

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total 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 September
 Fiscal Year 2024/25

2023/24

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (2,593,691)	\$ 2,544,807	\$ (128,384)			\$ (72,464)	\$ 1,796	\$ (247,936)	\$ (256,256)
Payroll	\$ 2,654	\$ 0	\$ 0			\$ 0		\$ 2,654	\$ 5,811
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,559)	\$ (1,559)	\$ (3,925)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County	\$ 156,068	\$ 0	\$ 0				\$ 660,322	\$ 816,390	\$ 1,094,444
Cash Outside of the JCC							\$ 291,837	\$ 291,837	\$ 339,260
Cash Held with the JCC	\$ 701,198							\$ 701,198	\$ 0
Cash Equivalents	\$ 10,848,415						\$ 192,902	\$ 11,041,316	\$ 11,163,892
Total Cash and Cash Equivalents	\$ 9,132,243	\$ 2,544,807	\$ (128,384)			\$ (72,464)	\$ 1,145,298	\$ 12,621,499	\$ 12,360,826
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 185					\$ 0		\$ 185	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 743						\$ 743	\$ 31,477
Due From Other Courts	\$ 0					\$ 19,865		\$ 19,865	\$ 0
Due From State	\$ 0	\$ 0	\$ 120,793					\$ 120,793	\$ 98,625
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 177							\$ 177	\$ 144
Total Receivables	\$ 362	\$ 743	\$ 120,793			\$ 19,865		\$ 141,764	\$ 130,247
Prepaid Expenses - General	\$ 162,330							\$ 162,330	\$ 176,027
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 162,330							\$ 162,330	\$ 176,027
Other Assets									
Total Other Assets									
Total Assets	\$ 9,294,935	\$ 2,545,550	\$ (7,591)			\$ (52,599)	\$ 1,145,298	\$ 12,925,593	\$ 12,667,100
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 2,936
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 177	\$ 177	\$ 144
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 364,115	\$ 1,635,971						\$ 2,000,086	\$ 177,423
TC145 Liability							\$ 168,734	\$ 168,734	\$ 224,079
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 660,322	\$ 660,322	\$ 811,989
Sales and Use Tax	\$ 11							\$ 11	\$ 28
Interest							\$ 507	\$ 507	\$ 676
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 364,126	\$ 1,635,971	\$ 0			\$ 0	\$ 829,740	\$ 2,829,837	\$ 1,217,275
Civil							\$ 10	\$ 10	\$ 110
Criminal							\$ 9,124	\$ 9,124	\$ 57,144
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 291,837	\$ 291,837	\$ 339,260
Trust Interest Payable							\$ 3,060	\$ 3,060	\$ 1,865
Miscellaneous Trust									
Total Trust Deposits							\$ 304,031	\$ 304,031	\$ 398,379
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 74,942							\$ 74,942	\$ 15,677
Deferred Compensation Payable	\$ (6,134)							\$ (6,134)	\$ (6,134)
Deductions Payable	\$ 1,837							\$ 1,837	\$ 80,372
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 70,645	\$ 0	\$ 0			\$ 0		\$ 70,645	\$ 89,915
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 47,574		\$ 86				\$ 11,526	\$ 59,187	\$ 54,873
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 38
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 47,574	\$ 0	\$ 86				\$ 11,526	\$ 59,187	\$ 54,910
Total Liabilities	\$ 482,345	\$ 1,635,971	\$ 86			\$ 0	\$ 1,145,298	\$ 3,263,700	\$ 1,760,479
Total Fund Balance	\$ 8,812,590	\$ 909,579	\$ (7,678)			\$ (52,599)		\$ 9,661,893	\$ 10,906,621
Total Liabilities and Fund Balance	\$ 9,294,935	\$ 2,545,550	\$ (7,591)			\$ (52,599)	\$ 1,145,298	\$ 12,925,593	\$ 12,667,100

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 2024/25										2023/24	
	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	\$ 6,780,051	\$ 5,318						\$ 6,785,368	\$ 14,360,976	\$ 6,783,006	\$ 14,752,242
Improvement and Modernization Fund									\$ 26,137	\$ 0	\$ 27,794
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625	\$ 82,500	\$ 20,625	\$ 82,500
Court Interpreter (0150037)	\$ 43,208							\$ 43,208	\$ 266,351	\$ 62,862	\$ 263,022
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,028,021							\$ 1,028,021	\$ 1,977,628	\$ 1,152,504	\$ 2,064,536
Other Miscellaneous		\$ 559,788						\$ 559,788	\$ 683,865	\$ 1,957,474	\$ 733,032
	\$ 7,871,905	\$ 565,106						\$ 8,437,011	\$ 17,397,457	\$ 9,976,471	\$ 17,923,126
Grants											
AB 1058 Commissioner/Facilitator			\$ 32,722					\$ 32,722	\$ 245,919	\$ 31,415	\$ 392,488
Other Judicial Council Grants			\$ 0					\$ 0	\$ 201,233	\$ 0	\$ 181,127
Non-Judicial Council Grants			\$ 2,431					\$ 2,431	\$ 2,000	\$ 2,245	\$ 2,000
			\$ 35,153					\$ 35,153	\$ 449,152	\$ 33,660	\$ 575,615
Other Financing Sources											
Interest Income	\$ 112,549	\$ 20						\$ 112,569	\$ 221,342	\$ 152,348	\$ 206,430
Investment Income											
Donations											
Local Fees		\$ 1,263						\$ 1,263	\$ 4,600	\$ 1,545	\$ 5,300
Non-Fee Revenues	\$ 14,650							\$ 14,650	\$ 16,000	\$ 13,500	\$ 75,000
Enhanced Collections		\$ 27,383						\$ 27,383	\$ 444,000	\$ 27,274	\$ 444,000
Escheatment											
Prior Year Revenue	\$ (1,848)							\$ (1,848)		\$ 77,147	\$ 73,879
County Program - Restricted		\$ 0						\$ 0	\$ 45,500		\$ 45,500
Reimbursement Other	\$ 4,344					\$ 28,042		\$ 32,387	\$ 549,995	\$ 3,749	\$ 500,885
Sale of Fixed Assets										\$ 8	\$ 50
Other Miscellaneous	\$ 135							\$ 135		\$ 126,438	\$ 3,000
	\$ 129,831	\$ 28,666				\$ 28,042		\$ 186,539	\$ 1,281,437	\$ 402,009	\$ 1,354,045
Total Revenues	\$ 8,001,736	\$ 593,772	\$ 35,153			\$ 28,042		\$ 8,658,703	\$ 19,128,046	\$ 10,412,139	\$ 19,852,786
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,460,935	\$ 64,388	\$ 18,527			\$ 43,592		\$ 1,587,441	\$ 7,586,955	\$ 1,441,742	\$ 7,433,836
Temp Help	\$ 67,991		\$ 2,675			\$ 2,001		\$ 72,667	\$ 412,732	\$ 81,560	\$ 376,773
Overtime	\$ 4,777		\$ 37			\$ 2		\$ 4,816	\$ 29,999	\$ 6,508	\$ 45,000
Staff Benefits	\$ 1,050,497	\$ 36,770	\$ 15,931			\$ 33,645		\$ 1,136,844	\$ 5,582,959	\$ 1,019,848	\$ 4,640,282
	\$ 2,584,201	\$ 101,158	\$ 37,170			\$ 79,240		\$ 2,801,768	\$ 13,612,645	\$ 2,549,658	\$ 12,495,891
Operating Expenses and Equipment											
General Expense	\$ 68,541							\$ 68,541	\$ 449,725	\$ 42,129	\$ 616,269
Printing	\$ 2,449							\$ 2,449	\$ 37,343	\$ 7,723	\$ 22,750
Telecommunications	\$ 24,344							\$ 24,344	\$ 115,598	\$ 8,836	\$ 78,525
Postage	\$ 40,500							\$ 40,500	\$ 187,500	\$ 20,768	\$ 133,168
Insurance									\$ 16,460	\$ 7,249	\$ 12,550
In-State Travel	\$ 2,849		\$ 3,531			\$ 1,401		\$ 7,781	\$ 51,748	\$ 3,594	\$ 46,590
Out-of-State Travel											\$ 4,500
Training	\$ 1,098		\$ 2,130					\$ 3,228	\$ 15,980	\$ 475	\$ 21,900
Security Services									\$ 481,445		\$ 481,445
Facility Operations	\$ 42,280							\$ 42,280	\$ 1,150,573	\$ 23,077	\$ 521,159
Utilities											
Contracted Services	\$ 280,703	\$ 8,822	\$ 0					\$ 289,525	\$ 2,503,368	\$ 247,419	\$ 3,165,255
Consulting and Professional Services	\$ 3,850							\$ 3,850	\$ 19,799	\$ 1,580	\$ 18,000
Information Technology	\$ 89,393	\$ 63,840						\$ 153,233	\$ 791,630	\$ 52,921	\$ 500,508
Major Equipment									\$ 2,965,682	\$ 10,837	\$ 3,357,875
Other Items of Expense	\$ 20							\$ 20			
	\$ 556,028	\$ 72,662	\$ 5,661			\$ 1,401		\$ 635,752	\$ 8,786,851	\$ 426,608	\$ 8,980,493
Special Items of Expense											
Grand Jury		\$ 0						\$ 0	\$ 1,500		\$ 1,500
Jury Costs	\$ 21,186							\$ 21,186	\$ 75,000	\$ 21,307	\$ 50,500
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 9	
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 13,145							\$ 13,145	\$ 5,000	\$ 1,704	\$ 15,000
	\$ 34,331	\$ 0						\$ 34,331	\$ 81,500	\$ 23,021	\$ 67,000
Total Expenditures	\$ 3,174,560	\$ 173,820	\$ 42,831			\$ 80,641		\$ 3,471,852	\$ 22,480,996	\$ 2,999,287	\$ 21,543,384
Excess (Deficit) of Revenues Over Expenditures	\$ 4,827,176	\$ 419,952	\$ (7,678)			\$ (52,599)		\$ 5,186,851	\$ (3,352,950)	\$ 7,412,852	\$ (1,690,598)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,985,415	\$ 489,627	\$ 0			\$ 0		\$ 4,475,042	\$ 4,475,042	\$ 3,493,768	\$ 3,493,768
Ending Balance (Deficit)	\$ 8,812,590	\$ 909,579	\$ (7,678)			\$ (52,599)		\$ 9,661,893	\$ 1,122,092	\$ 10,906,621	\$ 1,803,170

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

For the month ended September

Fiscal Year 2024/25

2023/24

	Personnel 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	\$ 742,250	\$ 242,172				\$ 3,053	\$ 987,475	\$ 3,488,602	\$ 836,664	\$ 3,827,120
Traffic & Other Infractions	\$ 57,965	\$ 1,697				\$ (18)	\$ 59,644	\$ 436,504	\$ 79,481	\$ 336,241
Other Criminal Cases	\$ 245,507	\$ 6,666				\$ (82)	\$ 252,092	\$ 1,437,855	\$ 235,389	\$ 1,607,761
Civil	\$ 99,887	\$ 13,171				\$ 311	\$ 113,368	\$ 696,216	\$ 83,702	\$ 576,545
Family & Children Services	\$ 407,565	\$ 16,443				\$ 752	\$ 424,760	\$ 2,425,919	\$ 320,286	\$ 2,562,151
Probate, Guardianship & Mental Health Services	\$ 103,474	\$ 2,936				\$ (36)	\$ 106,374	\$ 654,184	\$ 101,857	\$ 605,377
Juvenile Dependency Services	\$ 26,617	\$ 156,747				\$ (8)	\$ 183,356	\$ 1,178,242	\$ 177,463	\$ 1,101,832
Juvenile Delinquency Services	\$ 24,598	\$ 644				\$ (8)	\$ 25,235	\$ 215,923	\$ 19,977	\$ 119,242
Other Court Operations	\$ 195,011	\$ 7,258				\$ (76)	\$ 202,193	\$ 1,005,449	\$ 191,010	\$ 980,568
Court Interpreters	\$ 13,474	\$ 35,185				\$ (4)	\$ 48,655	\$ 360,287	\$ 46,352	\$ 269,564
Jury Services	\$ 22,239	\$ 14,633	\$ 21,186			\$ (7)	\$ 58,051	\$ 252,809	\$ 50,577	\$ 329,375
Security								\$ 487,160	\$ 0	\$ 491,117
Trial Court Operations Program	\$ 1,938,588	\$ 497,551	\$ 21,186			\$ 3,877	\$ 2,461,202	\$ 12,639,150	\$ 2,142,760	\$ 12,806,892
Enhanced Collections	\$ 103,387	\$ 3,422				\$ (42)	\$ 106,767	\$ 468,001	\$ 96,698	\$ 510,848
Other Non-Court Operations	\$ 80,532	\$ 440	\$ 0			\$ (5)	\$ 80,967	\$ 1,324,994	\$ 88,866	\$ 1,120,634
Non-Court Operations Program	\$ 183,919	\$ 3,862	\$ 0			\$ (46)	\$ 187,735	\$ 1,792,995	\$ 185,564	\$ 1,631,482
Executive Office	\$ 78,045	\$ 3,903				\$ (32)	\$ 81,916	\$ 335,906	\$ 68,389	\$ 289,790
Fiscal Services	\$ 148,270	\$ 23,070				\$ (58)	\$ 171,282	\$ 825,918	\$ 167,360	\$ 898,423
Human Resources	\$ 106,226	\$ 4,853				\$ 9,545	\$ 120,624	\$ 543,114	\$ 74,820	\$ 453,692
Business & Facilities Services	\$ 118,797	\$ 47,528				\$ (46)	\$ 166,279	\$ 4,277,973	\$ 107,770	\$ 4,221,504
Information Technology	\$ 227,923	\$ 54,984				\$ (94)	\$ 282,813	\$ 2,065,940	\$ 252,623	\$ 1,241,600
Court Administration Program	\$ 679,261	\$ 134,338				\$ 9,315	\$ 822,915	\$ 8,048,851	\$ 670,963	\$ 7,105,010
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,801,768	\$ 635,752	\$ 21,186			\$ 13,145	\$ 3,471,852	\$ 22,480,996	\$ 2,999,287	\$ 21,543,384