

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 written in a cursive style.

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	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 2023/24									2022/23
	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	\$ (1,000,539)	\$ 867,655	\$ (31,667)	\$ 57,482			\$ 4,953	\$ (102,114)	\$ 33,013
Payroll	\$ 0							\$ 0	\$ (37,215)
Jury									
Revolving	\$ 2,500							\$ 2,500	\$ 2,500
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,615)	\$ (1,615)	\$ (3,993)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC	\$ 5,500						\$ 138,699	\$ 144,199	\$ 116,409
Cash Equivalents	\$ 2,852,515						\$ 486,370	\$ 3,338,884	\$ 3,805,040
Total Cash and Cash Equivalents	\$ 1,860,291	\$ 867,655	\$ (31,667)	\$ 57,482			\$ 628,407	\$ 3,382,169	\$ 3,916,068
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	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 18,113					\$ 18,113	\$ 34,805
Trust Due To/From							\$ 1,406	\$ 1,406	\$ 10,698
Distribution Due To/From							\$ 10,153	\$ 10,153	\$ 0
Civil Filing Fee Due To/From							\$ 120	\$ 120	\$ 0
General Due To/From	\$ 1,280	\$ 0						\$ 1,280	\$ 0
Total Receivables	\$ 1,280	\$ 0	\$ 18,113	\$ 0			\$ 11,679	\$ 31,071	\$ 45,503
Prepaid Expenses - General	\$ 427,661							\$ 427,661	\$ 9,781
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 427,661							\$ 427,661	\$ 9,781
Other Assets									
Total Other Assets									
Total Assets	\$ 2,289,232	\$ 867,655	\$ (13,554)	\$ 57,482			\$ 640,086	\$ 3,840,901	\$ 3,971,352
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 20,971	\$ 0	\$ 0				\$ 0	\$ 20,971	\$ 1,396
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,958	\$ 12,958	\$ 10,698
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 55,227						\$ 178,498	\$ 233,725	\$ 342,370
TC145 Liability							\$ 22,202	\$ 22,202	\$ 29,116
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,120	\$ 2,120	\$ 1,086
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 76,198	\$ 0	\$ 0				\$ 215,778	\$ 291,975	\$ 384,666
Civil							\$ 57,868	\$ 57,868	\$ 54,163
Criminal							\$ 204,762	\$ 204,762	\$ 234,456
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 138,699	\$ 138,699	\$ 110,909
Trust Interest Payable							\$ 5,361	\$ 5,361	\$ 1,971
Miscellaneous Trust									
Total Trust Deposits							\$ 406,690	\$ 406,690	\$ 401,498
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 526							\$ 526	\$ (307)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (5,685)							\$ (5,685)	\$ 0
Total Payroll Liabilities	\$ (5,159)	\$ 0	\$ 0					\$ (5,159)	\$ (307)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,755						\$ 20,354	\$ 25,110	\$ 24,260
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ (3,421)	\$ (3,421)	\$ 252
Total Other Liabilities	\$ 4,755	\$ 0					\$ 17,618	\$ 22,374	\$ 25,196
Total Liabilities	\$ 75,794	\$ 0	\$ 0				\$ 640,086	\$ 715,880	\$ 811,054
Total Fund Balance	\$ 2,213,438	\$ 867,655	\$ (13,554)	\$ 57,482				\$ 3,125,021	\$ 3,160,298
Total Liabilities and Fund Balance	\$ 2,289,232	\$ 867,655	\$ (13,554)	\$ 57,482			\$ 640,086	\$ 3,840,901	\$ 3,971,352

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,214,052	\$ 1,192					\$ 1,215,244		\$ 1,340,889	\$ 2,417,733	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 34,768						\$ 34,768		\$ 33,532	\$ 134,128	
Civil Coordination Reimbursement (0150091)	\$ 85,326						\$ 85,326		\$ 22,016	\$ 198,469	
MOU Reimbursements (0150010 and General)	\$ 85,326						\$ 85,326		\$ 22,016	\$ 198,469	
Other Miscellaneous		\$ 661,427					\$ 661,427		\$ 600,000	\$ 224,773	
	\$ 1,334,146	\$ 662,619					\$ 1,996,764		\$ 1,996,438	\$ 2,975,103	
Grants											
AB 1058 Commissioner/Facilitator									\$ 0	\$ 103,549	
Other Judicial Council Grants											
Non-Judicial Council Grants									\$ 0	\$ 103,549	
									\$ 0	\$ 103,549	
Other Financing Sources											
Interest Income	\$ 26,628	\$ 5,965		\$ 412			\$ 33,005		\$ 11,862	\$ 1,425	
Investment Income											
Donations											
Local Fees	\$ 560						\$ 560		\$ 780	\$ 2,500	
Non-Fee Revenues											
Enhanced Collections		\$ 165					\$ 165		\$ 136	\$ 1,575	
Escheatment											
Prior Year Revenue	\$ 75						\$ 75		\$ 4,067		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 91						\$ 91		\$ 0		
	\$ 27,353	\$ 6,130		\$ 412			\$ 33,896		\$ 16,845	\$ 5,500	
Total Revenues	\$ 1,361,499	\$ 668,749		\$ 412			\$ 2,030,660		\$ 2,013,283	\$ 3,084,152	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 238,921		\$ 7,729				\$ 246,650		\$ 233,619	\$ 1,003,401	
Temp Help											
Overtime	\$ 688						\$ 688				
Staff Benefits	\$ 191,358		\$ 4,922				\$ 196,280		\$ 186,072	\$ 931,346	
	\$ 430,966		\$ 12,651				\$ 443,617		\$ 419,691	\$ 1,934,747	
Operating Expenses and Equipment											
General Expense	\$ 83,870	\$ 117					\$ 83,987		\$ 45,497	\$ 99,025	
Printing										\$ 500	
Telecommunications	\$ 5,949						\$ 5,949		\$ 4,842	\$ 30,452	
Postage	\$ 433						\$ 433		\$ 92	\$ 20,500	
Insurance										\$ 1,500	
In-State Travel	\$ 161		\$ 553				\$ 714				
Out-of-State Travel											
Training			\$ 350				\$ 350		\$ 675	\$ 4,200	
Security Services											
Facility Operations	\$ 7,853						\$ 7,853		\$ 15,097	\$ 59,773	
Utilities											
Contracted Services	\$ 63,319	\$ 86,326	\$ 0				\$ 149,646		\$ 60,585	\$ 514,232	
Consulting and Professional Services	\$ 334						\$ 334		\$ 331	\$ 203,110	
Information Technology	\$ 3,135						\$ 3,135		\$ 6,710	\$ 316,650	
Major Equipment	\$ 6,488						\$ 6,488			\$ 205,758	
Other Items of Expense	\$ 151						\$ 151		\$ 162	\$ 7,800	
	\$ 171,694	\$ 86,443	\$ 903				\$ 259,040		\$ 133,990	\$ 1,463,500	
Special Items of Expense											
Grand Jury											
Jury Costs										\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (34,076)						\$ (34,076)				
	\$ (34,076)						\$ (34,076)			\$ 2,500	
Total Expenditures	\$ 568,585	\$ 86,443	\$ 13,554				\$ 668,582		\$ 553,681	\$ 3,400,747	
Excess (Deficit) of Revenues Over Expenditures	\$ 792,914	\$ 582,306	\$ (13,554)	\$ 412			\$ 1,362,078		\$ 1,459,602	\$ (316,595)	
Operating Transfers In (Out)											
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)	\$ 2,213,438	\$ 867,655	\$ (13,554)	\$ 57,482			\$ 3,125,021	\$ 1,762,943	\$ 3,160,298	\$ 1,384,101	

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

For the month ended September										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 47,200	\$ 27,734					\$ 74,934		\$ 96,979	\$ 349,042
Traffic & Other Infractions	\$ 16,628						\$ 16,628		\$ 13,584	\$ 80,875
Other Criminal Cases	\$ 30,742	\$ 86,326					\$ 117,069		\$ 29,323	\$ 448,789
Civil	\$ 26,993						\$ 26,993		\$ 28,330	\$ 129,542
Family & Children Services	\$ 54,007	\$ 5,898					\$ 59,905		\$ 52,375	\$ 363,818
Probate, Guardianship & Mental Health Services	\$ 6,549	\$ 2,348					\$ 8,897		\$ 9,583	\$ 96,622
Juvenile Dependency Services	\$ 2,963	\$ 7,020					\$ 9,983		\$ 11,891	\$ 86,517
Juvenile Delinquency Services	\$ 2,963						\$ 2,963		\$ 4,566	\$ 35,017
Other Court Operations	\$ 110,814						\$ 110,814		\$ 91,290	\$ 347,523
Court Interpreters	\$ 9,118	\$ 29,995					\$ 39,113		\$ 26,277	\$ 134,128
Jury Services	\$ 83						\$ 83		\$ 212	\$ 38,772
Security		\$ 329				\$ (33,255)	\$ (32,927)			
Trial Court Operations Program	\$ 308,060	\$ 159,649				\$ (33,255)	\$ 434,454		\$ 364,408	\$ 2,110,645
Enhanced Collections	\$ 832	\$ 117					\$ 949		\$ 232	\$ 7,075
Other Non-Court Operations										
Non-Court Operations Program	\$ 832	\$ 117					\$ 949		\$ 232	\$ 7,075
Executive Office	\$ 26,769						\$ 26,769		\$ 26,601	\$ 144,697
Fiscal Services	\$ 54,866	\$ 778					\$ 55,644		\$ 55,303	\$ 261,531
Human Resources	\$ 24,069	\$ 3,522					\$ 27,591		\$ 21,909	\$ 124,910
Business & Facilities Services	\$ 5,394	\$ 23,841					\$ 29,235		\$ 49,634	\$ 172,775
Information Technology	\$ 23,628	\$ 71,133				\$ (821)	\$ 93,940		\$ 35,593	\$ 579,114
Court Administration Program	\$ 134,725	\$ 99,274				\$ (821)	\$ 233,179		\$ 189,041	\$ 1,283,027
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 443,617	\$ 259,040				\$ (34,076)	\$ 668,582		\$ 553,681	\$ 3,400,747