

**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

10-7-13

\_\_\_\_\_  
Date

Butte

\_\_\_\_\_  
Court

FY 2012/13, Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Butte County Superior Court  
 Court  
 FY 2012/13, Q4  
 Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Due to labor agreements made with bargaining units, the Court incurred \$1,402,389 in added one-time personnel costs in FY 13-14. Because of salary and benefit cost savings in payroll expense categories, the net increase to the budget amounted to \$1,262,327.																																								
2	The following revisions were made at the PECT level:																																								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">JUDGES &amp; COURTROOM SUPPRT</td> <td style="text-align: right;">862,344</td> </tr> <tr> <td>TRAFFIC &amp; OTHER INFRAC TN</td> <td style="text-align: right;">25,707</td> </tr> <tr> <td>CRIMINAL CASES</td> <td style="text-align: right;">33,654</td> </tr> <tr> <td>CIVIL</td> <td style="text-align: right;">3,171</td> </tr> <tr> <td>FAMILIES &amp; CHILDREN SVCS</td> <td style="text-align: right;">66,957</td> </tr> <tr> <td>PROBATE, GUARDIANSHIP</td> <td style="text-align: right;">871</td> </tr> <tr> <td>JUVENILE DEPENDENCY SVCS</td> <td style="text-align: right;">-3,235</td> </tr> <tr> <td>JUVENILE DELINQUENCY SVCS</td> <td style="text-align: right;">-4,653</td> </tr> <tr> <td>OTHER COURT OPERATIONS</td> <td style="text-align: right;">-9,602</td> </tr> <tr> <td>COURT INTERPRETERS</td> <td style="text-align: right;">-5,155</td> </tr> <tr> <td>JURY SERVICES</td> <td style="text-align: right;">-2,868</td> </tr> <tr> <td>SECURITY</td> <td style="text-align: right;">37,682</td> </tr> <tr> <td>ENHANCED COLLECTIONS</td> <td style="text-align: right;">73,611</td> </tr> <tr> <td>OTHER NON-COURT OPERATION</td> <td style="text-align: right;">52,947</td> </tr> <tr> <td>EXECUTIVE OFFICE</td> <td style="text-align: right;">29,695</td> </tr> <tr> <td>FISCAL SERVICE</td> <td style="text-align: right;">40,739</td> </tr> <tr> <td>HUMAN RESOURCE</td> <td style="text-align: right;">42,273</td> </tr> <tr> <td>BUSINESS &amp; FACILITIES SER</td> <td style="text-align: right;">6,338</td> </tr> <tr> <td>INFORMATION TECHNOLOGY</td> <td style="text-align: right;">11,851</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: right;"><b>1,262,327</b></td> </tr> </table>	JUDGES & COURTROOM SUPPRT	862,344	TRAFFIC & OTHER INFRAC TN	25,707	CRIMINAL CASES	33,654	CIVIL	3,171	FAMILIES & CHILDREN SVCS	66,957	PROBATE, GUARDIANSHIP	871	JUVENILE DEPENDENCY SVCS	-3,235	JUVENILE DELINQUENCY SVCS	-4,653	OTHER COURT OPERATIONS	-9,602	COURT INTERPRETERS	-5,155	JURY SERVICES	-2,868	SECURITY	37,682	ENHANCED COLLECTIONS	73,611	OTHER NON-COURT OPERATION	52,947	EXECUTIVE OFFICE	29,695	FISCAL SERVICE	40,739	HUMAN RESOURCE	42,273	BUSINESS & FACILITIES SER	6,338	INFORMATION TECHNOLOGY	11,851	<b>TOTAL</b>	<b>1,262,327</b>
JUDGES & COURTROOM SUPPRT	862,344																																								
TRAFFIC & OTHER INFRAC TN	25,707																																								
CRIMINAL CASES	33,654																																								
CIVIL	3,171																																								
FAMILIES & CHILDREN SVCS	66,957																																								
PROBATE, GUARDIANSHIP	871																																								
JUVENILE DEPENDENCY SVCS	-3,235																																								
JUVENILE DELINQUENCY SVCS	-4,653																																								
OTHER COURT OPERATIONS	-9,602																																								
COURT INTERPRETERS	-5,155																																								
JURY SERVICES	-2,868																																								
SECURITY	37,682																																								
ENHANCED COLLECTIONS	73,611																																								
OTHER NON-COURT OPERATION	52,947																																								
EXECUTIVE OFFICE	29,695																																								
FISCAL SERVICE	40,739																																								
HUMAN RESOURCE	42,273																																								
BUSINESS & FACILITIES SER	6,338																																								
INFORMATION TECHNOLOGY	11,851																																								
<b>TOTAL</b>	<b>1,262,327</b>																																								

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

Butte County Superior Court  
Court

FY 2012/13, Q4  
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	109	112	114	114

<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 June								
	Fiscal Year 2012/13							2011/12	
	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	\$ (106,132)	\$ 183,823	\$ 0				\$ 8,079	\$ 85,770	\$ (181,254)
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,710							\$ 2,710	\$ 2,710
Cash with County	\$ 453,012	\$ 0					\$ 841,390	\$ 1,294,402	\$ 2,889,955
Cash Outside of the AOC	\$ 22,417						\$ 195,546	\$ 217,964	\$ 229,127
Total Cash	\$ 387,007	\$ 183,823	\$ 0				\$ 1,045,015	\$ 1,815,846	\$ 2,955,638
Short Term Investment	\$ 279,728							\$ 358,903	\$ 638,631
Investment in Financial Institution									
Total Investments	\$ 279,728						\$ 358,903	\$ 638,631	\$ 3,825,243
Accrued Revenue	\$ 270	\$ 20	\$ 0					\$ 290	\$ 3,315
Accounts Receivable - General	\$ 8,400	\$ 83,749	\$ 425,193					\$ 517,342	\$ 530,165
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees	\$ 4,350							\$ 4,350	\$ 9,888
Trust									
Due From Other Funds	\$ 696,064							\$ 696,064	\$ 803,744
Due From Other Governments	\$ 231,722	\$ 71,400						\$ 303,122	\$ 374,852
Due From Other Courts	\$ 38,162						\$ 0	\$ 38,162	\$ 29,581
Due From State	\$ 361,827	\$ 9,888	\$ 170,255					\$ 541,970	\$ 336,584
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,340,796	\$ 165,057	\$ 595,448				\$ 0	\$ 2,101,301	\$ 2,088,128
Prepaid Expenses - General		\$ 17,167						\$ 17,167	\$ 17,167
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses		\$ 17,167						\$ 17,167	\$ 17,167
Other Assets									
Total Other Assets									
Total Assets	\$ 2,007,530	\$ 366,047	\$ 595,448				\$ 1,403,918	\$ 4,372,944	\$ 8,886,076
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 143,419	\$ 4,554	\$ 35,440					\$ 183,413	\$ 182,932
Accounts Payable - General	\$ 9,932	\$ 0	\$ 0				\$ 0	\$ 9,932	\$ 4,901
Due to Other Funds	\$ 0	\$ 146,036	\$ 550,028				\$ 0	\$ 696,064	\$ 803,744
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 366,975	\$ 366,975	\$ 213,609
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 195,546	\$ 195,546	\$ 206,039
Sales and Use Tax	\$ 614							\$ 614	\$ 325
Interest							\$ 7	\$ 7	\$ 30
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 153,966	\$ 150,590	\$ 585,468				\$ 562,528	\$ 1,452,552	\$ 1,411,581
Civil							\$ 494,824	\$ 494,824	\$ 780,339
Criminal							\$ 300,218	\$ 300,218	\$ 801,887
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 795,042	\$ 795,042	\$ 1,582,226
Accrued Payroll	\$ 114,803	\$ 4,983	\$ 9,980					\$ 129,767	\$ 79,004
Benefits Payable	\$ 132,672							\$ 132,672	\$ 31,244
Deferred Compensation Payable	\$ 6,633							\$ 6,633	\$ 80,300
Deductions Payable	\$ 41,133							\$ 41,133	\$ 95,007
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 295,242	\$ 4,983	\$ 9,980					\$ 310,206	\$ 285,556
Revenue Collected in Advance	\$ 0							\$ 0	\$ 2,173
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 1,411
Jury Fees - Non-Interest							\$ 46,348	\$ 46,348	\$ 54,573
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 2,207							\$ 2,207	\$ 1,609
Total Other Liabilities	\$ 4,688						\$ 46,348	\$ 51,038	\$ 59,766
Total Liabilities	\$ 453,896	\$ 155,574	\$ 595,448				\$ 1,403,918	\$ 2,608,836	\$ 3,339,128
Total Fund Balance	\$ 1,553,635	\$ 210,474	\$ 0					\$ 1,764,108	\$ 5,546,948
Total Liabilities and Fund Balance	\$ 2,007,530	\$ 366,047	\$ 595,448				\$ 1,403,918	\$ 4,372,944	\$ 8,886,076

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 June									
	Fiscal Year 2012/13							2011/12		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
<b>REVENUES</b>										
Slate Financing Sources										
Trial Court Trust Fund	\$ 6,594,422	\$ 64,271					\$ 6,658,693	\$ 6,347,849	\$ 9,678,264	\$ 9,544,766
Trial Court Improvement Fund	\$ 29,624						\$ 29,624	\$ 48,546	\$ 29,766	\$ 48,546
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)	\$ 80,625						\$ 80,625	\$ 80,000	\$ 79,973	\$ 82,500
Court Interpreter (45.45)	\$ 164,048						\$ 164,048	\$ 195,500	\$ 212,571	\$ 164,850
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 857,633						\$ 857,633	\$ 831,958	\$ 869,270	\$ 835,716
Other Miscellaneous	\$ 202,555						\$ 202,555	\$ 76,916	\$ 76,916	\$ 76,370
	\$ 7,928,907	\$ 64,271					\$ 7,993,178	\$ 7,580,769	\$ 10,946,759	\$ 10,752,748
Grants										
AB 1058 Commissioner/Facilitator			\$ 515,758				\$ 515,758	\$ 529,643	\$ 531,278	\$ 533,859
Other AOC Grants			\$ 235,265				\$ 235,265	\$ 266,487	\$ 377,313	\$ 303,100
Non-AOC Grants										
			\$ 751,022				\$ 751,022	\$ 796,130	\$ 908,591	\$ 836,959
Other Financing Sources										
Interest Income	\$ 30,085	\$ 411					\$ 30,496	\$ 50,500	\$ 58,541	\$ 71,500
Investment Income										
Donations										
Local Fees	\$ 16,768						\$ 16,768	\$ 7,800	\$ 7,078	\$ 10,500
Non-Fee Revenues	\$ 100						\$ 100	\$ 2,500	\$ 6,910	\$ 17,500
Enhanced Collections	\$ 231,157	\$ 444,000					\$ 675,157	\$ 679,000	\$ 679,054	\$ 694,000
Escheatment							\$ 0			
Pnor Year Revenue			\$ 0				\$ 0		\$ 12,150	\$ 12,150
County Program - Restricted			\$ 0				\$ 0		\$ 161,847	\$ 149,305
Reimbursement Other	\$ 162,792	\$ 3,000					\$ 165,792	\$ 157,776		
Sale of Fixed Assets	\$ 11,415						\$ 11,415	\$ 19,800	\$ 1,472	\$ 6,000
Other Miscellaneous	\$ 452,317	\$ 447,411					\$ 899,728	\$ 917,378	\$ 927,053	\$ 982,958
<b>Total Revenues</b>	<b>\$ 6,381,224</b>	<b>\$ 511,682</b>	<b>\$ 751,022</b>				<b>\$ 9,643,928</b>	<b>\$ 9,294,276</b>	<b>\$ 12,782,402</b>	<b>\$ 12,552,682</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 6,191,322	\$ 278,400	\$ 377,366				\$ 6,847,088	\$ 6,849,233	\$ 6,273,292	\$ 6,424,404
Temp Help	\$ 63,650	\$ 0	\$ 15,385				\$ 79,035	\$ 58,752	\$ 108,744	\$ 442,956
Overtime	\$ 5,885	\$ 0	\$ 0				\$ 5,885	\$ 5,607	\$ 13,598	\$ 12,500
Staff Benefits	\$ 2,728,970	\$ 161,280	\$ 178,337				\$ 3,068,587	\$ 3,087,667	\$ 3,072,901	\$ 3,434,702
	\$ 8,989,827	\$ 439,680	\$ 571,088				\$ 10,000,594	\$ 10,001,259	\$ 9,468,535	\$ 9,314,562
Operating Expenses and Equipment										
General Expense	\$ 247,953	\$ 42,174	\$ 4,269				\$ 294,396	\$ 314,331	\$ 316,643	\$ 357,054
Printing	\$ 26,204		\$ 266				\$ 26,470	\$ 31,000	\$ 29,610	\$ 31,243
Telecommunications	\$ 99,622		\$ 3,137				\$ 102,759	\$ 102,890	\$ 116,480	\$ 107,636
Postage	\$ 88,182		\$ 46				\$ 88,228	\$ 95,650	\$ 92,993	\$ 95,647
Insurance	\$ 3,468						\$ 3,468	\$ 3,755	\$ 3,379	\$ 3,750
In-State Travel	\$ 25,322		\$ 4,137				\$ 30,459	\$ 24,984	\$ 38,457	\$ 48,625
Out-of-State Travel								\$ 1,600	\$ 1,718	\$ 350
Training	\$ 6,772		\$ 850				\$ 7,622	\$ 30,085	\$ 4,091	\$ 8,325
Security Services	\$ 467,145						\$ 467,145	\$ 467,145	\$ 17,772	
Facility Operations	\$ 105,219	\$ 2,958					\$ 108,177	\$ 108,439	\$ 129,236	\$ 149,140
Utilities										
Contracted Services	\$ 1,557,938	\$ 35	\$ 129,158				\$ 1,687,131	\$ 1,881,644	\$ 1,858,689	\$ 1,868,385
Consulting and Professional Services	\$ 19,756						\$ 19,756	\$ 16,850	\$ 17,290	\$ 14,135
Information Technology	\$ 110,324	\$ 87,773					\$ 198,097	\$ 315,897	\$ 122,248	\$ 139,003
Major Equipment	\$ 160,576						\$ 160,576	\$ 225,886	\$ 24,728	\$ 261,900
Other Items of Expense	\$ 773						\$ 773	\$ 500	\$ 7,226	\$ 8,650
	\$ 2,920,253	\$ 132,940	\$ 141,863				\$ 3,195,056	\$ 3,620,658	\$ 2,780,538	\$ 3,093,843
Special Items of Expense										
Grand Jury									\$ 0	
Jury Costs	\$ 77,003						\$ 77,003	\$ 63,000	\$ 81,300	\$ 51,000
Judgements, Settlements and Claims	\$ 3,000						\$ 3,000			
Debt Service										
Other	\$ 151,115						\$ 151,115	\$ 211,132	\$ 591,739	
Capital Costs										
Internal Cost Recovery	\$ (65,539)		\$ 65,539				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 165,580		\$ 65,539				\$ 231,118	\$ 274,132	\$ 673,039	\$ 51,000
<b>Total Expenditures</b>	<b>\$ 12,075,660</b>	<b>\$ 572,619</b>	<b>\$ 778,490</b>				<b>\$ 13,426,769</b>	<b>\$ 13,898,047</b>	<b>\$ 12,922,111</b>	<b>\$ 12,459,405</b>
Excess (Deficit) of Revenues Over Expenditures	<b>\$ (3,694,436)</b>	<b>\$ (60,937)</b>	<b>\$ (27,468)</b>				<b>\$ (3,782,840)</b>	<b>\$ (4,601,772)</b>	<b>\$ (139,709)</b>	<b>\$ 93,257</b>
Operating Transfers In (Out)	\$ (27,468)		\$ 27,468				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 5,275,538	\$ 271,411	\$ 0				\$ 5,546,949	\$ 5,546,949	\$ 5,686,658	\$ 5,686,658
Ending Balance (Deficit)	\$ 1,553,635	\$ 210,474	\$ 0				\$ 1,764,108	\$ 945,176	\$ 5,546,949	\$ 5,779,915

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

For the month ended June										
Fiscal Year 2012/13										
	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	\$ 3,271,349	\$ 587,909	\$ 3,000				\$ 3,862,258	\$ 3,854,114	\$ 3,075,765	\$ 3,030,214
Traffic & Other Infractions	\$ 500,402	\$ 18,965					\$ 519,367	\$ 558,102	\$ 506,459	\$ 576,858
Other Criminal Cases	\$ 1,021,743	\$ 65,020					\$ 1,086,764	\$ 1,176,760	\$ 894,502	\$ 871,890
Civil	\$ 433,439	\$ 28,290					\$ 461,729	\$ 536,231	\$ 518,412	\$ 561,839
Family & Children Services	\$ 944,734	\$ 222,990					\$ 1,167,724	\$ 1,178,687	\$ 1,344,834	\$ 1,349,165
Probate, Guardianship & Mental Health Services	\$ 264,756	\$ 146,671					\$ 411,427	\$ 426,969	\$ 293,033	\$ 299,453
Juvenile Dependency Services	\$ 81,470	\$ 720,092					\$ 801,563	\$ 816,870	\$ 858,445	\$ 841,442
Juvenile Delinquency Services	\$ 61,211	\$ 4,186					\$ 65,397	\$ 69,247	\$ 121,218	\$ 127,250
Other Court Operations	\$ 563,258	\$ 24,104					\$ 587,363	\$ 628,538	\$ 493,759	\$ 562,152
Court Interpreters	\$ 47,425	\$ 171,490					\$ 218,915	\$ 258,073	\$ 263,940	\$ 264,454
Jury Services	\$ 51,633	\$ 27,198	\$ 77,003				\$ 155,835	\$ 143,815	\$ 169,023	\$ 144,091
Security	\$ 49,687	\$ 476,833					\$ 526,520	\$ 557,947	\$ 695,141	\$ 645,448
	\$ 7,291,108	\$ 2,493,749	\$ 80,003				\$ 9,864,860	\$ 10,205,353	\$ 9,234,531	\$ 9,274,256
Trial Court Operations Program										
Enhanced Collections	\$ 581,471	\$ 22,727					\$ 604,198	\$ 648,795	\$ 643,014	\$ 652,969
Other Non-Court Operations	\$ 387,620	\$ 38,955					\$ 426,575	\$ 431,246	\$ 433,843	\$ 438,588
	\$ 969,091	\$ 61,682					\$ 1,030,773	\$ 1,080,041	\$ 1,076,857	\$ 1,091,557
Non-Court Operations Program										
Executive Office	\$ 347,975	\$ 21,800					\$ 369,775	\$ 380,428	\$ 323,375	\$ 286,892
Fiscal Services	\$ 402,450	\$ 123,407	\$ 58		\$ 0		\$ 525,915	\$ 632,309	\$ 559,452	\$ 565,088
Human Resources	\$ 283,984	\$ 12,520	\$ 151,057		\$ 0		\$ 447,561	\$ 529,839	\$ 864,360	\$ 284,699
Business & Facilities Services	\$ 146,627	\$ 112,808			\$ 0		\$ 259,436	\$ 355,002	\$ 302,369	\$ 351,958
Information Technology	\$ 559,360	\$ 369,089			\$ 0		\$ 928,449	\$ 713,075	\$ 561,167	\$ 604,955
Court Administration Program	\$ 1,740,395	\$ 639,625	\$ 151,115		\$ 0		\$ 2,531,136	\$ 2,610,653	\$ 2,610,723	\$ 2,093,592
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,000,594	\$ 3,195,066	\$ 231,119		\$ 0		\$ 13,426,769	\$ 13,896,047	\$ 12,922,111	\$ 12,459,405

