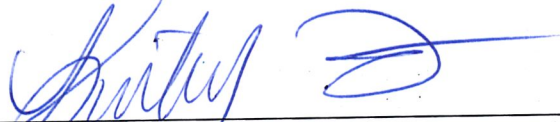


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/19

Date

Butte Superior Court

Court

FY 2018-19, QTR 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Butte Superior Court

Court

FY 2018-19, QTR 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Butte Superior Court

Court

FY 2018-19, QTR 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	131	120	124		

¹ 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 December							2017/18	
	Fiscal Year 2018/19								
	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							
ASSETS									
Operations	\$ (66,203)	\$ 332,876	\$ (146,544)			\$ 15,166	\$ 135,295	\$ 105,018	
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ (405)	
Jury Revolving	\$ 15,000						\$ 15,000	\$ 15,000	
Other Distribution						\$ 0	\$ 0	\$ 0	
Civil Filing Fees						\$ (9,843)	\$ (9,843)	\$ (31,758)	
Trust Credit Card	\$ 2,600						\$ 2,600	\$ 2,900	
Cash on Hand	\$ 153,063					\$ 556,438	\$ 709,502	\$ 1,188,697	
Cash with County	\$ 0					\$ 303,663	\$ 303,663	\$ 224,077	
Cash Outside of the JCC	\$ 2,873,620					\$ 179,761	\$ 3,053,381	\$ 2,928,611	
Cash Equivalents						\$ 1,045,184	\$ 4,209,597	\$ 4,432,140	
Total Cash and Cash Equivalents	\$ 2,978,080	\$ 332,876	\$ (146,544)						
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 2,394	
Dishonored Checks							\$ 1,054	\$ 1,054	
Due From Employee	\$ 1,054							\$ 0	
Civil Jury Fees							\$ 0	\$ 0	
Trust Due From Other Funds	\$ 0						\$ 0	\$ 49,902	
Due From Other Governments	\$ 0	\$ 0				\$ 0	\$ 24,770	\$ 24,500	
Due From Other Courts	\$ 24,770						\$ 134,540	\$ 150,909	
Due From State	\$ 0	\$ 0	\$ 134,540						
Trust Due To/From							\$ 52	\$ 29	
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 52								
General Due To/From							\$ 0	\$ 180,415	
Total Receivables	\$ 25,876	\$ 0	\$ 134,540					\$ 81,700	
Prepaid Expenses - General	\$ 136,071	\$ 0	\$ 133						
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 136,071	\$ 0	\$ 133					\$ 81,700	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,140,027	\$ 332,876	\$ (11,871)			\$ 1,045,184	\$ 4,506,217	\$ 4,742,629	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 6,934	\$ 0	\$ 0			\$ 0	\$ 6,934	\$ 5,990	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 52	\$ 52	\$ 29	
Due to Other Courts	\$ 0						\$ 0	\$ 0	
Due to State							\$ 0	\$ 0	
TC145 Liability						\$ 180,511	\$ 180,511	\$ 180,039	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 303,663	\$ 303,663	\$ 224,077	
Due to Other Public Agencies							\$ 86	\$ 54	
Sales and Use Tax	\$ 86					\$ 183	\$ 183	\$ 119	
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.						\$ 484,409	\$ 491,429	\$ 410,309	
Total Accounts Payable and Accrued Liab.	\$ 7,020	\$ 0	\$ 0					\$ 940	
Civil						\$ 1,060	\$ 1,060	\$ 940	
Criminal						\$ 2,079	\$ 2,079	\$ 1,830	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 556,438	\$ 556,438	\$ 1,035,634	
Trust Interest Payable						\$ 415	\$ 415	\$ 31	
Miscellaneous Trust									
Total Trust Deposits						\$ 559,993	\$ 559,993	\$ 1,038,435	
Accrued Payroll							\$ 142,104	\$ 2,197	
Benefits Payable	\$ 142,104						\$ 7,380	\$ 9,520	
Deferred Compensation Payable	\$ 7,380						\$ 66,984	\$ (156,063)	
Deductions Payable	\$ 66,984						\$ 0	\$ 0	
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 216,467	\$ (144,346)	
Total Payroll Liabilities	\$ 216,467	\$ 0	\$ 0						
Revenue Collected in Advance	\$ 0		\$ 172				\$ 172	\$ 250	
Liabilities For Deposits	\$ 2,481					\$ 783	\$ 783	\$ 950	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment						\$ 0	\$ 0		
Uncleared Collections	\$ 0						\$ 5,580	\$ 5,956	
Other Miscellaneous Liabilities	\$ 5,580						\$ 783	\$ 9,637	
Total Other Liabilities	\$ 8,061		\$ 172						
Total Liabilities	\$ 231,548	\$ 0	\$ 172			\$ 1,045,184	\$ 1,276,905	\$ 1,314,035	
Total Fund Balance	\$ 2,908,479	\$ 332,876	\$ (12,043)				\$ 3,229,312	\$ 3,428,594	
Total Liabilities and Fund Balance	\$ 3,140,027	\$ 332,876	\$ (11,871)			\$ 1,045,184	\$ 4,506,217	\$ 4,742,629	

Superior Court of California, County of Butte
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	Fiscal Year 2018/19							2017/18		
	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							
REVENUES										
State Financing Sources							\$ 7,435,740	\$ 12,167,349	\$ 6,807,274	\$ 10,343,296
Trial Court Trust Fund	\$ 7,433,198	\$ 2,542					\$ 0	\$ 28,642	\$ 0	\$ 29,216
Improvement and Modernization Fund	\$ 0						\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500
Judges' Compensation (0150019)	\$ 41,250						\$ 10,293	\$ 291,838	\$ 62,318	\$ 216,150
Court Interpreter (0150037)	\$ 10,293									
Civil Coordination Reimbursement (0150091)	\$ 310,648						\$ 310,648	\$ 1,032,382	\$ 313,670	\$ 937,002
MOU Reimbursements (0150010 and General)	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077
Other Miscellaneous							\$ 7,922,008	\$ 13,726,788	\$ 7,348,589	\$ 11,732,241
	\$ 7,919,466	\$ 2,542								
Grants							\$ 85,491	\$ 433,060	\$ 126,260	\$ 458,060
AB 1058 Commissioner/Facilitator			\$ 85,491				\$ 324,130	\$ 535,123	\$ 402,057	\$ 616,640
Other Judicial Council Grants			\$ 324,130					\$ 172	\$ 250	\$ 250
Non-Judicial Council Grants							\$ 409,621	\$ 968,355	\$ 528,317	\$ 1,074,950
			\$ 409,621							
Other Financing Sources							\$ 15,434	\$ 32,080	\$ 8,837	\$ 16,450
Interest Income	\$ 12,466	\$ 2,968					\$ 0			
Investment Income		\$ 0					\$ 3,282	\$ 13,600	\$ 3,571	\$ 7,000
Donations	\$ 1,179	\$ 2,103					\$ 142,551	\$ 524,000	\$ 182,251	\$ 519,000
Local Fees	\$ 0	\$ 142,551								
Non-Fee Revenues							\$ 90,879	\$ 310,777	\$ 126,117	\$ 265,321
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 78,965	\$ 11,914					\$ 1,472	\$ 3,700	\$ 638	\$ 7,230
Reimbursement Other	\$ 1,472						\$ 253,618	\$ 884,157	\$ 321,413	\$ 815,001
Sale of Fixed Assets										
Other Miscellaneous	\$ 94,082	\$ 159,535								
	\$ 8,013,549	\$ 162,077	\$ 409,621				\$ 8,585,247	\$ 15,579,300	\$ 8,198,319	\$ 13,622,192
Total Revenues	\$ 8,013,549	\$ 162,077	\$ 409,621				\$ 8,585,247	\$ 15,579,300	\$ 8,198,319	\$ 13,622,192
EXPENDITURES										
Personal Services							\$ 3,305,027	\$ 6,802,640	\$ 2,936,347	\$ 6,350,724
Salaries - Permanent	\$ 2,969,777	\$ 116,007	\$ 219,243				\$ 64,933	\$ 96,561	\$ 45,941	\$ 128,567
Temp Help	\$ 32,865	\$ 4,552	\$ 27,516				\$ 17,725	\$ 15,000	\$ 14,801	\$ 35,000
Overtime	\$ 17,564		\$ 162				\$ 1,676,477	\$ 4,093,271	\$ 1,280,821	\$ 3,468,570
Staff Benefits	\$ 1,493,469	\$ 67,805	\$ 115,203				\$ 5,084,162	\$ 11,007,472	\$ 4,277,911	\$ 10,002,861
	\$ 4,513,675	\$ 188,363	\$ 362,124							
Operating Expenses and Equipment							\$ 222,167	\$ 589,129	\$ 166,823	\$ 499,924
General Expense	\$ 195,429	\$ 0	\$ 26,739				\$ 5,899	\$ 16,750	\$ 4,693	\$ 7,750
Printing	\$ 5,899						\$ 41,683	\$ 138,431	\$ 44,274	\$ 147,195
Telecommunications	\$ 39,434		\$ 2,249				\$ 24,762	\$ 97,870	\$ 24,015	\$ 91,650
Postage	\$ 24,661		\$ 101				\$ 6,123	\$ 5,925	\$ 5,530	\$ 5,600
Insurance	\$ 6,123						\$ 37,656	\$ 76,253	\$ 34,580	\$ 54,990
In-State Travel	\$ 28,358		\$ 9,298				\$ 2,969	\$ 5,000	\$ 685	\$ 2,000
Out-of-State Travel	\$ 2,969						\$ 10,666	\$ 37,990	\$ 8,318	\$ 29,280
Training	\$ 8,119		\$ 2,547					\$ 481,445	\$ 118,048	\$ 472,190
Security Services							\$ 73,581	\$ 334,000	\$ 68,550	\$ 217,760
Facility Operations	\$ 73,581						\$ 617,171	\$ 1,736,402	\$ 660,762	\$ 1,574,420
Utilities	\$ 574,087	\$ 25,507	\$ 17,577				\$ 7,893	\$ 20,384	\$ 7,790	\$ 19,670
Contracted Services	\$ 7,893						\$ 73,018	\$ 314,875	\$ 15,351	\$ 311,010
Consulting and Professional Services	\$ 60,486	\$ 11,501	\$ 1,031				\$ 21,705	\$ 375,984	\$ 0	\$ 180,230
Information Technology	\$ 21,705						\$ 133			
Major Equipment	\$ 133						\$ 1,145,426	\$ 4,230,438	\$ 1,159,418	\$ 3,613,900
Other Items of Expense	\$ 1,048,878	\$ 37,008	\$ 59,540							
	\$ 1,048,878	\$ 37,008	\$ 59,540							
Special Items of Expense							\$ 26,959	\$ 71,135	\$ 46,601	\$ 73,500
Grand Jury	\$ 26,959									
Jury Costs								\$ 244,110		\$ 209,700
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 0		\$ 0
Capital Costs							\$ 1,721		\$ 1,042	
Internal Cost Recovery	\$ 1,721						\$ 28,680	\$ 315,245	\$ 47,643	\$ 283,200
Prior Year Expense Adjustment	\$ 28,680									
	\$ 28,680									
Total Expenditures	\$ 5,591,233	\$ 225,371	\$ 421,664				\$ 8,238,268	\$ 16,553,165	\$ 5,484,971	\$ 13,899,900
Excess (Deficit) of Revenues Over Expenditures	\$ 2,422,315	\$ (63,293)	\$ (12,043)				\$ 2,346,979	\$ 26,145	\$ 2,713,348	\$ (277,708)
Operating Transfers In (Out)								\$ 0		
Fund Balance (Deficit)							\$ 882,333	\$ 882,333	\$ 715,246	\$ 715,246
Beginning Balance (Deficit)	\$ 486,164	\$ 396,170	\$ 0				\$ 3,229,312	\$ 908,478	\$ 3,428,594	\$ 437,400
Ending Balance (Deficit)	\$ 2,908,479	\$ 332,876	\$ (12,043)							

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

	For the month ended December								2017/18		
	Fiscal Year 2018/19							Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense				
PROGRAM EXPENDITURES:							\$ 1,661,557	\$ 3,697,392	\$ 1,363,389	\$ 3,334,970	
Judges & Courtroom Support	\$ 1,453,192	\$ 208,365					\$ 199,714	\$ 517,331	\$ 187,360	\$ 621,192	
Traffic & Other Infractions	\$ 189,614	\$ 10,100					\$ 398,958	\$ 1,036,009	\$ 354,451	\$ 1,020,743	
Other Criminal Cases	\$ 390,275	\$ 8,683					\$ 148,270	\$ 549,354	\$ 207,736	\$ 480,332	
Civil	\$ 137,320	\$ 10,875				\$ 75	\$ 567,094	\$ 1,241,067	\$ 535,337	\$ 1,202,191	
Family & Children Services	\$ 489,466	\$ 75,982				\$ 1,646	\$ 109,707	\$ 315,108	\$ 75,535	\$ 195,429	
Probate, Guardianship & Mental Health Services	\$ 103,822	\$ 5,885					\$ 420,104	\$ 987,061	\$ 324,892	\$ 776,097	
Juvenile Dependency Services	\$ 86,485	\$ 333,620					\$ 38,948	\$ 90,152	\$ 26,791	\$ 54,539	
Juvenile Delinquency Services	\$ 36,964	\$ 1,984					\$ 514,090	\$ 1,195,410	\$ 437,926	\$ 1,096,982	
Other Court Operations	\$ 482,544	\$ 31,546					\$ 113,890	\$ 307,472	\$ 119,264	\$ 223,243	
Court Interpreters	\$ 29,524	\$ 84,366					\$ 91,641	\$ 211,314	\$ 87,576	\$ 167,578	
Jury Services	\$ 42,440	\$ 22,242	\$ 26,959				\$ 1,904	\$ 559,775	\$ 118,902	\$ 508,898	
Security		\$ 1,904									
Trial Court Operations Program	\$ 3,441,645	\$ 795,552	\$ 26,959				\$ 1,721	\$ 4,265,877	\$ 10,707,445	\$ 3,839,158	\$ 9,682,194
Enhanced Collections	\$ 207,889	\$ 10,884						\$ 218,772	\$ 453,099	\$ 228,245	\$ 476,687
Other Non-Court Operations	\$ 298,965	\$ 90,455						\$ 389,420	\$ 840,355	\$ 342,764	\$ 715,801
Non-Court Operations Program	\$ 506,854	\$ 101,339						\$ 608,193	\$ 1,293,454	\$ 571,009	\$ 1,192,488
Executive Office	\$ 159,343	\$ 19,622						\$ 178,964	\$ 342,973	\$ 153,821	\$ 331,898
Fiscal Services	\$ 209,019	\$ 64,986						\$ 274,004	\$ 779,126	\$ 229,322	\$ 719,745
Human Resources	\$ 163,234	\$ 20,096						\$ 183,329	\$ 641,525	\$ 148,195	\$ 583,987
Business & Facilities Services	\$ 140,982	\$ 81,190						\$ 222,172	\$ 666,635	\$ 194,027	\$ 481,508
Information Technology	\$ 443,086	\$ 62,643						\$ 505,729	\$ 1,121,997	\$ 349,439	\$ 908,146
Court Administration Program	\$ 1,115,663	\$ 248,536						\$ 1,364,199	\$ 3,552,256	\$ 1,074,804	\$ 3,025,284
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program											
Total	\$ 5,064,162	\$ 1,145,426	\$ 26,959				\$ 1,721	\$ 6,238,268	\$ 15,553,155	\$ 5,484,971	\$ 13,899,966