receivables	\$ 27,977	\$ 49,902	\$ 150,909			\$ 0	\$ 228,769	\$ 218,661	
Prepaid Expenses - General	\$ 81,700	\$ 0	\$ 0				\$ 81,700	\$ 21,960	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 81,700	\$ 0	\$ 0				\$ 81,700	\$ 21,960	
Other Assets									
Total Other Assets									
Total Assets	\$ 2,877,143	\$ 343,948	\$ 77,888			\$ 1,443,650	\$ 4,742,629	\$ 4,245,519	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 5,990	\$ 0	\$ 0			\$ 0	\$ 5,990	\$ 3,980	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 29	\$ 29	\$ 21	
Due to Other Courts	\$ 0		\$ 0				\$ 0	\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 180,039	\$ 180,039	\$ 149,246	
Due to Other Governments	\$ 0		\$ 0				\$ 0		
AB145 Due to Other Government Agency									
Due to Other Public Agencies						\$ 224,077	\$ 224,077	\$ 245,243	
Sales and Use Tax	\$ 54						\$ 54	\$ 129	
Interest						\$ 119	\$ 119	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,044	\$ 0	\$ 0			\$ 404,264	\$ 410,309	\$ 398,605	
Civil						\$ 940	\$ 940	\$ 0	
Criminal						\$ 1,830	\$ 1,830	\$ 240	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 1,035,634	\$ 1,035,634	\$ 761,844	
Trust Interest Payable						\$ 31	\$ 31		
Miscellaneous Trust									
Total Trust Deposits						\$ 1,036,435	\$ 1,036,435	\$ 762,084	
Accrued Payroll									
Benefits Payable	\$ 2,197						\$ 2,197	\$ 10,719	
Deferred Compensation Payable	\$ 9,520						\$ 9,520	\$ 0	
Deductions Payable	\$ (156,063)						\$ (156,063)	\$ 637	
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Total Payroll Liabilities	\$ (144,346)	\$ 0	\$ 0				\$ (144,346)	\$ 11,556	
Revenue Collected in Advance	\$ 0		\$ 250				\$ 250	\$ 255	
Liabilities For Deposits	\$ 2,481						\$ 2,481	\$ 2,481	
Jury Fees - Non-Interest						\$ 950	\$ 950	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 5,956						\$ 5,956	\$ 3,810	
Total Other Liabilities	\$ 8,437		\$ 250			\$ 950	\$ 9,637	\$ 6,546	
Total Liabilities	\$ (129,864)	\$ 0	\$ 250			\$ 1,443,650	\$ 1,314,035	\$ 1,178,792	
Total Fund Balance	\$ 3,007,008	\$ 343,948	\$ 77,638				\$ 3,428,594	\$ 3,066,727	
Total Liabilities and Fund Balance	\$ 2,877,143	\$ 343,948	\$ 77,888			\$ 1,443,650	\$ 4,742,629	\$ 4,245,519	

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

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	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	\$ 1,172,923	\$ 190,466					\$ 1,363,389	\$ 3,334,970	\$ 1,387,961	\$ 3,318,343
Traffic & Other Infractions	\$ 180,506	\$ 6,854					\$ 187,360	\$ 621,192	\$ 239,324	\$ 604,056
Other Criminal Cases	\$ 340,432	\$ 14,019					\$ 354,451	\$ 1,020,743	\$ 407,060	\$ 977,312
Civil	\$ 172,658	\$ 35,078					\$ 207,736	\$ 480,332	\$ 193,441	\$ 452,806
Family & Children Services	\$ 464,435	\$ 70,902					\$ 535,337	\$ 1,202,191	\$ 506,077	\$ 1,272,382
Probate, Guardianship & Mental Health Services	\$ 72,352	\$ 3,183					\$ 75,535	\$ 195,429	\$ 133,511	\$ 264,444
Juvenile Dependency Services	\$ 16,006	\$ 308,886					\$ 324,892	\$ 776,097	\$ 332,686	\$ 811,933
Juvenile Delinquency Services	\$ 25,729	\$ 1,061					\$ 26,791	\$ 54,539	\$ 14,637	\$ 47,086
Other Court Operations	\$ 419,905	\$ 18,022					\$ 437,926	\$ 1,096,982	\$ 464,540	\$ 1,012,424
Court Interpreters		\$ 119,264					\$ 119,264	\$ 223,243	\$ 96,658	\$ 198,122
Jury Services	\$ 28,519	\$ 12,456	\$ 46,601				\$ 87,576	\$ 167,578	\$ 69,595	\$ 168,126
Security		\$ 118,902					\$ 118,902	\$ 508,898	\$ 118,728	\$ 477,498
Trial Court Operations Program	\$ 2,893,466	\$ 899,092	\$ 46,601				\$ 3,839,158	\$ 9,682,194	\$ 3,964,218	\$ 9,604,532
Enhanced Collections	\$ 218,772	\$ 9,473					\$ 228,245	\$ 476,687	\$ 244,386	\$ 528,247
Other Non-Court Operations	\$ 274,537	\$ 68,227					\$ 342,764	\$ 715,801	\$ 207,673	\$ 412,324
Non-Court Operations Program	\$ 493,308	\$ 77,700					\$ 571,009	\$ 1,192,488	\$ 452,060	\$ 940,571
Executive Office	\$ 141,299	\$ 12,522					\$ 153,821	\$ 331,898	\$ 151,448	\$ 321,593
Fiscal Services	\$ 176,446	\$ 52,876					\$ 229,322	\$ 719,745	\$ 242,388	\$ 668,087
Human Resources	\$ 133,275	\$ 14,920					\$ 148,195	\$ 583,987	\$ 145,015	\$ 455,433
Business & Facilities Services	\$ 117,997	\$ 74,988				\$ 1,042	\$ 194,027	\$ 481,508	\$ 187,893	\$ 451,900
Information Technology	\$ 322,120	\$ 27,320					\$ 349,439	\$ 908,146	\$ 351,743	\$ 913,831
Court Administration Program	\$ 891,136	\$ 182,625				\$ 1,042	\$ 1,074,804	\$ 3,025,284	\$ 1,078,487	\$ 2,810,844
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,277,911	\$ 1,159,418	\$ 46,601			\$ 1,042	\$ 5,484,971	\$ 13,899,966	\$ 5,494,765	\$ 13,355,947