

**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

5-8-20  
Date

Butte Superior Court

\_\_\_\_\_  
Court

FY 19-20, QTR 3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Butte Superior Court

Court

FY 19-20, QTR 3

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Butte Superior Court

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Court

FY 19-20, QTR 3

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	139.70	129	128	129	

<sup>1</sup> 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 March							2018/19	
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (104,199)	\$ 223,259	\$ (11,071)				\$ 5,589	\$ 113,578	\$ 168,199
Payroll	\$ 119	\$ 0	\$ 0					\$ 119	\$ 4
Jury								\$ 15,000	\$ 15,000
Revolving	\$ 15,000								
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees								\$ (13,526)	\$ (8,622)
Trust									
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 521,051	\$ 709,502
Cash with County	\$ 153,083	\$ 0						\$ 345,486	\$ 303,663
Cash Outside of the JCC	\$ 0							\$ 220,733	\$ 1,415,530
Cash Equivalents	\$ 2,718,134							\$ 2,938,867	\$ 1,415,530
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,784,717</b>	<b>\$ 223,259</b>	<b>\$ (11,071)</b>					<b>\$ 1,079,333</b>	<b>\$ 4,076,239</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 8,599	\$ 0	\$ 0					\$ 8,599	\$ 0
Dishonored Checks								\$ 0	\$ 1,054
Due From Employee	\$ 0								
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 50,904	\$ 49,652
Due From Other Governments	\$ 0	\$ 50,904						\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 80,181					\$ 80,181	\$ 235,864
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 33
<b>Total Receivables</b>	<b>\$ 8,599</b>	<b>\$ 50,904</b>	<b>\$ 80,181</b>					<b>\$ 0</b>	<b>\$ 139,684</b>
Prepaid Expenses - General	\$ 188,663	\$ 0						\$ 188,663	\$ 124,446
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 188,663</b>	<b>\$ 0</b>						<b>\$ 188,663</b>	<b>\$ 124,446</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,981,980</b>	<b>\$ 274,163</b>	<b>\$ 69,110</b>					<b>\$ 1,079,333</b>	<b>\$ 3,014,924</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,030	\$ 0	\$ 0				\$ 0	\$ 12,030	\$ 7,122
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 33
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability								\$ 211,837	\$ 223,391
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 345,486	\$ 303,663
Due to Other Public Agencies								\$ 164	\$ 223
Sales and Use Tax	\$ 164							\$ 70	\$ 275
Interest								\$ 70	\$ 275
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 557,393	\$ 534,708
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 12,194</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 557,393</b>	<b>\$ 534,708</b>
Civil								\$ 0	\$ 1,060
Criminal								\$ 0	\$ 2,079
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC								\$ 521,051	\$ 556,438
Trust Interest Payable								\$ 889	\$ 466
Miscellaneous Trust									
<b>Total Trust Deposits</b>								<b>\$ 521,940</b>	<b>\$ 560,043</b>
Accrued Payroll									
Benefits Payable	\$ 152,091							\$ 152,091	\$ 18,404
Deferred Compensation Payable	\$ 6,976							\$ 6,976	\$ 8,122
Deductions Payable	\$ 75,764							\$ 75,764	\$ 67,998
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 234,831</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 234,831</b>	<b>\$ 94,522</b>
Revenue Collected In Advance	\$ 0		\$ 4,021					\$ 4,021	\$ 1,272
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 783
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections								\$ 0	\$ 4,913
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 2,481</b>		<b>\$ 4,021</b>				<b>\$ 0</b>	<b>\$ 6,502</b>	<b>\$ 9,449</b>
<b>Total Liabilities</b>	<b>\$ 249,506</b>	<b>\$ 0</b>	<b>\$ 4,021</b>				<b>\$ 1,079,333</b>	<b>\$ 1,332,860</b>	<b>\$ 1,198,721</b>
<b>Total Fund Balance</b>	<b>\$ 2,732,474</b>	<b>\$ 274,163</b>	<b>\$ 65,089</b>					<b>\$ 3,071,728</b>	<b>\$ 1,816,203</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,981,980</b>	<b>\$ 274,163</b>	<b>\$ 69,110</b>				<b>\$ 1,079,333</b>	<b>\$ 4,404,586</b>	<b>\$ 3,014,924</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 March										
	Fiscal Year 2019/20							2018/19			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
	Non-Grant	Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 10,304,533	\$ 38,833					\$ 10,343,366	\$ 12,365,895	\$ 9,131,189	\$ 12,167,349	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 49,943	\$ 0	\$ 28,642	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500	
Court Interpreter (0150037)	\$ 176,553						\$ 176,553	\$ 240,138	\$ 91,674	\$ 291,838	
Civil Coordination Reimbursement (0150091)	\$ 676,891						\$ 676,891	\$ 1,131,935	\$ 537,543	\$ 1,032,302	
MOU Reimbursements (0150010 and General)	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077	
Other Miscellaneous											
	\$ 11,343,929	\$ 38,833					\$ 11,382,762	\$ 13,994,488	\$ 9,946,358	\$ 13,726,788	
Grants											
AB 1058 Commissioner/Facilitator			\$ 215,526				\$ 215,526	\$ 392,179	\$ 231,626	\$ 433,060	
Other Judicial Council Grants			\$ 499,152				\$ 499,152	\$ 604,531	\$ 410,075	\$ 535,123	
Non-Judicial Council Grants								\$ 1,000	\$ 100	\$ 172	
			\$ 714,679				\$ 714,679	\$ 997,710	\$ 641,801	\$ 968,355	
Other Financing Sources											
Interest Income	\$ 39,047	\$ 6,660					\$ 45,707	\$ 57,900	\$ 41,968	\$ 32,080	
Investment Income									\$ 0		
Donations									\$ 5,234	\$ 13,600	
Local Fees	\$ 6,098	\$ 3,754					\$ 9,852	\$ 9,975	\$ 5,234	\$ 13,600	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 316,299					\$ 316,299	\$ 544,000	\$ 301,191	\$ 524,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 186,782	\$ 32,129					\$ 218,911	\$ 339,665	\$ 194,334	\$ 310,777	
Sale of Fixed Assets	\$ 1,390	\$ 10,150					\$ 11,540	\$ 14,400	\$ 9,039	\$ 3,700	
Other Miscellaneous	\$ 233,317	\$ 368,992					\$ 602,309	\$ 985,940	\$ 551,767	\$ 884,157	
<b>Total Revenues</b>	<b>\$ 11,577,245</b>	<b>\$ 407,825</b>	<b>\$ 714,679</b>				<b>\$ 12,699,749</b>	<b>\$ 15,958,138</b>	<b>\$ 11,139,925</b>	<b>\$ 15,579,300</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,657,382	\$ 213,838	\$ 337,214				\$ 5,208,434	\$ 7,304,538	\$ 5,165,250	\$ 6,802,640	
Temp Help	\$ 18,938	\$ 9,550	\$ 55,216				\$ 83,703	\$ 137,419	\$ 94,997	\$ 98,561	
Overtime	\$ 28,910		\$ 680				\$ 29,590	\$ 21,000	\$ 23,125	\$ 15,000	
Staff Benefits	\$ 2,441,308	\$ 123,086	\$ 166,087				\$ 2,730,481	\$ 4,193,871	\$ 2,621,928	\$ 4,093,271	
	\$ 7,146,538	\$ 346,474	\$ 559,197				\$ 8,052,208	\$ 11,656,828	\$ 7,905,300	\$ 11,007,472	
Operating Expenses and Equipment											
General Expense	\$ 386,990		\$ 44,488				\$ 431,477	\$ 673,718	\$ 318,650	\$ 589,129	
Printing	\$ 14,176	\$ 0					\$ 14,176	\$ 24,750	\$ 14,792	\$ 16,750	
Telecommunications	\$ 68,010		\$ 15				\$ 68,025	\$ 144,027	\$ 67,645	\$ 139,431	
Postage	\$ 77,620		\$ 69				\$ 77,690	\$ 102,400	\$ 48,188	\$ 97,870	
Insurance	\$ 8,217						\$ 8,217	\$ 8,364	\$ 6,527	\$ 5,925	
In-State Travel	\$ 44,615		\$ 14,806				\$ 59,421	\$ 94,221	\$ 60,850	\$ 76,253	
Out-of-State Travel	\$ 3,643						\$ 3,643	\$ 7,500	\$ 3,921	\$ 5,000	
Training	\$ 29,420		\$ 2,248				\$ 31,667	\$ 28,370	\$ 15,194	\$ 37,990	
Security Services	\$ 240,723						\$ 240,723	\$ 481,445	\$ 240,723	\$ 481,445	
Facility Operations	\$ 202,858						\$ 202,858	\$ 370,791	\$ 122,409	\$ 334,000	
Utilities											
Contracted Services	\$ 964,175	\$ 65,681	\$ 25,011				\$ 1,054,867	\$ 1,756,365	\$ 987,057	\$ 1,736,402	
Consulting and Professional Services	\$ 10,720						\$ 10,720	\$ 19,989	\$ 12,705	\$ 20,384	
Information Technology	\$ 232,138	\$ 71,929	\$ 3,777				\$ 307,845	\$ 346,603	\$ 291,927	\$ 314,876	
Major Equipment	\$ 113,076						\$ 113,076	\$ 382,576	\$ 74,403	\$ 375,984	
Other Items of Expense	\$ 154						\$ 154		\$ 209		
	\$ 2,396,536	\$ 137,610	\$ 90,393				\$ 2,624,540	\$ 4,441,118	\$ 2,253,196	\$ 4,230,439	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 32,106						\$ 32,106	\$ 64,650	\$ 42,506	\$ 71,135	
Judgements, Settlements and Claims											
Debt Service								\$ 130,000		\$ 244,110	
Other											
Capital Costs								\$ 0		\$ 0	
Internal Cost Recovery									\$ 5,054		
Prior Year Expense Adjustment	\$ 16,149						\$ 16,149		\$ 5,054		
	\$ 48,255						\$ 48,255	\$ 194,650	\$ 47,560	\$ 315,245	
<b>Total Expenditures</b>	<b>\$ 9,991,329</b>	<b>\$ 484,084</b>	<b>\$ 649,590</b>				<b>\$ 10,725,003</b>	<b>\$ 16,292,598</b>	<b>\$ 10,206,056</b>	<b>\$ 15,553,155</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,985,917	\$ (76,259)	\$ 65,089				\$ 1,974,747	\$ (334,460)	\$ 933,870	\$ 26,145	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 746,557	\$ 350,422	\$ 0				\$ 1,096,979	\$ 1,096,979	\$ 882,333	\$ 882,333	
Ending Balance (Deficit)	\$ 2,732,474	\$ 274,163	\$ 65,089				\$ 3,071,726	\$ 762,519	\$ 1,816,203	\$ 908,478	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,185,287	\$ 408,594				\$ 1,258	\$ 2,595,140	\$ 3,712,243	\$ 2,581,085	\$ 3,697,392
Traffic & Other Infractions	\$ 299,457	\$ 24,476				\$ 9	\$ 323,942	\$ 536,616	\$ 332,319	\$ 517,331
Other Criminal Cases	\$ 702,067	\$ 65,665				\$ 19	\$ 767,752	\$ 1,195,412	\$ 661,461	\$ 1,036,009
Civil	\$ 221,467	\$ 65,235				\$ 6	\$ 286,709	\$ 691,626	\$ 256,364	\$ 549,354
Family & Children Services	\$ 655,587	\$ 80,563				\$ 14	\$ 736,164	\$ 1,150,514	\$ 885,430	\$ 1,241,067
Probate, Guardianship & Mental Health Services	\$ 268,480	\$ 22,233				\$ 8	\$ 290,721	\$ 462,223	\$ 184,566	\$ 315,108
Juvenile Dependency Services	\$ 142,192	\$ 612,209				\$ 4	\$ 754,404	\$ 1,128,445	\$ 666,385	\$ 987,061
Juvenile Delinquency Services	\$ 52,861	\$ 4,362				\$ 2	\$ 57,225	\$ 90,750	\$ 63,734	\$ 90,152
Other Court Operations	\$ 789,404	\$ 102,967				\$ 22	\$ 892,393	\$ 1,210,917	\$ 823,726	\$ 1,195,410
Court Interpreters	\$ 44,311	\$ 136,804				\$ 1	\$ 181,117	\$ 297,972	\$ 174,379	\$ 307,472
Jury Services	\$ 66,660	\$ 60,507	\$ 32,106			\$ 2	\$ 159,275	\$ 199,098	\$ 136,017	\$ 211,314
Security	\$ (1,921)	\$ 367,731				\$ 14,710	\$ 380,520	\$ 636,969	\$ 246,694	\$ 559,775
Trial Court Operations Program	\$ 5,425,853	\$ 1,951,347	\$ 32,106			\$ 16,055	\$ 7,425,362	\$ 11,312,785	\$ 7,032,161	\$ 10,707,445
Enhanced Collections	\$ 369,207	\$ 28,257				\$ 10	\$ 397,474	\$ 502,809	\$ 350,638	\$ 453,099
Other Non-Court Operations	\$ 534,752	\$ 109,500				\$ 6	\$ 644,258	\$ 950,021	\$ 638,044	\$ 840,355
Non-Court Operations Program	\$ 903,959	\$ 137,757				\$ 16	\$ 1,041,733	\$ 1,452,830	\$ 988,682	\$ 1,293,454
Executive Office	\$ 263,355	\$ 34,919				\$ 8	\$ 298,282	\$ 393,385	\$ 281,575	\$ 342,973
Fiscal Services	\$ 345,637	\$ 124,834				\$ 10	\$ 470,481	\$ 940,087	\$ 436,038	\$ 779,126
Human Resources	\$ 265,396	\$ 49,044				\$ 8	\$ 314,448	\$ 432,908	\$ 286,825	\$ 641,525
Business & Facilities Services	\$ 176,810	\$ 212,636				\$ 33	\$ 389,479	\$ 657,042	\$ 367,293	\$ 666,635
Information Technology	\$ 671,199	\$ 114,001				\$ 19	\$ 785,219	\$ 1,103,559	\$ 813,481	\$ 1,121,997
Court Administration Program	\$ 1,722,396	\$ 535,435				\$ 77	\$ 2,257,908	\$ 3,526,981	\$ 2,185,213	\$ 3,552,256
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,052,208	\$ 2,624,540	\$ 32,106			\$ 16,149	\$ 10,725,003	\$ 16,292,596	\$ 10,206,056	\$ 15,553,155