

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, appearing to read "Ale J 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) 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 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	\$ (868,500)	\$ 838,880	\$ (64,272)	\$ 63,748			\$ 3,386	\$ (26,757)	\$ (18,518)
Payroll	\$ (11,453)							\$ (11,453)	\$ (12,050)
Jury									
Revolving	\$ 2,500							\$ 2,500	\$ 2,500
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,731)	\$ (50,731)	\$ (3,463)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC	\$ 0						\$ 139,529	\$ 139,529	\$ 139,529
Cash Held with the JCC	\$ 374,044							\$ 374,044	\$ 286,500
Cash Equivalents	\$ 1,515,426						\$ 440,323	\$ 1,955,749	\$ 3,079,109
Total Cash and Cash Equivalents	\$ 1,012,332	\$ 838,880	\$ (64,272)	\$ 63,748			\$ 532,507	\$ 2,383,196	\$ 3,473,923
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	\$ 53,292					\$ 53,292	\$ 89,356
Trust Due To/From							\$ 2,509	\$ 2,509	\$ 4,530
Distribution Due To/From							\$ 15,257	\$ 15,257	\$ 6,277
Civil Filing Fee Due To/From							\$ 475	\$ 475	\$ 115
General Due To/From	\$ 752	\$ 0						\$ 752	\$ 1,268
Total Receivables	\$ 6,252	\$ 0	\$ 53,292	\$ 0			\$ 18,241	\$ 77,786	\$ 107,046
Prepaid Expenses - General	\$ 477,611							\$ 477,611	\$ 217,970
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 477,611							\$ 477,611	\$ 217,970
Other Assets									
Total Other Assets									
Total Assets	\$ 1,496,195	\$ 838,880	\$ (10,979)	\$ 63,748			\$ 550,748	\$ 2,938,593	\$ 3,798,939
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 641	\$ 0	\$ 0				\$ 0	\$ 641	\$ 542
Due to Other Funds		\$ 0	\$ 0				\$ 24,494	\$ 24,494	\$ 17,690
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 17,053	\$ 362,764					\$ 0	\$ 379,817	\$ 660,325
TC145 Liability							\$ 41,107	\$ 41,107	\$ 23,598
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,362	\$ 1,362	\$ 2,136
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 17,694	\$ 362,764	\$ 0				\$ 66,963	\$ 447,421	\$ 704,292
Civil							\$ 14,548	\$ 14,548	\$ 58,071
Criminal							\$ 312,923	\$ 312,923	\$ 230,083
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 134,029	\$ 134,029	\$ 134,029
Trust Interest Payable							\$ 6,443	\$ 6,443	\$ 9,542
Miscellaneous Trust									
Total Trust Deposits							\$ 467,943	\$ 467,943	\$ 431,725
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 25,688							\$ 25,688	\$ 28,616
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 5,558							\$ 5,558	\$ 21,209
Payroll Clearing	\$ (7,508)							\$ (7,508)	\$ (7,508)
Total Payroll Liabilities	\$ 23,738	\$ 0	\$ 0					\$ 23,738	\$ 42,317
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 5,101						\$ 20,354	\$ 25,455	\$ 25,269
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ (5,196)	\$ (5,196)	\$ (4,119)
Total Other Liabilities	\$ 5,101						\$ 15,843	\$ 20,944	\$ 21,835
Total Liabilities	\$ 46,533	\$ 362,764	\$ 0				\$ 550,748	\$ 960,045	\$ 1,200,170
Total Fund Balance	\$ 1,449,662	\$ 476,117	\$ (10,979)	\$ 63,748				\$ 1,978,548	\$ 2,598,769
Total Liabilities and Fund Balance	\$ 1,496,195	\$ 838,880	\$ (10,979)	\$ 63,748			\$ 550,748	\$ 2,938,593	\$ 3,798,939

	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	\$ 1,009,853	\$ 1,192						\$ 1,011,045	\$ 2,755,704	\$ 1,440,668	\$ 2,580,365
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,464							\$ 32,464	\$ 129,857	\$ 32,705	\$ 131,109
Civil Coordination Reimbursement (0150091)	\$ 10,381							\$ 10,381	\$ 170,664	\$ 32,968	\$ 150,793
MOU Reimbursements (0150010 and General)	\$ 15,658	\$ 185,500						\$ 201,158	\$ 210,273	\$ 230,000	\$ 224,773
Other Miscellaneous											
	\$ 1,068,356	\$ 186,692						\$ 1,255,048	\$ 3,266,498	\$ 1,736,341	\$ 3,087,040
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,223)					\$ (2,223)	\$ 100,923	\$ 0	\$ 100,684
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ (2,223)					\$ (2,223)	\$ 100,923	\$ 0	\$ 100,684
Other Financing Sources											
Interest Income	\$ 5,885	\$ 0		\$ 0				\$ 5,885	\$ 31,625	\$ 32,216	\$ 31,110
Investment Income											
Donations											
Local Fees	\$ 595							\$ 595		\$ 675	
Non-Fee Revenues											
Enhanced Collections		\$ 0						\$ 0	\$ 600	\$ 57	\$ 650
Escheatment											
Prior Year Revenue	\$ 10,093							\$ 10,093		\$ (46)	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 87							\$ 87		\$ (43)	
	\$ 16,659	\$ 0		\$ 0				\$ 16,659	\$ 32,225	\$ 32,859	\$ 31,760
Total Revenues	\$ 1,085,015	\$ 186,692	\$ (2,223)	\$ 0				\$ 1,269,484	\$ 3,399,646	\$ 1,769,200	\$ 3,219,484
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 241,123		\$ 4,524					\$ 245,647	\$ 1,181,717	\$ 251,966	\$ 1,162,288
Temp Help											
Overtime											
Staff Benefits	\$ 213,630		\$ 3,262					\$ 216,892	\$ 1,051,776	\$ 191,021	\$ 955,031
	\$ 454,753		\$ 7,786					\$ 462,539	\$ 2,233,492	\$ 442,986	\$ 2,117,319
Operating Expenses and Equipment											
General Expense	\$ 18,237	\$ 133						\$ 18,371	\$ 132,965	\$ 7,601	\$ 73,150
Printing									\$ 500		\$ 500
Telecommunications	\$ 8,538							\$ 8,538	\$ 38,000	\$ 8,144	\$ 38,000
Postage									\$ 750	\$ 24	\$ 2,200
Insurance	\$ 268							\$ 268	\$ 1,500	\$ 264	\$ 1,500
In-State Travel	\$ 30							\$ 30	\$ 2,000	\$ 1,461	\$ 2,211
Out-of-State Travel											
Training									\$ 750	\$ 760	\$ 1,510
Security Services											
Facility Operations	\$ 6,950							\$ 6,950	\$ 37,510	\$ 7,233	\$ 43,000
Utilities											
Contracted Services	\$ 76,693	\$ 28,184	\$ 970					\$ 105,84			

Superior Court of California, County of Colusa
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	\$ 47,009	\$ 29,864					\$ 76,874	\$ 409,372	\$ 78,099	\$ 352,989
Traffic & Other Infractions	\$ 15,207	\$ 778					\$ 15,986	\$ 222,382	\$ 15,109	\$ 176,105
Other Criminal Cases	\$ 33,905	\$ 28,184					\$ 62,089	\$ 253,406	\$ 59,933	\$ 307,732
Civil	\$ 24,784						\$ 24,784	\$ 97,098	\$ 25,029	\$ 154,881
Family & Children Services	\$ 47,615	\$ 7,820					\$ 55,435	\$ 367,220	\$ 53,905	\$ 238,453
Probate, Guardianship & Mental Health Services	\$ 6,760	\$ 3,760					\$ 10,520	\$ 63,888	\$ 11,672	\$ 72,601
Juvenile Dependency Services	\$ 3,141	\$ 0					\$ 3,141	\$ 102,488	\$ 4,828	\$ 113,128
Juvenile Delinquency Services	\$ 3,141						\$ 3,141	\$ 45,388	\$ 4,828	\$ 46,128
Other Court Operations	\$ 113,303						\$ 113,303	\$ 333,194	\$ 103,089	\$ 321,225
Court Interpreters	\$ 12,035	\$ 38,066					\$ 50,102	\$ 165,368	\$ 41,874	\$ 160,457
Jury Services	\$ 93						\$ 93	\$ 13,907	\$ 85	\$ 14,217
Security										
Trial Court Operations Program	\$ 306,994	\$ 108,473					\$ 415,467	\$ 2,073,713	\$ 398,449	\$ 1,957,916
Enhanced Collections	\$ 932	\$ 133					\$ 1,065	\$ 106,124	\$ 1,004	\$ 650
Other Non-Court Operations										
Non-Court Operations Program	\$ 932	\$ 133					\$ 1,065	\$ 106,124	\$ 1,004	\$ 650
Executive Office	\$ 34,672						\$ 34,672	\$ 154,439	\$ 31,083	\$ 155,525
Fiscal Services	\$ 58,924	\$ 555					\$ 59,479	\$ 186,379	\$ 56,838	\$ 280,683
Human Resources	\$ 25,968	\$ 3,611					\$ 29,579	\$ 143,508	\$ 27,041	\$ 144,103
Business & Facilities Services	\$ 5,712	\$ 22,298					\$ 28,011	\$ 180,510	\$ 24,838	\$ 171,450
Information Technology	\$ 29,337	\$ 19,046					\$ 48,383	\$ 506,619	\$ 168,406	\$ 461,853
Court Administration Program	\$ 154,614	\$ 45,510					\$ 200,123	\$ 1,171,456	\$ 308,205	\$ 1,213,614
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 462,539	\$ 154,116					\$ 616,656	\$ 3,351,292	\$ 707,658	\$ 3,172,180