

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.

El J Valencia

Signature of Presiding Judge or Court Executive

05/10/2019

Date

Colusa

Court

FY18-19 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa

Court

FY18-19 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa

 Court
 FY18-19 3rd 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	13.1	13.1	13.6	

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 March									
Fiscal Year 2018/19									2017/18
	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	\$ (186,996)	\$ 194,527	\$ (37,783)	\$ 52,472			\$ 6,689	\$ 28,909	\$ 77,120
Payroll	\$ 4,736		\$ 0					\$ 4,736	\$ 5,928
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (23,318)	\$ (23,318)	\$ (13,885)
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 111,776	\$ 111,776	\$ 97,746
Cash Equivalents	\$ 946,312						\$ 231,681	\$ 1,177,993	\$ 891,976
Total Cash and Cash Equivalents	\$ 764,367	\$ 194,527	\$ (37,783)	\$ 52,472			\$ 326,830	\$ 1,300,412	\$ 1,059,200
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	\$ 436
Due From State	\$ 0	\$ 0	\$ 35,308					\$ 35,308	\$ 59,200
Trust Due To/From							\$ 0	\$ 0	\$ 7,399
Distribution Due To/From							\$ 0	\$ 0	\$ 2,495
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 185
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 252
Total Receivables	\$ 0	\$ 0	\$ 35,308	\$ 0			\$ 0	\$ 35,308	\$ 69,967
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 764,367	\$ 194,527	\$ (2,475)	\$ 52,472			\$ 326,830	\$ 1,335,720	\$ 1,129,167
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 4,266	\$ 0	\$ 0				\$ 0	\$ 4,266	\$ 6,686
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 10,332
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 32,361	\$ 32,361	\$ 32,990
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							\$ 395	\$ 395	\$ 375
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,266	\$ 0	\$ 0				\$ 32,756	\$ 37,022	\$ 51,088
Civil							\$ 2,239	\$ 2,239	\$ 111,155
Criminal							\$ 127,278	\$ 127,278	\$ 159,424
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 111,776	\$ 111,776	\$ 97,746
Trust Interest Payable							\$ 1,162	\$ 1,162	\$ 473
Miscellaneous Trust									
Total Trust Deposits							\$ 242,455	\$ 242,455	\$ 368,798
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 38,412							\$ 38,412	\$ 14,507
Deferred Compensation Payable	\$ 615							\$ 615	\$ 2,285
Deductions Payable	\$ 7,129							\$ 7,129	\$ 55,574
Payroll Clearing									
Total Payroll Liabilities	\$ 46,156							\$ 46,156	\$ 72,365
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,284						\$ 16,922	\$ 18,206	\$ 17,985
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 868
Uncleared Collections	\$ 684							\$ 684	\$ 0
Other Miscellaneous Liabilities							\$ 34,011	\$ 34,011	\$ 35,625
Total Other Liabilities	\$ 1,968						\$ 51,618	\$ 53,586	\$ 54,478
Total Liabilities	\$ 52,390	\$ 0	\$ 0				\$ 326,830	\$ 379,220	\$ 546,729
Total Fund Balance	\$ 711,977	\$ 194,527	\$ (2,475)	\$ 52,472				\$ 956,501	\$ 582,438
Total Liabilities and Fund Balance	\$ 764,367	\$ 194,527	\$ (2,475)	\$ 52,472			\$ 326,830	\$ 1,335,720	\$ 1,129,167

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 2018/19										2017/18	
	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	\$ 1,494,937	\$ 8,473					\$ 1,503,410	\$ 2,029,029	\$ 1,410,717	\$ 1,856,985	
Improvement and Modernization Fund								\$ 2,789	\$ 0	\$ 2,894	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 75,280						\$ 75,280	\$ 10,800	\$ 60,856	\$ 108,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 59,998						\$ 59,998	\$ 122,147	\$ 65,501	\$ 79,713	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,654,988	\$ 8,473					\$ 1,663,461	\$ 2,189,538	\$ 1,561,847	\$ 2,072,365	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,353				\$ 36,353	\$ 100,899	\$ 63,399	\$ 120,196	
Other Judicial Council Grants			\$ (70)				\$ (70)				
Non-Judicial Council Grants											
			\$ 36,283				\$ 36,283	\$ 100,899	\$ 63,399	\$ 120,196	
Other Financing Sources											
Interest Income	\$ 9,005	\$ 2,497		\$ 670			\$ 12,172	\$ 1,620	\$ 5,077	\$ 1,296	
Investment Income											
Donations											
Local Fees	\$ 12,532			\$ 1			\$ 12,533	\$ 23,500	\$ 17,419	\$ 28,500	
Non-Fee Revenues											
Enhanced Collections		\$ 49,891					\$ 49,891	\$ 140,665	\$ 51,600	\$ 140,665	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 140						\$ 140		\$ 694		
Sale of Fixed Assets											
Other Miscellaneous	\$ 42						\$ 42		\$ 537		
	\$ 21,719	\$ 52,388		\$ 671			\$ 74,778	\$ 165,785	\$ 75,327	\$ 170,461	
Total Revenues	\$ 1,676,707	\$ 60,861	\$ 36,283	\$ 671			\$ 1,774,522	\$ 2,456,222	\$ 1,700,573	\$ 2,363,022	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 476,586	\$ 2,256					\$ 478,842	\$ 739,233	\$ 556,936	\$ 701,803	
Temp Help								\$ 7,854		\$ 7,751	
Overtime											
Staff Benefits	\$ 214,987	\$ 968					\$ 215,955	\$ 537,904	\$ 354,580	\$ 511,586	
	\$ 691,573	\$ 3,223					\$ 694,797	\$ 1,284,991	\$ 911,516	\$ 1,221,140	
Operating Expenses and Equipment											
General Expense	\$ 51,400	\$ 1,335					\$ 52,735	\$ 92,515	\$ 31,305	\$ 107,490	
Printing	\$ 3,688						\$ 3,688	\$ 4,500	\$ 1,272	\$ 6,500	
Telecommunications	\$ 27,490						\$ 27,490	\$ 53,000	\$ 32,739	\$ 53,000	
Postage	\$ 260						\$ 260	\$ 18,700	\$ 49	\$ 18,200	
Insurance	\$ 603						\$ 603	\$ 500	\$ 435	\$ 500	
In-State Travel	\$ 1,194		\$ 805				\$ 1,999	\$ 7,500	\$ 2,319	\$ 7,500	
Out-of-State Travel											
Training	\$ 1,050		\$ 325				\$ 1,375	\$ 5,500	\$ 1,222	\$ 6,500	
Security Services											
Facility Operations	\$ 24,983						\$ 24,983	\$ 39,500	\$ 28,425	\$ 37,500	
Utilities											
Contracted Services	\$ 244,719	\$ 52,626	\$ 42,401				\$ 339,745	\$ 713,230	\$ 410,338	\$ 701,695	
Consulting and Professional Services	\$ 1,610						\$ 1,610	\$ 28,080	\$ 1,702	\$ 2,680	
Information Technology	\$ 115,367						\$ 115,367	\$ 176,500	\$ 102,974	\$ 172,300	
Major Equipment											
Other Items of Expense											
	\$ 472,364	\$ 53,960	\$ 43,531				\$ 569,855	\$ 1,139,525	\$ 612,779	\$ 1,113,865	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 519						\$ 519	\$ 2,500	\$ 2,367	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 60,000			
Capital Costs											
Internal Cost Recovery	\$ (701)	\$ 701					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (182)	\$ 701					\$ 519	\$ 62,500	\$ 2,367	\$ 5,000	
Total Expenditures	\$ 1,163,755	\$ 57,885	\$ 43,531				\$ 1,265,170	\$ 2,487,016	\$ 1,526,663	\$ 2,340,005	
Excess (Deficit) of Revenues Over Expenditures	\$ 512,953	\$ 2,976	\$ (7,248)	\$ 671			\$ 509,352	\$ (30,794)	\$ 173,911	\$ 23,017	
Operating Transfers In (Out)	\$ (4,773)		\$ 4,773				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 203,797	\$ 191,550	\$ 0	\$ 51,801			\$ 447,148	\$ 447,148	\$ 408,527	\$ 408,527	
Ending Balance (Deficit)	\$ 711,977	\$ 194,527	\$ (2,475)	\$ 52,472			\$ 956,501	\$ 416,354	\$ 582,438	\$ 431,544	

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

For the month ended March

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 101,998	\$ 80,229					\$ 182,227	\$ 376,969	\$ 218,597	\$ 369,263
Traffic & Other Infractions	\$ 43,808						\$ 43,808	\$ 132,951	\$ 72,808	\$ 128,698
Other Criminal Cases	\$ 87,175						\$ 87,175	\$ 134,820	\$ 87,951	\$ 129,304
Civil	\$ 26,924	\$ 2,285					\$ 29,209	\$ 40,246	\$ 31,514	\$ 38,572
Family & Children Services	\$ 62,032	\$ 94,281					\$ 156,313	\$ 288,599	\$ 177,852	\$ 306,419
Probate, Guardianship & Mental Health Services	\$ 7,759	\$ 10,998					\$ 18,757	\$ 45,812	\$ 25,048	\$ 38,308
Juvenile Dependency Services	\$ 10,604	\$ 29,924					\$ 40,528	\$ 103,475	\$ 55,754	\$ 70,987
Juvenile Delinquency Services	\$ 10,604						\$ 10,604	\$ 17,475	\$ 14,086	\$ 15,987
Other Court Operations	\$ 175,297	\$ (978)					\$ 174,319	\$ 312,862	\$ 229,732	\$ 297,716
Court Interpreters	\$ 10,871	\$ 72,750					\$ 83,620	\$ 140,286	\$ 78,407	\$ 125,174
Jury Services	\$ 12,536	\$ 1,526	\$ 519				\$ 14,580	\$ 18,286	\$ 14,217	\$ 16,374
Security								\$ 10,500		
Trial Court Operations Program	\$ 549,607	\$ 291,015	\$ 519				\$ 841,141	\$ 1,622,281	\$ 1,005,966	\$ 1,536,802
Enhanced Collections	\$ 13,358	\$ 53,803			\$ 701		\$ 67,862	\$ 140,665	\$ 92,242	\$ 140,665
Other Non-Court Operations										
Non-Court Operations Program	\$ 13,358	\$ 53,803			\$ 701		\$ 67,862	\$ 140,665	\$ 92,242	\$ 140,665
Executive Office	\$ 12,354						\$ 12,354	\$ 73,620	\$ 50,996	\$ 69,296
Fiscal Services	\$ 72,073	\$ 4,768			\$ (701)		\$ 76,140	\$ 138,288	\$ 89,553	\$ 132,111
Human Resources	\$ 27,834	\$ 11,367					\$ 39,201	\$ 139,648	\$ 69,497	\$ 70,710
Business & Facilities Services	\$ 15,221	\$ 91,647					\$ 106,868	\$ 185,109	\$ 102,831	\$ 193,247
Information Technology	\$ 4,350	\$ 117,255					\$ 121,605	\$ 187,405	\$ 115,578	\$ 197,174
Court Administration Program	\$ 131,832	\$ 225,037			\$ (701)		\$ 356,168	\$ 724,070	\$ 428,454	\$ 662,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 694,797	\$ 569,855	\$ 519		\$ 0		\$ 1,265,170	\$ 2,487,016	\$ 1,526,663	\$ 2,340,005