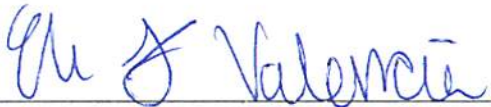


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/23/2019

\_\_\_\_\_  
Date

Colusa

\_\_\_\_\_  
Court

FY18-19 4th Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa

Court

FY18-19 4th Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Colusa

Court

FY18-19 4th 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)	14.1	13.1	13.1	13.6	13.6

<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 June								
	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							
<b>ASSETS</b>									
Operations	\$ (270,363)	\$ 207,532	\$ 0	\$ 52,846			\$ 8,722	\$ (1,263)	\$ 2,641
Payroll	\$ 13,251		\$ 0					\$ 13,251	\$ 6,945
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (16,535)	\$ (16,535)	\$ (73,397)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 115,031	\$ 115,031	\$ 97,746
Cash Equivalents	\$ 656,443						\$ 258,230	\$ 914,673	\$ 999,470
<b>Total Cash and Cash Equivalents</b>	<b>\$ 399,647</b>	<b>\$ 207,532</b>	<b>\$ 0</b>	<b>\$ 52,846</b>			<b>\$ 365,448</b>	<b>\$ 1,025,473</b>	<b>\$ 1,033,720</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 4,105	\$ 1,190		\$ 306			\$ 0	\$ 5,601	\$ 2,711
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 36,630							\$ 36,630	\$ 34,035
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 31,411	\$ 2,309	\$ 28,907					\$ 62,627	\$ 59,317
Trust Due To/From							\$ 0	\$ 0	\$ 1,075
Distribution Due To/From							\$ 0	\$ 0	\$ 311
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 109	\$ 21,015						\$ 21,124	\$ 18,728
<b>Total Receivables</b>	<b>\$ 72,255</b>	<b>\$ 24,515</b>	<b>\$ 28,907</b>	<b>\$ 306</b>			<b>\$ 0</b>	<b>\$ 125,982</b>	<b>\$ 116,177</b>
Prepaid Expenses - General	\$ 139,505							\$ 139,505	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 139,505</b>							<b>\$ 139,505</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 611,407</b>	<b>\$ 232,047</b>	<b>\$ 28,907</b>	<b>\$ 53,152</b>			<b>\$ 365,448</b>	<b>\$ 1,290,960</b>	<b>\$ 1,149,897</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 28,105							\$ 28,105	\$ 41,636
Accounts Payable - General	\$ 96	\$ 0	\$ 0				\$ 0	\$ 96	\$ 16,193
Due to Other Funds	\$ 0	\$ 11,287	\$ 25,344				\$ 21,124	\$ 57,754	\$ 54,149
Due to Other Courts		\$ 9,403	\$ 3,563					\$ 12,966	\$ 15,989
Due to State									
TC145 Liability							\$ 25,945	\$ 25,945	\$ 39,313
Due to Other Governments	\$ 3,763							\$ 3,763	\$ 3,844
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 50	\$ 50	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 31,964</b>	<b>\$ 20,690</b>	<b>\$ 28,907</b>				<b>\$ 47,119</b>	<b>\$ 128,680</b>	<b>\$ 171,174</b>
Civil							\$ 2,594	\$ 2,594	\$ 54,267
Criminal							\$ 160,183	\$ 160,183	\$ 177,894
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 115,031	\$ 115,031	\$ 97,746
Trust Interest Payable							\$ 1,684	\$ 1,684	\$ 1,216
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 279,492</b>	<b>\$ 279,492</b>	<b>\$ 331,123</b>
Accrued Payroll	\$ 12,924	\$ 325						\$ 13,249	\$ 24,293
Benefits Payable	\$ 26,691							\$ 26,691	\$ 14,314
Deferred Compensation Payable	\$ 823							\$ 823	\$ 2,285
Deductions Payable	\$ 4,248							\$ 4,248	\$ 118,227
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 44,685</b>	<b>\$ 325</b>						<b>\$ 45,010</b>	<b>\$ 159,099</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,284						\$ 16,922	\$ 18,206	\$ 18,206
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 1,300
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 21,231	\$ 21,231	\$ 21,847
<b>Total Other Liabilities</b>	<b>\$ 1,284</b>						<b>\$ 38,838</b>	<b>\$ 40,122</b>	<b>\$ 41,353</b>
<b>Total Liabilities</b>	<b>\$ 77,933</b>	<b>\$ 21,015</b>	<b>\$ 28,907</b>				<b>\$ 365,448</b>	<b>\$ 493,303</b>	<b>\$ 702,749</b>
<b>Total Fund Balance</b>	<b>\$ 533,473</b>	<b>\$ 211,031</b>	<b>\$ 0</b>	<b>\$ 53,152</b>				<b>\$ 797,657</b>	<b>\$ 447,148</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 611,407</b>	<b>\$ 232,047</b>	<b>\$ 28,907</b>	<b>\$ 53,152</b>			<b>\$ 365,448</b>	<b>\$ 1,290,960</b>	<b>\$ 1,149,897</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 June											
Fiscal Year 2018/19											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,862,194	\$ 14,358					\$ 1,876,552	\$ 2,029,029	\$ 1,832,738	\$ 1,856,985	
Improvement and Modernization Fund							\$ 2,789	\$ 2,789	\$ 2,894	\$ 2,894	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 102,617						\$ 102,617	\$ 10,800	\$ 81,213	\$ 108,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 86,688						\$ 86,688	\$ 122,147	\$ 90,618	\$ 79,713	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 2,076,272	\$ 14,358					\$ 2,090,630	\$ 2,189,538	\$ 2,032,236	\$ 2,072,365	
Grants											
AB 1058 Commissioner/Facilitator			\$ 59,954				\$ 59,954	\$ 100,899	\$ 87,254	\$ 120,196	
Other Judicial Council Grants			\$ (70)				\$ (70)		\$ 210		
Non-Judicial Council Grants											
			\$ 59,884				\$ 59,884	\$ 100,899	\$ 87,464	\$ 120,196	
Other Financing Sources											
Interest Income	\$ 18,113	\$ 5,123		\$ 1,350			\$ 24,585	\$ 1,620	\$ 10,628	\$ 1,296	
Investment Income											
Donations											
Local Fees	\$ 17,173			\$ 1			\$ 17,174	\$ 23,500	\$ 22,693	\$ 28,500	
Non-Fee Revenues											
Enhanced Collections		\$ 108,763					\$ 108,763	\$ 140,665	\$ 120,271	\$ 140,665	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 140						\$ 140		\$ 1,588		
Sale of Fixed Assets											
Other Miscellaneous	\$ 207						\$ 207		\$ 551		
	\$ 35,632	\$ 113,886		\$ 1,351			\$ 150,869	\$ 165,785	\$ 155,730	\$ 170,481	
<b>Total Revenues</b>	<b>\$ 2,111,904</b>	<b>\$ 128,244</b>	<b>\$ 59,884</b>	<b>\$ 1,351</b>			<b>\$ 2,301,383</b>	<b>\$ 2,456,222</b>	<b>\$ 2,275,430</b>	<b>\$ 2,363,022</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 709,296	\$ 3,423					\$ 712,719	\$ 739,233	\$ 764,891	\$ 701,803	
Temp Help								\$ 7,854		\$ 7,751	
Overtime											
Staff Benefits	\$ 360,037	\$ 1,303					\$ 361,340	\$ 537,904	\$ 552,888	\$ 511,586	
	\$ 1,069,333	\$ 4,726					\$ 1,074,058	\$ 1,284,991	\$ 1,317,780	\$ 1,221,140	
Operating Expenses and Equipment											
General Expense	\$ 97,584	\$ 1,869					\$ 99,453	\$ 92,515	\$ 64,272	\$ 107,490	
Printing	\$ 3,731						\$ 3,731	\$ 4,500	\$ 1,272	\$ 6,500	
Telecommunications	\$ 33,355						\$ 33,355	\$ 53,000	\$ 45,290	\$ 53,000	
Postage	\$ 16,359						\$ 16,359	\$ 18,700	\$ 16,079	\$ 18,200	
Insurance	\$ 603						\$ 603	\$ 500	\$ 435	\$ 500	
In-State Travel	\$ 3,548		\$ 805				\$ 4,353	\$ 7,500	\$ 5,276	\$ 7,500	
Out-of-State Travel											
Training	\$ 1,217		\$ 325				\$ 1,542	\$ 5,500	\$ 1,222	\$ 6,500	
Security Services											
Facility Operations	\$ 33,320						\$ 33,320	\$ 39,500	\$ 37,500	\$ 37,500	
Utilities											
Contracted Services	\$ 351,675	\$ 101,209	\$ 64,066				\$ 516,949	\$ 713,230	\$ 601,455	\$ 701,695	
Consulting and Professional Services	\$ 8,387						\$ 8,387	\$ 28,080	\$ 2,512	\$ 2,680	
Information Technology	\$ 157,493						\$ 157,493	\$ 176,500	\$ 141,152	\$ 172,300	
Major Equipment											
Other Items of Expense	\$ 1						\$ 1				
	\$ 707,273	\$ 103,078	\$ 65,196				\$ 875,546	\$ 1,139,525	\$ 916,465	\$ 1,113,885	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,270						\$ 1,270	\$ 2,500	\$ 2,280	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 60,000			
Capital Costs											
Internal Cost Recovery	\$ (959)	\$ 959					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 311	\$ 959					\$ 1,270	\$ 62,500	\$ 2,564	\$ 5,000	
<b>Total Expenditures</b>	<b>\$ 1,776,916</b>	<b>\$ 108,763</b>	<b>\$ 65,196</b>				<b>\$ 1,950,875</b>	<b>\$ 2,487,018</b>	<b>\$ 2,236,809</b>	<b>\$ 2,340,005</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 334,988	\$ 19,481	\$ (5,311)	\$ 1,351			\$ 350,508	\$ (30,794)	\$ 38,621	\$ 23,017	
Operating Transfers In (Out)	\$ (5,311)		\$ 5,311				\$ 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)	\$ 533,473	\$ 211,031	\$ 0	\$ 53,152			\$ 797,657	\$ 416,354	\$ 447,148	\$ 431,544	

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

	For the month ended June									
	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	\$ 151,108	\$ 110,725					\$ 261,833	\$ 376,969	\$ 293,679	\$ 369,263
Traffic & Other Infractions	\$ 65,432	\$ 7,113					\$ 72,545	\$ 132,951	\$ 92,805	\$ 128,698
Other Criminal Cases	\$ 129,119	\$ 7,000					\$ 136,119	\$ 134,820	\$ 125,099	\$ 129,304
Civil	\$ 33,068	\$ 3,785					\$ 36,853	\$ 40,246	\$ 44,758	\$ 38,572
Family & Children Services	\$ 84,035	\$ 132,779					\$ 216,814	\$ 288,599	\$ 247,276	\$ 306,419
Probate, Guardianship & Mental Health Services	\$ 10,571	\$ 19,340					\$ 29,911	\$ 45,812	\$ 36,328	\$ 38,308
Juvenile Dependency Services	\$ 15,220	\$ 42,838					\$ 58,058	\$ 103,475	\$ 78,456	\$ 70,987
Juvenile Delinquency Services	\$ 15,220						\$ 15,220	\$ 17,475	\$ 20,208	\$ 15,987
Other Court Operations	\$ 271,211	\$ (978)					\$ 270,233	\$ 312,862	\$ 296,851	\$ 297,716
Court Interpreters	\$ 15,709	\$ 110,127					\$ 125,836	\$ 140,286	\$ 110,425	\$ 125,174
Jury Services	\$ 17,374	\$ 2,526	\$ 1,270				\$ 21,169	\$ 18,286	\$ 19,980	\$ 15,374
Security								\$ 10,500		
Trial Court Operations Program	\$ 808,066	\$ 435,255	\$ 1,270				\$ 1,244,591	\$ 1,622,281	\$ 1,365,865	\$ 1,536,802
Enhanced Collections	\$ 17,890	\$ 102,920			\$ 959		\$ 121,769	\$ 140,665	\$ 148,982	\$ 140,665
Other Non-Court Operations										
Non-Court Operations Program	\$ 17,890	\$ 102,920			\$ 959		\$ 121,769	\$ 140,665	\$ 148,982	\$ 140,665
Executive Office	\$ 13,442						\$ 13,442	\$ 73,620	\$ 76,018	\$ 69,296
Fiscal Services	\$ 100,498	\$ 9,599			\$ (959)		\$ 109,137	\$ 138,288	\$ 133,409	\$ 132,111
Human Resources	\$ 109,210	\$ 20,135					\$ 129,344	\$ 139,648	\$ 182,107	\$ 70,710
Business & Facilities Services	\$ 20,331	\$ 146,845					\$ 167,176	\$ 185,109	\$ 171,267	\$ 193,247
Information Technology	\$ 4,622	\$ 160,792					\$ 165,415	\$ 187,405	\$ 159,160	\$ 197,174
Court Administration Program	\$ 248,102	\$ 337,371			\$ (959)		\$ 584,514	\$ 724,070	\$ 721,961	\$ 662,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,074,058</b>	<b>\$ 875,546</b>	<b>\$ 1,270</b>		<b>\$ 0</b>		<b>\$ 1,950,875</b>	<b>\$ 2,487,016</b>	<b>\$ 2,236,809</b>	<b>\$ 2,340,005</b>

### 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	325,000	-	325,000	-	-	-	-	-	325,000	
Restricted	-	-	-	211,032	-	53,152	-	-	264,184	
Committed	181,789	-	181,789	-	-	-	-	-	181,789	
Assigned	19,791	-	19,791	-	-	-	-	-	19,791	
Unassigned	6,893	-	6,893	-	-	-	-	-	6,893	
<b>Total</b>	<b>\$ 533,473</b>	<b>\$ -</b>	<b>\$ 533,473</b>	<b>\$ 211,032</b>	<b>\$ -</b>	<b>\$ 53,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 797,657</b>	