

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.

Elis Valencia

Signature of Presiding Judge or Court Executive

10/26/2020

Date

Colusa Superior Court

Court

FY20-21 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY20-21 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

FY20-21 1st 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)	16.90	12.8			

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 September							2019/20	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2020/21									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (244,815)	\$ 224,784	\$ (22,382)	\$ 54,319			\$ 12,408	\$ 24,314	\$ 26,596	
Payroll	\$ 0		\$ 0				\$ 0	\$ 0	\$ 13,168	
Jury Revolving										
Other Distribution	\$ 0						\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust Credit Card	\$ 0						\$ (5,846)	\$ (5,846)	\$ (2,156)	
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0		
Cash Outside of the JCC	\$ 5,500						\$ 114,025	\$ 119,525	\$ 115,031	
Cash Equivalents	\$ 1,290,103						\$ 1,029,572	\$ 2,319,675	\$ 1,405,833	
Total Cash and Cash Equivalents	\$ 1,051,103	\$ 224,784	\$ (22,382)	\$ 54,319			\$ 1,150,161	\$ 2,457,984	\$ 1,558,787	
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	\$ 17,320					\$ 17,320	\$ 7,742	
Trust Due To/From							\$ 0	\$ 0	\$ 50	
Distribution Due To/From							\$ 0	\$ 0	\$ 23,788	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 2,102	
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 329	
Total Receivables	\$ 0	\$ 0	\$ 17,320	\$ 0			\$ 0	\$ 17,320	\$ 34,011	
Prepaid Expenses - General	\$ 122,031							\$ 122,031	\$ 132,820	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 122,031							\$ 122,031	\$ 132,820	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,173,134	\$ 224,784	\$ (5,062)	\$ 54,319			\$ 1,150,161	\$ 2,597,335	\$ 1,725,619	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 17,641	\$ 0	\$ 0				\$ 0	\$ 17,641	\$ 153	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 26,269	
Due to Other Courts								\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 759,620	\$ 759,620		
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 25,058	\$ 25,058	\$ 39,813	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0		
Interest							\$ 38	\$ 38	\$ 368	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 17,641	\$ 0	\$ 0				\$ 784,717	\$ 802,358	\$ 66,603	
Civil							\$ 2,700	\$ 2,700	\$ 2,264	
Criminal							\$ 213,305	\$ 213,305	\$ 161,971	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 114,025	\$ 114,025	\$ 115,031	
Trust Interest Payable							\$ 1,586	\$ 1,586	\$ 1,501	
Miscellaneous Trust										
Total Trust Deposits							\$ 331,617	\$ 331,617	\$ 280,767	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 883							\$ 883	\$ 25,642	
Deferred Compensation Payable	\$ 308							\$ 308	\$ 308	
Deductions Payable	\$ 0							\$ 0	\$ 13,221	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 1,191	\$ 0	\$ 0					\$ 1,191	\$ 39,171	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 2,166						\$ 20,354	\$ 22,521	\$ 21,638	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 12,788	\$ 12,788	\$ 25,150	
Total Other Liabilities	\$ 2,166						\$ 33,827	\$ 35,993	\$ 47,473	
Total Liabilities	\$ 20,998	\$ 0	\$ 0				\$ 1,150,161	\$ 1,171,159	\$ 434,013	
Total Fund Balance	\$ 1,152,136	\$ 224,784	\$ (5,062)	\$ 54,319				\$ 1,426,177	\$ 1,291,605	
Total Liabilities and Fund Balance	\$ 1,173,134	\$ 224,784	\$ (5,062)	\$ 54,319			\$ 1,150,161	\$ 2,597,335	\$ 1,725,619	

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 2020/21							2019/20		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 870,138	\$ 2,288					\$ 872,426	\$ 1,794,049	\$ 876,855	\$ 2,055,018
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,789		\$ 2,789
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 16,080						\$ 16,080	\$ 13,500	\$ 14,271	\$ 12,500
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 6,890						\$ 6,890	\$ 171,581	\$ 10,298	\$ 156,522
Other Miscellaneous								\$ 24,773		\$ 24,773
	\$ 893,108	\$ 2,288					\$ 895,396	\$ 2,006,692	\$ 901,424	\$ 2,251,602
Grants										
AB 1058 Commissioner/Facilitator										
Other Judicial Council Grants			\$ (2,432)				\$ (2,432)	\$ 85,318	\$ 4,648	\$ 100,899
Non-Judicial Council Grants										
			\$ (2,432)				\$ (2,432)	\$ 85,318	\$ 4,648	\$ 100,899
Other Financing Sources										
Interest Income	\$ 63	\$ 5		\$ 1			\$ 69	\$ 1,695	\$ 579	\$ 1,745
Investment Income										
Donations										
Local Fees	\$ 3,153						\$ 3,153	\$ 16,000	\$ 5,437	\$ 16,000
Non-Fee Revenues										
Enhanced Collections		\$ (371)					\$ (371)	\$ 119,193	\$ 8,559	\$ 124,750
Escheatment										
Prior Year Revenue	\$ 36,616						\$ 36,616			
County Program - Restricted										
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0		\$ 0	
	\$ 39,832	\$ (366)		\$ 1			\$ 39,467	\$ 136,688	\$ 14,576	\$ 142,495
Total Revenues	\$ 932,940	\$ 1,922	\$ (2,432)	\$ 1			\$ 932,431	\$ 2,228,688	\$ 920,647	\$ 2,494,996
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 161,069	\$ 598	\$ 1,656				\$ 163,322	\$ 730,324	\$ 138,246	\$ 709,925
Temp Help								\$ 16,447		\$ 16,146
Overtime										
Staff Benefits	\$ 128,529	\$ 463	\$ 974				\$ 129,967	\$ 613,634	\$ 92,675	\$ 554,286
	\$ 289,598	\$ 1,061	\$ 2,630				\$ 293,289	\$ 1,360,405	\$ 230,922	\$ 1,280,357
Operating Expenses and Equipment										
General Expense	\$ 5,411	\$ 244	\$ 0				\$ 5,655	\$ 75,475	\$ 9,368	\$ 96,930
Printing	\$ 228						\$ 228	\$ 950	\$ 4,500	\$ 4,500
Telecommunications	\$ 2,845						\$ 2,845	\$ 25,000	\$ 3,695	\$ 35,000
Postage	\$ 0						\$ 0			\$ 18,900
Insurance										\$ 2,450
In-State Travel									\$ 86	\$ 3,000
Out-of-State Travel										
Training	\$ 0						\$ 0	\$ 4,200		\$ 5,500
Security Services									\$ 10,258	
Facility Operations	\$ 9,284						\$ 9,284	\$ 34,773	\$ 5,858	\$ 39,848
Utilities										
Contracted Services	\$ 53,287	\$ 4,524	\$ 0				\$ 57,812	\$ 490,762	\$ 77,118	\$ 721,057
Consulting and Professional Services	\$ 366						\$ 366	\$ 5,180	\$ 337	\$ 28,150
Information Technology	\$ 63,307						\$ 63,307	\$ 153,570	\$ 56,158	\$ 197,500
Major Equipment	\$ 58,508						\$ 58,508	\$ 5,000	\$ 32,676	\$ 32,750
Other Items of Expense	\$ 0						\$ 0	\$ 2,500		\$ 2,500
	\$ 193,237	\$ 4,768	\$ 0				\$ 198,005	\$ 797,410	\$ 195,554	\$ 1,188,085
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 537						\$ 537	\$ 6,700	\$ 223	\$ 2,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (196)	\$ 196					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 341	\$ 196					\$ 537	\$ 6,700	\$ 223	\$ 2,500
Total Expenditures	\$ 483,176	\$ 6,025	\$ 2,630				\$ 491,831	\$ 2,164,515	\$ 426,608	\$ 2,470,942
Excess (Deficit) of Revenues Over Expenditures	\$ 449,764	\$ (4,103)	\$ (5,062)	\$ 1			\$ 440,600	\$ 64,383	\$ 493,949	\$ 24,054
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 702,372	\$ 228,887	\$ 0	\$ 54,318			\$ 985,576	\$ 985,576	\$ 797,657	\$ 797,657
Ending Balance (Deficit)	\$ 1,152,136	\$ 224,784	\$ (5,062)	\$ 54,319			\$ 1,426,177	\$ 1,049,959	\$ 1,291,605	\$ 821,711

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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	\$ 41,318	\$ 22,526					\$ 63,844	\$ 347,888	\$ 92,693	\$ 399,393
Traffic & Other Infractions	\$ 8,691	\$ 0					\$ 8,691	\$ 89,033	\$ 422	\$ 128,833
Other Criminal Cases	\$ 26,398	\$ 0					\$ 26,398	\$ 162,158	\$ 378	\$ 124,151
Civil	\$ 16,343						\$ 16,343	\$ 31,035	\$ 644	\$ 54,650
Family & Children Services	\$ 23,191	\$ 0					\$ 23,191	\$ 262,578	\$ 14,046	\$ 282,692
Probate, Guardianship & Mental Health Services	\$ 5,285	\$ 113					\$ 5,399	\$ 48,723	\$ 78	\$ 53,669
Juvenile Dependency Services	\$ 2,380	\$ 7,980					\$ 10,360	\$ 68,321	\$ 7,140	\$ 94,593
Juvenile Delinquency Services	\$ 2,380						\$ 2,380	\$ 24,418	\$ 67	\$ 22,593
Other Court Operations	\$ 53,406						\$ 53,406	\$ 158,352	\$ 76,482	\$ 312,582
Court Interpreters		\$ 24,206					\$ 24,206	\$ 114,800	\$ 26,947	\$ 134,250
Jury Services	\$ 306	\$ 0					\$ 843	\$ 27,949	\$ 2,077	\$ 18,102
Security			\$ 537							
Trial Court Operations Program	\$ 179,700	\$ 54,825	\$ 537				\$ 235,061	\$ 1,335,255	\$ 220,973	\$ 1,625,508
Enhanced Collections	\$ 1,061	\$ 4,768				\$ 196	\$ 6,025	\$ 119,193	\$ 16,128	\$ 124,750
Other Non-Court Operations										\$ 4,300
Non-Court Operations Program	\$ 1,061	\$ 4,768				\$ 196	\$ 6,025	\$ 119,193	\$ 16,128	\$ 129,050
Executive Office	\$ 37,945						\$ 37,945	\$ 137,334	\$ 15,465	\$ 125,406
Fiscal Services	\$ 35,943	\$ 977					\$ 36,725	\$ 135,684	\$ 34,042	\$ 130,933
Human Resources	\$ 19,456	\$ 110				\$ (196)	\$ 19,566	\$ 59,565	\$ 17,636	\$ 76,417
Business & Facilities Services	\$ 3,887	\$ 73,495					\$ 77,382	\$ 116,048	\$ 61,945	\$ 153,378
Information Technology	\$ 15,297	\$ 63,830					\$ 79,126	\$ 261,436	\$ 60,508	\$ 230,250
Court Administration Program	\$ 112,528	\$ 138,412				\$ (196)	\$ 250,745	\$ 710,067	\$ 189,597	\$ 716,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 293,289	\$ 198,005	\$ 537			\$ 0	\$ 491,831	\$ 2,164,515	\$ 426,698	\$ 2,470,942