


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

12/5/14

Date

BUTTE SUPERIOR COURT

Court

2014-15, Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

BUTTE SUPERIOR COURT

Court

2014-15, Q1

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	110			
Court Employee Positions (FTEs)	121			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

BUTTE SUPERIOR COURT

Court

2014-15, Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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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 September											
Fiscal Year 2014/15											
2013/14											
	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	\$ 4,475,072	\$ 6,864					\$ 4,481,936	\$ 9,119,456	\$ 3,565,285	\$ 6,622,299	
Improvement and Modernization Fund	\$ (8,375)						\$ (8,375)	\$ 86,395	\$ 0	\$ 29,216	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 82,500	\$ 22,500	\$ 82,500	
Court Interpreter (45.45)	\$ 16,924						\$ 16,924	\$ 158,700	\$ 15,633	\$ 186,600	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 96,940						\$ 96,940	\$ 815,115	\$ 89,811	\$ 803,565	
Other Miscellaneous								\$ 124,076		\$ 124,076	
	\$ 4,603,051	\$ 6,864					\$ 4,600,026	\$ 10,368,242	\$ 3,693,229	\$ 9,948,156	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,960				\$ 71,960	\$ 513,472	\$ (26,046)	\$ 529,643	
Other AOC Grants			\$ (30,242)				\$ (30,242)	\$ 291,816	\$ (44,568)	\$ 287,943	
Non-AOC Grants											
			\$ 41,718				\$ 41,718	\$ 805,290	\$ (70,611)	\$ 817,586	
Other Financing Sources											
Interest Income	\$ 718	\$ 3					\$ 721	\$ 5,450	\$ 35	\$ 13,600	
Investment Income											
Donations											
Local Fees	\$ 4,026						\$ 4,026	\$ 23,400	\$ (568)	\$ 20,000	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 70,220					\$ 70,220	\$ 644,000	\$ 0	\$ 675,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ (45)	\$ 0					\$ (45)	\$ 184,386	\$ (605)	\$ 187,695	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,076						\$ 1,076	\$ 7,000	\$ 1,214	\$ 20,500	
	\$ 5,778	\$ 70,223					\$ 76,998	\$ 664,236	\$ 70	\$ 916,795	
Total Revenues	\$ 4,606,837	\$ 77,087	\$ 41,718				\$ 4,727,841	\$ 12,036,768	\$ 3,622,694	\$ 11,582,537	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 958,255	\$ 49,399	\$ 77,754				\$ 1,085,408	\$ 5,317,734	\$ 1,141,736	\$ 5,620,928	
Temp Help	\$ 8,356	\$ 381	\$ 4,727				\$ 13,464	\$ 91,009	\$ 14,441	\$ 66,248	
Overtime	\$ 1,589	\$ 129	\$ 3				\$ 1,721	\$ 6,000	\$ 1,230	\$ 3,600	
Staff Benefits	\$ 568,429	\$ 30,968	\$ 34,247				\$ 633,644	\$ 3,229,090	\$ 618,055	\$ 2,943,479	
	\$ 1,536,629	\$ 80,877	\$ 116,731				\$ 1,734,237	\$ 8,643,833	\$ 1,775,467	\$ 8,634,155	
Operating Expenses and Equipment											
General Expense	\$ 43,185	\$ 8,637	\$ 1,882				\$ 53,704	\$ 446,499	\$ 47,265	\$ 304,854	
Printing	\$ 2,383						\$ 2,383	\$ 34,750	\$ 3,287	\$ 28,600	
Telecommunications	\$ 14,444		\$ 10				\$ 14,454	\$ 124,170	\$ 18,705	\$ 99,749	
Postage	\$ 453		\$ 49				\$ 502	\$ 91,450	\$ 205	\$ 91,800	
Insurance								\$ 7,200	\$ (3,315)	\$ 3,755	
In-State Travel	\$ 4,234		\$ 773				\$ 5,007	\$ 49,722	\$ 5,375	\$ 33,392	
Out-of-State Travel								\$ 1,600		\$ 1,600	
Training	\$ 643		\$ 1,380				\$ 2,023	\$ 38,525	\$ 1,126	\$ 30,000	
Security Services								\$ 467,145		\$ 467,145	
Facility Operations	\$ 20,873						\$ 20,873	\$ 173,892	\$ 20,789	\$ 115,192	
Utilities											
Contracted Services	\$ 271,853		\$ (879)				\$ 270,975	\$ 2,332,385	\$ 245,901	\$ 1,693,895	
Consulting and Professional Services	\$ 2,765						\$ 2,765	\$ 19,575	\$ 2,835	\$ 19,350	
Information Technology	\$ 5,605						\$ 5,605	\$ 161,597	\$ 32,457	\$ 161,637	
Major Equipment	\$ 0						\$ 0	\$ 15,000	\$ 5,266	\$ 131,574	
Other Items of Expense	\$ 160						\$ 160	\$ 150		\$ 150	
	\$ 366,699	\$ 8,637	\$ 3,216				\$ 378,452	\$ 3,963,830	\$ 380,898	\$ 3,182,793	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,028						\$ 14,028	\$ 87,000	\$ 27,403	\$ 77,127	
Judgments, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 600	\$ 500,900	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 14,028						\$ 14,028	\$ 87,000	\$ 28,003	\$ 578,027	
Total Expenditures	\$ 1,917,256	\$ 89,514	\$ 119,947				\$ 2,126,717	\$ 12,694,463	\$ 2,184,368	\$ 12,394,876	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,691,580	\$ (12,428)	\$ (78,229)				\$ 2,600,924	\$ (658,695)	\$ 1,438,326	\$ (812,439)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,283,997	\$ 258,204	\$ 0				\$ 1,540,201	\$ 1,540,201	\$ 1,764,108	\$ 1,764,108	
Ending Balance (Deficit)	\$ 3,975,578	\$ 243,776	\$ (78,229)				\$ 4,141,126	\$ 881,606	\$ 3,202,434	\$ 951,670	

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

	For the month ended September							Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (88,368)	\$ 243,776	\$ (205,410)				\$ 0	\$ (60,003)	\$ (104,622)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (162)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,710							\$ 2,710	\$ 2,710
Cash with County	\$ 153,036						\$ 677,747	\$ 830,782	\$ 994,402
Cash Outside of the AOC	\$ 21,756						\$ 233,140	\$ 254,895	\$ 217,964
Total Cash	\$ 104,133	\$ 243,776	\$ (205,410)				\$ 910,866	\$ 1,053,385	\$ 1,125,292
Short Term Investment	\$ 3,853,773							\$ 1	\$ 3,853,774
Investment in Financial Institution									
Total Investments	\$ 3,853,773							\$ 1	\$ 3,853,774
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 127,182					\$ 127,182	\$ 205,501
Dishonored Checks									
Due From Employee	\$ 1,054							\$ 1,054	
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,054	\$ 0	\$ 127,182				\$ 0	\$ 128,236	\$ 205,501
Prepaid Expenses - General	\$ 32,940	\$ 0						\$ 32,940	\$ 43,920
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 32,940	\$ 0						\$ 32,940	\$ 43,920
Other Assets									
Total Other Assets									
Total Assets	\$ 3,991,900	\$ 243,776	\$ (78,229)				\$ 910,867	\$ 5,068,334	\$ 4,459,226
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,713	\$ 0	\$ 0				\$ 0	\$ 3,713	\$ 6,918
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 194,633
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 233,140	\$ 233,140	\$ 195,546
Sales and Use Tax	\$ 11							\$ 11	\$ 0
Interest							\$ 1	\$ 1	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,724	\$ 0	\$ 0				\$ 233,140	\$ 236,865	\$ 397,002
Civil							\$ 565,220	\$ 565,220	\$ 494,824
Criminal							\$ 59,046	\$ 59,046	\$ 300,218
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 624,266	\$ 624,266	\$ 795,042
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 7,724							\$ 7,724	\$ 14,651
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 253							\$ 253	\$ 50
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 7,976	\$ 0	\$ 0					\$ 7,976	\$ 14,700
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481
Jury Fees - Non-Interest							\$ 53,480	\$ 53,480	\$ 46,348
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 2,141							\$ 2,141	\$ 1,218
Total Other Liabilities	\$ 4,622						\$ 53,480	\$ 58,102	\$ 50,048
Total Liabilities	\$ 16,322	\$ 0	\$ 0				\$ 910,667	\$ 927,210	\$ 1,256,792
Total Fund Balance	\$ 3,975,578	\$ 243,776	\$ (78,229)					\$ 4,141,125	\$ 3,202,434
Total Liabilities and Fund Balance	\$ 3,991,900	\$ 243,776	\$ (78,229)				\$ 910,867	\$ 5,068,334	\$ 4,459,226

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

For the month ended September										
Fiscal Year 2014/15										
	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	\$ 474,006	\$ 100,731					\$ 574,737	\$ 3,206,127	\$ 588,428	\$ 2,912,902
Traffic & Other Infractions	\$ 79,591	\$ 2,396					\$ 81,987	\$ 426,442	\$ 99,920	\$ 487,185
Other Criminal Cases	\$ 198,150	\$ 20,348					\$ 218,498	\$ 1,219,130	\$ 201,089	\$ 1,094,735
Civil	\$ 74,058	\$ 5,741					\$ 79,799	\$ 429,056	\$ 87,775	\$ 420,490
Family & Children Services	\$ 157,561	\$ (5,853)					\$ 151,707	\$ 1,080,956	\$ 181,028	\$ 1,032,743
Probate, Guardianship & Mental Health Services	\$ 33,557	\$ 19,103					\$ 52,660	\$ 318,755	\$ 46,537	\$ 308,038
Juvenile Dependency Services	\$ 12,024	\$ 121,579					\$ 133,603	\$ 774,379	\$ 128,885	\$ 773,399
Juvenile Delinquency Services	\$ 12,020	\$ 431					\$ 12,450	\$ 66,909	\$ 12,471	\$ 81,579
Other Court Operations	\$ 139,282	\$ 4,652					\$ 143,934	\$ 858,119	\$ 152,592	\$ 829,588
Court Interpreters		\$ 30,038					\$ 30,038	\$ 170,728	\$ 30,141	\$ 191,515
Jury Services	\$ 13,742	\$ 3,197	\$ 14,028				\$ 30,968	\$ 244,665	\$ 40,750	\$ 197,066
Security		\$ 0					\$ 0	\$ 500,177	\$ 44	\$ 508,177
	\$ 1,193,991	\$ 302,362	\$ 14,028				\$ 1,510,381	\$ 9,295,443	\$ 1,569,660	\$ 8,817,417
Trial Court Operations Program										
Enhanced Collections	\$ 89,691	\$ 2,587					\$ 92,278	\$ 462,251	\$ 93,639	\$ 523,449
Other Non-Court Operations	\$ 72,911	\$ 6,661					\$ 79,572	\$ 429,719	\$ 88,958	\$ 407,753
	\$ 162,602	\$ 9,249					\$ 171,850	\$ 891,970	\$ 182,597	\$ 931,202
Non-Court Operations Program										
Executive Office	\$ 60,064	\$ 2,677					\$ 62,741	\$ 324,791	\$ 69,199	\$ 339,758
Fiscal Services	\$ 80,832	\$ 17,504					\$ 98,336	\$ 590,475	\$ 97,387	\$ 1,026,130
Human Resources	\$ 51,567	\$ 5,404	\$ 0				\$ 56,970	\$ 291,471	\$ 61,893	\$ 280,540
Business & Facilities Services	\$ 58,245	\$ 22,783					\$ 81,028	\$ 487,959	\$ 75,844	\$ 363,218
Information Technology	\$ 126,937	\$ 18,474					\$ 145,411	\$ 812,354	\$ 127,789	\$ 636,710
Court Administration Program	\$ 377,645	\$ 66,841	\$ 0				\$ 444,486	\$ 2,507,050	\$ 432,112	\$ 2,646,356
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,734,237	\$ 378,452	\$ 14,028				\$ 2,126,717	\$ 12,694,463	\$ 2,184,368	\$ 12,394,975