

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

5-15-14

Date

Butte County Superior Court

Court

FY 2013-14, Q3

Fiscal Year and Ending Quarter

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

Butte County Superior Court
Court

FY 2013-14, Q3
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)	116.5	108	105	105	

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 County Superior Court
Court

FY 2013-14, Q3
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 March										
	Fiscal Year 2013/14							2012/13			
	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	\$ 6,453,936	\$ 34,608					\$ 6,488,544	\$ 8,622,299	\$ 4,790,157	\$ 6,347,849	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 29,216	\$ 0	\$ 48,546	
Judges' Compensation (45.25)	\$ 67,500						\$ 67,500	\$ 82,500	\$ 67,500	\$ 80,000	
Court Interpreter (45.45)	\$ 89,623						\$ 89,623	\$ 186,500	\$ 119,220	\$ 195,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 523,866						\$ 523,866	\$ 803,565	\$ 617,367	\$ 831,958	
Other Miscellaneous	\$ 124,076						\$ 124,076	\$ 124,076	\$ 124,076	\$ 76,916	
	\$ 7,258,001	\$ 34,608					\$ 7,292,609	\$ 9,848,156	\$ 6,718,320	\$ 7,580,769	
Grants											
AB 1058 Commissioner/Facilitator			\$ 328,703				\$ 328,703	\$ 529,643	\$ 170,953	\$ 529,643	
Other AOC Grants			\$ 166,940				\$ 166,940	\$ 287,943	\$ 92,188	\$ 266,487	
Non-AOC Grants											
			\$ 495,643				\$ 495,643	\$ 817,586	\$ 263,141	\$ 796,130	
Other Financing Sources											
Interest Income	\$ 5,918	\$ 196					\$ 6,114	\$ 13,600	\$ 25,750	\$ 50,500	
Investment Income											
Donations											
Local Fees	\$ 14,784						\$ 14,784	\$ 20,000	\$ 7,510	\$ 7,800	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 231,331					\$ 231,331	\$ 675,000	\$ 253,734	\$ 679,000	
Escheatment									\$ 0	\$ 0	
Prior Year Revenue									\$ 0	\$ 0	
County Program - Restricted											
Reimbursement Other	\$ 98,007						\$ 98,007	\$ 187,695	\$ 83,765	\$ 157,776	
Sale of Fixed Assets	\$ 3,090						\$ 3,090	\$ 20,500	\$ 8,911	\$ 19,800	
Other Miscellaneous											
	\$ 121,799	\$ 231,527					\$ 353,326	\$ 916,795	\$ 379,770	\$ 917,376	
Total Revenues	\$ 7,379,800	\$ 286,135	\$ 495,643				\$ 8,141,678	\$ 11,682,537	\$ 8,361,231	\$ 9,294,275	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,332,898	\$ 172,588	\$ 271,711				\$ 3,777,197	\$ 5,620,928	\$ 5,215,560	\$ 6,849,233	
Temp Help	\$ 33,923	\$ 282	\$ 10,763				\$ 44,967	\$ 66,248	\$ 56,387	\$ 58,752	
Overtime	\$ 7,363		\$ 0				\$ 7,363	\$ 3,500	\$ 4,917	\$ 5,607	
Staff Benefits	\$ 1,720,642	\$ 96,591	\$ 118,590				\$ 1,935,823	\$ 2,943,479	\$ 2,274,237	\$ 3,087,667	
	\$ 5,094,825	\$ 269,461	\$ 401,063				\$ 5,765,350	\$ 8,634,155	\$ 7,551,080	\$ 10,001,259	
Operating Expenses and Equipment											
General Expense	\$ 144,601	\$ 34,218	\$ 4,447				\$ 183,265	\$ 304,864	\$ 150,257	\$ 314,331	
Printing	\$ 14,390		\$ 287				\$ 14,677	\$ 28,600	\$ 16,381	\$ 31,000	
Telecommunications	\$ 63,089		\$ 60				\$ 63,149	\$ 99,749	\$ 71,609	\$ 102,880	
Postage	\$ 44,368		\$ 9				\$ 44,377	\$ 91,800	\$ 42,038	\$ 95,650	
Insurance	\$ 3,997						\$ 3,997	\$ 3,755	\$ 3,468	\$ 3,755	
In-State Travel	\$ 20,213		\$ 3,135				\$ 23,347	\$ 33,392	\$ 18,435	\$ 24,984	
Out-of-State Travel								\$ 1,600	\$ 1,600	\$ 1,600	
Training	\$ 9,475		\$ 560				\$ 10,035	\$ 30,000	\$ 3,055	\$ 30,085	
Security Services	\$ 233,573						\$ 233,573	\$ 467,145	\$ 233,573	\$ 467,145	
Facility Operations	\$ 73,530						\$ 73,530	\$ 115,192	\$ 78,939	\$ 108,439	
Utilities											
Contracted Services	\$ 1,022,128		\$ 60,900				\$ 1,083,027	\$ 1,693,985	\$ 1,189,462	\$ 1,881,644	
Consulting and Professional Services	\$ 12,929						\$ 12,929	\$ 19,350	\$ 11,139	\$ 16,850	
Information Technology	\$ 70,442	\$ 17,167					\$ 87,609	\$ 161,637	\$ 189,937	\$ 315,897	
Major Equipment	\$ 61,578						\$ 61,578	\$ 131,574	\$ 160,576	\$ 225,886	
Other Items of Expense								\$ 150	\$ 773	\$ 500	
	\$ 1,774,311	\$ 51,384	\$ 69,398				\$ 1,895,092	\$ 3,182,793	\$ 2,169,620	\$ 3,620,656	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 61,964						\$ 61,964	\$ 77,127	\$ 48,217	\$ 63,000	
Judgements, Settlements and Claims									\$ 3,000	\$ 3,000	
Debt Service											
Other	\$ 600						\$ 600	\$ 500,900	\$ 2,458	\$ 211,132	
Capital Costs											
Internal Cost Recovery	\$ (53,968)		\$ 53,968				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 9,900						\$ 9,900				
	\$ 18,496		\$ 53,968				\$ 72,464	\$ 578,027	\$ 53,676	\$ 274,132	
Total Expenditures	\$ 6,887,632	\$ 320,845	\$ 524,429				\$ 7,732,906	\$ 12,394,975	\$ 9,774,376	\$ 13,896,047	
Excess (Deficit) of Revenues Over Expenditures	\$ 492,169	\$ (54,711)	\$ (28,786)				\$ 408,672	\$ (612,438)	\$ (3,413,145)	\$ (4,601,772)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,553,635	\$ 210,474	\$ 0				\$ 1,764,108	\$ 1,764,108	\$ 5,546,949	\$ 5,546,949	
Ending Balance (Deficit)	\$ 2,045,804	\$ 155,763	\$ (28,786)				\$ 2,172,780	\$ 951,670	\$ 2,133,603	\$ 945,176	

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

	For the month ended March							2012/13	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ 349,757		\$ (366,480)					\$ 3,365	\$ 65,445	\$ 57,486
Payroll	\$ 0	\$ 78,802	\$ 0					\$ 0	\$ 0	\$ 0
Jury										
Revolving	\$ 15,000								\$ 15,000	\$ 15,000
Other										\$ 0
Distribution										\$ 0
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust										
Credit Card									\$ 2,710	\$ 2,710
Cash on Hand	\$ 2,710								\$ 2,710	\$ 2,710
Cash with County	\$ 153,022							\$ 707,610	\$ 860,633	\$ 2,405,074
Cash Outside of the AOC	\$ 21,963							\$ 258,020	\$ 279,983	\$ 285,684
Total Cash	\$ 542,453	\$ 78,802	\$ (366,480)					\$ 968,996	\$ 1,223,770	\$ 2,765,954
Short Term Investment	\$ 1,458,988							\$ 159,529	\$ 1,618,517	\$ 638,683
Investment in Financial Institution										
Total Investments	\$ 1,458,988							\$ 159,529	\$ 1,618,517	\$ 638,683
Accrued Revenue	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 13,033	\$ 59,794	\$ 337,694						\$ 410,521	\$ 424,750
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	\$ 14,087	\$ 59,794	\$ 337,694					\$ 0	\$ 411,575	\$ 424,750
Prepaid Expenses - General	\$ 43,920	\$ 17,167							\$ 61,087	\$ 17,167
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 43,920	\$ 17,167							\$ 61,087	\$ 17,167
Other Assets										
Total Other Assets										
Total Assets	\$ 2,059,448	\$ 155,763	\$ (28,786)					\$ 1,128,524	\$ 3,314,949	\$ 3,646,454
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 3,406	\$ 0	\$ 0					\$ 0	\$ 3,406	\$ 3,253
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0								\$ 0	\$ 0
Due to State										
TC145 Liability								\$ 162,891	\$ 162,891	\$ 272,754
Due to Other Governments										
AB145 Due to Other Government Agency								\$ 258,020	\$ 258,020	\$ 263,070
Due to Other Public Agencies									\$ 220	\$ 147
Sales and Use Tax	\$ 220								\$ 220	\$ 14
Interest								\$ 3	\$ 3	\$ 14
Miscellaneous Accls. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 3,626	\$ 0	\$ 0					\$ 420,914	\$ 424,540	\$ 639,239
Civil								\$ 479,157	\$ 479,157	\$ 731,612
Criminal								\$ 181,574	\$ 181,574	\$ 375,284
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC										
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits								\$ 660,731	\$ 660,731	\$ 1,106,896
Accrued Payroll	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 4,068		\$ 0						\$ 4,068	\$ 14,856
Deferred Compensation Payable	\$ 0								\$ 0	\$ 0
Deductions Payable	\$ 853								\$ 863	\$ 385
Payroll Clearing	\$ 0								\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,932	\$ 0	\$ 0						\$ 4,932	\$ 15,241
Revenue Collected in Advance	\$ 0								\$ 0	\$ 2,173
Liabilities For Deposits	\$ 2,481								\$ 2,481	\$ 2,481
Jury Fees - Non-Interest								\$ 46,880	\$ 46,880	\$ 45,188
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 2,608	\$ 1,454
Other Miscellaneous Liabilities	\$ 2,608								\$ 2,608	\$ 1,454
Total Other Liabilities	\$ 5,087							\$ 46,880	\$ 51,967	\$ 51,278
Total Liabilities	\$ 13,645	\$ 0	\$ 0					\$ 1,128,524	\$ 1,142,169	\$ 1,712,651
Total Fund Balance	\$ 2,045,804	\$ 155,763	\$ (28,786)						\$ 2,172,780	\$ 2,133,803
Total Liabilities and Fund Balance	\$ 2,059,448	\$ 155,763	\$ (28,786)					\$ 1,128,524	\$ 3,314,949	\$ 3,646,454

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

For the month ended March										
Fiscal Year 2013/14										
2012/13										
	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	\$ 1,578,524	\$ 400,109				\$ 1,500	\$ 1,980,133	\$ 2,912,902	\$ 3,008,383	\$ 3,854,114
Traffic & Other Infractions	\$ 302,755	\$ 13,885					\$ 316,640	\$ 487,185	\$ 384,724	\$ 558,102
Other Criminal Cases	\$ 661,669	\$ 54,428					\$ 716,097	\$ 1,094,735	\$ 758,691	\$ 1,176,760
Civil	\$ 262,327	\$ 18,602					\$ 280,929	\$ 420,490	\$ 336,372	\$ 536,231
Family & Children Services	\$ 588,515	\$ 92,305					\$ 680,820	\$ 1,032,743	\$ 835,244	\$ 1,178,687
Probate, Guardianship & Mental Health Services	\$ 114,051	\$ 84,206					\$ 198,257	\$ 308,038	\$ 275,404	\$ 426,969
Juvenile Dependency Services	\$ 38,793	\$ 472,662					\$ 511,455	\$ 773,399	\$ 598,688	\$ 816,870
Juvenile Delinquency Services	\$ 38,760	\$ 1,769					\$ 40,529	\$ 61,579	\$ 47,943	\$ 69,247
Other Court Operations	\$ 466,579	\$ 33,432					\$ 500,010	\$ 829,588	\$ 426,592	\$ 628,538
Court Interpreters		\$ 93,629					\$ 93,629	\$ 191,515	\$ 169,350	\$ 258,073
Jury Services	\$ 46,036	\$ 4,539	\$ 61,964				\$ 112,539	\$ 197,066	\$ 85,899	\$ 143,815
Security		\$ 239,593				\$ 8,400	\$ 247,993	\$ 508,177	\$ 288,529	\$ 557,947
	\$ 4,098,009	\$ 1,509,158	\$ 61,964			\$ 9,900	\$ 5,679,031	\$ 8,817,417	\$ 7,215,818	\$ 10,205,353
Trial Court Operations Program										
Enhanced Collections	\$ 308,848	\$ 14,042					\$ 322,891	\$ 523,449	\$ 460,372	\$ 648,795
Other Non-Court Operations	\$ 261,778	\$ 28,767					\$ 290,545	\$ 407,753	\$ 300,108	\$ 431,246
	\$ 570,626	\$ 42,810					\$ 613,436	\$ 931,202	\$ 760,480	\$ 1,080,041
Non-Court Operations Program										
Executive Office	\$ 223,406	\$ 17,530			\$ 0		\$ 240,935	\$ 339,758	\$ 279,048	\$ 380,428
Fiscal Services	\$ 247,898	\$ 79,101			\$ 0		\$ 327,000	\$ 1,026,130	\$ 398,961	\$ 632,309
Human Resources	\$ 185,531	\$ 19,076	\$ 600		\$ 0		\$ 205,206	\$ 280,540	\$ 222,756	\$ 529,839
Business & Facilities Services	\$ 114,299	\$ 127,049			\$ 0		\$ 241,348	\$ 363,218	\$ 186,757	\$ 355,002
Information Technology	\$ 325,580	\$ 100,369			\$ 0		\$ 425,949	\$ 636,710	\$ 710,556	\$ 713,075
Court Administration Program	\$ 1,096,715	\$ 343,124	\$ 600		\$ 0		\$ 1,440,439	\$ 2,646,356	\$ 1,798,078	\$ 2,610,653
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,765,350	\$ 1,895,092	\$ 62,564		\$ 0	\$ 9,900	\$ 7,732,906	\$ 12,394,975	\$ 9,774,376	\$ 13,896,047