

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 Colusa
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2025/26									2024/25
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (845,242)	\$ 806,992	\$ (35,862)	\$ 64,216			\$ 5,498	\$ (4,398)	\$ (71,532)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 2,500							\$ 2,500	\$ 2,500
Other									
Distribution							\$ 435	\$ 435	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (52,034)	\$ (52,034)	\$ (3,212)
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	\$ 374,044
Cash Equivalents	\$ 1,395,537						\$ 398,675	\$ 1,794,213	\$ 2,566,123
Total Cash and Cash Equivalents	\$ 927,154	\$ 806,992	\$ (35,862)	\$ 64,216			\$ 492,103	\$ 2,254,604	\$ 3,007,766
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	\$ 20,000	\$ 0	\$ 425					\$ 20,425	\$ 3,905
Trust Due To/From							\$ 18,525	\$ 18,525	\$ 1,993
Distribution Due To/From							\$ 49,910	\$ 49,910	\$ 5,753
Civil Filing Fee Due To/From							\$ 535	\$ 535	\$ 95
General Due To/From	\$ 3,123	\$ 0						\$ 3,123	\$ 1,134
Total Receivables	\$ 28,623	\$ 0	\$ 425	\$ 0			\$ 68,970	\$ 98,018	\$ 18,379
Prepaid Expenses - General	\$ 397,821							\$ 397,821	\$ 215,265
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 397,821							\$ 397,821	\$ 215,265
Other Assets									
Total Other Assets									
Total Assets	\$ 1,353,597	\$ 806,992	\$ (35,437)	\$ 64,216			\$ 561,073	\$ 2,750,443	\$ 3,241,410
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,446	\$ 0	\$ 0				\$ 0	\$ 1,446	\$ 745
Due to Other Funds		\$ 0	\$ 0				\$ 77,593	\$ 77,593	\$ 14,474
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 10,000	\$ 365,723					\$ 0	\$ 375,723	\$ 440,160
TC145 Liability							\$ 24,259	\$ 24,259	\$ 30,642
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,452	\$ 1,452	\$ 1,366
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,446	\$ 365,723	\$ 0				\$ 103,304	\$ 480,473	\$ 487,387
Civil							\$ 15,048	\$ 15,048	\$ 57,908
Criminal							\$ 286,482	\$ 286,482	\$ 198,394
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 134,029	\$ 134,029	\$ 134,029
Trust Interest Payable							\$ 6,630	\$ 6,630	\$ 10,625
Miscellaneous Trust									
Total Trust Deposits							\$ 442,190	\$ 442,190	\$ 400,956
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 30,313							\$ 30,313	\$ 1,567
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 15,133							\$ 15,133	\$ (11,608)
Payroll Clearing	\$ (7,508)							\$ (7,508)	\$ (7,508)
Total Payroll Liabilities	\$ 37,938	\$ 0	\$ 0					\$ 37,938	\$ (17,549)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 5,301						\$ 20,354	\$ 25,655	\$ 25,269
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ (5,460)	\$ (5,460)	\$ (3,911)
Total Other Liabilities	\$ 5,301						\$ 15,579	\$ 20,880	\$ 22,044
Total Liabilities	\$ 54,685	\$ 365,723	\$ 0				\$ 561,073	\$ 981,481	\$ 892,838
Total Fund Balance	\$ 1,298,912	\$ 441,270	\$ (35,437)	\$ 64,216				\$ 1,768,962	\$ 2,348,572
Total Liabilities and Fund Balance	\$ 1,353,597	\$ 806,992	\$ (35,437)	\$ 64,216			\$ 561,073	\$ 2,750,443	\$ 3,241,410

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 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	\$ 1,507,779	\$ 4,668					\$ 1,512,447	\$ 2,755,704	\$ 1,842,310	\$ 2,580,365	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 64,928						\$ 64,928	\$ 129,857	\$ 65,483	\$ 131,109	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 94,814						\$ 94,814	\$ 170,664	\$ 63,947	\$ 150,793	
Other Miscellaneous	\$ 40,431	\$ 185,500					\$ 225,931	\$ 210,273	\$ 254,773	\$ 224,773	
	\$ 1,707,951	\$ 190,168					\$ 1,898,119	\$ 3,266,498	\$ 2,226,513	\$ 3,087,040	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,223)				\$ (2,223)	\$ 100,923	\$ 3,905	\$ 100,684	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ (2,223)				\$ (2,223)	\$ 100,923	\$ 3,905	\$ 100,684	
Other Financing Sources											
Interest Income	\$ 13,075	\$ 2,534		\$ 468			\$ 16,077	\$ 31,625	\$ 64,013	\$ 31,110	
Investment Income											
Donations											
Local Fees	\$ 1,045						\$ 1,045		\$ 1,275		
Non-Fee Revenues											
Enhanced Collections		\$ 172					\$ 172	\$ 600	\$ 194	\$ 650	
Escheatment											
Prior Year Revenue	\$ 7,887						\$ 7,887		\$ 60		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 87						\$ 87		\$ 0		
	\$ 22,094	\$ 2,706		\$ 468			\$ 25,268	\$ 32,225	\$ 65,542	\$ 31,760	
Total Revenues	\$ 1,730,045	\$ 192,874	\$ (2,223)	\$ 468			\$ 1,921,164	\$ 3,399,646	\$ 2,295,959	\$ 3,219,484	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 523,912		\$ 14,907				\$ 538,818	\$ 1,181,717	\$ 518,064	\$ 1,162,288	
Temp Help											
Overtime											
Staff Benefits	\$ 448,107		\$ 9,856				\$ 457,964	\$ 1,051,776	\$ 391,768	\$ 955,031	
	\$ 972,019		\$ 24,763				\$ 996,782	\$ 2,233,492	\$ 909,833	\$ 2,117,319	
Operating Expenses and Equipment											
General Expense	\$ 97,273	\$ 213					\$ 97,486	\$ 132,965	\$ 84,926	\$ 73,150	
Printing								\$ 500	\$ 253	\$ 500	
Telecommunications	\$ 23,124						\$ 23,124	\$ 38,000	\$ 17,599	\$ 38,000	
Postage	\$ 11,241						\$ 11,241	\$ 750	\$ 189	\$ 2,200	
Insurance	\$ 1,710						\$ 1,710	\$ 1,500	\$ 1,457	\$ 1,500	
In-State Travel	\$ 30		\$ 533				\$ 563	\$ 2,000	\$ 2,636	\$ 2,211	
Out-of-State Travel											
Training			\$ 135				\$ 135	\$ 750	\$ 909	\$ 1,510	
Security Services											
Facility Operations	\$ 15,575						\$ 15,575	\$ 37,510	\$ 26,607	\$ 43,000	
Utilities											
Contracted Services	\$ 198,745	\$ 69,133	\$ 7,782				\$ 275,661	\$ 640,475	\$ 231,844	\$ 652,040	
Consulting and Professional Services	\$ 552						\$ 552	\$ 2,350	\$ 436	\$ 2,250	
Information Technology	\$ 54,588						\$ 54,588	\$ 255,000	\$ 90,516	\$ 230,000	
Major Equipment									\$ 116,963		
Other Items of Expense	\$ 220						\$ 220	\$ 1,500	\$ 445	\$ 4,000	
	\$ 403,058	\$ 69,346	\$ 8,451				\$ 480,855	\$ 1,113,300	\$ 574,781	\$ 1,050,361	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 284						\$ 284	\$ 4,500		\$ 4,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 284						\$ 284	\$ 4,500		\$ 4,500	
Total Expenditures	\$ 1,375,361	\$ 69,346	\$ 33,214				\$ 1,477,921	\$ 3,351,292	\$ 1,484,614	\$ 3,172,180	
Excess (Deficit) of Revenues Over Expenditures	\$ 354,684	\$ 123,528	\$ (35,437)	\$ 468			\$ 443,242	\$ 48,354	\$ 811,345	\$ 47,304	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 944,229	\$ 317,742	\$ 0	\$ 63,748			\$ 1,325,719	\$ 1,325,719	\$ 1,537,227	\$ 1,537,227	
Ending Balance (Deficit)	\$ 1,298,912	\$ 441,270	\$ (35,437)	\$ 64,216			\$ 1,768,962	\$ 1,374,073	\$ 2,348,572	\$ 1,584,531	

Superior Court of California, County of Colusa
 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	\$ 99,979	\$ 59,755					\$ 159,734	\$ 409,372	\$ 157,520	\$ 352,989
Traffic & Other Infractions	\$ 29,464	\$ 778					\$ 30,242	\$ 222,382	\$ 27,918	\$ 176,105
Other Criminal Cases	\$ 75,827	\$ 69,133					\$ 144,960	\$ 253,406	\$ 140,503	\$ 307,732
Civil	\$ 52,514						\$ 52,514	\$ 97,098	\$ 50,178	\$ 154,881
Family & Children Services	\$ 124,810	\$ 26,282					\$ 151,092	\$ 367,220	\$ 109,840	\$ 238,453
Probate, Guardianship & Mental Health Services	\$ 18,534	\$ 6,280					\$ 24,814	\$ 63,888	\$ 21,897	\$ 72,601
Juvenile Dependency Services	\$ 6,290	\$ 9,762					\$ 16,052	\$ 102,488	\$ 18,715	\$ 113,128
Juvenile Delinquency Services	\$ 6,290						\$ 6,290	\$ 45,388	\$ 9,594	\$ 46,128
Other Court Operations	\$ 233,668						\$ 233,668	\$ 333,194	\$ 222,007	\$ 321,225
Court Interpreters	\$ 27,950	\$ 79,545					\$ 107,495	\$ 165,368	\$ 85,753	\$ 160,457
Jury Services	\$ 93		\$ 284				\$ 377	\$ 13,907	\$ 285	\$ 14,217
Security										
Trial Court Operations Program	\$ 675,418	\$ 251,536	\$ 284				\$ 927,237	\$ 2,073,713	\$ 844,211	\$ 1,957,916
Enhanced Collections	\$ 932	\$ 247					\$ 1,179	\$ 106,124	\$ 1,148	\$ 650
Other Non-Court Operations										
Non-Court Operations Program	\$ 932	\$ 247					\$ 1,179	\$ 106,124	\$ 1,148	\$ 650
Executive Office	\$ 77,682						\$ 77,682	\$ 154,439	\$ 63,107	\$ 155,525
Fiscal Services	\$ 125,437	\$ 1,360					\$ 126,797	\$ 186,379	\$ 118,124	\$ 280,683
Human Resources	\$ 53,467	\$ 3,681					\$ 57,148	\$ 143,508	\$ 60,909	\$ 144,103
Business & Facilities Services	\$ 12,599	\$ 64,137					\$ 76,737	\$ 180,510	\$ 95,855	\$ 171,450
Information Technology	\$ 51,247	\$ 159,894					\$ 211,141	\$ 506,619	\$ 301,260	\$ 461,853
Court Administration Program	\$ 320,432	\$ 229,072					\$ 549,505	\$ 1,171,456	\$ 639,256	\$ 1,213,614
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 996,782	\$ 480,855	\$ 284				\$ 1,477,921	\$ 3,351,292	\$ 1,484,614	\$ 3,172,180