

**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.

*Edu J Valencia*  
Signature of Presiding Judge or Court Executive

8/16/24

Date

Colusa	▼
Court	
2023-24 Q4	▼
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 June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (871,830)	\$ 698,192	\$ 0	\$ 60,171			\$ 7,383	\$ (106,084)	\$ (310,383)	
Payroll	\$ (3,528)							\$ (3,528)	\$ (4,617)	
Jury										
Revolving	\$ 2,500							\$ 2,500	\$ 2,500	
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (2,937)	\$ (2,937)	\$ (3,765)	
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		
Cash Equivalents	\$ 2,079,412						\$ 477,612	\$ 2,557,024	\$ 2,691,916	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,493,369</b>	<b>\$ 698,192</b>	<b>\$ 0</b>	<b>\$ 60,171</b>			<b>\$ 621,587</b>	<b>\$ 2,873,320</b>	<b>\$ 2,520,165</b>	
Short-Term Investment Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 144	\$ 998		\$ 81				\$ 1,223	\$ 814	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 5,685							\$ 5,685	\$ 5,685	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 85,322							\$ 85,322	\$ 104,892	
Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts										
Due From State	\$ 75,223	\$ 2,313	\$ 81,942					\$ 159,478	\$ 119,373	
Trust Due To/From							\$ 235	\$ 235	\$ 2,306	
Distribution Due To/From							\$ 2	\$ 2	\$ 6,814	
Civil Filing Fee Due To/From							\$ 1	\$ 1	\$ 235	
General Due To/From	\$ 2,572	\$ 47						\$ 2,618	\$ 2,800	
<b>Total Receivables</b>	<b>\$ 168,945</b>	<b>\$ 3,358</b>	<b>\$ 81,942</b>	<b>\$ 81</b>			<b>\$ 237</b>	<b>\$ 254,563</b>	<b>\$ 242,921</b>	
Prepaid Expenses - General	\$ 217,970							\$ 217,970	\$ 488,287	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 217,970</b>							<b>\$ 217,970</b>	<b>\$ 488,287</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,880,284</b>	<b>\$ 701,550</b>	<b>\$ 81,942</b>	<b>\$ 60,252</b>			<b>\$ 621,824</b>	<b>\$ 3,345,852</b>	<b>\$ 3,251,373</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 7,589	\$ 0	\$ 0					\$ 7,589	\$ 73,624	
Accounts Payable - General	\$ 22,592	\$ 0	\$ 0				\$ 0	\$ 22,592	\$ 75	
Due to Other Funds	\$ 0	\$ 47	\$ 79,775				\$ 8,355	\$ 88,177	\$ 117,048	
Due to Other Courts	\$ 435		\$ 0					\$ 435	\$ 32,291	
Due to State	\$ 557,982	\$ 340,560					\$ 178,498	\$ 1,077,040	\$ 233,725	
TC145 Liability							\$ 26,388	\$ 26,388	\$ 22,342	
Due to Other Governments	\$ 3,278	\$ 15,196						\$ 18,474	\$ 23,404	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 100	\$ 100	\$ 84	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 591,876</b>	<b>\$ 355,803</b>	<b>\$ 79,775</b>				<b>\$ 213,341</b>	<b>\$ 1,240,795</b>	<b>\$ 502,593</b>	
Civil							\$ 57,988	\$ 57,988	\$ 53,143	
Criminal							\$ 189,930	\$ 189,930	\$ 185,046	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 134,029	\$ 134,029	\$ 138,699	
Trust Interest Payable							\$ 9,275	\$ 9,275	\$ 4,581	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 391,222</b>	<b>\$ 391,222</b>	<b>\$ 381,468</b>	
Accrued Payroll	\$ 69,653	\$ 0	\$ 2,167					\$ 71,820	\$ 41,479	
Benefits Payable	\$ 31,038							\$ 31,038	\$ 914	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 100,691</b>	<b>\$ 0</b>	<b>\$ 2,167</b>					<b>\$ 102,858</b>	<b>\$ 42,393</b>	
Revenue Collected in Advance	\$ 21,574	\$ 30,000						\$ 51,574	\$ 537,939	
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							\$ (3,779)	\$ (3,779)	\$ (1,758)	
<b>Total Other Liabilities</b>	<b>\$ 26,489</b>	<b>\$ 30,000</b>					<b>\$ 17,260</b>	<b>\$ 73,750</b>	<b>\$ 561,976</b>	
<b>Total Liabilities</b>	<b>\$ 719,056</b>	<b>\$ 385,803</b>	<b>\$ 81,942</b>				<b>\$ 621,824</b>	<b>\$ 1,808,625</b>	<b>\$ 1,488,430</b>	
<b>Total Fund Balance</b>	<b>\$ 1,161,228</b>	<b>\$ 315,747</b>	<b>\$ 0</b>	<b>\$ 60,252</b>				<b>\$ 1,537,227</b>	<b>\$ 1,762,943</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,880,284</b>	<b>\$ 701,550</b>	<b>\$ 81,942</b>	<b>\$ 60,252</b>			<b>\$ 621,824</b>	<b>\$ 3,345,852</b>	<b>\$ 3,251,373</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 June											
Fiscal Year 2023/24										2022/23	
	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	\$ 2,167,636	\$ 14,233					\$ 2,181,869	\$ 2,419,385	\$ 2,518,662	\$ 2,417,733	
Improvement and Modernization Fund	\$ 2,766						\$ 2,766		\$ 2,766		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 139,143						\$ 139,143	\$ 139,071	\$ 114,057	\$ 134,128	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 218,411						\$ 218,411	\$ 348,759	\$ 209,170	\$ 198,469	
Other Miscellaneous	\$ 24,773	\$ 301,516					\$ 326,289	\$ 224,773	\$ 163,346	\$ 224,773	
	<b>\$ 2,552,729</b>	<b>\$ 315,749</b>					<b>\$ 2,868,478</b>	<b>\$ 3,131,988</b>	<b>\$ 3,008,002</b>	<b>\$ 2,975,103</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 81,942				\$ 81,942	\$ 103,984	\$ 71,572	\$ 103,549	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			<b>\$ 81,942</b>				<b>\$ 81,942</b>	<b>\$ 103,984</b>	<b>\$ 71,572</b>	<b>\$ 103,549</b>	
Other Financing Sources											
Interest Income	\$ 102,737	\$ 32,566		\$ 3,182			\$ 138,485	\$ 29,680	\$ 116,020	\$ 1,425	
Investment Income											
Donations											
Local Fees	\$ 2,060						\$ 2,060		\$ 3,024	\$ 2,500	
Non-Fee Revenues											
Enhanced Collections		\$ 649					\$ 649	\$ 900	\$ 855	\$ 1,575	
Escheatment											
Prior Year Revenue	\$ (3,430)						\$ (3,430)		\$ 8,702		
County Program - Restricted											
Reimbursement Other									\$ 70		
Sale of Fixed Assets											
Other Miscellaneous	\$ 325						\$ 325		\$ 128		
	<b>\$ 101,692</b>	<b>\$ 33,215</b>		<b>\$ 3,182</b>			<b>\$ 138,089</b>	<b>\$ 30,580</b>	<b>\$ 128,799</b>	<b>\$ 5,500</b>	
<b>Total Revenues</b>	<b>\$ 2,654,422</b>	<b>\$ 348,963</b>	<b>\$ 81,942</b>	<b>\$ 3,182</b>			<b>\$ 3,088,509</b>	<b>\$ 3,266,552</b>	<b>\$ 3,208,374</b>	<b>\$ 3,084,152</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,090,792		\$ 31,785				\$ 1,122,577	\$ 1,101,030	\$ 1,081,597	\$ 1,003,401	
Temp Help											
Overtime	\$ 759						\$ 759	\$ 1,250			
Staff Benefits	\$ 789,048		\$ 21,325				\$ 810,373	\$ 863,027	\$ 719,862	\$ 931,346	
	<b>\$ 1,880,598</b>		<b>\$ 53,110</b>				<b>\$ 1,933,709</b>	<b>\$ 1,965,307</b>	<b>\$ 1,801,459</b>	<b>\$ 1,934,747</b>	
Operating Expenses and Equipment											
General Expense	\$ 134,465	\$ 649					\$ 135,114	\$ 102,795	\$ 159,992	\$ 99,025	
Printing								\$ 500	\$ 54	\$ 500	
Telecommunications	\$ 34,496						\$ 34,496	\$ 33,000	\$ 28,793	\$ 30,452	
Postage	\$ 16,279						\$ 16,279	\$ 21,000	\$ 136	\$ 20,500	
Insurance	\$ 1,050						\$ 1,050	\$ 1,500	\$ 1,143	\$ 1,500	
In-State Travel	\$ 953		\$ 553				\$ 1,506	\$ 3,553	\$ 588		
Out-of-State Travel											
Training			\$ 350				\$ 350	\$ 3,550	\$ 1,911	\$ 4,200	
Security Services											
Facility Operations	\$ 67,890						\$ 67,890	\$ 39,420	\$ 48,487	\$ 59,773	
Utilities											
Contracted Services	\$ 337,283	\$ 317,917	\$ 38,255				\$ 693,455	\$ 653,456	\$ 475,789	\$ 514,232	
Consulting and Professional Services	\$ 1,886						\$ 1,886	\$ 3,150	\$ 1,945	\$ 203,110	
Information Technology	\$ 453,767						\$ 453,767	\$ 317,000	\$ 387,268	\$ 316,650	
Major Equipment	\$ 6,488						\$ 6,488	\$ 68,000	\$ 236,264	\$ 205,758	
Other Items of Expense	\$ 550						\$ 550	\$ 7,800	\$ 1,086	\$ 7,800	
	<b>\$ 1,055,107</b>	<b>\$ 318,566</b>	<b>\$ 39,157</b>				<b>\$ 1,412,830</b>	<b>\$ 1,254,724</b>	<b>\$ 1,343,456</b>	<b>\$ 1,463,500</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,873						\$ 2,873	\$ 2,500	\$ 907	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (35,186)						\$ (35,186)		\$ 303		
	<b>\$ (32,314)</b>						<b>\$ (32,314)</b>	<b>\$ 2,500</b>	<b>\$ 1,211</b>	<b>\$ 2,500</b>	
<b>Total Expenditures</b>	<b>\$ 2,903,391</b>	<b>\$ 318,566</b>	<b>\$ 92,268</b>				<b>\$ 3,314,225</b>	<b>\$ 3,222,531</b>	<b>\$ 3,146,126</b>	<b>\$ 3,400,747</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (248,970)	\$ 30,398	\$ (10,326)	\$ 3,182			\$ (225,716)	\$ 44,021	\$ 62,247	\$ (316,595)	
Operating Transfers In (Out)	\$ (10,326)		\$ 10,326				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,420,524	\$ 285,350	\$ 0	\$ 57,070			\$ 1,762,943	\$ 1,762,943	\$ 1,700,696	\$ 1,700,696	
Ending Balance (Deficit)	<b>\$ 1,161,228</b>	<b>\$ 315,747</b>	<b>\$ 0</b>	<b>\$ 60,252</b>			<b>\$ 1,537,227</b>	<b>\$ 1,806,964</b>	<b>\$ 1,762,943</b>	<b>\$ 1,384,101</b>	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	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	\$ 209,928	\$ 120,811					\$ 330,739	\$ 431,566	\$ 363,971	\$ 349,042
Traffic & Other Infractions	\$ 63,243	\$ 2,000					\$ 65,243	\$ 142,840	\$ 63,125	\$ 80,875
Other Criminal Cases	\$ 139,330	\$ 323,793					\$ 463,123	\$ 366,058	\$ 272,185	\$ 448,789
Civil	\$ 109,428	\$ 1,500					\$ 110,928	\$ 118,050	\$ 117,497	\$ 129,542
Family & Children Services	\$ 211,415	\$ 69,445					\$ 280,860	\$ 272,230	\$ 267,803	\$ 363,818
Probate, Guardianship & Mental Health Services	\$ 30,822	\$ 10,803					\$ 41,625	\$ 69,856	\$ 43,311	\$ 96,622
Juvenile Dependency Services	\$ 15,809	\$ 43,583					\$ 59,391	\$ 87,763	\$ 58,809	\$ 86,517
Juvenile Delinquency Services	\$ 15,809	\$ 107					\$ 15,916	\$ 33,263	\$ 18,271	\$ 35,017
Other Court Operations	\$ 495,337						\$ 495,337	\$ 218,035	\$ 404,589	\$ 347,523
Court Interpreters	\$ 39,118	\$ 139,143					\$ 178,261	\$ 148,616	\$ 120,372	\$ 134,128
Jury Services	\$ 83	\$ 6,749	\$ 2,873				\$ 9,705	\$ 11,438	\$ 17,674	\$ 38,772
Security		\$ 633				\$ (33,255)	\$ (32,622)		\$ 79,757	
Trial Court Operations Program	\$ 1,330,321	\$ 718,568	\$ 2,873			\$ (33,255)	\$ 2,018,506	\$ 1,899,715	\$ 1,827,364	\$ 2,110,645
Enhanced Collections	\$ 832	\$ 649					\$ 1,481	\$ 900	\$ 855	\$ 7,075
Other Non-Court Operations										
Non-Court Operations Program	\$ 832	\$ 649					\$ 1,481	\$ 900	\$ 855	\$ 7,075
Executive Office	\$ 125,969						\$ 125,969	\$ 142,864	\$ 113,441	\$ 144,697
Fiscal Services	\$ 245,615	\$ 12,680				\$ (1,218)	\$ 257,077	\$ 259,089	\$ 258,091	\$ 261,531
Human Resources	\$ 103,297	\$ 12,437				\$ 108	\$ 115,841	\$ 133,975	\$ 103,268	\$ 124,910
Business & Facilities Services	\$ 24,753	\$ 135,997					\$ 160,750	\$ 233,765	\$ 170,920	\$ 172,775
Information Technology	\$ 102,922	\$ 532,500				\$ (821)	\$ 634,601	\$ 552,223	\$ 672,188	\$ 579,114
Court Administration Program	\$ 602,555	\$ 693,613				\$ (1,931)	\$ 1,294,237	\$ 1,321,916	\$ 1,317,908	\$ 1,283,027
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,933,709	\$ 1,412,830	\$ 2,873			\$ (35,186)	\$ 3,314,225	\$ 3,222,531	\$ 3,146,126	\$ 3,400,747