


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

02/08/2018

Date

Colusa Superior Court

Court
FY 17-18 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY 17-18 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

 Court
 FY 17-18 2nd Quarter

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	14.1	14.1	13.1		

¹ The 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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,207,477	\$ 6,952					\$ 1,214,429	\$ 1,856,985	\$ 1,262,377	\$ 1,909,010
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,894		\$ 2,894
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 36,806						\$ 36,806	\$ 108,000	\$ 46,899	\$ 100,000
Civil Coordination Reimbursement (0150091)	\$ 30,156						\$ 30,156	\$ 79,713	\$ 29,208	\$ 80,114
MOU Reimbursements (0150010 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous										
	\$ 1,299,212	\$ 6,952					\$ 1,306,164	\$ 2,072,365	\$ 1,363,257	\$ 2,116,791
Grants										
AB 1058 Commissioner/Facilitator			\$ (1,223)				\$ (1,223)	\$ 120,196	\$ 42,743	\$ 128,523
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ (1,223)				\$ (1,223)	\$ 120,196	\$ 42,743	\$ 128,523
Other Financing Sources										
Interest Income	\$ 1,322	\$ 670		\$ 196			\$ 2,189	\$ 1,296	\$ 973	\$ 1,021
Investment Income										
Donations										
Local Fees	\$ 11,660						\$ 11,660	\$ 28,500	\$ 15,413	\$ 30,000
Non-Fee Revenues										
Enhanced Collections		\$ 28,777					\$ 28,777	\$ 140,665	\$ 41,864	\$ 172,000
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 624			\$ 0			\$ 624		\$ 690	
Sale of Fixed Assets										
Other Miscellaneous	\$ 523						\$ 523		\$ 124	
	\$ 14,129	\$ 29,447		\$ 196			\$ 43,773	\$ 170,461	\$ 59,064	\$ 203,021
Total Revenues	\$ 1,313,342	\$ 36,399	\$ (1,223)	\$ 196			\$ 1,348,715	\$ 2,363,022	\$ 1,465,064	\$ 2,448,335
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 361,667	\$ 1,345					\$ 363,012	\$ 701,803	\$ 340,488	\$ 623,146
Temp Help								\$ 7,751		\$ 15,000
Overtime									\$ 383	
Staff Benefits	\$ 225,887	\$ 591					\$ 226,478	\$ 511,586	\$ 197,839	\$ 527,536
	\$ 587,554	\$ 1,936					\$ 589,490	\$ 1,221,140	\$ 538,710	\$ 1,165,682
Operating Expenses and Equipment										
General Expense	\$ 18,105	\$ 961					\$ 19,066	\$ 107,490	\$ 21,392	\$ 112,550
Printing	\$ 1,272						\$ 1,272	\$ 6,500		\$ 5,000
Telecommunications	\$ 22,393						\$ 22,393	\$ 53,000	\$ 22,531	\$ 48,000
Postage								\$ 18,200	\$ 94	\$ 18,500
Insurance	\$ 435						\$ 435	\$ 500	\$ 430	\$ 500
In-State Travel	\$ 994		\$ 1,194				\$ 2,187	\$ 7,500	\$ 2,589	\$ 7,500
Out-of-State Travel										
Training	\$ 417		\$ 555				\$ 972	\$ 6,500	\$ 1,355	\$ 7,925
Security Services										
Facility Operations	\$ 19,050						\$ 19,050	\$ 37,500	\$ 19,050	\$ 62,500
Utilities										
Contracted Services	\$ 179,374	\$ 39,666	\$ 42,221				\$ 261,260	\$ 701,695	\$ 266,603	\$ 688,179
Consulting and Professional Services	\$ 927						\$ 927	\$ 2,680	\$ 904	\$ 80
Information Technology	\$ 79,893						\$ 79,893	\$ 172,300	\$ 76,861	\$ 217,600
Major Equipment										
Other Items of Expense										
	\$ 322,859	\$ 40,627	\$ 43,969				\$ 407,455	\$ 1,113,865	\$ 411,809	\$ 1,168,334
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,004						\$ 1,004	\$ 5,000	\$ 495	\$ 5,000
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 0	\$ 85,000
Capital Costs										
Internal Cost Recovery	\$ (435)	\$ 435					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 570	\$ 435					\$ 1,004	\$ 5,000	\$ 495	\$ 90,000
Total Expenditures	\$ 910,983	\$ 42,997	\$ 43,969				\$ 997,949	\$ 2,340,005	\$ 951,015	\$ 2,424,016
Excess (Deficit) of Revenues Over Expenditures	\$ 402,359	\$ (6,598)	\$ (45,192)	\$ 196			\$ 350,765	\$ 23,017	\$ 514,050	\$ 24,319
Operating Transfers In (Out)	\$ (1,223)		\$ 1,223				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 185,090	\$ 172,422	\$ 0	\$ 51,016			\$ 408,527	\$ 408,527	\$ 233,085	\$ 233,085
Ending Balance (Deficit)	\$ 586,226	\$ 165,824	\$ (43,969)	\$ 51,212			\$ 759,293	\$ 431,544	\$ 747,135	\$ 257,404

Superior Court of California, County of Colusa
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended December							2016/17	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
ASSETS										
Operations	\$ (132,284)	\$ 165,824	\$ (52,896)	\$ 51,212			\$ 4,707	\$ 36,562	\$ 19,104	
Payroll	\$ 4,577		\$ 0					\$ 4,577	\$ (152)	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (12,560)	\$ (12,503)	\$ (12,503)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 763,926						\$ 198,239	\$ 962,165	\$ 1,039,286	
Total Cash and Cash Equivalents	\$ 636,534	\$ 165,824	\$ (52,896)	\$ 51,212			\$ 288,132	\$ 1,088,806	\$ 1,143,796	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 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										
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 11,170					\$ 11,170	\$ 43,965	
Trust Due To/From							\$ 5,105	\$ 5,105	\$ 0	
Distribution Due To/From							\$ 1,479	\$ 1,479	\$ 1,287	
Civil Filing Fee Due To/From							\$ 770	\$ 770	\$ 70	
General Due To/From	\$ 72	\$ 0						\$ 72	\$ 17	
Total Receivables	\$ 72	\$ 0	\$ 11,170	\$ 0			\$ 7,353	\$ 18,595	\$ 45,339	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 636,606	\$ 165,824	\$ (41,727)	\$ 51,212			\$ 295,485	\$ 1,107,400	\$ 1,189,135	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 5,423	\$ 0	\$ 2,243				\$ 0	\$ 7,665	\$ 273	
Due to Other Funds	\$ 1,439	\$ 0	\$ 0				\$ 5,986	\$ 7,425	\$ 1,374	
Due to Other Courts								\$ 0	\$ 0	
Due to State								\$ 0	\$ 0	
TC145 Liability							\$ 23,893	\$ 23,893	\$ 38,126	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 705	\$ 705		
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 191	\$ 191	\$ 70	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 6,862	\$ 0	\$ 2,243				\$ 30,775	\$ 39,879	\$ 39,843	
Civil							\$ 3,984	\$ 3,984	\$ 3,663	
Criminal							\$ 118,083	\$ 118,083	\$ 167,714	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 384	\$ 384	\$ 140	
Miscellaneous Trust										
Total Trust Deposits							\$ 220,197	\$ 220,197	\$ 269,263	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 12,986							\$ 12,986	\$ 7,887	
Deferred Compensation Payable	\$ 2,285							\$ 2,285	\$ 1,285	
Deductions Payable	\$ 27,184							\$ 27,184	\$ 78,998	
Payroll Clearing										
Total Payroll Liabilities	\$ 42,455							\$ 42,455	\$ 88,170	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 1,063						\$ 16,922	\$ 17,985	\$ 17,866	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 1,275	\$ 1,275		
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 26,316	\$ 26,316	\$ 26,859	
Total Other Liabilities	\$ 1,063						\$ 44,513	\$ 45,577	\$ 44,724	
Total Liabilities	\$ 50,380	\$ 0	\$ 2,243				\$ 295,485	\$ 348,108	\$ 442,000	
Total Fund Balance	\$ 586,226	\$ 165,824	\$ (43,969)	\$ 51,212				\$ 759,293	\$ 747,135	
Total Liabilities and Fund Balance	\$ 636,606	\$ 165,824	\$ (41,727)	\$ 51,212			\$ 295,485	\$ 1,107,400	\$ 1,189,135	

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

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	Personal 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	\$ 77,447	\$ 78,626					\$ 156,072	\$ 369,263	\$ 99,874	\$ 322,445
Traffic & Other Infractions	\$ 54,840						\$ 54,840	\$ 128,698	\$ 76,531	\$ 110,924
Other Criminal Cases	\$ 58,862						\$ 58,862	\$ 129,304	\$ 37,208	\$ 119,295
Civil	\$ 15,809	\$ 1,500					\$ 17,309	\$ 38,572	\$ 20,526	\$ 42,798
Family & Children Services	\$ 39,147	\$ 73,009					\$ 112,156	\$ 306,419	\$ 117,502	\$ 310,654
Probate, Guardianship & Mental Health Services	\$ 10,307	\$ 5,016					\$ 15,324	\$ 38,308	\$ 129	\$ 18,000
Juvenile Dependency Services	\$ 7,632	\$ 19,521					\$ 27,154	\$ 70,987	\$ 37,432	\$ 19,692
Juvenile Delinquency Services	\$ 7,632						\$ 7,632	\$ 15,987	\$ 124	\$ 19,392
Other Court Operations	\$ 150,042						\$ 150,042	\$ 297,716	\$ 270,916	\$ 324,121
Court Interpreters	\$ 6,083	\$ 46,140					\$ 52,223	\$ 125,174	\$ 55,391	\$ 128,705
Jury Services	\$ 5,532	\$ 0	\$ 1,004				\$ 6,537	\$ 16,374	\$ 545	\$ 25,806
Security										
Trial Court Operations Program	\$ 433,334	\$ 223,812	\$ 1,004				\$ 658,151	\$ 1,536,802	\$ 716,177	\$ 1,441,832
Enhanced Collections	\$ 17,998	\$ 40,627			\$ 435		\$ 59,059	\$ 140,665	\$ 51,705	\$ 172,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 17,998	\$ 40,627			\$ 435		\$ 59,059	\$ 140,665	\$ 51,705	\$ 172,000
Executive Office	\$ 32,830						\$ 32,830	\$ 69,296	\$ 149	\$ 49,820
Fiscal Services	\$ 55,138	\$ 3,056			\$ (435)		\$ 57,760	\$ 132,111	\$ 29,153	\$ 134,185
Human Resources	\$ 28,404	\$ 3,891					\$ 32,295	\$ 70,710	\$ 21,801	\$ 189,015
Business & Facilities Services	\$ 13,659	\$ 55,534					\$ 69,193	\$ 193,247	\$ 54,262	\$ 202,527
Information Technology	\$ 8,127	\$ 80,535					\$ 88,662	\$ 197,174	\$ 77,768	\$ 234,637
Court Administration Program	\$ 138,158	\$ 143,016			\$ (435)		\$ 280,739	\$ 662,538	\$ 183,133	\$ 810,184
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 589,490	\$ 407,455	\$ 1,004		\$ 0		\$ 997,949	\$ 2,340,005	\$ 951,015	\$ 2,424,016