

**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.

A handwritten signature in blue ink that reads "E. Valencia". The signature is cursive and includes a stylized initial "E" followed by a star-like symbol and the name "Valencia".

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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 Colusa  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (840,073)	\$ 857,619	\$ (99,980)	\$ 60,252			\$ 3,665	\$ (18,518)	\$ (102,114)
Payroll	\$ (12,050)							\$ (12,050)	\$ 0
Jury									
Revolving	\$ 2,500							\$ 2,500	\$ 2,500
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,463)	\$ (3,463)	\$ (1,615)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC	\$ 0						\$ 139,529	\$ 139,529	\$ 144,199
Cash Held with the JCC	\$ 286,500							\$ 286,500	\$ 0
Cash Equivalents	\$ 2,559,195						\$ 519,914	\$ 3,079,109	\$ 3,338,884
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,996,386</b>	<b>\$ 857,619</b>	<b>\$ (99,980)</b>	<b>\$ 60,252</b>			<b>\$ 659,646</b>	<b>\$ 3,473,923</b>	<b>\$ 3,382,169</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 5,500							\$ 5,500	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 7,414	\$ 0	\$ 81,942					\$ 89,356	\$ 18,113
Trust Due To/From							\$ 4,530	\$ 4,530	\$ 1,406
Distribution Due To/From							\$ 6,277	\$ 6,277	\$ 10,153
Civil Filing Fee Due To/From							\$ 115	\$ 115	\$ 120
General Due To/From	\$ 1,268	\$ 0						\$ 1,268	\$ 1,280
<b>Total Receivables</b>	<b>\$ 14,182</b>	<b>\$ 0</b>	<b>\$ 81,942</b>	<b>\$ 0</b>			<b>\$ 10,922</b>	<b>\$ 107,046</b>	<b>\$ 31,071</b>
Prepaid Expenses - General	\$ 217,970							\$ 217,970	\$ 427,661
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 217,970</b>							<b>\$ 217,970</b>	<b>\$ 427,661</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,228,538</b>	<b>\$ 857,619</b>	<b>\$ (18,038)</b>	<b>\$ 60,252</b>			<b>\$ 670,568</b>	<b>\$ 3,798,939</b>	<b>\$ 3,840,901</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 542	\$ 0	\$ 0				\$ 0	\$ 542	\$ 20,971
Due to Other Funds		\$ 0	\$ 0				\$ 17,690	\$ 17,690	\$ 12,958
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 141,267	\$ 340,560					\$ 178,498	\$ 660,325	\$ 233,725
TC145 Liability							\$ 23,598	\$ 23,598	\$ 22,202
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,136	\$ 2,136	\$ 2,120
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 141,809</b>	<b>\$ 340,560</b>	<b>\$ 0</b>				<b>\$ 221,923</b>	<b>\$ 704,292</b>	<b>\$ 291,975</b>
Civil							\$ 58,071	\$ 58,071	\$ 57,868
Criminal							\$ 230,083	\$ 230,083	\$ 204,762
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 134,029	\$ 134,029	\$ 138,699
Trust Interest Payable							\$ 9,542	\$ 9,542	\$ 5,361
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 431,725</b>	<b>\$ 431,725</b>	<b>\$ 406,690</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 28,616							\$ 28,616	\$ 526
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21,209							\$ 21,209	\$ 0
Payroll Clearing	\$ (7,508)							\$ (7,508)	\$ (5,685)
<b>Total Payroll Liabilities</b>	<b>\$ 42,317</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 42,317</b>	<b>\$ (5,159)</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,915						\$ 20,354	\$ 25,269	\$ 25,110
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ (4,119)	\$ (4,119)	\$ (3,421)
<b>Total Other Liabilities</b>	<b>\$ 4,915</b>	<b>\$ 0</b>					<b>\$ 16,920</b>	<b>\$ 21,835</b>	<b>\$ 22,374</b>
<b>Total Liabilities</b>	<b>\$ 189,042</b>	<b>\$ 340,560</b>	<b>\$ 0</b>				<b>\$ 670,568</b>	<b>\$ 1,200,170</b>	<b>\$ 715,880</b>
<b>Total Fund Balance</b>	<b>\$ 2,039,497</b>	<b>\$ 517,058</b>	<b>\$ (18,038)</b>	<b>\$ 60,252</b>				<b>\$ 2,598,769</b>	<b>\$ 3,125,021</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,228,538</b>	<b>\$ 857,619</b>	<b>\$ (18,038)</b>	<b>\$ 60,252</b>			<b>\$ 670,568</b>	<b>\$ 3,798,939</b>	<b>\$ 3,840,901</b>

Superior Court of California, County of Colusa  
 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,439,485	\$ 1,183					\$ 1,440,668	\$ 2,580,365	\$ 1,215,244	\$ 2,419,385	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,705						\$ 32,705	\$ 131,109	\$ 34,768	\$ 139,071	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 32,968						\$ 32,968	\$ 150,793	\$ 85,326	\$ 348,759	
Other Miscellaneous		\$ 230,000					\$ 230,000	\$ 224,773	\$ 661,427	\$ 224,773	
	\$ 1,505,158	\$ 231,183					\$ 1,736,341	\$ 3,087,040	\$ 1,996,764	\$ 3,131,988	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 100,684		\$ 103,984	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 100,684		\$ 103,984	
Other Financing Sources											
Interest Income	\$ 32,216	\$ 0		\$ 0			\$ 32,216	\$ 31,110	\$ 33,005	\$ 29,680	
Investment Income											
Donations											
Local Fees	\$ 675						\$ 675		\$ 560		
Non-Fee Revenues											
Enhanced Collections		\$ 57					\$ 57	\$ 650	\$ 165	\$ 900	
Escheatment											
Prior Year Revenue	\$ (46)						\$ (46)		\$ 75		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ (43)						\$ (43)		\$ 91		
	\$ 32,802	\$ 57		\$ 0			\$ 32,859	\$ 31,760	\$ 33,896	\$ 30,580	
Total Revenues	\$ 1,537,960	\$ 231,240	\$ 0	\$ 0			\$ 1,769,200	\$ 3,219,484	\$ 2,030,660	\$ 3,266,552	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 245,148		\$ 6,818				\$ 251,966	\$ 1,162,288	\$ 246,650	\$ 1,101,030	
Temp Help									\$ 688	\$ 1,250	
Overtime											
Staff Benefits	\$ 186,191		\$ 4,829				\$ 191,021	\$ 955,031	\$ 196,280	\$ 863,027	
	\$ 431,339		\$ 11,647				\$ 442,986	\$ 2,117,319	\$ 443,617	\$ 1,965,307	
Operating Expenses and Equipment											
General Expense	\$ 7,490	\$ 111					\$ 7,601	\$ 73,150	\$ 83,987	\$ 102,795	
Printing								\$ 500		\$ 500	
Telecommunications	\$ 8,144						\$ 8,144	\$ 38,000	\$ 5,949	\$ 33,000	
Postage	\$ 24						\$ 24	\$ 2,200	\$ 433	\$ 21,000	
Insurance	\$ 264						\$ 264	\$ 1,500		\$ 1,500	
In-State Travel			\$ 1,461				\$ 1,461	\$ 2,211	\$ 714	\$ 3,553	
Out-of-State Travel											
Training			\$ 760				\$ 760	\$ 1,510	\$ 350	\$ 3,550	
Security Services											
Facility Operations	\$ 7,233						\$ 7,233	\$ 43,000	\$ 7,853	\$ 39,420	
Utilities											
Contracted Services	\$ 67,419	\$ 29,818	\$ 3,905				\$ 101,142	\$ 652,040	\$ 149,646	\$ 653,456	
Consulting and Professional Services	\$ 50						\$ 50	\$ 2,250	\$ 334	\$ 3,150	
Information Technology	\$ 20,670						\$ 20,670	\$ 230,000	\$ 3,135	\$ 317,000	
Major Equipment	\$ 116,963						\$ 116,963		\$ 6,488	\$ 68,000	
Other Items of Expense	\$ 96		\$ 265				\$ 361	\$ 4,000	\$ 151	\$ 7,800	
	\$ 228,352	\$ 29,929	\$ 6,391				\$ 264,671	\$ 1,050,361	\$ 259,040	\$ 1,254,724	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 4,500		\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment									\$ (34,076)		
								\$ 4,500	\$ (34,076)	\$ 2,500	
Total Expenditures	\$ 659,691	\$ 29,929	\$ 18,038				\$ 707,658	\$ 3,172,180	\$ 668,582	\$ 3,222,531	
Excess (Deficit) of Revenues Over Expenditures	\$ 878,269	\$ 201,311	\$ (18,038)	\$ 0			\$ 1,061,542	\$ 47,304	\$ 1,362,078	\$ 44,021	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,161,228	\$ 315,747	\$ 0	\$ 60,252			\$ 1,537,227	\$ 1,537,227	\$ 1,762,943	\$ 1,762,943	
Ending Balance (Deficit)	\$ 2,039,497	\$ 517,058	\$ (18,038)	\$ 60,252			\$ 2,598,769	\$ 1,584,531	\$ 3,125,021	\$ 1,806,964	

Superior Court of California, County of Colusa  
 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 45,603	\$ 32,495					\$ 78,099	\$ 352,989	\$ 74,934	\$ 431,566
Traffic & Other Infractions	\$ 15,109						\$ 15,109	\$ 176,105	\$ 16,628	\$ 142,840
Other Criminal Cases	\$ 33,807	\$ 26,125					\$ 59,933	\$ 307,732	\$ 117,069	\$ 366,058
Civil	\$ 25,029						\$ 25,029	\$ 154,881	\$ 26,993	\$ 118,050
Family & Children Services	\$ 44,390	\$ 9,515					\$ 53,905	\$ 238,453	\$ 59,905	\$ 272,230
Probate, Guardianship & Mental Health Services	\$ 8,274	\$ 3,398					\$ 11,672	\$ 72,601	\$ 8,897	\$ 69,856
Juvenile Dependency Services	\$ 4,828	\$ 0					\$ 4,828	\$ 113,128	\$ 9,983	\$ 87,763
Juvenile Delinquency Services	\$ 4,828						\$ 4,828	\$ 46,128	\$ 2,963	\$ 33,263
Other Court Operations	\$ 103,089						\$ 103,089	\$ 321,225	\$ 110,814	\$ 218,035
Court Interpreters	\$ 9,155	\$ 32,720					\$ 41,874	\$ 160,457	\$ 39,113	\$ 148,616
Jury Services	\$ 85						\$ 85	\$ 14,217	\$ 83	\$ 11,438
Security									\$ (32,927)	
Trial Court Operations Program	\$ 294,196	\$ 104,253					\$ 398,449	\$ 1,957,916	\$ 434,454	\$ 1,899,715
Enhanced Collections	\$ 846	\$ 157					\$ 1,004	\$ 650	\$ 949	\$ 900
Other Non-Court Operations										
Non-Court Operations Program	\$ 846	\$ 157					\$ 1,004	\$ 650	\$ 949	\$ 900
Executive Office	\$ 31,083						\$ 31,083	\$ 155,525	\$ 26,769	\$ 142,864
Fiscal Services	\$ 56,070	\$ 767					\$ 56,838	\$ 280,683	\$ 55,644	\$ 259,089
Human Resources	\$ 24,715	\$ 2,326					\$ 27,041	\$ 144,103	\$ 27,591	\$ 133,975
Business & Facilities Services	\$ 5,368	\$ 19,470					\$ 24,838	\$ 171,450	\$ 29,235	\$ 233,765
Information Technology	\$ 30,708	\$ 137,698					\$ 168,406	\$ 461,853	\$ 93,940	\$ 552,223
Court Administration Program	\$ 147,944	\$ 160,261					\$ 308,205	\$ 1,213,614	\$ 233,179	\$ 1,321,916
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 442,986</b>	<b>\$ 264,671</b>					<b>\$ 707,658</b>	<b>\$ 3,172,180</b>	<b>\$ 668,582</b>	<b>\$ 3,222,531</b>