

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



Date

BUTTE SUPERIOR COURT

Court

2014-15, Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

BUTTE SUPERIOR COURT

Court

2014-15, Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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

BUTTE SUPERIOR COURT

Court

2014-15, Q4

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)	121	110	113	115	114

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 2014/15							2013/14
	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	\$ (391,575)	\$ 315,709	\$ 171				\$ 22,232	\$ (53,463)	\$ 86,639
Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees Trust							\$ (54,486)	\$ (54,486)	
Cash on Hand	\$ 2,900							\$ 2,900	\$ 2,710
Cash with County	\$ 153,063						\$ 667,768	\$ 820,831	\$ 830,782
Cash Outside of the AOC	\$ 21,260						\$ 249,517	\$ 270,777	\$ 254,895
Total Cash	\$ (199,352)	\$ 315,709	\$ 171				\$ 885,030	\$ 1,001,560	\$ 1,190,027
Short Term Investment	\$ 2,027,730						\$ 262,029	\$ 2,289,759	\$ 1,441,013
Investment in Financial Institution									
Total Investments	\$ 2,027,730						\$ 262,029	\$ 2,289,759	\$ 1,441,013
Accrued Revenue	\$ 1,186	\$ 138	\$ 0					\$ 1,324	\$ 4,089
Accounts Receivable - General	\$ 41,043	\$ 79,340	\$ 93,976					\$ 214,359	\$ 314,622
Dishonored Checks									
Due From Employee	\$ 1,054							\$ 1,054	\$ 1,054
Civil Jury Fees	\$ 4,872							\$ 4,872	\$ 7,714
Trust									
Due From Other Funds	\$ 197,776							\$ 197,776	\$ 483,986
Due From Other Governments	\$ 850	\$ 0						\$ 850	\$ 276,749
Due From Other Courts	\$ 7,542						\$ 0	\$ 7,542	\$ 4,751
Due From State	\$ 316,566	\$ 14,466	\$ 62,721					\$ 393,753	\$ 426,767
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 570,890	\$ 93,944	\$ 156,696				\$ 0	\$ 821,530	\$ 1,519,732
Prepaid Expenses - General	\$ 32,971	\$ 0	\$ 63					\$ 33,034	\$ 43,920
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 32,971	\$ 0	\$ 63					\$ 33,034	\$ 43,920
Other Assets									
Total Other Assets									
Total Assets	\$ 2,432,239	\$ 409,654	\$ 156,931				\$ 1,147,060	\$ 4,145,883	\$ 4,194,691
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 219,031	\$ 6,452	\$ 11,428					\$ 236,912	\$ 625,995
Accounts Payable - General	\$ 10,393	\$ 0	\$ 0				\$ 0	\$ 10,393	\$ 6,136
Due to Other Funds	\$ 0	\$ 63,288	\$ 134,488				\$ 0	\$ 197,777	\$ 483,986
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 207,227							\$ 207,227	\$ 649
TC145 Liability							\$ 229,771	\$ 229,771	\$ 237,900
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 48,763
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 249,517	\$ 249,517	\$ 233,140
Sales and Use Tax	\$ 711							\$ 711	\$ 467
Interest	\$ 0						\$ 4	\$ 4	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 437,361	\$ 69,741	\$ 145,917				\$ 479,292	\$ 1,132,310	\$ 1,637,039
Civil							\$ 0	\$ 0	\$ 565,220
Criminal							\$ 0	\$ 0	\$ 59,046
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 667,768	\$ 667,768	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 667,768	\$ 667,768	\$ 624,266
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 25,451							\$ 25,451	\$ 125,098
Deferred Compensation Payable	\$ 10,821							\$ 10,821	\$ 31,523
Deductions Payable	\$ 116,571							\$ 116,571	\$ 94,393
Payroll Clearing	\$ 85,748	\$ 10,047	\$ 10,843					\$ 106,639	\$ 83,412
Total Payroll Liabilities	\$ 238,592	\$ 10,047	\$ 10,843					\$ 259,482	\$ 334,426
Revenue Collected in Advance	\$ 737,071		\$ 171					\$ 737,242	\$ 0
Liabilities For Deposits	\$ 2,481							\$ 2,481	\$ 2,481
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 53,480
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 2,054							\$ 2,054	\$ 2,798
Total Other Liabilities	\$ 741,606		\$ 171				\$ 0	\$ 741,777	\$ 58,759
Total Liabilities	\$ 1,417,559	\$ 79,788	\$ 156,931				\$ 1,147,060	\$ 2,801,337	\$ 2,654,490
Total Fund Balance	\$ 1,014,680	\$ 329,866	\$ 0					\$ 1,344,546	\$ 1,540,201
Total Liabilities and Fund Balance	\$ 2,432,239	\$ 409,654	\$ 156,931				\$ 1,147,060	\$ 4,145,883	\$ 4,194,691

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

For the month ended June										
Fiscal Year 2014/15									2013/14	
	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	\$ 2,279,194	\$ 754,667					\$ 3,033,861	\$ 3,206,127	\$ 2,892,561	\$ 2,912,902
Traffic & Other Infractions	\$ 381,984	\$ 46,800					\$ 428,784	\$ 426,442	\$ 440,080	\$ 487,185
Other Criminal Cases	\$ 882,620	\$ 138,874					\$ 1,021,494	\$ 1,217,302	\$ 1,018,973	\$ 1,094,735
Civil	\$ 351,770	\$ 54,669					\$ 406,439	\$ 429,056	\$ 385,953	\$ 420,490
Family & Children Services	\$ 769,137	\$ 202,057					\$ 971,194	\$ 1,080,956	\$ 971,387	\$ 1,032,743
Probate, Guardianship & Mental Health Services	\$ 159,070	\$ 133,666					\$ 292,736	\$ 318,755	\$ 289,424	\$ 308,038
Juvenile Dependency Services	\$ 47,277	\$ 731,703					\$ 778,979	\$ 774,379	\$ 768,497	\$ 773,399
Juvenile Delinquency Services	\$ 46,476	\$ 5,567					\$ 52,043	\$ 66,909	\$ 53,566	\$ 61,579
Other Court Operations	\$ 696,527	\$ 86,005					\$ 782,532	\$ 858,119	\$ 677,096	\$ 829,588
Court Interpreters		\$ 178,412					\$ 178,412	\$ 170,728	\$ 143,657	\$ 191,515
Jury Services	\$ 66,724	\$ 67,553	\$ 77,591				\$ 211,867	\$ 244,665	\$ 198,296	\$ 197,066
Security		\$ 499,968					\$ 499,968	\$ 500,177	\$ 492,814	\$ 508,177
Trial Court Operations Program	\$ 5,680,778	\$ 2,899,941	\$ 77,591				\$ 8,658,310	\$ 9,293,615	\$ 8,332,302	\$ 8,817,417
Enhanced Collections	\$ 454,774	\$ 53,032					\$ 507,806	\$ 462,251	\$ 460,649	\$ 523,449
Other Non-Court Operations	\$ 345,920	\$ 71,198					\$ 417,117	\$ 429,719	\$ 422,767	\$ 407,753
Non-Court Operations Program	\$ 800,693	\$ 124,230					\$ 924,923	\$ 891,970	\$ 883,416	\$ 931,202
Executive Office	\$ 298,280	\$ 47,675			\$ (11)		\$ 345,944	\$ 324,791	\$ 340,321	\$ 339,758
Fiscal Services	\$ 430,259	\$ 140,473			\$ 0		\$ 570,733	\$ 590,475	\$ 478,798	\$ 1,026,130
Human Resources	\$ 231,758	\$ 45,228	\$ 207,066		\$ 0		\$ 484,052	\$ 291,471	\$ 698,296	\$ 280,540
Business & Facilities Services	\$ 326,133	\$ 190,044			\$ 0		\$ 516,177	\$ 487,959	\$ 355,330	\$ 363,218
Information Technology	\$ 630,745	\$ 159,485			\$ 11		\$ 790,241	\$ 812,354	\$ 665,134	\$ 636,710
Court Administration Program	\$ 1,917,175	\$ 582,906	\$ 207,066		\$ 0		\$ 2,707,147	\$ 2,507,050	\$ 2,537,880	\$ 2,646,356
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,398,647	\$ 3,607,077	\$ 284,657		\$ 0		\$ 12,290,381	\$ 12,692,635	\$ 11,753,598	\$ 12,394,975

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											
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	\$ 9,197,152	\$ 80,640					\$ 9,277,792	\$ 9,194,978	\$ 8,687,885	\$ 8,622,299	
Improvement and Modernization Fund	\$ 63,866						\$ 63,866	\$ 66,395	\$ 29,216	\$ 29,216	
Judges' Compensation (45.25)	\$ 79,808						\$ 79,808	\$ 82,500	\$ 83,137	\$ 82,500	
Court Interpreter (45.45)	\$ 176,228						\$ 176,228	\$ 158,700	\$ 143,367	\$ 186,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 809,871						\$ 809,871	\$ 815,115	\$ 816,420	\$ 803,565	
Other Miscellaneous	\$ 124,076						\$ 124,076	\$ 124,076	\$ 124,076	\$ 124,076	
	\$ 10,451,001	\$ 80,640					\$ 10,531,641	\$ 10,441,764	\$ 9,884,101	\$ 9,848,156	
Grants											
AB 1058 Commissioner/Facilitator			\$ 447,061				\$ 447,061	\$ 513,472	\$ 474,457	\$ 529,643	
Other AOC Grants			\$ 247,062				\$ 247,062	\$ 289,990	\$ 267,776	\$ 287,943	
Non-AOC Grants			\$ 629				\$ 629				
			\$ 694,752				\$ 694,752	\$ 803,462	\$ 742,232	\$ 817,586	
Other Financing Sources											
Interest Income	\$ 10,924	\$ 616					\$ 11,540	\$ 5,450	\$ 11,625	\$ 13,600	
Investment Income											
Donations											
Local Fees	\$ 24,321						\$ 24,321	\$ 23,400	\$ 22,755	\$ 20,000	
Non-Fee Revenues											
Enhanced Collections	\$ 203,028	\$ 444,000					\$ 647,028	\$ 644,000	\$ 664,219	\$ 675,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 165,157	\$ 8,590					\$ 173,747	\$ 184,386	\$ 179,540	\$ 187,695	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,697						\$ 11,697	\$ 7,000	\$ 25,217	\$ 20,500	
	\$ 415,127	\$ 453,205					\$ 868,332	\$ 864,236	\$ 903,357	\$ 916,795	
Total Revenues	\$ 10,866,128	\$ 533,845	\$ 694,752				\$ 12,094,725	\$ 12,109,462	\$ 11,529,691	\$ 11,582,537	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,802,224	\$ 259,452	\$ 354,494				\$ 5,416,170	\$ 5,317,734	\$ 5,361,186	\$ 5,620,928	
Temp Help	\$ 64,283	\$ 0	\$ 12,616				\$ 76,899	\$ 91,009	\$ 70,004	\$ 66,248	
Overtime	\$ 30,762	\$ 0	\$ 0				\$ 30,762	\$ 6,000	\$ 13,523	\$ 3,500	
Staff Benefits	\$ 2,595,611	\$ 136,263	\$ 142,942				\$ 2,874,816	\$ 3,229,090	\$ 2,642,586	\$ 2,943,479	
	\$ 7,492,880	\$ 395,715	\$ 510,052				\$ 8,398,647	\$ 8,643,833	\$ 8,087,299	\$ 8,634,155	
Operating Expenses and Equipment											
General Expense	\$ 542,228	\$ 51,091	\$ 5,457				\$ 598,776	\$ 446,499	\$ 356,282	\$ 304,864	
Printing	\$ 25,572	\$ 2,733	\$ 266				\$ 28,571	\$ 34,750	\$ 23,858	\$ 28,600	
Telecommunications	\$ 122,220		\$ 94				\$ 122,314	\$ 124,170	\$ 98,412	\$ 99,749	
Postage	\$ 98,059		\$ 181				\$ 98,240	\$ 91,450	\$ 93,774	\$ 91,800	
Insurance	\$ 3,786						\$ 3,786	\$ 7,200	\$ 3,997	\$ 3,755	
In-State Travel	\$ 37,100	\$ 100	\$ 7,249				\$ 44,449	\$ 49,722	\$ 36,862	\$ 33,392	
Out-of-State Travel	\$ 0						\$ 0	\$ 1,600		\$ 1,600	
Training	\$ 6,516		\$ 1,380				\$ 7,896	\$ 38,525	\$ 11,185	\$ 30,000	
Security Services	\$ 467,145						\$ 467,145	\$ 467,145	\$ 467,145	\$ 467,145	
Facility Operations	\$ 121,315						\$ 121,315	\$ 173,892	\$ 107,036	\$ 115,192	
Utilities											
Contracted Services	\$ 1,801,510	\$ 7,594	\$ 108,781				\$ 1,917,885	\$ 2,330,557	\$ 1,657,386	\$ 1,693,985	
Consulting and Professional Services	\$ 19,543						\$ 19,543	\$ 19,575	\$ 20,527	\$ 19,350	
Information Technology	\$ 151,020	\$ 2,950	\$ 124				\$ 154,094	\$ 161,567	\$ 159,792	\$ 161,637	
Major Equipment	\$ 22,602						\$ 22,602	\$ 15,000	\$ 111,871	\$ 131,574	
Other Items of Expense	\$ 461						\$ 461	\$ 150	\$ 107	\$ 150	
	\$ 3,419,077	\$ 64,468	\$ 123,532				\$ 3,607,077	\$ 3,961,802	\$ 3,148,232	\$ 3,182,793	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 77,591						\$ 77,591	\$ 87,000	\$ 90,766	\$ 77,127	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 207,066						\$ 207,066		\$ 417,402	\$ 500,900	
Capital Costs											
Internal Cost Recovery	\$ (75,593)		\$ 75,593				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 9,900		
	\$ 209,064		\$ 75,593				\$ 284,657	\$ 87,000	\$ 518,068	\$ 578,027	
Total Expenditures	\$ 11,121,021	\$ 460,183	\$ 709,176				\$ 12,290,381	\$ 12,692,635	\$ 11,753,598	\$ 12,394,975	
Excess (Deficit) of Revenues Over Expenditures	\$ (254,893)	\$ 73,662	\$ (14,425)				\$ (195,655)	\$ (583,173)	\$ (223,907)	\$ (812,438)	
Operating Transfers In (Out)	\$ (14,425)		\$ 14,425				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,283,997	\$ 256,204	\$ 0				\$ 1,540,201	\$ 1,540,201	\$ 1,764,108	\$ 1,764,108	
Ending Balance (Deficit)	\$ 1,014,680	\$ 329,866	\$ 0				\$ 1,344,546	\$ 957,028	\$ 1,540,201	\$ 951,670	

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	33,034	-	33,034	-	-	-	-	-	33,034	
Restricted	-	-	-	329,866	-	-	-	-	329,866	
Committed	861,181	63	861,244	-	-	-	-	-	861,244	
Assigned	-	120,402	120,402	-	-	-	-	-	120,402	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 894,215	\$ 120,465	\$ 1,014,680	\$ 329,866	\$ -	\$ -	\$ -	\$ -	\$ 1,344,546	