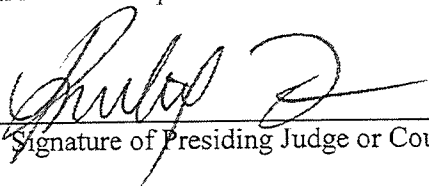


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

5-10-19

\_\_\_\_\_  
Date

Butte Superior Court

\_\_\_\_\_  
Court

FY 2018-19, QTR 3

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Butte Superior Court  
Court  
FY 2018-19, QTR 3  
Fiscal Year and Ending Quarter

FOOTNOTES

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

Butte Superior Court

Court

FY 2018-19, QTR 3

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)	131	120	124	125	

<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 March								
Fiscal Year 2018/19								2017/18
	Governmental Funds					Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ 119,432	\$ 283,479	\$ (244,330)			\$ 7,618	\$ 166,199	\$ 176,891
Payroll	\$ 4	\$ 0	\$ 0				\$ 4	\$ (405)
Jury Revolving	\$ 15,000						\$ 15,000	\$ 15,000
Other Distribution						\$ 0	\$ 0	\$ 0
Civil Filing Fees						\$ (8,622)	\$ (8,622)	\$ (58,879)
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	\$ 1,186,438					\$ 229,092	\$ 1,415,530	\$ 1,289,256
Cash Equivalents								
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,476,538</b>	<b>\$ 283,479</b>	<b>\$ (244,330)</b>			<b>\$ 1,088,188</b>	<b>\$ 2,603,678</b>	<b>\$ 2,847,538</b>
Short-Term Investment								
Investments								
<b>Total Investments</b>								
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 3,738
Dishonored Checks								
Due From Employee	\$ 1,054						\$ 1,054	\$ 1,054
Civil Jury Fees								\$ 0
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 49,652					\$ 49,652	\$ 62,071
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 24,665
Due From State	\$ 0	\$ 0	\$ 235,864				\$ 235,864	\$ 177,389
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From							\$ 33	\$ 120
General Due To/From	\$ 33							
<b>Total Receivables</b>	<b>\$ 1,087</b>	<b>\$ 49,652</b>	<b>\$ 235,864</b>			<b>\$ 0</b>	<b>\$ 286,603</b>	<b>\$ 259,037</b>
Prepaid Expenses - General	\$ 124,446	\$ 0	\$ 0				\$ 124,446	\$ 81,700
Salary and Travel Advances								
Counties								
<b>Total Prepaid Expenses</b>	<b>\$ 124,446</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 124,446</b>	<b>\$ 81,700</b>
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 1,602,071</b>	<b>\$ 333,130</b>	<b>\$ (8,460)</b>			<b>\$ 1,088,188</b>	<b>\$ 3,014,024</b>	<b>\$ 3,188,275</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 7,122	\$ 0	\$ 0			\$ 0	\$ 7,122	\$ 6,535
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 33	\$ 33	\$ 120
Due to Other Courts	\$ 0						\$ 0	\$ 0
Due to State	\$ 0						\$ 0	\$ 0
TC145 Liability						\$ 223,391	\$ 223,391	\$ 193,291
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						\$ 223	\$ 223	\$ 119
Sales and Use Tax	\$ 223					\$ 275	\$ 275	\$ 177
Interest								
Miscellaneous Accts. Pay. and Accrued Liab.						\$ 527,362	\$ 534,708	\$ 423,319
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 7,344</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 527,362</b>	<b>\$ 534,708</b>	<b>\$ 423,319</b>
Civil						\$ 1,060	\$ 1,060	\$ 940
Criminal						\$ 2,079	\$ 2,079	\$ 1,850
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 556,438	\$ 556,438	\$ 1,036,634
Trust Interest Payable						\$ 466	\$ 466	\$ 31
Miscellaneous Trust								
<b>Total Trust Deposits</b>						<b>\$ 560,043</b>	<b>\$ 560,043</b>	<b>\$ 1,036,466</b>
Accrued Payroll							\$ 18,404	\$ (13,336)
Benefits Payable	\$ 18,404						\$ 8,122	\$ 8,679
Deferred Compensation Payable	\$ 8,122						\$ 67,998	\$ (278,133)
Deductions Payable	\$ 67,998						\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 94,622	\$ (282,790)
<b>Total Payroll Liabilities</b>	<b>\$ 94,622</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 94,622</b>	<b>\$ (282,790)</b>
Revenue Collected in Advance	\$ 0		\$ 1,272				\$ 1,272	\$ 1,450
Liabilities For Deposits	\$ 2,481						\$ 2,481	\$ 2,481
Jury Fees - Non-Interest						\$ 783	\$ 783	\$ 950
Fees - Partial Payment & Overpayment							\$ 0	
Uncleared Collections	\$ 0						\$ 4,913	\$ 7,708
Other Miscellaneous Liabilities	\$ 4,913						\$ 9,449	\$ 12,589
<b>Total Other Liabilities</b>	<b>\$ 7,394</b>		<b>\$ 1,272</b>			<b>\$ 783</b>	<b>\$ 9,449</b>	<b>\$ 12,589</b>
<b>Total Liabilities</b>	<b>\$ 109,261</b>	<b>\$ 0</b>	<b>\$ 1,272</b>			<b>\$ 1,088,188</b>	<b>\$ 1,198,721</b>	<b>\$ 1,191,674</b>
<b>Total Fund Balance</b>	<b>\$ 1,402,810</b>	<b>\$ 333,130</b>	<b>\$ (9,738)</b>				<b>\$ 1,816,203</b>	<b>\$ 1,996,700</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,602,071</b>	<b>\$ 333,130</b>	<b>\$ (8,466)</b>			<b>\$ 1,088,188</b>	<b>\$ 3,014,024</b>	<b>\$ 3,188,275</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 2018/19											
	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>											
State Financing Sources											
Trial Court Trust Fund	\$ 9,112,938	\$ 18,251					\$ 9,131,189	\$ 12,167,349	\$ 8,053,175	\$ 10,343,296	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 28,042	\$ 0	\$ 29,216	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,600	
Court Interpreter (0150037)	\$ 91,674						\$ 91,674	\$ 291,839	\$ 112,811	\$ 216,150	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 537,543						\$ 537,543	\$ 1,032,382	\$ 531,523	\$ 937,002	
Other Miscellaneous	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077	
	\$ 9,928,107	\$ 18,251					\$ 9,946,358	\$ 13,726,788	\$ 8,884,461	\$ 11,732,211	
Grants											
AB 1058 Commissioner/Facilitator			\$ 231,626				\$ 231,626	\$ 433,060	\$ 226,773	\$ 456,080	
Other Judicial Council Grants			\$ 410,075				\$ 410,075	\$ 635,123	\$ 600,430	\$ 616,640	
			\$ 100				\$ 100	\$ 172		\$ 250	
Non-Judicial Council Grants			\$ 641,801				\$ 641,801	\$ 908,355	\$ 727,203	\$ 1,074,650	
Other Financing Sources											
Interest Income	\$ 38,217	\$ 5,751					\$ 41,968	\$ 32,000	\$ 21,422	\$ 16,450	
Investment Income											
Donations			\$ 0				\$ 0				
Local Fees	\$ 1,144	\$ 4,090					\$ 5,234	\$ 13,600	\$ 4,635	\$ 7,000	
Non-Fee Revenues							\$ 301,191	\$ 524,000	\$ 315,668	\$ 519,000	
Enhanced Collections	\$ 0	\$ 301,191									
Escheatment									\$ 232		
Prior Year Revenue											
County Program - Restricted							\$ 194,334	\$ 310,777	\$ 208,086	\$ 265,321	
Reimbursement Other	\$ 163,094	\$ 31,241					\$ 194,334	\$ 310,777	\$ 208,086	\$ 265,321	
Sale of Fixed Assets	\$ 2,139	\$ 6,900					\$ 9,039	\$ 3,700	\$ 825	\$ 7,230	
Other Miscellaneous	\$ 202,594	\$ 349,173					\$ 551,767	\$ 884,157	\$ 550,867	\$ 815,001	
<b>Total Revenues</b>	<b>\$ 10,130,701</b>	<b>\$ 367,424</b>	<b>\$ 641,801</b>				<b>\$ 11,139,925</b>	<b>\$ 16,679,300</b>	<b>\$ 10,162,531</b>	<b>\$ 13,622,192</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,635,591	\$ 186,209	\$ 343,450				\$ 5,165,250	\$ 6,802,840	\$ 4,653,254	\$ 6,350,724	
Temp Help	\$ 42,054	\$ 8,028	\$ 44,315				\$ 94,397	\$ 96,591	\$ 87,485	\$ 128,587	
Overtime	\$ 22,928		\$ 197				\$ 23,125	\$ 16,000	\$ 21,161	\$ 35,000	
Staff Benefits	\$ 2,335,087	\$ 108,848	\$ 179,393				\$ 2,621,928	\$ 4,093,271	\$ 2,026,917	\$ 3,488,570	
	\$ 7,036,660	\$ 301,088	\$ 567,355				\$ 7,905,300	\$ 11,007,472	\$ 6,788,817	\$ 10,002,881	
Operating Expenses and Equipment											
General Expense	\$ 290,148		\$ 28,502				\$ 318,650	\$ 599,129	\$ 236,496	\$ 499,924	
Printing	\$ 14,792	\$ 0					\$ 14,792	\$ 16,750	\$ 6,856	\$ 7,750	
Telecommunications	\$ 63,073		\$ 4,572				\$ 67,645	\$ 138,431	\$ 69,711	\$ 147,195	
Postage	\$ 48,072		\$ 114				\$ 48,186	\$ 97,870	\$ 46,585	\$ 91,650	
Insurance	\$ 8,527						\$ 8,527	\$ 6,925	\$ 5,530	\$ 5,800	
In-State Travel	\$ 39,928		\$ 10,921				\$ 50,850	\$ 76,253	\$ 49,549	\$ 64,996	
Out-of-State Travel	\$ 3,021						\$ 3,021	\$ 5,000	\$ 2,278	\$ 2,030	
Training	\$ 12,647		\$ 2,547				\$ 15,194	\$ 37,890	\$ 12,830	\$ 29,281	
Security Services	\$ 240,723						\$ 240,723	\$ 481,445	\$ 236,095	\$ 472,190	
Facility Operations	\$ 122,409						\$ 122,409	\$ 334,000	\$ 114,106	\$ 217,760	
Utilities											
Contracted Services	\$ 892,931	\$ 57,748	\$ 30,378				\$ 980,057	\$ 1,730,402	\$ 1,032,425	\$ 1,674,427	
Consulting and Professional Services	\$ 12,705						\$ 12,705	\$ 20,384	\$ 11,771	\$ 18,075	
Information Technology	\$ 219,148	\$ 71,829	\$ 1,150				\$ 291,927	\$ 314,675	\$ 219,205	\$ 311,018	
Major Equipment	\$ 74,403						\$ 74,403	\$ 375,964		\$ 180,239	
Other Items of Expense	\$ 209						\$ 209		\$ 141		
	\$ 2,039,634	\$ 129,377	\$ 84,184				\$ 2,253,198	\$ 4,230,430	\$ 2,043,659	\$ 3,013,005	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,506						\$ 42,506	\$ 71,135	\$ 67,376	\$ 73,500	
Judgements, Settlements and Claims								\$ 244,110		\$ 209,700	
Debt Service											
Other											
Capital Costs								\$ 0		\$ 0	
Internal Cost Recovery									\$ 1,225		
Prior Year Expense Adjustment	\$ 5,054						\$ 5,054		\$ 1,225		
	\$ 47,660						\$ 47,660	\$ 315,245	\$ 68,601	\$ 283,200	
<b>Total Expenditures</b>	<b>\$ 9,124,054</b>	<b>\$ 430,463</b>	<b>\$ 651,538</b>				<b>\$ 10,208,056</b>	<b>\$ 15,653,165</b>	<b>\$ 8,881,077</b>	<b>\$ 13,899,669</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,006,646</b>	<b>\$ (63,039)</b>	<b>\$ (9,738)</b>				<b>\$ 933,870</b>	<b>\$ 26,145</b>	<b>\$ 1,281,454</b>	<b>\$ (277,774)</b>	
Operating Transfers In (Out)											
								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 486,164	\$ 396,170	\$ 0				\$ 882,333	\$ 802,333	\$ 715,246	\$ 715,246	
Ending Balance (Deficit)	\$ 1,492,810	\$ 333,130	\$ (9,738)				\$ 1,816,203	\$ 908,478	\$ 1,996,700	\$ 437,472	

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

	For the month ended March									
	Fiscal Year 2018/19							2017/18		
	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	\$ 2,194,806	\$ 386,279					\$ 2,581,085	\$ 3,697,392	\$ 2,199,460	\$ 3,334,970
Traffic & Other Infractions	\$ 307,410	\$ 24,908					\$ 332,319	\$ 517,331	\$ 307,859	\$ 621,192
Other Criminal Cases	\$ 639,294	\$ 42,167					\$ 681,461	\$ 1,036,009	\$ 582,531	\$ 1,020,743
Civil	\$ 232,119	\$ 24,170				\$ 75	\$ 256,364	\$ 549,354	\$ 332,331	\$ 480,332
Family & Children Services	\$ 759,740	\$ 124,043				\$ 1,846	\$ 885,430	\$ 1,241,067	\$ 862,720	\$ 1,202,191
Probate, Guardianship & Mental Health Services	\$ 170,087	\$ 14,480					\$ 184,566	\$ 315,108	\$ 125,756	\$ 195,429
Juvenile Dependency Services	\$ 136,285	\$ 530,100					\$ 666,385	\$ 987,061	\$ 516,457	\$ 776,097
Juvenile Delinquency Services	\$ 58,910	\$ 4,824					\$ 63,734	\$ 90,152	\$ 42,673	\$ 54,539
Other Court Operations	\$ 756,507	\$ 67,219					\$ 823,726	\$ 1,195,410	\$ 726,642	\$ 1,096,982
Court Interpreters	\$ 46,649	\$ 127,730					\$ 174,379	\$ 307,472	\$ 172,335	\$ 223,243
Jury Services	\$ 67,528	\$ 25,983	\$ 42,506				\$ 136,017	\$ 211,314	\$ 126,788	\$ 167,578
Security		\$ 246,694					\$ 246,694	\$ 559,775	\$ 237,038	\$ 508,898
Trial Court Operations Program	\$ 5,369,337	\$ 1,618,597	\$ 42,506			\$ 1,721	\$ 7,032,161	\$ 10,707,445	\$ 6,232,592	\$ 9,682,194
Enhanced Collections	\$ 324,946	\$ 25,692					\$ 350,638	\$ 453,099	\$ 370,115	\$ 476,687
Other Non-Court Operations	\$ 482,859	\$ 155,185					\$ 638,044	\$ 840,355	\$ 533,002	\$ 715,801
Non-Court Operations Program	\$ 807,806	\$ 180,877					\$ 988,682	\$ 1,293,454	\$ 903,117	\$ 1,192,488
Executive Office	\$ 248,146	\$ 33,430					\$ 281,575	\$ 342,973	\$ 243,245	\$ 331,898
Fiscal Services	\$ 325,018	\$ 111,020					\$ 436,038	\$ 779,126	\$ 361,951	\$ 719,745
Human Resources	\$ 240,608	\$ 46,217					\$ 286,825	\$ 641,525	\$ 236,203	\$ 583,987
Business & Facilities Services	\$ 221,025	\$ 142,935				\$ 3,333	\$ 367,293	\$ 666,635	\$ 320,952	\$ 481,508
Information Technology	\$ 693,361	\$ 120,120					\$ 813,481	\$ 1,121,997	\$ 583,017	\$ 908,146
Court Administration Program	\$ 1,728,158	\$ 453,722				\$ 3,333	\$ 2,185,213	\$ 3,552,258	\$ 1,745,368	\$ 3,025,284
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,905,300</b>	<b>\$ 2,253,196</b>	<b>\$ 42,506</b>			<b>\$ 5,054</b>	<b>\$ 10,206,056</b>	<b>\$ 15,553,155</b>	<b>\$ 8,881,077</b>	<b>\$ 13,899,966</b>