

**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

5-10-17

\_\_\_\_\_  
Date

Butte County Superior Court

\_\_\_\_\_  
Court

2016-17, Q3

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

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

Butte County Superior Court

Court

2016-17, 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)	125	114	114	117	

<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 County Superior Court

Court

2016-17, Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

	For the month ended March							2015/16	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ 110,919	\$ 268,926	\$ (253,413)				\$ 25,514	\$ 151,946	\$ 294,157	
Payroll	\$ (90)	\$ 0	\$ 0					\$ (90)	\$ 0	
Jury										
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (27,933)	\$ (27,933)	\$ (4,454)	
Credit Card										
Cash on Hand	\$ 2,900							\$ 2,900	\$ 2,900	
Cash with County	\$ 153,063						\$ 761,844	\$ 914,907	\$ 820,831	
Cash Outside of the JCC	\$ 259						\$ 245,243	\$ 245,502	\$ 270,777	
Cash Equivalents	\$ 1,015,293						\$ 206,610	\$ 1,221,903	\$ 1,317,776	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,297,343</b>	<b>\$ 268,926</b>	<b>\$ (253,413)</b>				<b>\$ 1,211,278</b>	<b>\$ 2,524,135</b>	<b>\$ 2,718,987</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 61,856	\$ 0	\$ 0					\$ 61,856	\$ 8,207	
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	\$ 0	
Due From Other Governments	\$ 0	\$ 43,136						\$ 43,136	\$ 36,342	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 196,225					\$ 196,225	\$ 143,733	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 54							\$ 54	\$ 8	
<b>Total Receivables</b>	<b>\$ 62,964</b>	<b>\$ 43,136</b>	<b>\$ 196,225</b>				<b>\$ 0</b>	<b>\$ 302,324</b>	<b>\$ 189,343</b>	
Prepaid Expenses - General	\$ 21,960	\$ 0	\$ 0					\$ 21,960	\$ 32,940	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 21,960</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 21,960</b>	<b>\$ 32,940</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,382,267</b>	<b>\$ 312,061</b>	<b>\$ (57,188)</b>				<b>\$ 1,211,278</b>	<b>\$ 2,848,419</b>	<b>\$ 2,939,271</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 7,663	\$ 0	\$ 0				\$ 0	\$ 7,663	\$ 4,091	
Due to Other Funds	\$ 0						\$ 54	\$ 54	\$ 8	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 203,491	\$ 203,491	\$ 188,844	
Due to Other Governments										
AB145 Due to Other Government Agency										
Due to Other Public Agencies							\$ 245,243	\$ 245,243	\$ 249,517	
Sales and Use Tax	\$ 64							\$ 64	\$ 94	
Interest							\$ 52	\$ 52	\$ 28	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 7,727</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 448,840</b>	<b>\$ 456,567</b>	<b>\$ 442,582</b>	
Civil							\$ 2,850	\$ 2,850	\$ 0	
Criminal							\$ (2,256)	\$ (2,256)	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 761,844	\$ 761,844	\$ 667,768	
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 762,438</b>	<b>\$ 762,438</b>	<b>\$ 667,768</b>	
Accrued Payroll										
Benefits Payable	\$ 18,823							\$ 18,823	\$ 12,363	
Deferred Compensation Payable	\$ 7,011							\$ 7,011	\$ 0	
Deductions Payable	\$ 52,632							\$ 52,632	\$ 257	
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 78,466</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 78,466</b>	<b>\$ 12,620</b>	
Revenue Collected in Advance	\$ 0		\$ 869					\$ 869	\$ 76	
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities	\$ 3,733							\$ 3,733	\$ 1,690	
<b>Total Other Liabilities</b>	<b>\$ 6,214</b>		<b>\$ 869</b>				<b>\$ 0</b>	<b>\$ 7,083</b>	<b>\$ 4,247</b>	
<b>Total Liabilities</b>	<b>\$ 92,407</b>	<b>\$ 0</b>	<b>\$ 869</b>				<b>\$ 1,211,278</b>	<b>\$ 1,304,554</b>	<b>\$ 1,127,218</b>	
<b>Total Fund Balance</b>	<b>\$ 1,289,860</b>	<b>\$ 312,061</b>	<b>\$ (58,056)</b>					<b>\$ 1,543,865</b>	<b>\$ 1,812,055</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,382,267</b>	<b>\$ 312,061</b>	<b>\$ (57,188)</b>				<b>\$ 1,211,278</b>	<b>\$ 2,848,419</b>	<b>\$ 2,939,271</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 2016/17							2015/16			
	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	\$ 8,041,021	\$ 53,482					\$ 8,094,502	\$ 10,543,325	\$ 7,553,877	\$ 9,945,844	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 29,216	\$ 0	\$ 29,216	
Judges' Compensation (45.25)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 62,044	\$ 82,500	
Court Interpreter (45.45)	\$ 166,389						\$ 166,389	\$ 179,250	\$ 127,202	\$ 167,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 501,907						\$ 501,907	\$ 774,010	\$ 523,423	\$ 815,779	
Other Miscellaneous	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,076	
	\$ 8,895,269	\$ 53,482					\$ 8,946,750	\$ 11,732,378	\$ 8,360,623	\$ 11,164,415	
Grants											
AB 1058 Commissioner/Facilitator			\$ 284,172				\$ 284,172	\$ 490,982	\$ 316,540	\$ 520,403	
Other Judicial Council Grants			\$ 170,018				\$ 170,018	\$ 287,586	\$ 190,189	\$ 288,729	
Non-Judicial Council Grants			\$ 186				\$ 186	\$ 896	\$ 171	\$ 171	
			\$ 454,376				\$ 454,376	\$ 778,566	\$ 506,826	\$ 809,303	
Other Financing Sources											
Interest Income	\$ 9,751	\$ 1,009					\$ 10,760	\$ 8,620	\$ 9,645	\$ 6,200	
Investment Income											
Donations	\$ 1,000						\$ 1,000				
Local Fees	\$ 6,053						\$ 6,053	\$ 7,000	\$ 15,825	\$ 23,500	
<b>Non-Fee Revenues</b>											
Enhanced Collections	\$ 0	\$ 287,672					\$ 287,672	\$ 519,000	\$ 268,974	\$ 644,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 130,879	\$ 3,500					\$ 134,379	\$ 182,739	\$ 87,910	\$ 180,613	
Sale of Fixed Assets											
Other Miscellaneous	\$ 962						\$ 962	\$ 7,000	\$ 13,445	\$ 9,000	
	\$ 148,644	\$ 292,181					\$ 440,825	\$ 724,359	\$ 395,900	\$ 663,313	
<b>Total Revenues</b>	<b>\$ 9,043,913</b>	<b>\$ 345,662</b>	<b>\$ 454,376</b>				<b>\$ 9,843,952</b>	<b>\$ 13,235,305</b>	<b>\$ 9,203,048</b>	<b>\$ 12,837,031</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,073,842	\$ 209,376	\$ 290,326				\$ 4,573,544	\$ 6,308,500	\$ 4,259,734	\$ 5,967,145	
Temp Help	\$ 70,393	\$ 1,205	\$ 27,247				\$ 98,844	\$ 127,663	\$ 93,739	\$ 161,124	
Overtime	\$ 25,749	\$ 1,251	\$ 1,171				\$ 28,170	\$ 75,000	\$ 62,374	\$ 20,000	
Staff Benefits	\$ 1,972,791	\$ 111,828	\$ 125,287				\$ 2,209,906	\$ 3,318,788	\$ 2,102,083	\$ 3,269,014	
	\$ 6,142,774	\$ 323,660	\$ 444,030				\$ 8,910,465	\$ 9,829,951	\$ 6,517,930	\$ 9,417,283	
Operating Expenses and Equipment											
General Expense	\$ 201,325	\$ 112	\$ 1,240				\$ 202,678	\$ 371,810	\$ 201,488	\$ 451,342	
Printing	\$ 7,660						\$ 7,660	\$ 22,250	\$ 17,486	\$ 21,750	
Telecommunications	\$ 89,803		\$ 291				\$ 90,094	\$ 78,276	\$ 62,892	\$ 124,054	
Postage	\$ 40,360		\$ 36				\$ 40,396	\$ 98,758	\$ 48,363	\$ 96,198	
Insurance	\$ 5,440						\$ 5,440	\$ 5,700	\$ 7,375	\$ 7,000	
In-State Travel	\$ 32,140		\$ 3,870				\$ 36,010	\$ 42,457	\$ 27,013	\$ 42,400	
Out-of-State Travel									\$ 330		
Training	\$ 18,008		\$ 1,090				\$ 19,098	\$ 33,445	\$ 11,374	\$ 21,750	
Security Services	\$ 236,095						\$ 236,095	\$ 472,190	\$ 293,573	\$ 467,145	
Facility Operations	\$ 110,392						\$ 110,392	\$ 167,860	\$ 111,010	\$ 179,435	
Utilities											
Contracted Services	\$ 975,855	\$ 28,681	\$ 61,875				\$ 1,066,411	\$ 1,722,119	\$ 1,433,753	\$ 2,290,560	
Consulting and Professional Services	\$ 11,738						\$ 11,738	\$ 18,675	\$ 8,793	\$ 20,075	
Information Technology	\$ 13,719						\$ 13,719	\$ 253,715	\$ 84,459	\$ 330,189	
Major Equipment								\$ 7,000	\$ 5,767	\$ 39,000	
Other Items of Expense	\$ 149						\$ 149		\$ 410		
	\$ 1,742,686	\$ 28,793	\$ 66,402				\$ 1,839,881	\$ 3,314,255	\$ 2,254,086	\$ 4,091,498	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 43,971						\$ 43,971	\$ 79,000	\$ 53,524	\$ 82,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 132,741	\$ 0	\$ 128,540	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 1,443						\$ 1,443				
	\$ 45,414						\$ 45,414	\$ 211,741	\$ 53,524	\$ 211,040	
<b>Total Expenditures</b>	<b>\$ 7,930,874</b>	<b>\$ 352,453</b>	<b>\$ 512,433</b>				<b>\$ 8,795,780</b>	<b>\$ 13,355,947</b>	<b>\$ 8,825,539</b>	<b>\$ 13,719,821</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,113,039	\$ (6,791)	\$ (68,056)				\$ 1,048,192	\$ (120,642)	\$ 467,509	\$ (882,790)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 176,821	\$ 318,852	\$ 0				\$ 495,673	\$ 495,673	\$ 1,344,546	\$ 1,344,546	
Ending Balance (Deficit)	\$ 1,289,860	\$ 312,061	\$ (68,056)				\$ 1,543,665	\$ 375,031	\$ 1,812,055	\$ 461,756	

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

	For the month ended March									
	Fiscal Year 2016/17							2015/16		
	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	\$ 1,925,502	\$ 298,289					\$ 2,223,791	\$ 3,318,343	\$ 2,280,551	\$ 3,249,693
Traffic & Other Infractions	\$ 342,211	\$ 15,967					\$ 358,178	\$ 604,056	\$ 345,885	\$ 664,414
Other Criminal Cases	\$ 590,350	\$ 40,536					\$ 630,886	\$ 977,312	\$ 748,125	\$ 1,284,903
Civil	\$ 297,766	\$ 28,671					\$ 326,436	\$ 452,806	\$ 302,940	\$ 501,486
Family & Children Services	\$ 692,901	\$ 128,299					\$ 821,200	\$ 1,272,382	\$ 742,886	\$ 1,153,252
Probate, Guardianship & Mental Health Services	\$ 129,874	\$ 71,868					\$ 201,742	\$ 264,444	\$ 201,578	\$ 392,210
Juvenile Dependency Services	\$ 45,043	\$ 488,426					\$ 533,469	\$ 811,933	\$ 532,924	\$ 790,435
Juvenile Delinquency Services	\$ 29,940	\$ 1,228					\$ 31,168	\$ 47,086	\$ 30,889	\$ 54,113
Other Court Operations	\$ 702,818	\$ 33,317					\$ 736,136	\$ 1,012,424	\$ 567,023	\$ 825,306
Court Interpreters		\$ 159,868					\$ 159,868	\$ 198,122	\$ 133,927	\$ 180,254
Jury Services	\$ 43,298	\$ 9,443	\$ 43,971				\$ 96,712	\$ 168,126	\$ 104,275	\$ 184,619
Security		\$ 237,988					\$ 237,988	\$ 477,498	\$ 235,238	\$ 513,161
Trial Court Operations Program	\$ 4,799,702	\$ 1,513,901	\$ 43,971				\$ 6,357,574	\$ 9,604,532	\$ 6,226,242	\$ 9,793,846
Enhanced Collections	\$ 373,181	\$ 14,955					\$ 388,136	\$ 528,247	\$ 378,804	\$ 461,334
Other Non-Court Operations	\$ 284,838	\$ 40,744					\$ 325,583	\$ 412,324	\$ 312,958	\$ 423,352
Non-Court Operations Program	\$ 658,019	\$ 55,699					\$ 713,718	\$ 940,571	\$ 691,763	\$ 884,686
Executive Office	\$ 218,309	\$ 22,914					\$ 241,224	\$ 321,593	\$ 238,568	\$ 330,331
Fiscal Services	\$ 310,202	\$ 69,209					\$ 379,410	\$ 668,087	\$ 422,286	\$ 685,919
Human Resources	\$ 210,986	\$ 21,246	\$ 0				\$ 232,232	\$ 455,433	\$ 236,311	\$ 452,350
Business & Facilities Services	\$ 178,819	\$ 122,938				\$ 1,443	\$ 303,200	\$ 451,900	\$ 293,758	\$ 481,417
Information Technology	\$ 534,427	\$ 33,973					\$ 568,400	\$ 913,831	\$ 716,612	\$ 1,091,272
Court Administration Program	\$ 1,452,743	\$ 270,281	\$ 0			\$ 1,443	\$ 1,724,467	\$ 2,810,844	\$ 1,907,535	\$ 3,041,289
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,910,465</b>	<b>\$ 1,839,881</b>	<b>\$ 43,971</b>			<b>\$ 1,443</b>	<b>\$ 8,795,760</b>	<b>\$ 13,355,947</b>	<b>\$ 8,825,539</b>	<b>\$ 13,719,821</b>