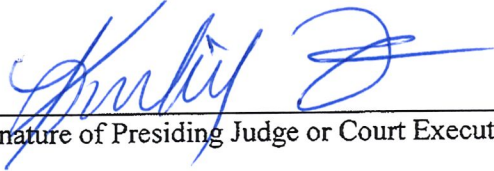


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

5-10-18

\_\_\_\_\_  
Date

Butte County Superior Court

\_\_\_\_\_  
Court

FY 2017-18, Q3

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

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

Butte County Superior Court

---

Court

FY 2017-18, 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)	129.5	122	123	120	

<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

FY 2017-18, Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Adjusting entry of \$334,912.77 was made in May for retirement expenditures for the months of July through March. This affected
2	Balance Sheet (Deductions Payable), Statement of Revenues, Expenditures, and Changes in Fund Balance (Staff Benefits), and
3	Statement of Program Expenditures (Personal Services) by increasing each of these areas by \$334,912.77
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 2017/18										
2016/17										
	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				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 8,007,340	\$ 45,835					\$ 8,053,175	\$ 10,343,296	\$ 8,094,502	\$ 10,543,325
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 29,216	\$ 0	\$ 29,216
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500
Court Interpreter (0150037)	\$ 113,811						\$ 113,811	\$ 216,150	\$ 166,389	\$ 179,250
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 531,523						\$ 531,523	\$ 937,002	\$ 501,907	\$ 774,010
Other Miscellaneous	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077
	<b>\$ 8,838,626</b>	<b>\$ 45,835</b>					<b>\$ 8,884,461</b>	<b>\$ 11,732,241</b>	<b>\$ 8,948,750</b>	<b>\$ 11,732,378</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 226,773				\$ 226,773	\$ 458,060	\$ 284,172	\$ 490,982
Other Judicial Council Grants			\$ 500,430				\$ 500,430	\$ 616,640	\$ 170,018	\$ 287,586
Non-Judicial Council Grants								\$ 250	\$ 186	
			<b>\$ 727,203</b>				<b>\$ 727,203</b>	<b>\$ 1,074,950</b>	<b>\$ 454,376</b>	<b>\$ 778,568</b>
Other Financing Sources										
Interest Income	\$ 18,484	\$ 2,937					\$ 21,422	\$ 16,450	\$ 10,760	\$ 8,620
Investment Income									\$ 1,000	
Donations									\$ 6,053	\$ 7,000
Local Fees	\$ 4,635						\$ 4,635	\$ 7,000	\$ 6,053	\$ 7,000
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 315,668					\$ 315,668	\$ 519,000	\$ 287,672	\$ 519,000
Escheatment										
Prior Year Revenue	\$ 232						\$ 232			
County Program - Restricted										
Reimbursement Other	\$ 167,873	\$ 40,214					\$ 208,086	\$ 265,321	\$ 134,379	\$ 182,739
Sale of Fixed Assets										
Other Miscellaneous	\$ 825						\$ 825	\$ 7,230	\$ 962	\$ 7,000
	<b>\$ 192,049</b>	<b>\$ 358,818</b>					<b>\$ 550,867</b>	<b>\$ 815,001</b>	<b>\$ 440,825</b>	<b>\$ 724,359</b>
<b>Total Revenues</b>	<b>\$ 9,030,675</b>	<b>\$ 404,653</b>	<b>\$ 727,203</b>				<b>\$ 10,162,531</b>	<b>\$ 13,622,192</b>	<b>\$ 9,843,952</b>	<b>\$ 13,235,305</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 4,031,130	\$ 214,521	\$ 407,603				\$ 4,653,254	\$ 6,350,724	\$ 4,573,544	\$ 6,308,500
Temp Help	\$ 46,449	\$ 3,243	\$ 17,793				\$ 67,485	\$ 128,567	\$ 98,844	\$ 127,663
Overtime	\$ 20,677	\$ 60	\$ 424				\$ 21,161	\$ 35,000	\$ 28,170	\$ 75,000
Staff Benefits	\$ 1,776,329	\$ 89,094	\$ 161,495				\$ 2,026,917	\$ 3,488,570	\$ 2,209,905	\$ 3,318,788
	<b>\$ 5,874,585</b>	<b>\$ 306,917</b>	<b>\$ 587,315</b>				<b>\$ 6,768,817</b>	<b>\$ 10,002,861</b>	<b>\$ 6,910,465</b>	<b>\$ 9,829,951</b>
Operating Expenses and Equipment										
General Expense	\$ 194,531	\$ 200	\$ 41,765				\$ 236,496	\$ 499,924	\$ 202,678	\$ 371,810
Printing	\$ 6,856	\$ 0					\$ 6,856	\$ 7,750	\$ 7,660	\$ 22,250
Telecommunications	\$ 69,085		\$ 646				\$ 69,711	\$ 147,195	\$ 90,094	\$ 78,276
Postage	\$ 46,549		\$ 36				\$ 46,585	\$ 91,650	\$ 40,396	\$ 98,758
Insurance	\$ 5,530						\$ 5,530	\$ 5,800	\$ 5,440	\$ 5,700
In-State Travel	\$ 37,671		\$ 11,878				\$ 49,549	\$ 54,996	\$ 36,010	\$ 42,457
Out-of-State Travel	\$ 2,278		\$ 0				\$ 2,278	\$ 2,000		
Training	\$ 11,520		\$ 1,310				\$ 12,830	\$ 29,281	\$ 19,098	\$ 33,445
Security Services	\$ 236,095						\$ 236,095	\$ 472,190	\$ 236,095	\$ 472,190
Facility Operations	\$ 114,106						\$ 114,106	\$ 217,760	\$ 110,392	\$ 187,860
Utilities										
Contracted Services	\$ 922,081	\$ 63,878	\$ 46,466				\$ 1,032,425	\$ 1,574,427	\$ 1,066,411	\$ 1,722,119
Consulting and Professional Services	\$ 11,771						\$ 11,771	\$ 19,675	\$ 11,738	\$ 18,675
Information Technology	\$ 218,688		\$ 597				\$ 219,285	\$ 311,018	\$ 13,719	\$ 253,715
Major Equipment								\$ 180,239		\$ 7,000
Other Items of Expense	\$ 141						\$ 141		\$ 149	
	<b>\$ 1,876,882</b>	<b>\$ 64,078</b>	<b>\$ 102,699</b>				<b>\$ 2,043,659</b>	<b>\$ 3,613,905</b>	<b>\$ 1,839,881</b>	<b>\$ 3,314,255</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 67,376						\$ 67,376	\$ 73,500	\$ 43,971	\$ 79,000
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 209,700	\$ 0	\$ 132,741
Capital Costs										
Internal Cost Recovery	\$ 1,225						\$ 1,225	\$ 0	\$ 1,443	\$ 0
Prior Year Expense Adjustment	\$ 68,601						\$ 68,601	\$ 283,200	\$ 45,414	\$ 211,741
<b>Total Expenditures</b>	<b>\$ 7,820,068</b>	<b>\$ 370,995</b>	<b>\$ 690,014</b>				<b>\$ 8,881,077</b>	<b>\$ 13,899,968</b>	<b>\$ 8,795,760</b>	<b>\$ 13,355,947</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,210,607	\$ 33,658	\$ 37,189				\$ 1,281,454	\$ (277,774)	\$ 1,048,192	\$ (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)	<b>\$ 1,606,033</b>	<b>\$ 353,479</b>	<b>\$ 37,189</b>				<b>\$ 1,996,700</b>	<b>\$ 437,472</b>	<b>\$ 1,543,865</b>	<b>\$ 375,031</b>

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

For the month ended March									
Fiscal Year 2017/18								2016/17	
	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	\$ (2,917)	\$ 301,408	\$ (138,751)				\$ 17,151	\$ 176,891	\$ 151,946
Payroll	\$ (405)	\$ 0	\$ 0					\$ (405)	\$ (90)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (58,879)	\$ (58,879)	\$ (27,933)
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	\$ 245,502
Cash Equivalents	\$ 1,060,333						\$ 238,923	\$ 1,299,256	\$ 1,221,903
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,227,974</b>	<b>\$ 301,408</b>	<b>\$ (138,751)</b>				<b>\$ 1,456,906</b>	<b>\$ 2,847,538</b>	<b>\$ 2,524,135</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,738	\$ 0	\$ 0					\$ 3,738	\$ 61,856
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	\$ 52,071						\$ 52,071	\$ 43,136
Due From Other Courts	\$ 24,500						\$ 165	\$ 24,665	\$ 0
Due From State	\$ 0	\$ 0	\$ 177,389					\$ 177,389	\$ 196,225
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 120							\$ 120	\$ 54
<b>Total Receivables</b>	<b>\$ 29,412</b>	<b>\$ 52,071</b>	<b>\$ 177,389</b>				<b>\$ 165</b>	<b>\$ 259,037</b>	<b>\$ 302,324</b>
Prepaid Expenses - General	\$ 81,700	\$ 0	\$ 0					\$ 81,700	\$ 21,960
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 81,700</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 81,700</b>	<b>\$ 21,960</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,339,086</b>	<b>\$ 353,479</b>	<b>\$ 38,639</b>				<b>\$ 1,457,071</b>	<b>\$ 3,188,275</b>	<b>\$ 2,848,419</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,535	\$ 0	\$ 0				\$ 0	\$ 5,535	\$ 7,663
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 120	\$ 120	\$ 54
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 193,291	\$ 193,291	\$ 203,491
Due to Other Governments	\$ 0		\$ 0					\$ 0	
AB145 Due to Other Government Agency							\$ 224,077	\$ 224,077	\$ 245,243
Due to Other Public Agencies								\$ 119	\$ 64
Sales and Use Tax	\$ 119							\$ 177	\$ 52
Interest									
Miscellaneous Accls. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,653</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 417,665</b>	<b>\$ 423,319</b>	<b>\$ 456,567</b>
Civil							\$ 940	\$ 940	\$ 2,850
Criminal							\$ 1,850	\$ 1,850	\$ (2,256)
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,035,634	\$ 1,035,634	\$ 781,844
Trust Interest Payable							\$ 31	\$ 31	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,038,456</b>	<b>\$ 1,038,456</b>	<b>\$ 762,438</b>
Accrued Payroll									
Benefits Payable	\$ (13,336)							\$ (13,336)	\$ 18,823
Deferred Compensation Payable	\$ 8,679							\$ 8,679	\$ 7,011
Deductions Payable	\$ (278,133)							\$ (278,133)	\$ 52,632
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (282,790)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (282,790)</b>	<b>\$ 78,466</b>
Revenue Collected in Advance	\$ 0		\$ 1,450					\$ 1,450	\$ 869
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	\$ 7,708							\$ 7,708	\$ 3,733
<b>Total Other Liabilities</b>	<b>\$ 10,189</b>		<b>\$ 1,450</b>				<b>\$ 950</b>	<b>\$ 12,589</b>	<b>\$ 7,083</b>
<b>Total Liabilities</b>	<b>\$ (266,947)</b>	<b>\$ 0</b>	<b>\$ 1,450</b>				<b>\$ 1,457,071</b>	<b>\$ 1,191,574</b>	<b>\$ 1,304,554</b>
<b>Total Fund Balance</b>	<b>\$ 1,606,033</b>	<b>\$ 353,479</b>	<b>\$ 37,189</b>					<b>\$ 1,998,700</b>	<b>\$ 1,543,865</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,339,086</b>	<b>\$ 353,479</b>	<b>\$ 38,639</b>				<b>\$ 1,457,071</b>	<b>\$ 3,188,275</b>	<b>\$ 2,848,419</b>

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

For the month ended March										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,843,962	\$ 355,498					\$ 2,199,460	\$ 3,334,970	\$ 2,223,791	\$ 3,318,343
Traffic & Other Infractions	\$ 287,504	\$ 20,354					\$ 307,859	\$ 621,192	\$ 358,178	\$ 604,056
Other Criminal Cases	\$ 543,921	\$ 38,610					\$ 582,531	\$ 1,020,743	\$ 630,886	\$ 977,312
Civil	\$ 277,493	\$ 54,838					\$ 332,331	\$ 480,332	\$ 326,436	\$ 452,806
Family & Children Services	\$ 736,839	\$ 125,811				\$ 70	\$ 862,720	\$ 1,202,191	\$ 821,200	\$ 1,272,382
Probate, Guardianship & Mental Health Services	\$ 116,701	\$ 9,055					\$ 125,756	\$ 195,429	\$ 201,742	\$ 264,444
Juvenile Dependency Services	\$ 25,729	\$ 490,728					\$ 516,457	\$ 776,097	\$ 533,469	\$ 811,933
Juvenile Delinquency Services	\$ 39,775	\$ 2,898					\$ 42,673	\$ 54,539	\$ 31,168	\$ 47,086
Other Court Operations	\$ 674,518	\$ 52,124					\$ 726,642	\$ 1,096,982	\$ 736,136	\$ 1,012,424
Court Interpreters		\$ 172,335					\$ 172,335	\$ 223,243	\$ 159,868	\$ 198,122
Jury Services	\$ 44,809	\$ 14,603	\$ 67,376				\$ 126,788	\$ 167,578	\$ 96,712	\$ 168,126
Security		\$ 237,038					\$ 237,038	\$ 508,898	\$ 237,988	\$ 477,498
Trial Court Operations Program	\$ 4,591,252	\$ 1,573,894	\$ 67,376			\$ 70	\$ 6,232,592	\$ 9,682,194	\$ 6,357,574	\$ 9,604,532
Enhanced Collections	\$ 344,967	\$ 25,148					\$ 370,115	\$ 476,687	\$ 388,136	\$ 528,247
Other Non-Court Operations	\$ 417,668	\$ 115,334					\$ 533,002	\$ 715,801	\$ 325,583	\$ 412,324
Non-Court Operations Program	\$ 762,635	\$ 140,482					\$ 903,117	\$ 1,192,488	\$ 713,718	\$ 940,571
Executive Office	\$ 219,891	\$ 23,354					\$ 243,245	\$ 331,898	\$ 241,224	\$ 321,593
Fiscal Services	\$ 269,271	\$ 92,680					\$ 361,951	\$ 719,745	\$ 379,410	\$ 668,087
Human Resources	\$ 208,197	\$ 28,006					\$ 236,203	\$ 583,987	\$ 232,232	\$ 455,433
Business & Facilities Services	\$ 189,500	\$ 130,297				\$ 1,155	\$ 320,952	\$ 481,508	\$ 303,200	\$ 451,900
Information Technology	\$ 528,071	\$ 54,946					\$ 583,017	\$ 908,146	\$ 568,400	\$ 913,831
Court Administration Program	\$ 1,414,930	\$ 329,283				\$ 1,155	\$ 1,745,368	\$ 3,025,284	\$ 1,724,467	\$ 2,810,844
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,768,817</b>	<b>\$ 2,043,659</b>	<b>\$ 67,376</b>			<b>\$ 1,225</b>	<b>\$ 8,881,077</b>	<b>\$ 13,899,966</b>	<b>\$ 8,795,760</b>	<b>\$ 13,355,947</b>