

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 December
 Fiscal Year 2025/26

2024/25

	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	\$ (605,493)	\$ 782,719	\$ (191,622)			\$ (39,173)	\$ 8,625	\$ (44,944)	\$ (93,283)
Payroll	\$ (3,581)	\$ 0	\$ 0			\$ 0		\$ (3,581)	\$ 4,597
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,589)	\$ (3,589)	\$ (6,842)
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	\$ 3,550,527						\$ 161,530	\$ 3,712,058	\$ 10,890,208
Total Cash and Cash Equivalents	\$ 3,861,594	\$ 782,719	\$ (191,622)			\$ (39,173)	\$ 1,389,753	\$ 5,803,270	\$ 12,621,704
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,635					\$ 11,624		\$ 15,259	\$ 14,271
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 416							\$ 416	\$ 0
Due From Other Governments	\$ 0	\$ 41,840						\$ 41,840	\$ 124,082
Due From Other Courts	\$ 0					\$ 11,876		\$ 11,876	\$ 49,697
Due From State	\$ 0	\$ 0	\$ 175,336					\$ 175,336	\$ 159,109
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 87
Total Receivables	\$ 4,051	\$ 41,840	\$ 175,336			\$ 23,500		\$ 244,727	\$ 347,246
Prepaid Expenses - General	\$ 17,172							\$ 17,172	\$ 162,330
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 17,172							\$ 17,172	\$ 162,330
Other Assets									
Total Other Assets									
Total Assets	\$ 3,882,816	\$ 824,559	\$ (16,286)			\$ (15,673)	\$ 1,389,753	\$ 6,065,169	\$ 13,131,281
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 5,280	\$ 0	\$ 0			\$ 0	\$ 0	\$ 5,280	\$ 175
Due to Other Funds	\$ 0	\$ 416	\$ 0			\$ 0	\$ 0	\$ 416	\$ 87
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 160,654	\$ 26,388	\$ 0					\$ 187,042	\$ 1,823,072
TC145 Liability							\$ 139,044	\$ 139,044	\$ 158,719
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	\$ 61							\$ 61	\$ 26
Interest							\$ 583	\$ 583	\$ 599
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 165,995	\$ 26,804	\$ 0			\$ 0	\$ 967,875	\$ 1,160,674	\$ 2,643,000
Civil							\$ 10	\$ 10	\$ (1,399)
Criminal							\$ 10,297	\$ 10,297	\$ 8,048
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 394,939	\$ 394,939	\$ 291,837
Trust Interest Payable							\$ 4,158	\$ 4,158	\$ 3,264
Miscellaneous Trust									
Total Trust Deposits							\$ 409,404	\$ 409,404	\$ 301,751
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 210,247							\$ 210,247	\$ 237,292
Deferred Compensation Payable	\$ 0							\$ 0	\$ (1,316)
Deductions Payable	\$ 101,508							\$ 101,508	\$ 98,650
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 311,755	\$ 0	\$ 0			\$ 0		\$ 311,755	\$ 334,626
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 46,912		\$ 86				\$ 12,474	\$ 59,472	\$ 61,953
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ (100)
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 46,912	\$ 0	\$ 86				\$ 12,474	\$ 59,472	\$ 61,853
Total Liabilities	\$ 524,661	\$ 26,804	\$ 86			\$ 0	\$ 1,389,753	\$ 1,941,305	\$ 3,341,230
Total Fund Balance	\$ 3,358,155	\$ 797,755	\$ (16,373)			\$ (15,673)		\$ 4,123,864	\$ 9,790,051
Total Liabilities and Fund Balance	\$ 3,882,816	\$ 824,559	\$ (16,286)			\$ (15,673)	\$ 1,389,753	\$ 6,065,169	\$ 13,131,281

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 December											
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	\$ 7,762,700	\$ 20,844					\$ 7,783,544	\$ 14,823,532	\$ 10,138,982	\$ 14,360,976	
Improvement and Modernization Fund								\$ 26,137		\$ 26,137	
Judges' Compensation (0150019)	\$ 41,250						\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500	
Court Interpreter (0150037)	\$ 146,161						\$ 146,161	\$ 218,800	\$ 109,796	\$ 266,351	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 627,635						\$ 627,635	\$ 1,318,282	\$ 1,340,752	\$ 1,977,628	
Other Miscellaneous	\$ 211,100	\$ 518,241					\$ 729,341	\$ 642,318	\$ 683,865	\$ 683,865	
	\$ 8,788,846	\$ 539,085					\$ 9,327,930	\$ 17,111,569	\$ 12,314,646	\$ 17,397,457	
Grants											
AB 1058 Commissioner/Facilitator			\$ 140,948				\$ 140,948	\$ 301,226	\$ 135,643	\$ 245,919	
Other Judicial Council Grants			\$ 34,388				\$ 34,388	\$ 212,396	\$ 23,456	\$ 201,233	
Non-Judicial Council Grants			\$ 2,213				\$ 2,213	\$ 2,340	\$ 2,431	\$ 2,000	
			\$ 177,549				\$ 177,549	\$ 515,962	\$ 161,530	\$ 449,152	
Other Financing Sources											
Interest Income	\$ 32,565	\$ 8,968					\$ 41,533	\$ 150,142	\$ 239,971	\$ 221,342	
Investment Income											
Donations											
Local Fees		\$ 2,570					\$ 2,570	\$ 4,600	\$ 2,589	\$ 4,600	
Non-Fee Revenues	\$ 19,650						\$ 19,650	\$ 18,000	\$ 16,400	\$ 16,000	
Enhanced Collections		\$ 143,049					\$ 143,049	\$ 419,228	\$ 188,189	\$ 444,000	
Escheatment											
Prior Year Revenue	\$ (15,113)						\$ (15,113)	\$ 2,524	\$ 760		
County Program - Restricted		\$ 22,000					\$ 22,000	\$ 44,800	\$ 11,000	\$ 45,500	
Reimbursement Other	\$ 29,331					\$ 222,158	\$ 251,489	\$ 536,304	\$ 213,156	\$ 549,995	
Sale of Fixed Assets											
Other Miscellaneous	\$ 317						\$ 317	\$ 14,200	\$ 505		
	\$ 66,751	\$ 176,587				\$ 222,158	\$ 465,495	\$ 1,189,798	\$ 672,569	\$ 1,281,437	
Total Revenues	\$ 8,855,596	\$ 715,671	\$ 177,549			\$ 222,158	\$ 9,970,975	\$ 18,817,329	\$ 13,148,745	\$ 19,128,046	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,341,499	\$ 98,492	\$ 103,288			\$ 128,035	\$ 3,671,313	\$ 7,858,790	\$ 3,613,373	\$ 7,586,955	
Temp Help	\$ 186,644		\$ 2,710			\$ 14,172	\$ 203,526	\$ 438,944	\$ 163,412	\$ 412,732	
Overtime	\$ 22,138	\$ 0	\$ 0			\$ 0	\$ 22,138	\$ 30,000	\$ 11,896	\$ 29,999	
Staff Benefits	\$ 2,253,938	\$ 80,483	\$ 59,502			\$ 87,663	\$ 2,481,587	\$ 5,864,707	\$ 2,335,564	\$ 5,582,959	
	\$ 5,804,219	\$ 178,975	\$ 165,500			\$ 229,870	\$ 6,378,564	\$ 14,192,441	\$ 6,124,246	\$ 13,612,645	
Operating Expenses and Equipment											
General Expense	\$ 117,904		\$ 690				\$ 118,594	\$ 453,191	\$ 172,875	\$ 449,725	
Printing	\$ 16,074						\$ 16,074	\$ 18,250	\$ 2,541	\$ 37,343	
Telecommunications	\$ 52,055						\$ 52,055	\$ 134,500	\$ 55,285	\$ 115,598	
Postage	\$ 69,476						\$ 69,476	\$ 127,520	\$ 96,364	\$ 187,500	
Insurance	\$ 14,357						\$ 14,357	\$ 18,106	\$ 15,595	\$ 16,460	
In-State Travel	\$ 9,246		\$ 3,635			\$ 7,961	\$ 20,842	\$ 47,000	\$ 23,848	\$ 51,748	
Out-of-State Travel									\$ 305		
Training	\$ 4,448		\$ 1,920				\$ 6,368	\$ 13,524	\$ 3,228	\$ 15,980	
Security Services	\$ 120,361						\$ 120,361	\$ 481,445	\$ 120,361	\$ 481,445	
Facility Operations	\$ 86,655						\$ 86,655	\$ 1,060,151	\$ 111,223	\$ 1,150,573	
Utilities											
Contracted Services	\$ 622,392	\$ 186,700	\$ 0				\$ 809,091	\$ 2,521,268	\$ 887,934	\$ 2,503,368	
Consulting and Professional Services	\$ 11,091						\$ 11,091	\$ 29,100	\$ 8,650	\$ 19,799	
Information Technology	\$ 93,269	\$ 63,840					\$ 157,109	\$ 800,629	\$ 154,913	\$ 791,630	
Major Equipment	\$ 57,975						\$ 57,975	\$ 101,464	\$ 2,024	\$ 2,965,682	
Other Items of Expense									\$ 25		
	\$ 1,275,304	\$ 250,540	\$ 6,245			\$ 7,961	\$ 1,540,049	\$ 5,806,148	\$ 1,655,171	\$ 8,786,851	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0	\$ 800	\$ 0	\$ 1,500	
Jury Costs	\$ 37,063						\$ 37,063	\$ 59,300	\$ 31,066	\$ 75,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,853)		\$ 21,853				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 64,586		\$ 324			\$ 0	\$ 64,910	\$ 3,640	\$ 23,253	\$ 5,000	
	\$ 79,796	\$ 0	\$ 22,177			\$ 0	\$ 101,973	\$ 63,740	\$ 54,320	\$ 81,500	
Total Expenditures	\$ 7,159,319	\$ 429,514	\$ 193,922			\$ 237,831	\$ 8,020,586	\$ 20,062,329	\$ 7,833,736	\$ 22,480,996	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,696,277	\$ 286,157	\$ (16,373)			\$ (15,673)	\$ 1,950,388	\$ (1,245,000)	\$ 5,315,009	\$ (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)	\$ 3,358,155	\$ 797,755	\$ (16,373)			\$ (15,673)	\$ 4,123,864	\$ 928,476	\$ 9,790,051	\$ 1,122,092	

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

For the month ended December										
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	\$ 1,697,866	\$ 304,263				\$ 160	\$ 2,002,289	\$ 3,804,384	\$ 2,027,801	\$ 3,488,602
Traffic & Other Infractions	\$ 146,439	\$ 4,136					\$ 150,574	\$ 400,836	\$ 132,902	\$ 436,504
Other Criminal Cases	\$ 463,681	\$ 12,377					\$ 476,058	\$ 1,219,140	\$ 529,013	\$ 1,437,855
Civil	\$ 222,769	\$ 35,072					\$ 257,840	\$ 530,359	\$ 267,875	\$ 696,216
Family & Children Services	\$ 811,113	\$ 76,229				\$ 59,900	\$ 947,243	\$ 2,325,674	\$ 924,252	\$ 2,425,919
Probate, Guardianship & Mental Health Services	\$ 200,524	\$ 6,049				\$ 1,024	\$ 207,597	\$ 537,888	\$ 236,119	\$ 654,184
Juvenile Dependency Services	\$ 76,710	\$ 400,597				\$ 2,525	\$ 479,832	\$ 1,196,933	\$ 455,744	\$ 1,178,242
Juvenile Delinquency Services	\$ 67,250	\$ 1,503					\$ 68,753	\$ 263,473	\$ 63,562	\$ 215,923
Other Court Operations	\$ 430,880	\$ 17,222					\$ 448,102	\$ 1,231,286	\$ 458,187	\$ 1,005,449
Court Interpreters	\$ 44,581	\$ 77,831				\$ 475	\$ 122,887	\$ 369,948	\$ 130,277	\$ 360,287
Jury Services	\$ 64,313	\$ 51,927	\$ 37,063				\$ 153,303	\$ 327,346	\$ 93,133	\$ 252,809
Security		\$ 120,361					\$ 120,361	\$ 488,510	\$ 122,385	\$ 487,160
Trial Court Operations Program	\$ 4,226,125	\$ 1,107,567	\$ 37,063			\$ 64,083	\$ 5,434,839	\$ 12,695,776	\$ 5,441,250	\$ 12,639,150
Enhanced Collections	\$ 263,396	\$ 7,502					\$ 270,898	\$ 419,228	\$ 236,390	\$ 468,001
Other Non-Court Operations	\$ 202,390	\$ 163,162	\$ 0			\$ 324	\$ 365,876	\$ 1,246,044	\$ 288,784	\$ 1,324,994
Non-Court Operations Program	\$ 465,787	\$ 170,664	\$ 0			\$ 324	\$ 636,774	\$ 1,665,273	\$ 525,174	\$ 1,792,995
Executive Office	\$ 198,344	\$ 22,233			\$ 0		\$ 220,577	\$ 323,034	\$ 213,347	\$ 335,906
Fiscal Services	\$ 310,680	\$ 57,084			\$ 0		\$ 367,764	\$ 783,988	\$ 391,395	\$ 825,918
Human Resources	\$ 280,361	\$ 19,485			\$ 0	\$ 51	\$ 299,897	\$ 561,755	\$ 266,079	\$ 543,114
Business & Facilities Services	\$ 265,628	\$ 110,496			\$ 0		\$ 376,124	\$ 1,798,209	\$ 376,557	\$ 4,277,973
Information Technology	\$ 631,640	\$ 52,519			\$ 0	\$ 451	\$ 684,611	\$ 2,234,294	\$ 619,934	\$ 2,065,940
Court Administration Program	\$ 1,686,653	\$ 261,818			\$ 0	\$ 502	\$ 1,948,973	\$ 5,701,280	\$ 1,867,312	\$ 8,048,851
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,378,564	\$ 1,540,049	\$ 37,063		\$ 0	\$ 64,910	\$ 8,020,586	\$ 20,062,329	\$ 7,833,736	\$ 22,480,996