

**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.



12/14/18

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

\_\_\_\_\_  
Date

Colusa

\_\_\_\_\_  
Court

18/19 1st Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa  
Court  
18/19 1st Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

**Colusa**

Court

**18/19 1st Quarter**

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (166,702)	\$ 178,282	\$ (36,414)	\$ 51,833			\$ 4,967	\$ 31,966	\$ (4,773)
Payroll	\$ 37,354		\$ 0					\$ 37,354	\$ 2,290
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ (793)
Civil Filing Fees							\$ 0	\$ 0	\$ (435)
Trust							\$ (15,227)	\$ (15,227)	\$ (12,377)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Cash Equivalents	\$ 1,013,891						\$ 234,101	\$ 1,247,991	\$ 1,092,993
<b>Total Cash and Cash Equivalents</b>	<b>\$ 884,858</b>	<b>\$ 178,282</b>	<b>\$ (36,414)</b>	<b>\$ 51,833</b>			<b>\$ 321,586</b>	<b>\$ 1,400,145</b>	<b>\$ 1,174,966</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 19,226					\$ 19,226	\$ 12,392
Trust Due To/From							\$ 0	\$ 0	\$ 4,447
Distribution Due To/From							\$ 3,675	\$ 3,675	\$ 1,810
Civil Filing Fee Due To/From							\$ 495	\$ 495	\$ 35
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 114
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 19,226</b>	<b>\$ 0</b>			<b>\$ 4,170</b>	<b>\$ 23,396</b>	<b>\$ 18,798</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 884,858</b>	<b>\$ 178,282</b>	<b>\$ (17,188)</b>	<b>\$ 51,833</b>			<b>\$ 325,757</b>	<b>\$ 1,423,541</b>	<b>\$ 1,193,765</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 7,512
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,170	\$ 4,170	\$ 6,406
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 32,015	\$ 32,015	\$ 36,147
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 705
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 329	\$ 329	\$ 164
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 36,515</b>	<b>\$ 36,515</b>	<b>\$ 50,934</b>
Civil							\$ 54,827	\$ 54,827	\$ 23,984
Criminal							\$ 92,065	\$ 92,065	\$ 121,016
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Trust Interest Payable							\$ 1,255	\$ 1,255	\$ 352
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 245,892</b>	<b>\$ 245,892</b>	<b>\$ 243,098</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 8,434							\$ 8,434	\$ 11,040
Deferred Compensation Payable	\$ 465							\$ 465	\$ 2,285
Deductions Payable	\$ 131,449							\$ 131,449	\$ 5,801
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 140,348</b>							<b>\$ 140,348</b>	<b>\$ 19,126</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,284						\$ 16,922	\$ 18,206	\$ 17,985
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 404	\$ 404	\$ 976
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 26,024	\$ 26,024	\$ 17,492
<b>Total Other Liabilities</b>	<b>\$ 1,284</b>						<b>\$ 43,350</b>	<b>\$ 44,634</b>	<b>\$ 36,453</b>
<b>Total Liabilities</b>	<b>\$ 141,632</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 325,757</b>	<b>\$ 467,389</b>	<b>\$ 349,611</b>
<b>Total Fund Balance</b>	<b>\$ 743,226</b>	<b>\$ 178,282</b>	<b>\$ (17,188)</b>	<b>\$ 51,833</b>				<b>\$ 956,153</b>	<b>\$ 844,154</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 884,858</b>	<b>\$ 178,282</b>	<b>\$ (17,188)</b>	<b>\$ 51,833</b>			<b>\$ 325,757</b>	<b>\$ 1,423,541</b>	<b>\$ 1,193,765</b>

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

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 31,478	\$ 19,155					\$ 50,633	\$ 376,969	\$ 77,191	\$ 369,263
Traffic & Other Infractions	\$ 11,716						\$ 11,716	\$ 132,951	\$ 26,475	\$ 128,698
Other Criminal Cases	\$ 21,375						\$ 21,375	\$ 134,820	\$ 27,763	\$ 129,304
Civil	\$ 9,380	\$ 750					\$ 10,130	\$ 40,246	\$ 7,946	\$ 38,572
Family & Children Services	\$ 16,264	\$ 34,473					\$ 50,737	\$ 288,599	\$ 45,208	\$ 306,419
Probate, Guardianship & Mental Health Services	\$ 3,242	\$ 1,245					\$ 4,486	\$ 45,812	\$ 7,141	\$ 38,308
Juvenile Dependency Services	\$ 3,788	\$ 7,433					\$ 11,221	\$ 103,475	\$ 12,918	\$ 70,987
Juvenile Delinquency Services	\$ 3,788						\$ 3,788	\$ 17,475	\$ 3,448	\$ 15,987
Other Court Operations	\$ 38,923	\$ (978)					\$ 37,945	\$ 312,862	\$ 74,646	\$ 297,716
Court Interpreters	\$ 2,618	\$ 21,108					\$ 23,726	\$ 140,286	\$ 25,386	\$ 125,174
Jury Services	\$ 4,283	\$ 227	\$ 519				\$ 5,028	\$ 18,286	\$ 2,934	\$ 16,374
Security								\$ 10,500		
Trial Court Operations Program	\$ 146,854	\$ 83,411	\$ 519				\$ 230,784	\$ 1,622,281	\$ 311,057	\$ 1,536,802
Enhanced Collections	\$ 4,917	\$ 13,281			\$ 243		\$ 18,441	\$ 140,665	\$ 25,397	\$ 140,665
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,917	\$ 13,281			\$ 243		\$ 18,441	\$ 140,665	\$ 25,397	\$ 140,665
Executive Office	\$ 12,149						\$ 12,149	\$ 73,620	\$ 14,783	\$ 69,296
Fiscal Services	\$ 24,969	\$ 1,351			\$ (243)		\$ 26,077	\$ 138,288	\$ 26,214	\$ 132,111
Human Resources	\$ 37,785	\$ 3,987					\$ 41,773	\$ 139,648	\$ 15,297	\$ 70,710
Business & Facilities Services	\$ 6,917	\$ 30,876					\$ 37,793	\$ 185,109	\$ 35,051	\$ 193,247
Information Technology	\$ 4,299	\$ 57,566					\$ 61,864	\$ 187,405	\$ 59,299	\$ 197,174
Court Administration Program	\$ 86,119	\$ 93,780			\$ (243)		\$ 179,655	\$ 724,070	\$ 150,643	\$ 662,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 237,889</b>	<b>\$ 190,473</b>	<b>\$ 519</b>		<b>\$ 0</b>		<b>\$ 428,881</b>	<b>\$ 2,487,016</b>	<b>\$ 487,097</b>	<b>\$ 2,340,005</b>

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 2018/19		2017/18	
REVENUES	General	Non-Grant	Special Revenue	Governmental Funds	
				Capital Projects	Debt Service
				Proprietary Funds	Fiduciary Funds
				Total Funds (Info Purposes Only)	Total Budget (Annual)
				Total Funds (Info Purposes Only)	Total Budget (Annual)
State Financing Sources	\$ 902,151	\$ 1,221		\$ 903,372	\$ 899,033
Trial Court Trust Fund				\$ 2,029,029	\$ 2,789
Improvement and Modernization Fund				\$ 2,789	\$ 0
Judges' Compensation (0150019)				\$ 10,800	\$ 7,988
Court Interpreter (0150037)				\$ 13,534	\$ 108,000
Civil Coordination Reimbursement (0150091)				\$ 15,911	\$ 79,711
MOU Reimbursements (0150010 and General)				\$ 24,773	\$ 24,773
Other Miscellaneous				\$ 932,817	\$ 2,072,381
Grants					
AB 1058 Commissioner/Facilitator					
Other Judicial Council Grants					
Non-Judicial Council Grants					
Other Financial Sources					
Interest Income	\$ 305	\$ 112		\$ 448	\$ 343
Investment Income					
Donations					
Local Fees					
Non-Fee Revenues	\$ 4,353		\$ 1	\$ 4,354	\$ 5,321
Enhanced Collections					
Enrichment					
Prior Year Revenue					
County Program - Restituted					
Reimbursement Other	\$ 140			\$ 140	\$ 624
Sale of Fixed Assets					
Other Miscellaneous					
Total Revenues	\$ 936,395	\$ 1,528	\$ (70)	\$ 937,885	\$ 922,724
EXPENDITURES					
Personal Services	\$ 133,074	\$ 718		\$ 133,792	\$ 167,391
Salaries - Permanent					
Temp Help					
Overtime					
Staff Benefits	\$ 103,700	\$ 397		\$ 104,097	\$ 511,584
Operating Expenses and Equipment	\$ 20,058	\$ 393		\$ 20,452	\$ 107,494
Printing	\$ (98)			\$ (98)	\$ 6,504
Telecommunications	\$ 10,713			\$ 10,713	\$ 53,000
Postage	\$ 67			\$ 67	\$ 18,204
Insurance					\$ 500
In-State Travel	\$ 573			\$ 573	\$ 1,883
Out-of-State Travel					
Training	\$ 28			\$ 28	\$ 792
Security Services					
Facility Operations	\$ 6,375			\$ 6,375	\$ 9,675
Contracted Services	\$ 65,683	\$ 13,045	\$ 17,118	\$ 95,846	\$ 119,273
Information Technology	\$ 354			\$ 354	\$ 448
Major Equipment	\$ 57,043			\$ 57,043	\$ 55,603
Other Items of Expense					
Grand Jury	\$ 519			\$ 519	\$ 497
Jury Costs					
Judgments, Settlements and Claims					
Debt Service					
Capital Costs					
Internal Cost Recovery					
Prior Year Expense Adjustment					
Total Expenditures	\$ 396,966	\$ 14,797	\$ 17,118	\$ 428,881	\$ 487,097
Excess (Deficit) of Revenues Over Expenditures	\$ 539,429	\$ (13,269)	\$ (17,188)	\$ 509,004	\$ 435,627
Operating Transfers In (Out)					
Fund Balance (Deficit)	\$ 203,797	\$ 191,550	\$ 0	\$ 447,148	\$ 408,527
Beginning Balance (Deficit)	\$ 743,226	\$ 178,282	\$ (17,188)	\$ 956,153	\$ 844,154
Ending Balance (Deficit)	\$ 408,527	\$ 165,023	\$ (17,188)	\$ 519,365	\$ 431,544