

**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.



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Signature of Presiding Judge or Court Executive



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Date

BUTTE SUPERIOR COURT

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Court

2014-15, Q3

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Fiscal Year and Ending Quarter

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

BUTTE SUPERIOR COURT

Court

2014-15, Q3

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)	121	110	113	115	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

BUTTE SUPERIOR COURT

Court

2014-15, Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Reduced budget by \$1,828 in the General Consultant and Professional Category to account for the award of the Collaborative Justice Courts Substance Abuse Grant being awarded at an amount less than what the Court initially estimated.
2	In January, the Court's TCTF allocation was increased to account for the return of 75% of the unallocated portion of the 2 percent state-level reserve as well as the remaining unallocated Criminal Justice Realignment Funding. Both revenue sources combined amounted to a net increase of \$75,522. The budget was increased accordingly.
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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 2014/15							2013/14		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 6,825,496	\$ 47,668					\$ 6,873,164	\$ 9,194,978	\$ 6,486,544	\$ 8,822,299
Improvement and Modernization Fund	\$ 37,179						\$ 37,179	\$ 66,395	\$ 0	\$ 29,216
Judges' Compensation (45.25)	\$ 67,500						\$ 67,500	\$ 82,500	\$ 67,500	\$ 82,500
Court Interpreter (45.45)	\$ 96,917						\$ 96,917	\$ 158,700	\$ 88,623	\$ 186,500
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45,10 and General)	\$ 529,270						\$ 529,270	\$ 815,115	\$ 523,866	\$ 803,565
Other Miscellaneous	\$ 124,076						\$ 124,076	\$ 124,076	\$ 124,076	\$ 124,076
	<b>\$ 7,680,438</b>	<b>\$ 47,668</b>					<b>\$ 7,728,106</b>	<b>\$ 10,441,764</b>	<b>\$ 7,292,009</b>	<b>\$ 9,848,158</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 315,571				\$ 315,571	\$ 513,472	\$ 328,703	\$ 529,643
Other AOC Grants			\$ 155,989				\$ 155,989	\$ 289,990	\$ 166,940	\$ 287,943
Non-AOC Grants			\$ 800				\$ 800			
			<b>\$ 472,360</b>				<b>\$ 472,360</b>	<b>\$ 803,462</b>	<b>\$ 495,643</b>	<b>\$ 817,586</b>
Other Financing Sources										
Interest Income	\$ 5,761	\$ 313					\$ 6,074	\$ 5,450	\$ 6,114	\$ 13,600
Investment Income										
Donations										
Local Fees	\$ 16,827						\$ 16,827	\$ 23,400	\$ 14,784	\$ 20,000
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 260,320					\$ 260,320	\$ 644,000	\$ 231,331	\$ 675,000
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 83,682	\$ 0					\$ 83,682	\$ 184,386	\$ 98,007	\$ 187,895
Sale of Fixed Assets	\$ 1,848						\$ 1,848	\$ 7,000	\$ 3,090	\$ 20,500
Other Miscellaneous										
	<b>\$ 108,118</b>	<b>\$ 260,633</b>					<b>\$ 368,750</b>	<b>\$ 864,236</b>	<b>\$ 353,326</b>	<b>\$ 916,795</b>
<b>Total Revenues:</b>	<b>\$ 7,788,556</b>	<b>\$ 308,301</b>	<b>\$ 472,360</b>				<b>\$ 8,569,217</b>	<b>\$ 12,109,462</b>	<b>\$ 8,141,578</b>	<b>\$ 11,582,537</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 3,289,740	\$ 180,984	\$ 269,098				\$ 3,739,823	\$ 5,317,734	\$ 3,777,197	\$ 5,620,928
Temp Help	\$ 34,985	\$ 1,097	\$ 11,582				\$ 47,663	\$ 91,009	\$ 44,967	\$ 66,248
Overtime	\$ 11,591	\$ 1,170	\$ 258				\$ 13,020	\$ 6,000	\$ 7,363	\$ 3,500
Staff Benefits	\$ 1,797,088	\$ 106,910	\$ 105,636				\$ 2,009,634	\$ 3,229,090	\$ 1,935,823	\$ 2,943,479
	<b>\$ 5,133,405</b>	<b>\$ 290,161</b>	<b>\$ 386,574</b>				<b>\$ 5,810,140</b>	<b>\$ 8,643,833</b>	<b>\$ 5,765,350</b>	<b>\$ 8,634,155</b>
Operating Expenses and Equipment										
General Expense	\$ 187,146	\$ 33,914	\$ 4,539				\$ 225,599	\$ 446,499	\$ 183,265	\$ 304,864
Printing	\$ 14,653		\$ 266				\$ 14,919	\$ 34,750	\$ 14,877	\$ 28,600
Telecommunications	\$ 58,604		\$ 115				\$ 58,719	\$ 124,170	\$ 63,149	\$ 99,749
Postage	\$ 45,691		\$ 98				\$ 45,789	\$ 91,450	\$ 44,377	\$ 91,800
Insurance	\$ 3,786						\$ 3,786	\$ 7,200	\$ 3,997	\$ 3,755
In-State Travel	\$ 19,667		\$ 7,014				\$ 26,681	\$ 49,722	\$ 23,347	\$ 33,392
Out-of-State Travel	\$ 0						\$ 0	\$ 1,600	\$ 1,600	\$ 1,600
Training	\$ 4,243		\$ 1,380				\$ 5,623	\$ 38,525	\$ 10,035	\$ 30,000
Security Services	\$ 233,573						\$ 233,573	\$ 467,145	\$ 233,573	\$ 487,145
Facility Operations	\$ 67,599						\$ 67,599	\$ 173,892	\$ 73,530	\$ 116,192
Utilities										
Contracted Services	\$ 1,202,005		\$ 50,311				\$ 1,252,316	\$ 2,330,557	\$ 1,083,027	\$ 1,693,985
Consulting and Professional Services	\$ 10,740						\$ 10,740	\$ 19,575	\$ 12,929	\$ 19,350
Information Technology	\$ 65,090	\$ 60,711	\$ 124				\$ 125,925	\$ 161,567	\$ 87,609	\$ 161,637
Major Equipment	\$ 0						\$ 0	\$ 15,000	\$ 61,578	\$ 131,574
Other Items of Expense	\$ 301						\$ 301	\$ 150	\$ 150	\$ 150
	<b>\$ 1,913,098</b>	<b>\$ 94,625</b>	<b>\$ 63,847</b>				<b>\$ 2,071,570</b>	<b>\$ 3,861,802</b>	<b>\$ 1,895,092</b>	<b>\$ 3,182,793</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 54,015						\$ 54,015	\$ 87,000	\$ 61,964	\$ 77,127
Judgements, Settlements and Claims										
Debt Service									\$ 600	\$ 500,900
Other	\$ 0						\$ 0			
Capital Costs										
Internal Cost Recovery								\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment									\$ 9,900	
	<b>\$ 54,015</b>						<b>\$ 54,015</b>	<b>\$ 87,000</b>	<b>\$ 72,464</b>	<b>\$ 78,027</b>
<b>Total Expenditures:</b>	<b>\$ 7,100,518</b>	<b>\$ 384,786</b>	<b>\$ 450,421</b>				<b>\$ 7,935,725</b>	<b>\$ 12,892,635</b>	<b>\$ 7,732,906</b>	<b>\$ 12,394,975</b>
Excess (Deficit) of Revenues Over Expenditures	<b>\$ 688,038</b>	<b>\$ (76,486)</b>	<b>\$ 21,939</b>				<b>\$ 633,491</b>	<b>\$ (583,173)</b>	<b>\$ 408,672</b>	<b>\$ (812,438)</b>
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,283,997	\$ 256,204	\$ 0				\$ 1,540,201	\$ 1,540,201	\$ 1,764,108	\$ 1,764,108
Ending Balance (Deficit)	<b>\$ 1,972,035</b>	<b>\$ 179,718</b>	<b>\$ 21,939</b>				<b>\$ 2,173,692</b>	<b>\$ 957,028</b>	<b>\$ 2,172,780</b>	<b>\$ 951,670</b>

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

	For the month ended March									
	Fiscal Year 2014/15							2013/14		
	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	\$ 1,537,834	\$ 428,207					\$ 1,966,041	\$ 3,206,127	\$ 1,980,133	\$ 2,912,902
Traffic & Other Infractions	\$ 268,999	\$ 27,257					\$ 296,256	\$ 426,442	\$ 316,640	\$ 487,185
Other Criminal Cases	\$ 631,610	\$ 81,600					\$ 713,211	\$ 1,217,302	\$ 716,097	\$ 1,094,735
Civil	\$ 248,278	\$ 32,841					\$ 281,119	\$ 429,056	\$ 280,929	\$ 420,490
Family & Children Services	\$ 556,486	\$ 108,526					\$ 665,012	\$ 1,080,956	\$ 680,820	\$ 1,032,743
Probate, Guardianship & Mental Health Services	\$ 112,012	\$ 74,555					\$ 186,567	\$ 318,755	\$ 198,257	\$ 308,038
Juvenile Dependency Services	\$ 34,989	\$ 489,663					\$ 524,651	\$ 774,379	\$ 511,455	\$ 773,399
Juvenile Delinquency Services	\$ 34,668	\$ 3,650					\$ 38,318	\$ 66,909	\$ 40,529	\$ 61,579
Other Court Operations	\$ 478,049	\$ 49,389					\$ 527,437	\$ 858,119	\$ 500,010	\$ 829,588
Court Interpreters		\$ 102,618					\$ 102,618	\$ 170,728	\$ 93,629	\$ 191,515
Jury Services	\$ 46,286	\$ 63,366	\$ 54,015				\$ 163,667	\$ 244,665	\$ 112,539	\$ 197,066
Security		\$ 233,977					\$ 233,977	\$ 500,177	\$ 247,993	\$ 508,177
Trial Court Operations Program	\$ 3,949,211	\$ 1,695,649	\$ 54,015				\$ 5,698,874	\$ 9,293,615	\$ 5,679,031	\$ 8,817,417
Enhanced Collections	\$ 314,545	\$ 30,560					\$ 345,105	\$ 462,251	\$ 322,891	\$ 523,449
Other Non-Court Operations	\$ 245,301	\$ 36,069					\$ 281,371	\$ 429,719	\$ 290,545	\$ 407,753
Non-Court Operations Program	\$ 559,846	\$ 66,629					\$ 626,475	\$ 891,970	\$ 613,436	\$ 931,202
Executive Office	\$ 197,122	\$ 26,853					\$ 223,975	\$ 324,791	\$ 240,935	\$ 339,758
Fiscal Services	\$ 285,307	\$ 84,163					\$ 369,470	\$ 590,475	\$ 327,000	\$ 1,026,130
Human Resources	\$ 162,422	\$ 29,274	\$ 0				\$ 191,696	\$ 291,471	\$ 205,206	\$ 280,540
Business & Facilities Services	\$ 228,655	\$ 98,183					\$ 326,838	\$ 487,959	\$ 241,348	\$ 363,218
Information Technology	\$ 427,578	\$ 70,819					\$ 498,398	\$ 812,354	\$ 425,949	\$ 636,710
Court Administration Program	\$ 1,301,084	\$ 309,292	\$ 0				\$ 1,610,376	\$ 2,507,050	\$ 1,440,439	\$ 2,646,356
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,810,140	\$ 2,071,570	\$ 54,015				\$ 7,935,725	\$ 12,692,635	\$ 7,732,906	\$ 12,394,975

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

For the month ended March									
Fiscal Year 2014/15									2013/14
	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	\$ 17,596	\$ 147,233	\$ (74,871)				\$ 18,094	\$ 108,051	\$ 65,445
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Jury								\$ 15,000	\$ 15,000
Revolving	\$ 15,000								
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (5,333)	\$ (5,333)	
Trust								\$ 2,900	\$ 2,710
Credit Card	\$ 2,900							\$ 607,725	\$ 860,633
Cash on Hand	\$ 153,036						\$ 233,140	\$ 254,895	\$ 279,983
Cash with County	\$ 21,756								
Cash Outside of the AOC									
Total Cash	\$ 210,287	\$ 147,233	\$ (74,871)				\$ 853,625	\$ 1,136,274	\$ 1,223,770
Short Term Investment	\$ 1,766,336						\$ 158,114	\$ 1,924,450	\$ 1,618,517
Investment in Financial Institution									
Total Investments	\$ 1,766,336						\$ 158,114	\$ 1,924,450	\$ 1,618,517
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 32,485	\$ 96,810					\$ 129,295	\$ 410,521
Dishonored Checks								\$ 1,054	\$ 1,054
Due From Employee	\$ 1,054							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 2	\$ 2	
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 5	
General Due To/From	\$ 5								
Total Receivables	\$ 1,059	\$ 32,485	\$ 96,810				\$ 2	\$ 130,356	\$ 411,575
Prepaid Expenses - General	\$ 32,940	\$ 0						\$ 32,940	\$ 61,087
Salary and Travel Advances									
Counties								\$ 32,940	\$ 61,087
Total Prepaid Expenses	\$ 32,940	\$ 0							
Other Assets									
Total Other Assets									
Total Assets	\$ 2,010,622	\$ 179,718	\$ 21,939				\$ 1,011,741	\$ 3,224,020	\$ 3,314,949
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,429	\$ 0	\$ 0				\$ 0	\$ 4,429	\$ 3,406
Due to Other Funds	\$ 2	\$ 0	\$ 0				\$ 5	\$ 7	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 170,584	\$ 170,584	\$ 162,891
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 233,140	\$ 233,140	\$ 258,020
Due to Other Public Agencies								\$ 230	\$ 220
Sales and Use Tax	\$ 230							\$ 4	\$ 3
Interest								\$ 4	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 91							\$ 91	
Total Accounts Payable and Accrued Liab.	\$ 4,752	\$ 0	\$ 0				\$ 403,732	\$ 408,484	\$ 424,540
Civil							\$ 0	\$ 0	\$ 479,157
Criminal								\$ 284	\$ 181,574
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 607,725	\$ 607,725	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 608,009	\$ 608,009	\$ 660,731
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 20,423							\$ 20,423	\$ 4,068
Deferred Compensation Payable	\$ 5,190							\$ 5,190	\$ 0
Deductions Payable	\$ 3,692							\$ 3,692	\$ 863
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 29,305	\$ 0	\$ 0					\$ 29,305	\$ 4,932
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 46,880
Fees - Partial Payment & Overpayment									
Uncleared Collections								\$ 2,049	\$ 2,606
Other Miscellaneous Liabilities	\$ 2,049							\$ 0	\$ 51,967
Total Other Liabilities	\$ 4,530							\$ 4,530	\$ 51,967
Total Liabilities	\$ 38,586	\$ 0	\$ 0				\$ 1,011,741	\$ 1,050,328	\$ 1,142,169
Total Fund Balance	\$ 1,972,035	\$ 179,718	\$ 21,939					\$ 2,173,692	\$ 2,172,780
Total Liabilities and Fund Balance	\$ 2,010,622	\$ 179,718	\$ 21,939				\$ 1,011,741	\$ 3,224,020	\$ 3,314,949