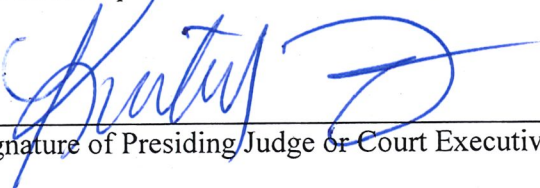


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-21-19
Date

Butte Superior Court

Court

FY 2018-19, QTR 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Butte Superior Court

Court

FY 2018-19, QTR 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Butte Superior Court

Court

FY 2018-19, QTR 4

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	125	123

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 June								
	Fiscal Year 2018/19							2017/18	
	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	\$ (350,074)	\$ 341,115	\$ 298				\$ 7,657	\$ (1,004)	\$ 32,757
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 13,235							\$ 13,235	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,917)	\$ (8,917)	\$ (67,722)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 153,063	\$ 0					\$ 521,051	\$ 674,114	\$ 1,188,697
Cash Outside of the JCC	\$ 0						\$ 345,486	\$ 345,486	\$ 224,077
Cash Equivalents	\$ 471,745						\$ 247,840	\$ 719,585	\$ 958,961
Total Cash and Cash Equivalents	\$ 290,570	\$ 341,115	\$ 298				\$ 1,113,117	\$ 1,745,099	\$ 2,354,370
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 6,848	\$ 1,598	\$ 0					\$ 8,446	\$ 6,399
Accounts Receivable - General	\$ 17,616	\$ 0	\$ 0					\$ 17,616	\$ 12,129
Dishonored Checks									
Due From Employee	\$ 2,819							\$ 2,819	\$ 1,054
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 229,493							\$ 229,493	\$ 111,808
Due From Other Governments	\$ 154,658	\$ 87,632						\$ 242,291	\$ 151,256
Due From Other Courts	\$ 38,280						\$ 0	\$ 38,280	\$ 22,991
Due From State	\$ 416,069	\$ 11,557	\$ 224,729					\$ 652,355	\$ 613,624
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 12							\$ 12	\$ 22
Total Receivables	\$ 865,796	\$ 100,788	\$ 224,729				\$ 0	\$ 1,191,312	\$ 918,283
Prepaid Expenses - General	\$ 235,186	\$ 0	\$ 0					\$ 235,186	\$ 139,020
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 235,186	\$ 0	\$ 0					\$ 235,186	\$ 139,020
Other Assets									
Total Other Assets									
Total Assets	\$ 1,391,551	\$ 441,902	\$ 225,028				\$ 1,113,117	\$ 3,171,598	\$ 3,411,673
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 175,763	\$ 8,895	\$ 1,443					\$ 186,102	\$ 155,337
Accounts Payable - General	\$ 7,694	\$ 0	\$ 0				\$ 0	\$ 7,694	\$ 15,963
Due to Other Funds	\$ 42,780	\$ 65,195	\$ 121,518				\$ 12	\$ 229,505	\$ 111,830
Due to Other Courts	\$ 451		\$ 4,376					\$ 4,827	\$ 3,803
Due to State	\$ 11,003		\$ 32					\$ 11,035	\$ 0
TC145 Liability							\$ 241,724	\$ 241,724	\$ 262,782
Due to Other Governments	\$ 29,358		\$ 8,947					\$ 38,305	\$ 36,719
AB145 Due to Other Government Agency							\$ 345,486	\$ 345,486	\$ 224,077
Due to Other Public Agencies								\$ 486	\$ 265
Sales and Use Tax	\$ 486							\$ 486	\$ 265
Interest							\$ 265	\$ 265	\$ 171
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 267,535	\$ 74,090	\$ 136,316				\$ 587,487	\$ 1,065,428	\$ 810,946
Civil							\$ 1,060	\$ 1,060	\$ 1,080
Criminal							\$ 2,202	\$ 2,202	\$ 1,850
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 521,051	\$ 521,051	\$ 1,035,634
Trust Interest Payable							\$ 534	\$ 534	\$ 320
Miscellaneous Trust									
Total Trust Deposits							\$ 524,847	\$ 524,847	\$ 1,038,665
Accrued Payroll									
Benefits Payable	\$ 74,824							\$ 74,824	\$ 211,053
Deferred Compensation Payable	\$ 6,648							\$ 6,648	\$ 8,939
Deductions Payable	\$ 139,367							\$ 139,367	\$ 175,562
Payroll Clearing	\$ 149,007	\$ 17,390	\$ 31,718					\$ 198,114	\$ 182,686
Total Payroll Liabilities	\$ 369,846	\$ 17,390	\$ 31,718					\$ 418,953	\$ 578,240
Revenue Collected in Advance	\$ 0		\$ 56,994					\$ 56,994	\$ 93,773
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481
Jury Fees - Non-Interest							\$ 783	\$ 783	\$ 783
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 5,132							\$ 5,132	\$ 4,252
Total Other Liabilities	\$ 7,613		\$ 56,994				\$ 783	\$ 65,991	\$ 101,289
Total Liabilities	\$ 644,995	\$ 91,480	\$ 225,028				\$ 1,113,117	\$ 2,074,619	\$ 2,529,340
Total Fund Balance	\$ 746,557	\$ 350,422	\$ 0					\$ 1,096,979	\$ 882,333
Total Liabilities and Fund Balance	\$ 1,391,551	\$ 441,902	\$ 225,028				\$ 1,113,117	\$ 3,171,598	\$ 3,411,673

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								2017/18		
	Fiscal Year 2018/19										
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 12,058,384	\$ 46,826					\$ 12,105,210	\$ 12,167,349	\$ 10,552,011	\$ 10,343,296	
Improvement and Modernization Fund	\$ 28,642						\$ 28,642	\$ 28,642	\$ 29,216	\$ 29,216	
Judges' Compensation (0150019)	\$ 82,500						\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	
Court Interpreter (0150037)	\$ 191,494						\$ 191,494	\$ 291,838	\$ 248,910	\$ 216,150	
Civil Coordination Reimbursement (0150091)	\$ 992,923						\$ 992,923	\$ 1,032,382	\$ 874,281	\$ 937,002	
MOU Reimbursements (0150010 and General)	\$ 124,077						\$ 124,077	\$ 124,077	\$ 124,077	\$ 124,077	
Other Miscellaneous											
	\$ 13,478,019	\$ 46,826					\$ 13,624,846	\$ 13,726,788	\$ 11,910,995	\$ 11,732,241	
Grants											
AB 1058 Commissioner/Facilitator			\$ 341,196				\$ 341,196	\$ 433,060	\$ 339,158	\$ 458,060	
Other Judicial Council Grants			\$ 442,578				\$ 442,578	\$ 535,123	\$ 560,714	\$ 616,640	
Non-Judicial Council Grants			\$ 1,372				\$ 1,372	\$ 172	\$ 1,278	\$ 250	
			\$ 785,147				\$ 785,147	\$ 968,355	\$ 901,151	\$ 1,074,950	
Other Financing Sources											
Interest Income	\$ 58,140	\$ 9,815					\$ 65,956	\$ 32,080	\$ 37,588	\$ 16,450	
Investment Income							\$ 0				
Donations		\$ 0					\$ 0				
Local Fees	\$ 4,093	\$ 5,899					\$ 9,992	\$ 13,600	\$ 6,600	\$ 7,000	
Non-Fee Revenues											
Enhanced Collections	\$ 147,675	\$ 444,000					\$ 591,675	\$ 524,000	\$ 528,084	\$ 519,000	
Escheatment									\$ 232		
Prior Year Revenue									\$ 0		
County Program - Restricted									\$ 0		
Reimbursement Other	\$ 317,206	\$ 47,867					\$ 365,073	\$ 310,777	\$ 319,112	\$ 265,321	
Sale of Fixed Assets									\$ 1,708	\$ 7,230	
Other Miscellaneous	\$ 2,894	\$ 7,350					\$ 10,244	\$ 3,700	\$ 1,708	\$ 7,230	
	\$ 528,008	\$ 514,931					\$ 1,042,939	\$ 884,167	\$ 891,325	\$ 815,001	
Total Revenues	\$ 14,008,028	\$ 581,757	\$ 785,147				\$ 15,352,932	\$ 15,579,300	\$ 13,703,470	\$ 13,822,192	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,525,513	\$ 303,758	\$ 373,287				\$ 7,202,559	\$ 6,802,640	\$ 6,391,510	\$ 6,350,724	
Temp Help	\$ 101,820	\$ 10,729	\$ 16,178				\$ 128,728	\$ 98,561	\$ 109,203	\$ 128,567	
Overtime	\$ 20,343	\$ 0	\$ 0				\$ 20,343	\$ 15,000	\$ 9,851	\$ 35,000	
Staff Benefits	\$ 3,409,622	\$ 160,501	\$ 183,787				\$ 3,753,910	\$ 4,093,271	\$ 3,467,429	\$ 3,488,570	
	\$ 10,057,298	\$ 474,988	\$ 573,252				\$ 11,105,538	\$ 11,007,472	\$ 9,977,982	\$ 10,002,881	
Operating Expenses and Equipment											
General Expense	\$ 407,717		\$ 34,082				\$ 441,799	\$ 588,129	\$ 391,195	\$ 499,924	
Printing	\$ 17,510	\$ 1,405					\$ 18,915	\$ 16,750	\$ 16,072	\$ 7,750	
Telecommunications	\$ 100,319		\$ 5,855				\$ 106,175	\$ 138,431	\$ 102,902	\$ 147,195	
Postage	\$ 102,379		\$ 153				\$ 102,532	\$ 97,870	\$ 98,232	\$ 91,650	
Insurance	\$ 6,527						\$ 6,527	\$ 5,925	\$ 5,530	\$ 5,800	
In-State Travel	\$ 75,228		\$ 16,142				\$ 91,369	\$ 76,253	\$ 74,521	\$ 54,998	
Out-of-State Travel	\$ 7,104						\$ 7,104	\$ 5,000	\$ 6,464	\$ 2,000	
Training	\$ 22,012		\$ 1,913				\$ 23,924	\$ 37,990	\$ 16,370	\$ 29,281	
Security Services	\$ 481,445						\$ 481,445	\$ 481,445	\$ 472,190	\$ 472,190	
Facility Operations	\$ 205,258						\$ 205,258	\$ 334,000	\$ 211,302	\$ 217,780	
Utilities											
Contracted Services	\$ 1,332,280	\$ 77,134	\$ 75,219				\$ 1,484,633	\$ 1,736,402	\$ 1,548,691	\$ 1,574,427	
Consulting and Professional Services	\$ 19,354						\$ 19,354	\$ 20,384	\$ 21,235	\$ 19,675	
Information Technology	\$ 251,517	\$ 89,433	\$ 1,281				\$ 342,231	\$ 314,875	\$ 252,413	\$ 311,018	
Major Equipment	\$ 217,462						\$ 217,462	\$ 375,984	\$ 14,749	\$ 180,239	
Other Items of Expense	\$ 237						\$ 237		\$ 206		
	\$ 3,248,348	\$ 167,972	\$ 134,645				\$ 3,548,964	\$ 4,230,438	\$ 3,234,071	\$ 3,613,905	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 51,245						\$ 51,245	\$ 71,135	\$ 85,863	\$ 73,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 427,484						\$ 427,484	\$ 244,110	\$ 231,945	\$ 209,700	
Capital Costs											
Internal Cost Recovery	\$ (93,404)		\$ 93,404				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,054						\$ 5,054		\$ 6,511		
	\$ 390,380		\$ 93,404				\$ 483,784	\$ 315,245	\$ 324,319	\$ 283,200	
Total Expenditures	\$ 13,694,025	\$ 642,960	\$ 801,301				\$ 15,198,288	\$ 15,553,155	\$ 13,538,383	\$ 13,899,966	
Excess (Deficit) of Revenues Over Expenditures	\$ 312,003	\$ (81,203)	\$ (16,154)				\$ 214,646	\$ 26,145	\$ 167,087	\$ (277,774)	
Operating Transfers In (Out)	\$ (51,609)	\$ 35,455	\$ 16,154				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 486,164	\$ 396,170	\$ 0				\$ 882,333	\$ 882,333	\$ 715,246	\$ 715,246	
Ending Balance (Deficit)	\$ 746,557	\$ 350,422	\$ 0				\$ 1,096,979	\$ 908,478	\$ 882,333	\$ 437,472	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,063,924	\$ 584,347					\$ 3,648,270	\$ 3,697,392	\$ 3,218,561	\$ 3,334,970
Traffic & Other Infractions	\$ 413,135	\$ 33,110					\$ 446,245	\$ 517,331	\$ 445,637	\$ 621,192
Other Criminal Cases	\$ 887,969	\$ 90,399					\$ 978,369	\$ 1,036,009	\$ 847,719	\$ 1,020,743
Civil	\$ 328,618	\$ 91,545				\$ 75	\$ 420,239	\$ 549,354	\$ 472,899	\$ 480,332
Family & Children Services	\$ 1,055,109	\$ 177,791				\$ 1,646	\$ 1,234,547	\$ 1,241,067	\$ 1,280,496	\$ 1,202,191
Probate, Guardianship & Mental Health Services	\$ 241,312	\$ 19,855					\$ 261,166	\$ 315,108	\$ 184,766	\$ 195,429
Juvenile Dependency Services	\$ 187,621	\$ 786,988					\$ 974,608	\$ 987,061	\$ 777,671	\$ 776,097
Juvenile Delinquency Services	\$ 79,235	\$ 6,256					\$ 85,491	\$ 90,152	\$ 60,327	\$ 54,539
Other Court Operations	\$ 1,058,708	\$ 92,646					\$ 1,151,354	\$ 1,195,410	\$ 1,054,344	\$ 1,096,982
Court Interpreters	\$ 64,157	\$ 183,714					\$ 247,871	\$ 307,472	\$ 250,215	\$ 223,243
Jury Services	\$ 91,560	\$ 86,679	\$ 51,245				\$ 229,485	\$ 211,314	\$ 177,695	\$ 167,578
Security		\$ 493,184					\$ 493,184	\$ 559,775	\$ 528,368	\$ 508,898
Trial Court Operations Program	\$ 7,471,348	\$ 2,646,513	\$ 51,245			\$ 1,721	\$ 10,170,828	\$ 10,707,445	\$ 9,298,699	\$ 9,682,194
Enhanced Collections	\$ 456,343	\$ 35,220					\$ 491,563	\$ 453,099	\$ 523,341	\$ 476,687
Other Non-Court Operations	\$ 672,166	\$ 170,066					\$ 842,232	\$ 840,355	\$ 767,509	\$ 715,801
Non-Court Operations Program	\$ 1,128,509	\$ 205,286					\$ 1,333,795	\$ 1,293,454	\$ 1,290,851	\$ 1,192,488
Executive Office	\$ 344,983	\$ 43,654			\$ 0		\$ 388,637	\$ 342,973	\$ 345,856	\$ 331,898
Fiscal Services	\$ 594,338	\$ 164,546			\$ 0		\$ 758,884	\$ 779,126	\$ 660,018	\$ 719,745
Human Resources	\$ 325,581	\$ 63,030	\$ 427,484		\$ 0		\$ 816,094	\$ 641,525	\$ 581,364	\$ 583,987
Business & Facilities Services	\$ 280,999	\$ 237,532			\$ 0	\$ 3,333	\$ 521,864	\$ 666,635	\$ 474,113	\$ 481,508
Information Technology	\$ 959,779	\$ 188,404			\$ 0		\$ 1,148,183	\$ 1,121,997	\$ 885,481	\$ 908,146
Court Administration Program	\$ 2,505,680	\$ 697,165	\$ 427,484		\$ 0	\$ 3,333	\$ 3,633,662	\$ 3,552,256	\$ 2,946,833	\$ 3,025,284
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,105,538	\$ 3,548,964	\$ 478,729		\$ 0	\$ 5,054	\$ 15,138,286	\$ 15,553,155	\$ 13,536,383	\$ 13,899,966

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Butte

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	235,186	-	235,186	-	-	-	-	-	235,186	
Restricted	-	-	-	350,422	-	-	-	-	350,422	
Committed	357,292	-	357,292	-	-	-	-	-	357,292	
Assigned	-	154,079	154,079	-	-	-	-	-	154,079	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 592,478	\$ 154,079	\$ 746,557	\$ 350,422	\$ -	\$ -	\$ -	\$ -	\$ 1,096,979	