

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 fluid.

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 Colusa
Trial Court Operations Fund
Balance Sheet
(Unaudited)

		For the month ended March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (895,220)	\$ 792,931	\$ (46,096)	\$ 62,266		\$ 2,401	\$ (83,719)	\$ (31,307)
Payroll		\$ 0						\$ 0	\$ (42,332)
Jury									
Revolving		\$ 2,500						\$ 2,500	\$ 2,500
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (875)	\$ (875)	\$ (2,899)
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		\$ 374,044						\$ 374,044	\$ 0
Cash Equivalents		\$ 1,673,063					\$ 320,651	\$ 1,993,714	\$ 2,988,345
Total Cash and Cash Equivalents		\$ 1,154,702	\$ 792,931	\$ (46,096)	\$ 62,266		\$ 461,706	\$ 2,425,508	\$ 3,058,821
Short-Term Investment									
Investments									
Total Investments									
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	\$ 5,500
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State		\$ 0	\$ 0	\$ 6,965				\$ 6,965	\$ 0
Trust Due To/From							\$ 332	\$ 332	\$ 1,404
Distribution Due To/From							\$ 8,625	\$ 8,625	\$ 1
Civil Filing Fee Due To/From							\$ 20	\$ 20	\$ 1
General Due To/From		\$ 401	\$ 0					\$ 401	\$ 1,197
Total Receivables		\$ 5,901	\$ 0	\$ 6,965	\$ 0		\$ 8,977	\$ 21,842	\$ 8,102
Prepaid Expenses - General		\$ 215,265						\$ 215,265	\$ 304,594
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 215,265						\$ 215,265	\$ 304,594
Other Assets									
Total Other Assets									
Total Assets		\$ 1,375,868	\$ 792,931	\$ (39,131)	\$ 62,266		\$ 470,682	\$ 2,662,615	\$ 3,371,517
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General		\$ 11,742	\$ 0	\$ 0			\$ 0	\$ 11,742	\$ 11,418
Due to Other Funds			\$ 0	\$ 0			\$ 14,877	\$ 14,877	\$ 8,102
Due to Other Courts		\$ 0		\$ 0				\$ 0	\$ 0
Due to State		\$ 0	\$ 352,916				\$ 0	\$ 352,916	\$ 178,498
TC145 Liability							\$ 24,954	\$ 24,954	\$ 22,943
Due to Other Governments		\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,164	\$ 1,164	\$ 2,132
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.		\$ 11,742	\$ 352,916	\$ 0			\$ 40,995	\$ 405,653	\$ 223,093
Civil							\$ 57,998	\$ 57,998	\$ 58,053
Criminal							\$ 206,918	\$ 206,918	\$ 199,015
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 134,029	\$ 134,029	\$ 138,699
Trust Interest Payable							\$ 11,686	\$ 11,686	\$ 7,222
Miscellaneous Trust									
Total Trust Deposits							\$ 410,631	\$ 410,631	\$ 402,988
Accrued Payroll		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Benefits Payable		\$ 23,614						\$ 23,614	\$ 64
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0
Deductions Payable		\$ (13,447)						\$ (13,447)	\$ 279
Payroll Clearing		\$ (7,508)						\$ (7,508)	\$ (5,685)
Total Payroll Liabilities		\$ 2,659	\$ 0	\$ 0				\$ 2,659	\$ (5,342)
Revenue Collected in Advance		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Liabilities For Deposits		\$ 5,042					\$ 20,354	\$ 25,396	\$ 25,110
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ (1,983)	\$ (1,983)	\$ (3,505)
Total Other Liabilities		\$ 5,042	\$ 0				\$ 19,056	\$ 24,098	\$ 22,290
Total Liabilities		\$ 19,443	\$ 352,916	\$ 0			\$ 470,682	\$ 843,041	\$ 643,029
Total Fund Balance		\$ 1,356,425	\$ 440,015	\$ (39,131)	\$ 62,266			\$ 1,819,574	\$ 2,728,488
Total Liabilities and Fund Balance		\$ 1,375,868	\$ 792,931	\$ (39,131)	\$ 62,266		\$ 470,682	\$ 2,662,615	\$ 3,371,517

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 March										
	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	\$ 2,022,646	\$ 8,160						\$ 2,030,806	\$ 2,580,365	\$ 1,996,652	\$ 2,419,385
Improvement and Modernization Fund	\$ 2,783							\$ 2,783			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 98,260							\$ 98,260	\$ 131,109	\$ 104,303	\$ 139,071
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 141,857							\$ 141,857	\$ 150,793	\$ 222,270	\$ 348,759
Other Miscellaneous	\$ 24,773	\$ 230,000						\$ 254,773	\$ 224,773	\$ 686,200	\$ 224,773
	\$ 2,290,319	\$ 238,160						\$ 2,528,479	\$ 3,087,040	\$ 3,009,425	\$ 3,131,988
Grants											
AB 1058 Commissioner/Facilitator			\$ 12,869					\$ 12,869	\$ 100,684		\$ 103,984
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 12,869					\$ 12,869	\$ 100,684		\$ 103,984
Other Financing Sources											
Interest Income	\$ 57,899	\$ 14,842		\$ 2,013				\$ 74,754	\$ 31,110	\$ 114,381	\$ 29,680
Investment Income											
Donations											
Local Fees	\$ 2,325							\$ 2,325		\$ 1,350	
Non-Fee Revenues											
Enhanced Collections		\$ 348						\$ 348	\$ 650	\$ 474	\$ 900
Escheatment											
Prior Year Revenue	\$ 60							\$ 60		\$ 489	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 166							\$ 166		\$ 278	
	\$ 60,450	\$ 15,190		\$ 2,013				\$ 77,654	\$ 31,760	\$ 116,972	\$ 30,580
Total Revenues	\$ 2,350,769	\$ 253,350	\$ 12,869	\$ 2,013				\$ 2,619,002	\$ 3,219,484	\$ 3,126,397	\$ 3,266,552
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 788,145		\$ 15,837					\$ 803,983	\$ 1,162,288	\$ 814,179	\$ 1,101,030
Temp Help										\$ 759	\$ 1,250
Overtime											
Staff Benefits	\$ 589,788		\$ 11,353					\$ 601,141	\$ 955,031	\$ 589,010	\$ 863,027
	\$ 1,377,933		\$ 27,190					\$ 1,405,123	\$ 2,117,319	\$ 1,403,947	\$ 1,965,307
Operating Expenses and Equipment											
General Expense	\$ 101,933	\$ 387						\$ 102,320	\$ 73,150	\$ 105,449	\$ 102,795
Printing	\$ 814							\$ 814	\$ 500		\$ 500
Telecommunications	\$ 27,985							\$ 27,985	\$ 38,000	\$ 18,561	\$ 33,000
Postage	\$ 221							\$ 221	\$ 2,200	\$ 1,027	\$ 21,000
Insurance	\$ 1,457							\$ 1,457	\$ 1,500	\$ 1,050	\$ 1,500
In-State Travel	\$ 1,176		\$ 1,461					\$ 2,636	\$ 2,211	\$ 1,074	\$ 3,553
Out-of-State Travel											
Training	\$ 149		\$ 760					\$ 909	\$ 1,510	\$ 350	\$ 3,550
Security Services											
Facility Operations	\$ 35,368							\$ 35,368	\$ 43,000	\$ 25,603	\$ 39,420
Utilities											
Contracted Services	\$ 235,180	\$ 128,695	\$ 22,324					\$ 386,199	\$ 652,040	\$ 445,493	\$ 653,456
Consulting and Professional Services	\$ 1,144							\$ 1,144	\$ 2,250	\$ 374	\$ 3,150
Information Technology	\$ 254,726							\$ 254,726	\$ 230,000	\$ 183,234	\$ 317,000
Major Equipment	\$ 116,963							\$ 116,963		\$ 6,488	\$ 68,000
Other Items of Expense	\$ 299		\$ 265					\$ 564	\$ 4,000	\$ 338	\$ 7,800
	\$ 777,415	\$ 129,082	\$ 24,810					\$ 931,307	\$ 1,050,361	\$ 789,040	\$ 1,254,724
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 4,500	\$ 1,942	\$ 2,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 224							\$ 224		\$ (34,076)	
	\$ 224							\$ 224	\$ 4,500	\$ (32,134)	\$ 2,500
Total Expenditures	\$ 2,155,571	\$ 129,082	\$ 52,001					\$ 2,336,654	\$ 3,172,180	\$ 2,160,853	\$ 3,222,531
Excess (Deficit) of Revenues Over Expenditures	\$ 195,197	\$ 124,268	\$ (39,131)	\$ 2,013				\$ 282,347	\$ 47,304	\$ 965,545	\$ 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)	\$ 1,356,425	\$ 440,015	\$ (39,131)	\$ 62,266				\$ 1,819,574	\$ 1,584,531	\$ 2,728,488	\$ 1,806,964

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

For the month ended March										
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	\$ 151,484	\$ 88,629					\$ 240,113	\$ 352,989	\$ 237,808	\$ 431,566
Traffic & Other Infractions	\$ 40,238						\$ 40,238	\$ 176,105	\$ 47,163	\$ 142,840
Other Criminal Cases	\$ 105,477	\$ 125,003					\$ 230,480	\$ 307,732	\$ 338,254	\$ 366,058
Civil	\$ 78,372						\$ 78,372	\$ 154,881	\$ 80,587	\$ 118,050
Family & Children Services	\$ 134,589	\$ 41,534					\$ 176,123	\$ 238,453	\$ 170,395	\$ 272,230
Probate, Guardianship & Mental Health Services	\$ 24,509	\$ 10,699					\$ 35,208	\$ 72,601	\$ 29,283	\$ 69,856
Juvenile Dependency Services	\$ 14,099	\$ 24,159					\$ 38,257	\$ 113,128	\$ 17,474	\$ 87,763
Juvenile Delinquency Services	\$ 14,099						\$ 14,099	\$ 46,128	\$ 10,561	\$ 33,263
Other Court Operations	\$ 350,088						\$ 350,088	\$ 321,225	\$ 359,458	\$ 218,035
Court Interpreters	\$ 29,696	\$ 104,665					\$ 134,361	\$ 160,457	\$ 129,823	\$ 148,616
Jury Services	\$ 85	\$ 1,814					\$ 1,899	\$ 14,217	\$ 3,574	\$ 11,438
Security									\$ (32,927)	
Trial Court Operations Program	\$ 942,735	\$ 396,502					\$ 1,339,237	\$ 1,957,916	\$ 1,391,454	\$ 1,899,715
Enhanced Collections	\$ 846	\$ 433					\$ 1,279	\$ 650	\$ 1,325	\$ 900
Other Non-Court Operations										
Non-Court Operations Program	\$ 846	\$ 433					\$ 1,279	\$ 650	\$ 1,325	\$ 900
Executive Office	\$ 101,726						\$ 101,726	\$ 155,525	\$ 96,039	\$ 142,864
Fiscal Services	\$ 181,544	\$ 2,066				\$ 224	\$ 183,834	\$ 280,683	\$ 177,338	\$ 259,089
Human Resources	\$ 78,492	\$ 11,792					\$ 90,285	\$ 144,103	\$ 85,253	\$ 133,975
Business & Facilities Services	\$ 18,166	\$ 111,171					\$ 129,337	\$ 171,450	\$ 80,124	\$ 233,765
Information Technology	\$ 81,613	\$ 409,342					\$ 490,956	\$ 461,853	\$ 329,321	\$ 552,223
Court Administration Program	\$ 461,543	\$ 534,371				\$ 224	\$ 996,138	\$ 1,213,614	\$ 768,074	\$ 1,321,916
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,405,123	\$ 931,307				\$ 224	\$ 2,336,654	\$ 3,172,180	\$ 2,160,853	\$ 3,222,531