

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.

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Signature of Presiding Judge or Court Executive

09/29/2020

Date

Colusa Superior Court

Court

2019 4th Quarter

Fiscal Year and Ending Quarter

Superior Court of California, County of Colusa
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
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						
ASSETS									
Operations	\$ (217,868)	\$ 226,943	\$ 0	\$ 54,143			\$ 7,152	\$ 70,370	\$ (1,263)
Payroll	\$ 0		\$ 0				\$ 0	\$ 0	\$ 13,251
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,834)	\$ (5,834)	\$ (16,535)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									\$ 0
Cash Outside of the JCC	\$ 5,500						\$ 114,025	\$ 119,525	\$ 115,031
Cash Equivalents	\$ 873,692						\$ 584,447	\$ 1,458,139	\$ 914,673
Total Cash and Cash Equivalents	\$ 661,639	\$ 226,943	\$ 0	\$ 54,143			\$ 699,791	\$ 1,642,516	\$ 1,025,473
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,183	\$ 727		\$ 175			\$ 0	\$ 4,084	\$ 5,601
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 20,682							\$ 20,682	\$ 36,630
Due From Other Governments									
Due From Other Courts			\$ 0				\$ 0	\$ 0	\$ 0
Due From State	\$ 37,402	\$ 1,217	\$ 19,752					\$ 58,371	\$ 62,627
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 7,465	\$ 7,465	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 40	\$ 15,345						\$ 15,385	\$ 21,124
Total Receivables	\$ 61,307	\$ 17,289	\$ 19,752	\$ 175			\$ 7,465	\$ 105,988	\$ 125,982
Prepaid Expenses - General	\$ 156,400							\$ 156,400	\$ 139,505
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 156,400							\$ 156,400	\$ 139,505
Other Assets									
Total Other Assets									
Total Assets	\$ 879,346	\$ 244,232	\$ 19,752	\$ 54,318			\$ 707,256	\$ 1,904,904	\$ 1,290,960
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 52,361	\$ 161	\$ 2,432					\$ 54,954	\$ 28,105
Accounts Payable - General	\$ 18,326	\$ 0	\$ 0				\$ 0	\$ 18,326	\$ 96
Due to Other Funds	\$ 0	\$ 8,935	\$ 9,325				\$ 25,272	\$ 43,532	\$ 57,754
Due to Other Courts		\$ 0	\$ 7,609					\$ 7,609	\$ 12,966
Due to State	\$ 76,465						\$ 383,438	\$ 459,903	
TC145 Liability							\$ 27,146	\$ 27,146	\$ 25,945
Due to Other Governments	\$ 5,588	\$ 6,191	\$ 0					\$ 11,779	\$ 3,763
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 152,740	\$ 15,287	\$ 19,366				\$ 435,858	\$ 623,251	\$ 128,680
Civil							\$ 2,125	\$ 2,125	\$ 2,594
Criminal							\$ 128,362	\$ 128,362	\$ 160,183
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 114,025	\$ 114,025	\$ 115,031
Trust Interest Payable							\$ 1,586	\$ 1,586	\$ 1,684
Miscellaneous Trust									
Total Trust Deposits							\$ 246,098	\$ 246,098	\$ 279,492
Accrued Payroll	\$ 20,307	\$ 59	\$ 386					\$ 20,752	\$ 13,249
Benefits Payable	\$ 1,453							\$ 1,453	\$ 26,691
Deferred Compensation Payable	\$ 308							\$ 308	\$ 823
Deductions Payable	\$ 0							\$ 0	\$ 4,248
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 22,068	\$ 59	\$ 386					\$ 22,512	\$ 45,010
Revenue Collected in Advance	\$ 0							\$ 0	
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	\$ 0
Other Miscellaneous Liabilities							\$ 4,261	\$ 4,261	\$ 21,231
Total Other Liabilities	\$ 2,166						\$ 25,300	\$ 27,466	\$ 40,122
Total Liabilities	\$ 176,974	\$ 15,345	\$ 19,752				\$ 707,256	\$ 919,328	\$ 493,303
Total Fund Balance	\$ 702,372	\$ 228,887	\$ 0	\$ 54,318				\$ 985,576	\$ 797,657
Total Liabilities and Fund Balance	\$ 879,346	\$ 244,232	\$ 19,752	\$ 54,318			\$ 707,256	\$ 1,904,904	\$ 1,290,960

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,856,819	\$ 13,141					\$ 1,869,960	\$ 2,055,018	\$ 1,876,552	\$ 2,029,029	
Improvement and Modernization Fund	\$ 2,643						\$ 2,643	\$ 2,789		\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 100,212						\$ 100,212	\$ 12,500	\$ 102,617	\$ 10,800	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 116,526						\$ 116,526	\$ 156,522	\$ 86,688	\$ 122,147	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 2,100,973	\$ 13,141					\$ 2,114,114	\$ 2,251,602	\$ 2,090,630	\$ 2,189,538	
Grants											
AB 1058 Commissioner/Facilitator			\$ 60,213				\$ 60,213	\$ 100,899	\$ 59,954	\$ 100,899	
Other Judicial Council Grants			\$ 2,432				\$ 2,432		\$ (70)		
Non-Judicial Council Grants											
			\$ 62,645				\$ 62,645	\$ 100,899	\$ 59,884	\$ 100,899	
Other Financing Sources											
Interest Income	\$ 19,636	\$ 4,714		\$ 1,166			\$ 25,516	\$ 1,745	\$ 24,585	\$ 1,620	
Investment Income											
Donations											
Local Fees	\$ 19,230						\$ 19,230	\$ 16,000	\$ 17,174	\$ 23,500	
Non-Fee Revenues											
Enhanced Collections		\$ 92,199					\$ 92,199	\$ 124,750	\$ 108,763	\$ 140,665	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 140		
Sale of Fixed Assets											
Other Miscellaneous	\$ 92						\$ 92		\$ 207		
	\$ 38,958	\$ 96,913		\$ 1,166			\$ 137,037	\$ 142,495	\$ 150,869	\$ 165,785	
Total Revenues	\$ 2,139,931	\$ 110,054	\$ 62,645	\$ 1,166			\$ 2,313,796	\$ 2,494,996	\$ 2,301,383	\$ 2,456,222	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 800,261	\$ 3,001	\$ 2,332				\$ 805,594	\$ 709,925	\$ 712,719	\$ 739,233	
Temp Help								\$ 16,146		\$ 7,854	
Overtime											
Staff Benefits	\$ 485,670	\$ 1,561	\$ 614				\$ 487,844	\$ 554,286	\$ 361,340	\$ 537,904	
	\$ 1,285,931	\$ 4,562	\$ 2,946				\$ 1,293,439	\$ 1,280,357	\$ 1,074,058	\$ 1,284,991	
Operating Expenses and Equipment											
General Expense	\$ 75,929	\$ 1,883	\$ 2,432				\$ 80,245	\$ 96,930	\$ 99,453	\$ 92,515	
Printing								\$ 4,500	\$ 3,731	\$ 4,500	
Telecommunications	\$ 22,980						\$ 22,980	\$ 35,000	\$ 33,355	\$ 53,000	
Postage	\$ 15,078						\$ 15,078	\$ 18,900	\$ 16,359	\$ 18,700	
Insurance	\$ 703						\$ 703	\$ 2,450	\$ 603	\$ 500	
In-State Travel	\$ 1,179		\$ 66				\$ 1,245	\$ 3,000	\$ 4,353	\$ 7,500	
Out-of-State Travel											
Training	\$ 3,483						\$ 3,483	\$ 5,500	\$ 1,542	\$ 5,500	
Security Services	\$ 10,258						\$ 10,258				
Facility Operations	\$ 38,178						\$ 38,178	\$ 39,848	\$ 33,320	\$ 39,500	
Utilities											
Contracted Services	\$ 310,508	\$ 84,899	\$ 57,201				\$ 452,608	\$ 721,057	\$ 516,949	\$ 713,230	
Consulting and Professional Services	\$ 3,106						\$ 3,106	\$ 28,150	\$ 8,387	\$ 28,080	
Information Technology	\$ 194,105						\$ 194,105	\$ 197,500	\$ 157,493	\$ 176,500	
Major Equipment	\$ 32,676						\$ 32,676	\$ 32,750			
Other Items of Expense	\$ 349						\$ 349	\$ 2,500	\$ 1		
	\$ 708,532	\$ 86,782	\$ 59,699				\$ 855,014	\$ 1,188,085	\$ 875,546	\$ 1,139,525	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,264						\$ 2,264	\$ 2,500	\$ 1,270	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 60,000	
Capital Costs											
Internal Cost Recovery	\$ (854)	\$ 854					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (24,840)						\$ (24,840)				
	\$ (23,430)	\$ 854					\$ (22,576)	\$ 2,500	\$ 1,270	\$ 62,500	
Total Expenditures	\$ 1,971,033	\$ 92,199	\$ 62,645				\$ 2,125,877	\$ 2,470,942	\$ 1,950,875	\$ 2,487,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 168,898	\$ 17,855	\$ 0	\$ 1,166			\$ 187,920	\$ 24,054	\$ 350,508	\$ (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)	\$ 702,372	\$ 228,887	\$ 0	\$ 54,318			\$ 985,576	\$ 821,711	\$ 797,657	\$ 416,354	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 156,064	\$ 113,003					\$ 269,067	\$ 399,393	\$ 261,833	\$ 376,969
Traffic & Other Infractions	\$ 36,698	\$ 4,000					\$ 40,698	\$ 128,833	\$ 72,545	\$ 132,951
Other Criminal Cases	\$ 89,162	\$ 3,750					\$ 92,912	\$ 124,151	\$ 136,119	\$ 134,820
Civil	\$ 69,359	\$ 2,000					\$ 71,359	\$ 54,650	\$ 36,853	\$ 40,246
Family & Children Services	\$ 57,998	\$ 103,275					\$ 161,273	\$ 282,692	\$ 216,814	\$ 288,599
Probate, Guardianship & Mental Health Services	\$ 21,339	\$ 9,482					\$ 30,821	\$ 53,669	\$ 29,911	\$ 45,812
Juvenile Dependency Services	\$ 10,477	\$ 38,073					\$ 48,551	\$ 94,593	\$ 58,058	\$ 103,475
Juvenile Delinquency Services	\$ 10,477	\$ 4,006					\$ 14,483	\$ 22,593	\$ 15,220	\$ 17,475
Other Court Operations	\$ 271,996						\$ 271,996	\$ 312,582	\$ 270,233	\$ 312,862
Court Interpreters	\$ 31,332	\$ 103,427					\$ 134,759	\$ 134,250	\$ 125,836	\$ 140,286
Jury Services	\$ (63)	\$ 3,699	\$ 2,264				\$ 5,900	\$ 18,102	\$ 21,169	\$ 18,286
Security										\$ 10,500
Trial Court Operations Program	\$ 754,838	\$ 384,715	\$ 2,264				\$ 1,141,817	\$ 1,625,508	\$ 1,244,591	\$ 1,622,281
Enhanced Collections	\$ 4,562	\$ 93,221			\$ 854		\$ 98,637	\$ 124,750	\$ 121,769	\$ 140,665
Other Non-Court Operations								\$ 4,300		
Non-Court Operations Program	\$ 4,562	\$ 93,221			\$ 854		\$ 98,637	\$ 129,050	\$ 121,769	\$ 140,665
Executive Office	\$ 109,747	\$ 200					\$ 109,947	\$ 125,406	\$ 13,442	\$ 73,620
Fiscal Services	\$ 164,141	\$ 14,219			\$ (854)		\$ 177,505	\$ 130,933	\$ 109,137	\$ 138,288
Human Resources	\$ 198,288	\$ 12,926				\$ (24,840)	\$ 186,374	\$ 76,417	\$ 129,344	\$ 139,648
Business & Facilities Services	\$ 19,287	\$ 153,709					\$ 172,996	\$ 153,378	\$ 167,176	\$ 185,109
Information Technology	\$ 42,576	\$ 196,025					\$ 238,601	\$ 230,250	\$ 165,415	\$ 187,405
Court Administration Program	\$ 534,038	\$ 377,079			\$ (854)	\$ (24,840)	\$ 885,423	\$ 716,384	\$ 584,514	\$ 724,070
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,293,439	\$ 855,014	\$ 2,264		\$ 0	\$ (24,840)	\$ 2,125,877	\$ 2,470,942	\$ 1,950,875	\$ 2,487,016

Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	156,400	-	156,400	-	-	-	-	-	156,400	
Restricted	383,214	-	383,214	228,887	-	54,318	-	-	666,419	
Committed	99,660	-	99,660	-	-	-	-	-	99,660	
Assigned	63,098	-	63,098	-	-	-	-	-	63,098	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 702,372	\$ -	\$ 702,372	\$ 228,887	\$ -	\$ 54,318	\$ -	\$ -	\$ 985,577	