

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 March									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
ASSETS									
Operations	\$ (935,104)	\$ 788,055	\$ (31,172)	\$ 56,090			\$ 3,484	\$ (118,646)	\$ 49,436
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 2,500							\$ 2,500	\$ 2,500
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (13,668)	\$ (13,668)	\$ (11,279)
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC	\$ 5,500						\$ 110,909	\$ 116,409	\$ 126,066
Cash Equivalents	\$ 2,808,527						\$ 578,240	\$ 3,386,768	\$ 3,469,814
Total Cash and Cash Equivalents	\$ 1,881,738	\$ 788,055	\$ (31,172)	\$ 56,090			\$ 678,965	\$ 3,373,678	\$ 3,636,851
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
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	\$ 6,500	\$ 0	\$ 3,966					\$ 10,466	\$ 987
Trust Due To/From							\$ 1,639	\$ 1,639	\$ 7,566
Distribution Due To/From							\$ 13,938	\$ 13,938	\$ 26,575
Civil Filing Fee Due To/From							\$ 1,525	\$ 1,525	\$ 55
General Due To/From	\$ 2,499	\$ 0						\$ 2,499	\$ 10
Total Receivables	\$ 8,999	\$ 0	\$ 3,966	\$ 0			\$ 17,102	\$ 30,068	\$ 35,193
Prepaid Expenses - General	\$ 5,476							\$ 5,476	\$ 64,666
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 5,476							\$ 5,476	\$ 64,666
Other Assets									
Total Other Assets									
Total Assets	\$ 1,896,214	\$ 788,055	\$ (27,205)	\$ 56,090			\$ 696,067	\$ 3,409,222	\$ 3,736,710
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 66,168	\$ 0	\$ 0				\$ 0	\$ 66,168	\$ 21,730
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 19,601	\$ 19,601	\$ 34,206
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 89,567		\$ 0				\$ 223,444	\$ 313,011	\$ 811,505
TC145 Liability							\$ 23,084	\$ 23,084	\$ 27,777
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,157	\$ 2,157	\$ 89
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 155,735	\$ 0	\$ 0				\$ 268,286	\$ 424,021	\$ 895,306
Civil							\$ 53,268	\$ 53,268	\$ 53,567
Criminal							\$ 239,254	\$ 239,254	\$ 237,494
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 110,909	\$ 110,909	\$ 120,566
Trust Interest Payable							\$ 3,223	\$ 3,223	\$ 1,590
Miscellaneous Trust									
Total Trust Deposits							\$ 406,653	\$ 406,653	\$ 413,216
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,914)							\$ (4,914)	\$ (482)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 308
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,914)	\$ 0	\$ 0					\$ (4,914)	\$ (174)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 79,547
Liabilities For Deposits	\$ 4,132						\$ 20,354	\$ 24,486	\$ 23,174
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 89	\$ 89	\$ 5,055
Total Other Liabilities	\$ 4,132	\$ 0					\$ 21,128	\$ 25,260	\$ 108,461
Total Liabilities	\$ 154,953	\$ 0	\$ 0				\$ 696,067	\$ 851,020	\$ 1,416,810
Total Fund Balance	\$ 1,741,261	\$ 788,055	\$ (27,205)	\$ 56,090				\$ 2,558,201	\$ 2,319,900
Total Liabilities and Fund Balance	\$ 1,896,214	\$ 788,055	\$ (27,205)	\$ 56,090			\$ 696,067	\$ 3,409,222	\$ 3,736,710

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 2022/23										2021/22	
	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	\$ 2,102,674	\$ 8,048					\$ 2,110,722	\$ 2,417,733	\$ 2,298,403	\$ 2,248,824	
Improvement and Modernization Fund									\$ 1,021		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 100,596						\$ 100,596	\$ 134,128	\$ 80,720	\$ 13,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 128,256						\$ 128,256	\$ 198,469	\$ 357,415	\$ 479,386	
Other Miscellaneous	\$ 24,773	\$ 600,000					\$ 624,773	\$ 224,773	\$ 424,773	\$ 24,773	
	\$ 2,356,299	\$ 608,048					\$ 2,964,347	\$ 2,975,103	\$ 3,162,332	\$ 2,766,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 10,476				\$ 10,476	\$ 103,549	\$ (3,871)	\$ 102,181	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 10,476				\$ 10,476	\$ 103,549	\$ (3,871)	\$ 102,181	
Other Financing Sources											
Interest Income	\$ 58,928	\$ 19,649		\$ 1,252			\$ 79,829	\$ 1,425	\$ 1,857	\$ 1,945	
Investment Income											
Donations											
Local Fees	\$ 2,764						\$ 2,764	\$ 2,500	\$ 8,484	\$ 13,800	
Non-Fee Revenues											
Enhanced Collections		\$ 544					\$ 544	\$ 1,575	\$ 17,202	\$ 73,250	
Escheatment											
Prior Year Revenue	\$ 8,702						\$ 8,702		\$ 7,664		
County Program - Restricted											
Reimbursement Other	\$ 70						\$ 70				
Sale of Fixed Assets											
Other Miscellaneous	\$ 118						\$ 118		\$ 59		
	\$ 70,582	\$ 20,193		\$ 1,252			\$ 92,027	\$ 5,500	\$ 35,266	\$ 88,995	
Total Revenues	\$ 2,426,881	\$ 628,241	\$ 10,476	\$ 1,252			\$ 3,066,850	\$ 3,084,152	\$ 3,193,727	\$ 2,957,659	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 743,479		\$ 17,241				\$ 760,720	\$ 1,003,401	\$ 633,980	\$ 902,674	
Temp Help										\$ 16,446	
Overtime									\$ 216		
Staff Benefits	\$ 531,081		\$ 9,964				\$ 541,045	\$ 931,346	\$ 468,390	\$ 818,272	
	\$ 1,274,560		\$ 27,205				\$ 1,301,766	\$ 1,934,747	\$ 1,102,586	\$ 1,737,392	
Operating Expenses and Equipment											
General Expense	\$ 110,028	\$ 606					\$ 110,634	\$ 99,025	\$ 239,397	\$ 78,094	
Printing	\$ 54						\$ 54	\$ 500	\$ 72	\$ 500	
Telecommunications	\$ 20,018						\$ 20,018	\$ 30,452	\$ 19,740	\$ 28,000	
Postage	\$ 136						\$ 136	\$ 20,500	\$ 1,365	\$ 15,200	
Insurance	\$ 894						\$ 894	\$ 1,500	\$ 1,092		
In-State Travel	\$ 485						\$ 485		\$ 370		
Out-of-State Travel											
Training	\$ 1,769						\$ 1,769	\$ 4,200	\$ 885	\$ 4,200	
Security Services											
Facility Operations	\$ 40,075						\$ 40,075	\$ 59,773	\$ 21,517	\$ 46,773	
Utilities											
Contracted Services	\$ 201,340	\$ 100,208	\$ 10,476				\$ 312,023	\$ 514,232	\$ 212,330	\$ 475,606	
Consulting and Professional Services	\$ 1,337						\$ 1,337	\$ 203,110	\$ 1,199	\$ 2,310	
Information Technology	\$ 249,560						\$ 249,560	\$ 316,650	\$ 489,481	\$ 503,200	
Major Equipment	\$ 170,082						\$ 170,082	\$ 205,758	\$ 57,939	\$ 63,350	
Other Items of Expense	\$ 513						\$ 513	\$ 7,800	\$ 234	\$ 200	
	\$ 796,290	\$ 100,814	\$ 10,476				\$ 907,580	\$ 1,463,500	\$ 1,045,622	\$ 1,217,433	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,500	\$ 937	\$ 1,575	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment											
								\$ 2,500	\$ 937	\$ 1,575	
Total Expenditures	\$ 2,070,850	\$ 100,814	\$ 37,681				\$ 2,209,345	\$ 3,400,747	\$ 2,149,145	\$ 2,956,400	
Excess (Deficit) of Revenues Over Expenditures	\$ 356,031	\$ 527,427	\$ (27,205)	\$ 1,252			\$ 857,505	\$ (316,595)	\$ 1,044,582	\$ 1,259	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,385,230	\$ 260,628	\$ 0	\$ 54,838			\$ 1,700,696	\$ 1,700,696	\$ 1,275,318	\$ 1,275,318	
Ending Balance (Deficit)	\$ 1,741,261	\$ 788,055	\$ (27,205)	\$ 56,090			\$ 2,558,201	\$ 1,384,101	\$ 2,319,900	\$ 1,276,577	

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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	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	\$ 200,554	\$ 73,985					\$ 274,539	\$ 349,042	\$ 277,959	\$ 323,241
Traffic & Other Infractions	\$ 40,572						\$ 40,572	\$ 80,875	\$ 34,574	\$ 139,220
Other Criminal Cases	\$ 75,865	\$ 100,208					\$ 176,073	\$ 448,789	\$ 95,277	\$ 141,704
Civil	\$ 85,537						\$ 85,537	\$ 129,542	\$ 68,681	\$ 103,003
Family & Children Services	\$ 145,402	\$ 33,526					\$ 178,929	\$ 363,818	\$ 148,779	\$ 344,784
Probate, Guardianship & Mental Health Services	\$ 24,593	\$ 7,449					\$ 32,043	\$ 96,622	\$ 24,466	\$ 66,432
Juvenile Dependency Services	\$ 13,641	\$ 28,450					\$ 42,091	\$ 86,517	\$ 33,231	\$ 73,892
Juvenile Delinquency Services	\$ 13,641						\$ 13,641	\$ 35,017	\$ 8,056	\$ 26,792
Other Court Operations	\$ 288,484						\$ 288,484	\$ 347,523	\$ 167,058	\$ 318,867
Court Interpreters		\$ 83,022					\$ 83,022	\$ 134,128	\$ 78,990	\$ 129,320
Jury Services	\$ 212	\$ 2,299					\$ 2,511	\$ 38,772	\$ 2,445	\$ 32,944
Security										
Trial Court Operations Program	\$ 888,501	\$ 328,940					\$ 1,217,441	\$ 2,110,645	\$ 939,516	\$ 1,700,199
Enhanced Collections		\$ 656					\$ 656	\$ 7,075	\$ 23,441	\$ 73,250
Other Non-Court Operations										
Non-Court Operations Program		\$ 656					\$ 656	\$ 7,075	\$ 23,441	\$ 73,250
Executive Office	\$ 88,418						\$ 88,418	\$ 144,697	\$ 68,264	\$ 144,780
Fiscal Services	\$ 181,366	\$ 3,366					\$ 184,732	\$ 261,531	\$ 119,468	\$ 176,547
Human Resources	\$ 60,847	\$ 8,107					\$ 68,954	\$ 124,910	\$ 52,488	\$ 118,955
Business & Facilities Services	\$ 17,108	\$ 125,199					\$ 142,307	\$ 172,775	\$ 116,901	\$ 153,492
Information Technology	\$ 65,526	\$ 441,311					\$ 506,838	\$ 579,114	\$ 829,068	\$ 589,177
Court Administration Program	\$ 413,264	\$ 577,984					\$ 991,248	\$ 1,283,027	\$ 1,186,188	\$ 1,182,951
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,301,766	\$ 907,580					\$ 2,209,345	\$ 3,400,747	\$ 2,149,145	\$ 2,956,400