

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.

		For the month ended September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (804.505)	\$ 870.047	\$ (75.815)		\$ (68.439)	\$ 2.469	\$ (76.243)	\$ (247.936)
Payroll		\$ 3.420	\$ 0	\$ 0		\$ 0		\$ 3.420	\$ 2.654
Jury									
Revolving		\$ 15.000						\$ 15.000	\$ 15.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2.531)	\$ (2.531)	\$ (1.559)
Credit Card									
Cash on Hand		\$ 2.600						\$ 2.600	\$ 2.600
Cash with County		\$ 156.068	\$ 0	\$ 0			\$ 828.248	\$ 984.316	\$ 816.390
Cash Outside of the JCC							\$ 394.939	\$ 394.939	\$ 291.837
Cash Held with the JCC		\$ 746.472						\$ 746.472	\$ 701.198
Cash Equivalents		\$ 4.465.711					\$ 204.078	\$ 4.669.789	\$ 11.041.316
Total Cash and Cash Equivalents		\$ 4.584.766	\$ 870.047	\$ (75.815)		\$ (68.439)	\$ 1.427.202	\$ 6.737.762	\$ 12.621.499
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General		\$ 2.703				\$ 0		\$ 2.703	\$ 185
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds		\$ 416						\$ 416	\$ 0
Due From Other Governments		\$ 2.100	\$ 51.716					\$ 53.816	\$ 743
Due From Other Courts		\$ 0				\$ 0		\$ 0	\$ 19.865
Due From State		\$ 0	\$ 0	\$ 27.659				\$ 27.659	\$ 120.793
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From		\$ 0						\$ 0	\$ 177
Total Receivables		\$ 5.219	\$ 51.716	\$ 27.659		\$ 0		\$ 84.594	\$ 141.764
Prepaid Expenses - General		\$ 22.247						\$ 22.247	\$ 162.330
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 22.247						\$ 22.247	\$ 162.330
Other Assets									
Total Other Assets									
Total Assets		\$ 4.612.232	\$ 921.763	\$ (48.155)		\$ (68.439)	\$ 1.427.202	\$ 6.844.603	\$ 12.925.593
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0		\$ 0		\$ 0	\$ 0
Accounts Payable - General		\$ 5.280	\$ 0	\$ 0		\$ 0	\$ 0	\$ 5.280	\$ 0
Due to Other Funds		\$ 0	\$ 416	\$ 0		\$ 0	\$ 0	\$ 416	\$ 177
Due to Other Courts		\$ 0		\$ 0				\$ 0	\$ 0
Due to State		\$ 344.919	\$ 37.604	\$ 0				\$ 382.523	\$ 2.000.086
TC145 Liability							\$ 177.544	\$ 177.544	\$ 168.734
Due to Other Governments		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 828.248	\$ 828.248	\$ 660.322
Sales and Use Tax		\$ 8						\$ 8	\$ 11
Interest							\$ 489	\$ 489	\$ 507
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.		\$ 350.207	\$ 38.020	\$ 0		\$ 0	\$ 1.006.281	\$ 1.394.508	\$ 2.829.837
Civil							\$ 10	\$ 10	\$ 10
Criminal							\$ 9.551	\$ 9.551	\$ 9.124
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 394.939	\$ 394.939	\$ 291.837

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 2025/26									2024/25	
	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	\$ 4,949.909	\$ 5.192						\$ 4,955.101	\$ 14,823.532	\$ 6,785.368	\$ 14,360.976
Improvement and Modernization Fund									\$ 26.137		\$ 26.137
Judges' Compensation (0150019)	\$ 20.625							\$ 20.625	\$ 82.500	\$ 20.625	\$ 82.500
Court Interpreter (0150037)	\$ 73.082							\$ 73.082	\$ 218.800	\$ 43.208	\$ 266.351
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 124.242							\$ 124.242	\$ 1,318.282	\$ 1,028.021	\$ 1,977.628
Other Miscellaneous	\$ 87.023	\$ 518.241						\$ 605.264	\$ 642.318	\$ 559.788	\$ 683.865
	\$ 5,254.881	\$ 523.433						\$ 5,778.313	\$ 17,111.569	\$ 8,437.011	\$ 17,397.457
Grants											
AB 1058 Commissioner/Facilitator			\$ 17.382					\$ 17.382	\$ 301.226	\$ 32.722	\$ 245.919
Other Judicial Council Grants			\$ 0					\$ 0	\$ 212.396	\$ 0	\$ 201.233
Non-Judicial Council Grants			\$ 2,213					\$ 2,213	\$ 2,340	\$ 2,431	\$ 2,000
			\$ 19,595					\$ 19,595	\$ 515.962	\$ 35.153	\$ 449.152
Other Financing Sources											
Interest Income	\$ 15.810	\$ 21						\$ 15.832	\$ 150.142	\$ 112.569	\$ 221.342
Investment Income											
Donations											
Local Fees		\$ 1.191						\$ 1.191	\$ 4.600	\$ 1.263	\$ 4,600
Non-Fee Revenues	\$ 14.500							\$ 14.500	\$ 18.000	\$ 14.650	\$ 16,000
Enhanced Collections		\$ 51.716						\$ 51.716	\$ 419.228	\$ 27.383	\$ 444,000
Escheatment											
Prior Year Revenue	\$ (13.038)							\$ (13.038)	\$ 2,524	\$ (1,848)	
County Program - Restricted									\$ 44.800	\$ 0	\$ 45,500
Reimbursement Other	\$ 16.746							\$ 16.746	\$ 536.304	\$ 32.387	\$ 549,995
Sale of Fixed Assets											
Other Miscellaneous	\$ 134							\$ 134	\$ 14,200	\$ 135	
	\$ 34.152	\$ 52.928						\$ 87.080	\$ 1,189.798	\$ 186,539	\$ 1,281,437
Total Revenues	\$ 5,289.033	\$ 576.361	\$ 19,595					\$ 5,884.988	\$ 18,817.329	\$ 8,658.703	\$ 19,128,046
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,410.662	\$ 75.821	\$ 38,710			\$ 29,774		\$ 1,554.966	\$ 7,858.790	\$ 1,587.441	\$ 7,586,955
Temp Help	\$ 75.472		\$ 917			\$ 5,459		\$ 81.848	\$ 438.944	\$ 72.667	\$ 412,732
Overtime	\$ 10.877	\$ 211	\$ 2			\$ 4		\$ 11.094	\$ 30,000	\$ 4,816	\$ 29,999
Staff Benefits	\$ 1,061.300	\$ 54,551	\$ 27,326			\$ 29,977		\$ 1,173.155	\$ 5,864.707	\$ 1,136.844	\$ 5,582,959
	\$ 2,558.311	\$ 130,584	\$ 66,955			\$ 65,214		\$ 2,821.063	\$ 14,192.441	\$ 2,801,768	\$ 13,612.645
Operating Expenses and Equipment											
General Expense	\$ 47.136		\$ 0					\$ 47.136	\$ 453.191	\$ 68,541	\$ 449,725
Printing	\$ 11.821							\$ 11.821	\$ 18.250	\$ 2,449	\$ 37,343
Telecommunications	\$ 20.244							\$ 20.244	\$ 134.500	\$ 24,344	\$ 115,598
Postage	\$ 22.519							\$ 22.519	\$ 127.520	\$ 40,500	\$ 187,500
Insurance									\$ 18.106		\$ 16,460
In-State Travel	\$ 2,828		\$ 558			\$ 2,849		\$ 6,235	\$ 47,000	\$ 7,781	\$ 51,748
Out-of-State Travel											
Training	\$ 0							\$ 0	\$ 13.524	\$ 3,228	\$ 15,980
Security Services									\$ 481.445		\$ 481,445
Facility Operations	\$ 33.494							\$ 33.494	\$ 1,060.151	\$ 42,280	\$ 1,150,573
Utilities											
Contracted Services	\$ 225.457	\$ 9,792	\$ 0					\$ 235.249	\$ 2,521.268	\$ 289,525	\$ 2,503,368
Consulting and Professional Services	\$ 3,050							\$ 3,050	\$ 29,100	\$ 3,850	\$ 19,799
Information Technology	\$ 68.287	\$ 63,840						\$ 132.127	\$ 800.629	\$ 153,233	\$ 791,630
Major Equipment	\$ 35.504							\$ 35.504	\$ 101.464		\$ 2,965,682
Other Items of Expense										\$ 20	
	\$ 470.340	\$ 73,632	\$ 558			\$ 2,849		\$ 547.379	\$ 5,806.148	\$ 635,752	\$ 8,786,851
Special Items of Expense											
Grand Jury		\$ 0						\$ 0	\$ 800	\$ 0	\$ 1,500
Jury Costs	\$ 12.027							\$ 12.027	\$ 59.300	\$ 21.186	\$ 75,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 4.527		\$ 324			\$ 376		\$ 5.227	\$ 3,640	\$ 13.145	\$ 5,000
	\$ 16.554	\$ 0	\$ 324			\$ 376		\$ 17.255	\$ 63,740	\$ 34,331	\$ 81,500
Total Expenditures	\$ 3,045.205	\$ 204.216	\$ 67,837			\$ 68,439		\$ 3,385.697	\$ 20,062.329	\$ 3,471.852	\$ 22,480,996
Excess (Deficit) of Revenues Over Expenditures	\$ 2,243.827	\$ 372.145	\$ (48,242)			\$ (68,439)		\$ 2,499.292	\$ (1,245,000)	\$ 5,186.851	\$ (3,352,950)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,661.878	\$ 511.598	\$ 0			\$ 0		\$ 2,173.476	\$ 2,173.476	\$ 4,475.042	\$ 4,475,042
Ending Balance (Deficit)	\$ 3,905.705	\$ 883.743	\$ (48,242)			\$ (68,439)		\$ 4,672.768	\$ 928,476	\$ 9,661.893	\$ 1,122,092

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 755.174	\$ 192.115				\$ 29	\$ 947.319	\$ 3.804.384	\$ 987.475	\$ 3.488.602
Traffic & Other Infractions	\$ 69.830	\$ 1.717					\$ 71.547	\$ 400.836	\$ 59.644	\$ 436.504
Other Criminal Cases	\$ 222.264	\$ 5.601					\$ 227.864	\$ 1.219.140	\$ 252.092	\$ 1.437.855
Civil	\$ 95.272	\$ 14.051					\$ 109.324	\$ 530.359	\$ 113.368	\$ 696.216
Family & Children Services	\$ 352.466	\$ 18.653				\$ 3.322	\$ 374.440	\$ 2.325.674	\$ 424.760	\$ 2.425.919
Probate, Guardianship & Mental Health Services	\$ 87.300	\$ 2.441				\$ 242	\$ 89.983	\$ 537.888	\$ 106.374	\$ 654.184
Juvenile Dependency Services	\$ 32.177	\$ 154.920				\$ 553	\$ 187.649	\$ 1.196.933	\$ 183.356	\$ 1.178.242
Juvenile Delinquency Services	\$ 32.176	\$ 708					\$ 32.884	\$ 263.473	\$ 25.235	\$ 215.923
Other Court Operations	\$ 180.533	\$ 7.331					\$ 187.864	\$ 1.231.286	\$ 202.193	\$ 1.005.449
Court Interpreters	\$ 11.969	\$ 22.019				\$ 350	\$ 34.338	\$ 369.948	\$ 48.655	\$ 360.287
Jury Services	\$ 22.833	\$ 15.537	\$ 12.027				\$ 50.397	\$ 327.346	\$ 58.051	\$ 252.809
Security								\$ 488.510		\$ 487.160
Trial Court Operations Program	\$ 1.861.994	\$ 435.093	\$ 12.027			\$ 4.495	\$ 2.313.609	\$ 12.695.776	\$ 2.461.202	\$ 12.639.150
Enhanced Collections	\$ 134.639	\$ 3.734					\$ 138.373	\$ 419.228	\$ 106.767	\$ 468.001
Other Non-Court Operations	\$ 87.945	\$ 337	\$ 0			\$ 324	\$ 88.607	\$ 1.246.044	\$ 80.967	\$ 1.324.994
Non-Court Operations Program	\$ 222.584	\$ 4.071	\$ 0			\$ 324	\$ 226.980	\$ 1.665.273	\$ 187.735	\$ 1.792.995
Executive Office	\$ 91.512	\$ 3.254					\$ 94.766	\$ 323.034	\$ 81.916	\$ 335.906
Fiscal Services	\$ 125.933	\$ 19.395					\$ 145.328	\$ 783.988	\$ 171.282	\$ 825.918
Human Resources	\$ 109.199	\$ 10.400				\$ 51	\$ 119.650	\$ 561.755	\$ 120.624	\$ 543.114
Business & Facilities Services	\$ 119.629	\$ 51.529					\$ 171.159	\$ 1.798.209	\$ 166.279	\$ 4.277.973
Information Technology	\$ 290.212	\$ 23.636				\$ 357	\$ 314.205	\$ 2.234.294	\$ 282.813	\$ 2.065.940
Court Administration Program	\$ 736.485	\$ 108.214				\$ 408	\$ 845.108	\$ 5.701.280	\$ 822.915	\$ 8.048.851
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2.821.063	\$ 547.379	\$ 12.027			\$ 5.227	\$ 3.385.697	\$ 20.062.329	\$ 3.471.852	\$ 22.480.996