

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

05/07/2020

\_\_\_\_\_  
Date

Colusa Superior Court

\_\_\_\_\_  
Court

2019 3rd Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa Superior Court  
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Court  
2019 3rd Quarter  
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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Colusa Superior Court

Court

2019 3rd 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)	15.1	13.6	13.6	15.4	

<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 March									
Fiscal Year 2019/20									2018/19
	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	\$ (230,363)	\$ 220,390	\$ (27,302)	\$ 53,875			\$ 4,103	\$ 20,704	\$ 28,909
Payroll	\$ 0		\$ 0				\$ 0	\$ 0	\$ 4,736
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,148)	\$ (4,148)	\$ (23,318)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									\$ 0
Cash Outside of the JCC							\$ 115,031	\$ 115,031	\$ 111,776
Cash Equivalents	\$ 1,229,010						\$ 670,111	\$ 1,899,121	\$ 1,177,993
Total Cash and Cash Equivalents	\$ 998,962	\$ 220,390	\$ (27,302)	\$ 53,875			\$ 785,097	\$ 2,031,023	\$ 1,300,412
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	\$ 26,489					\$ 26,489	\$ 35,308
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 15,408	\$ 15,408	\$ 0
Civil Filing Fee Due To/From							\$ 1,090	\$ 1,090	\$ 0
General Due To/From	\$ 577	\$ 0						\$ 577	\$ 0
Total Receivables	\$ 577	\$ 0	\$ 26,489	\$ 0			\$ 16,498	\$ 43,564	\$ 35,308
Prepaid Expenses - General	\$ 24,804							\$ 24,804	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 24,804							\$ 24,804	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,024,343	\$ 220,390	\$ (813)	\$ 53,875			\$ 801,595	\$ 2,099,391	\$ 1,335,720
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 18,319	\$ 0	\$ 0				\$ 0	\$ 18,319	\$ 4,266
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 17,074	\$ 17,074	\$ 0
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State							\$ 425,860	\$ 425,860	
TC145 Liability							\$ 22,277	\$ 22,277	\$ 32,361
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 399	\$ 399	\$ 395
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 18,319	\$ 0	\$ 0				\$ 465,611	\$ 483,930	\$ 37,022
Civil							\$ 2,124	\$ 2,124	\$ 2,239
Criminal							\$ 172,727	\$ 172,727	\$ 127,278
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 115,031	\$ 115,031	\$ 111,776
Trust Interest Payable							\$ 1,679	\$ 1,679	\$ 1,162
Miscellaneous Trust									
Total Trust Deposits							\$ 291,561	\$ 291,561	\$ 242,455
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 25,744							\$ 25,744	\$ 38,412
Deferred Compensation Payable	\$ 308							\$ 308	\$ 615
Deductions Payable	\$ 0							\$ 0	\$ 7,129
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 26,051	\$ 0						\$ 26,051	\$ 46,156
Revenue Collected in Advance									
Liabilities For Deposits	\$ 2,166						\$ 20,354	\$ 22,521	\$ 18,206
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections	\$ 0							\$ 0	\$ 684
Other Miscellaneous Liabilities							\$ 23,384	\$ 23,384	\$ 34,011
Total Other Liabilities	\$ 2,166						\$ 44,423	\$ 46,589	\$ 53,586
Total Liabilities	\$ 46,536	\$ 0	\$ 0				\$ 801,595	\$ 848,131	\$ 379,220
Total Fund Balance	\$ 977,807	\$ 220,390	\$ (813)	\$ 53,875				\$ 1,251,260	\$ 956,501
Total Liabilities and Fund Balance	\$ 1,024,343	\$ 220,390	\$ (813)	\$ 53,875			\$ 801,595	\$ 2,099,391	\$ 1,335,720

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 2019/20										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	\$ 1,597,977	\$ 8,373					\$ 1,606,350	\$ 2,055,018	\$ 1,503,410	\$ 2,029,029	
Improvement and Modernization Fund								\$ 2,789		\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 71,492						\$ 71,492	\$ 12,500	\$ 75,280	\$ 10,800	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 51,074						\$ 51,074	\$ 156,522	\$ 59,998	\$ 122,147	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,745,316	\$ 8,373					\$ 1,753,689	\$ 2,251,602	\$ 1,663,461	\$ 2,189,538	
Grants											
AB 1058 Commissioner/Facilitator			\$ 39,415				\$ 39,415	\$ 100,899	\$ 36,353	\$ 100,899	
Other Judicial Council Grants									\$ (70)		
Non-Judicial Council Grants											
			\$ 39,415				\$ 39,415	\$ 100,899	\$ 36,283	\$ 100,899	
Other Financing Sources											
Interest Income	\$ 11,146	\$ 2,891		\$ 724			\$ 14,760	\$ 1,745	\$ 12,172	\$ 1,620	
Investment Income											
Donations											
Local Fees	\$ 14,659						\$ 14,659	\$ 16,000	\$ 12,533	\$ 23,500	
Non-Fee Revenues											
Enhanced Collections		\$ 60,271					\$ 60,271	\$ 124,750	\$ 49,891	\$ 140,665	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 140		
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 42		
	\$ 25,805	\$ 63,161		\$ 724			\$ 89,690	\$ 142,495	\$ 74,778	\$ 165,785	
Total Revenues	\$ 1,771,121	\$ 71,534	\$ 39,415	\$ 724			\$ 1,882,794	\$ 2,494,996	\$ 1,774,522	\$ 2,456,222	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 503,147	\$ 1,884					\$ 505,031	\$ 709,925	\$ 478,842	\$ 739,233	
Temp Help								\$ 16,146		\$ 7,854	
Overtime											
Staff Benefits	\$ 357,000	\$ 1,167					\$ 358,167	\$ 554,286	\$ 215,955	\$ 537,904	
	\$ 860,148	\$ 3,050					\$ 863,198	\$ 1,280,357	\$ 694,797	\$ 1,284,991	
Operating Expenses and Equipment											
General Expense	\$ 40,699	\$ 1,400					\$ 42,099	\$ 96,930	\$ 52,735	\$ 92,515	
Printing								\$ 4,500	\$ 3,688	\$ 4,500	
Telecommunications	\$ 14,572						\$ 14,572	\$ 35,000	\$ 27,490	\$ 53,000	
Postage	\$ 52						\$ 52	\$ 18,900	\$ 260	\$ 18,700	
Insurance	\$ 703						\$ 703	\$ 2,450	\$ 603	\$ 500	
In-State Travel	\$ 1,179		\$ 66				\$ 1,245	\$ 3,000	\$ 1,999	\$ 7,500	
Out-of-State Travel											
Training	\$ 1,328						\$ 1,328	\$ 5,500	\$ 1,375	\$ 5,500	
Security Services	\$ 10,258						\$ 10,258				
Facility Operations	\$ 24,298						\$ 24,298	\$ 39,848	\$ 24,983	\$ 39,500	
Utilities											
Contracted Services	\$ 231,758	\$ 57,151	\$ 40,161				\$ 329,070	\$ 721,057	\$ 339,745	\$ 713,230	
Consulting and Professional Services	\$ 1,409						\$ 1,409	\$ 28,150	\$ 1,610	\$ 28,080	
Information Technology	\$ 105,732						\$ 105,732	\$ 197,500	\$ 115,367	\$ 176,500	
Major Equipment	\$ 32,676						\$ 32,676	\$ 32,750			
Other Items of Expense	\$ 284						\$ 284	\$ 2,500			
	\$ 464,949	\$ 58,551	\$ 40,228				\$ 563,728	\$ 1,188,085	\$ 569,855	\$ 1,139,525	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,264						\$ 2,264	\$ 2,500	\$ 519	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 60,000	
Capital Costs											
Internal Cost Recovery	\$ (574)	\$ 574					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,690	\$ 574					\$ 2,264	\$ 2,500	\$ 519	\$ 62,500	
Total Expenditures	\$ 1,326,787	\$ 62,175	\$ 40,228				\$ 1,429,190	\$ 2,470,942	\$ 1,265,170	\$ 2,487,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 444,333	\$ 9,359	\$ (813)	\$ 724			\$ 453,603	\$ 24,054	\$ 509,352	\$ (30,794)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 533,473	\$ 211,031	\$ 0	\$ 53,152			\$ 797,657	\$ 797,657	\$ 447,148	\$ 447,148	
Ending Balance (Deficit)	\$ 977,807	\$ 220,390	\$ (813)	\$ 53,875			\$ 1,251,260	\$ 821,711	\$ 956,501	\$ 416,354	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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	\$ 117,163	\$ 79,121					\$ 196,285	\$ 399,393	\$ 182,227	\$ 376,969
Traffic & Other Infractions	\$ 30,678						\$ 30,678	\$ 128,833	\$ 43,808	\$ 132,951
Other Criminal Cases	\$ 73,310						\$ 73,310	\$ 124,151	\$ 87,175	\$ 134,820
Civil	\$ 56,381	\$ 2,000					\$ 58,381	\$ 54,650	\$ 29,209	\$ 40,246
Family & Children Services	\$ 40,735	\$ 82,485					\$ 123,220	\$ 282,692	\$ 156,313	\$ 288,599
Probate, Guardianship & Mental Health Services	\$ 18,279	\$ 6,903					\$ 25,182	\$ 53,669	\$ 18,757	\$ 45,812
Juvenile Dependency Services	\$ 9,088	\$ 26,655					\$ 35,743	\$ 94,593	\$ 40,528	\$ 103,475
Juvenile Delinquency Services	\$ 9,088						\$ 9,088	\$ 22,593	\$ 10,604	\$ 17,475
Other Court Operations	\$ 204,073						\$ 204,073	\$ 312,582	\$ 174,319	\$ 312,862
Court Interpreters	\$ 22,865	\$ 84,382					\$ 107,247	\$ 134,250	\$ 83,620	\$ 140,286
Jury Services	\$ (86)	\$ 1,699	\$ 2,264				\$ 3,877	\$ 18,102	\$ 14,580	\$ 18,286
Security										\$ 10,500
Trial Court Operations Program	\$ 581,576	\$ 283,245	\$ 2,264				\$ 867,085	\$ 1,625,508	\$ 841,141	\$ 1,622,281
Enhanced Collections	\$ 3,050	\$ 58,551			\$ 574		\$ 62,175	\$ 124,750	\$ 67,862	\$ 140,665
Other Non-Court Operations								\$ 4,300		
Non-Court Operations Program	\$ 3,050	\$ 58,551			\$ 574		\$ 62,175	\$ 129,050	\$ 67,862	\$ 140,665
Executive Office	\$ 55,654	\$ 200					\$ 55,854	\$ 125,406	\$ 12,354	\$ 73,620
Fiscal Services	\$ 114,373	\$ 4,659			\$ (574)		\$ 118,459	\$ 130,933	\$ 76,140	\$ 138,288
Human Resources	\$ 68,125	\$ 7,492					\$ 75,617	\$ 76,417	\$ 39,201	\$ 139,648
Business & Facilities Services	\$ 13,645	\$ 102,046					\$ 115,691	\$ 153,378	\$ 106,868	\$ 185,109
Information Technology	\$ 26,774	\$ 107,535					\$ 134,309	\$ 230,250	\$ 121,605	\$ 187,405
Court Administration Program	\$ 278,571	\$ 221,932			\$ (574)		\$ 499,930	\$ 716,384	\$ 356,168	\$ 724,070
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 863,198	\$ 563,728	\$ 2,264		\$ 0		\$ 1,429,190	\$ 2,470,942	\$ 1,265,170	\$ 2,487,016