

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.

Elis A Valencia

Signature of Presiding Judge or Court Executive

08/23/2018

Date

Colusa Superior Court

Court

FY 17-18 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY 17-18 4th 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 4th 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	13.1	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
 Balance Sheet
 (Unaudited)

	For the month ended June								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (248,517)	\$ 188,421	\$ 0	\$ 51,595		\$ 11,143	\$ 2,641	\$ 28,883	
Payroll	\$ 6,945		\$ 0				\$ 6,945	\$ 2,553	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 1,197	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (73,397)	\$ (13,694)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 605,679						\$ 393,791	\$ 639,104	
Total Cash and Cash Equivalents	\$ 364,421	\$ 188,421	\$ 0	\$ 51,595			\$ 429,283	\$ 756,103	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,759	\$ 746		\$ 206			\$ 0	\$ 1,423	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 34,035						\$ 34,035	\$ 73,911	
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 25,562	\$ 2,384	\$ 31,371				\$ 59,317	\$ 107,978	
Trust Due To/From							\$ 1,075	\$ 2,584	
Distribution Due To/From							\$ 311	\$ 1,822	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 75	\$ 18,653					\$ 18,728	\$ 28,252	
Total Receivables	\$ 61,431	\$ 21,783	\$ 31,371	\$ 206			\$ 1,386	\$ 215,970	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 425,852	\$ 210,204	\$ 31,371	\$ 51,801			\$ 430,669	\$ 972,073	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 41,636	\$ 0					\$ 41,636	\$ 15,339	
Accounts Payable - General	\$ 16,193	\$ 0	\$ 0			\$ 0	\$ 16,193	\$ 13,236	
Due to Other Funds	\$ 0	\$ 8,160	\$ 25,875			\$ 20,114	\$ 54,149	\$ 106,568	
Due to Other Courts		\$ 10,493	\$ 5,496				\$ 15,989	\$ 5,641	
Due to State								\$ 0	
TC145 Liability						\$ 39,313	\$ 39,313	\$ 50,727	
Due to Other Governments	\$ 3,844						\$ 3,844	\$ 4,689	
AB145 Due to Other Government Agency						\$ 0	\$ 0	\$ 705	
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 50	\$ 50	\$ 22	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 61,673	\$ 18,653	\$ 31,371				\$ 59,477	\$ 186,928	
Civil						\$ 54,267	\$ 54,267	\$ 34,091	
Criminal						\$ 177,894	\$ 177,894	\$ 154,291	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable						\$ 1,216	\$ 1,216	\$ 374	
Miscellaneous Trust									
Total Trust Deposits						\$ 331,123	\$ 331,123	\$ 286,502	
Accrued Payroll	\$ 24,293						\$ 24,293	\$ 24,731	
Benefits Payable	\$ 14,314						\$ 14,314	\$ 26,711	
Deferred Compensation Payable	\$ 2,265						\$ 2,265	\$ 1,285	
Deductions Payable	\$ 118,227						\$ 118,227	\$ (2,679)	
Payroll Clearing									
Total Payroll Liabilities	\$ 159,099						\$ 159,099	\$ 50,048	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,284						\$ 16,922	\$ 17,985	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,300	\$ 1,120	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 21,847	\$ 10,963	
Total Other Liabilities	\$ 1,284						\$ 40,069	\$ 30,068	
Total Liabilities	\$ 222,055	\$ 18,633	\$ 31,371				\$ 430,669	\$ 563,546	
Total Fund Balance	\$ 203,797	\$ 191,550	\$ 0	\$ 51,801			\$ 447,148	\$ 408,527	
Total Liabilities and Fund Balance	\$ 425,852	\$ 210,204	\$ 31,371	\$ 51,801			\$ 430,669	\$ 972,073	

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 June									
	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)	Final Budget (Annual)
General	Special Revenue		Capital Projects	Debt Service						
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,816,375	\$ 16,363					\$ 1,832,738	\$ 1,856,985	\$ 1,942,979	\$ 1,909,010
Improvement and Modernization Fund	\$ 2,894						\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,894
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 81,213						\$ 81,213	\$ 108,000	\$ 102,199	\$ 100,000
Civil Coordination Reimbursement (0150091)	\$ 90,618						\$ 90,618	\$ 79,713	\$ 78,465	\$ 80,114
MOU Reimbursements (0150010 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous										
	\$ 2,015,873	\$ 16,363					\$ 2,032,236	\$ 2,072,365	\$ 2,151,310	\$ 2,116,791
Grants										
AB 1058 Commissioner/Facilitator			\$ 87,254				\$ 87,254	\$ 120,196	\$ 116,554	\$ 128,523
Other Judicial Council Grants			\$ 210				\$ 210			
Non-Judicial Council Grants										
			\$ 87,464				\$ 87,464	\$ 120,196	\$ 116,554	\$ 128,523
Other Financing Sources										
Interest Income	\$ 7,077	\$ 2,766		\$ 785			\$ 10,628	\$ 1,296	\$ 5,482	\$ 1,021
Investment Income										
Donations										
Local Fees	\$ 22,693						\$ 22,693	\$ 28,500	\$ 29,913	\$ 30,000
Non-Fee Revenues										
Enhanced Collections		\$ 120,271					\$ 120,271	\$ 140,665	\$ 139,802	\$ 172,000
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 1,588			\$ 0			\$ 1,588		\$ 911	
Reimbursement Other	\$ 551						\$ 551		\$ 128	
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 31,909	\$ 123,036		\$ 785			\$ 155,730	\$ 170,461	\$ 176,237	\$ 203,021
Total Revenues	\$ 2,047,782	\$ 139,399	\$ 87,464	\$ 785			\$ 2,275,430	\$ 2,363,022	\$ 2,444,101	\$ 2,448,335
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 761,964	\$ 2,927					\$ 764,891	\$ 701,803	\$ 736,980	\$ 623,146
Temp Help								\$ 7,751		\$ 15,000
Overtime									\$ 383	
Staff Benefits	\$ 551,381	\$ 1,507					\$ 552,888	\$ 511,586	\$ 415,929	\$ 527,536
	\$ 1,313,346	\$ 4,434					\$ 1,317,780	\$ 1,221,140	\$ 1,153,292	\$ 1,165,682
Operating Expenses and Equipment										
General Expense	\$ 62,250	\$ 2,022					\$ 64,272	\$ 107,490	\$ 60,110	\$ 112,550
Printing	\$ 1,272						\$ 1,272	\$ 6,500	\$ 4,625	\$ 5,000
Telecommunications	\$ 45,290						\$ 45,290	\$ 53,000	\$ 44,903	\$ 48,000
Postage	\$ 16,079						\$ 16,079	\$ 18,200	\$ 14,201	\$ 18,500
Insurance	\$ 435						\$ 435	\$ 500	\$ 430	\$ 500
In-State Travel	\$ 4,083		\$ 1,194				\$ 5,276	\$ 7,500	\$ 4,882	\$ 7,500
Out-of-State Travel										
Training	\$ 667		\$ 555				\$ 1,222	\$ 6,500	\$ 1,466	\$ 7,925
Security Services										
Facility Operations	\$ 37,500						\$ 37,500	\$ 37,500	\$ 37,500	\$ 62,500
Utilities										
Contracted Services	\$ 391,087	\$ 112,826	\$ 97,542				\$ 601,455	\$ 701,695	\$ 620,456	\$ 688,179
Consulting and Professional Services	\$ 2,512						\$ 2,512	\$ 2,680	\$ 2,571	\$ 80
Information Technology	\$ 141,152						\$ 141,152	\$ 172,300	\$ 136,865	\$ 217,600
Major Equipment										
Other Items of Expense										
	\$ 702,327	\$ 114,848	\$ 99,290				\$ 916,465	\$ 1,113,865	\$ 928,009	\$ 1,168,334
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,280						\$ 2,280	\$ 5,000	\$ 2,358	\$ 5,000
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 185,000	\$ 85,000
Capital Costs										
Internal Cost Recovery	\$ (989)	\$ 989					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 284						\$ 284			
	\$ 1,575	\$ 989					\$ 2,564	\$ 5,000	\$ 187,358	\$ 90,000
Total Expenditures	\$ 2,017,248	\$ 120,271	\$ 99,290				\$ 2,236,809	\$ 2,340,065	\$ 2,268,659	\$ 2,424,016
Excess (Deficit) of Revenues Over Expenditures	\$ 30,534	\$ 19,129	\$ (11,827)	\$ 785			\$ 38,621	\$ 23,017	\$ 175,442	\$ 24,319
Operating Transfers In (Out)	\$ (11,827)		\$ 11,827				\$ 0	\$ 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)	\$ 203,797	\$ 191,550	\$ 0	\$ 51,801			\$ 447,148	\$ 431,544	\$ 408,527	\$ 257,404

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

For the month ended June										
	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	\$ 146,825	\$ 146,854					\$ 293,679	\$ 369,263	\$ 210,929	\$ 322,445
Traffic & Other Infractions	\$ 92,759	\$ 85			\$ (39)		\$ 92,805	\$ 128,698	\$ 164,857	\$ 110,924
Other Criminal Cases	\$ 125,099						\$ 125,099	\$ 129,304	\$ 92,255	\$ 119,295
Civil	\$ 41,758	\$ 3,000					\$ 44,758	\$ 38,572	\$ 34,848	\$ 42,798
Family & Children Services	\$ 82,093	\$ 165,183					\$ 247,276	\$ 306,419	\$ 257,194	\$ 310,654
Probate, Guardianship & Mental Health Services	\$ 19,253	\$ 17,075					\$ 36,328	\$ 38,308	\$ 16,243	\$ 18,000
Juvenile Dependency Services	\$ 20,208	\$ 58,248					\$ 78,456	\$ 70,987	\$ 68,957	\$ 19,692
Juvenile Delinquency Services	\$ 20,208						\$ 20,208	\$ 15,987	\$ 248	\$ 19,392
Other Court Operations	\$ 296,851						\$ 296,851	\$ 297,716	\$ 615,421	\$ 324,121
Court Interpreters	\$ 12,537	\$ 97,888					\$ 110,425	\$ 125,174	\$ 118,092	\$ 128,705
Jury Services	\$ 16,401	\$ 1,299	\$ 2,280				\$ 19,980	\$ 16,374	\$ 6,872	\$ 25,806
Security										
Trial Court Operations Program	\$ 873,994	\$ 489,630	\$ 2,280			\$ (39)	\$ 1,365,865	\$ 1,536,802	\$ 1,585,915	\$ 1,441,832
Enhanced Collections	\$ 32,988	\$ 115,006				\$ 989	\$ 148,982	\$ 140,665	\$ 139,802	\$ 172,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 32,988	\$ 115,006				\$ 989	\$ 148,982	\$ 140,665	\$ 139,802	\$ 172,000
Executive Office	\$ 76,018						\$ 76,018	\$ 69,296	\$ 297	\$ 49,820
Fiscal Services	\$ 119,012	\$ 15,347				\$ (950)	\$ 133,409	\$ 132,111	\$ 62,396	\$ 134,185
Human Resources	\$ 168,468	\$ 13,355					\$ 182,107	\$ 70,710	\$ 224,169	\$ 189,015
Business & Facilities Services	\$ 29,643	\$ 141,624					\$ 171,267	\$ 193,247	\$ 119,098	\$ 202,527
Information Technology	\$ 17,657	\$ 141,503					\$ 159,160	\$ 197,174	\$ 136,981	\$ 234,637
Court Administration Program	\$ 410,797	\$ 311,829				\$ (950)	\$ 721,961	\$ 662,538	\$ 542,942	\$ 810,184
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,317,780	\$ 916,465	\$ 2,280			\$ 0	\$ 2,236,809	\$ 2,340,005	\$ 2,268,659	\$ 2,424,016

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	170,000	-	170,000	-	-	-	-	-	-	170,000
Restricted	-	-	-	191,550	-	51,801	-	-	-	243,351
Committed	14,059	-	14,059	-	-	-	-	-	-	14,059
Assigned	19,738	-	19,738	-	-	-	-	-	-	19,738
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 203,797	\$ -	\$ 203,797	\$ 191,550	\$ -	\$ 51,801	\$ -	\$ -	\$ -	\$ 447,148