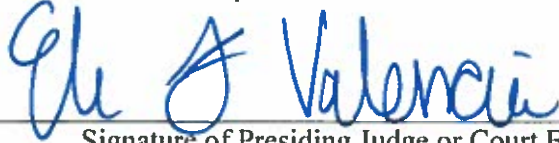


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

07/27/2021

Date

Colusa Superior Court

Court

FY20-21 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY20-21 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

 Court
 FY20-21 4th 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	12.80	12.80	13.3	14.60

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 June									
Fiscal Year 2020/21									2019/20
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (266,699)	\$ 242,808	\$ 0	\$ 54,576			\$ 6,861	\$ 37,546	\$ 70,370
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,573)	\$ (1,573)	\$ (5,834)
Credit Card								\$ 315	\$ 315
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC	\$ 5,500						\$ 120,566	\$ 126,066	\$ 119,525
Cash Equivalents	\$ 1,260,232						\$ 1,169,760	\$ 2,429,992	\$ 1,458,139
Total Cash and Cash Equivalents	\$ 999,348	\$ 242,808	\$ 0	\$ 54,576			\$ 1,295,613	\$ 2,592,345	\$ 1,642,516
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 962	\$ 184		\$ 42				\$ 1,188	\$ 4,084
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 76,779							\$ 76,779	\$ 20,682
Due From Other Governments	\$ 212							\$ 212	
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 16,614	\$ 2,359	\$ 39,587					\$ 58,561	\$ 58,371
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 3,846	\$ 3,846	\$ 7,465
Civil Filing Fee Due To/From							\$ 89	\$ 89	\$ 0
General Due To/From	\$ 3	\$ 24,466						\$ 24,469	\$ 15,385
Total Receivables	\$ 94,571	\$ 27,009	\$ 39,587	\$ 42			\$ 3,935	\$ 165,144	\$ 105,988
Prepaid Expenses - General	\$ 211,367							\$ 211,367	\$ 156,400
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 211,367							\$ 211,367	\$ 156,400
Other Assets									
Total Other Assets									
Total Assets	\$ 1,305,286	\$ 269,817	\$ 39,587	\$ 54,617			\$ 1,299,548	\$ 2,968,856	\$ 1,904,904
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 20,306	\$ 82	\$ 0					\$ 20,388	\$ 54,954
Accounts Payable - General	\$ 37,995	\$ 0	\$ 0				\$ 0	\$ 37,995	\$ 18,326
Due to Other Funds	\$ 0	\$ 18,734	\$ 33,863				\$ 52,587	\$ 105,184	\$ 43,532
Due to Other Courts	\$ 1,836	\$ 5,094	\$ 3,871					\$ 10,800	\$ 7,609
Due to State	\$ 153,248		\$ 987				\$ 914,212	\$ 1,068,447	\$ 459,903
TC145 Liability							\$ 33,951	\$ 33,951	\$ 27,146
Due to Other Governments	\$ 4,550	\$ 0	\$ 0					\$ 4,550	\$ 11,779
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 217,935	\$ 23,909	\$ 38,721				\$ 1,000,750	\$ 1,281,315	\$ 623,251
Civil							\$ 2,250	\$ 2,250	\$ 2,125
Criminal							\$ 162,127	\$ 162,127	\$ 128,362
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 120,566	\$ 120,566	\$ 114,025
Trust Interest Payable							\$ 1,589	\$ 1,589	\$ 1,586
Miscellaneous Trust									
Total Trust Deposits							\$ 286,532	\$ 286,532	\$ 246,098
Accrued Payroll	\$ 27,377	\$ 557	\$ 866					\$ 28,801	\$ 20,752
Benefits Payable	\$ 2,039							\$ 2,039	\$ 1,453
Deferred Compensation Payable	\$ 308							\$ 308	\$ 308
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 29,723	\$ 557	\$ 866					\$ 31,147	\$ 22,512
Revenue Collected in Advance	\$ 79,547							\$ 79,547	\$ 0
Liabilities For Deposits	\$ 2,731						\$ 20,354	\$ 23,086	\$ 22,521
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities							\$ (8,774)	\$ (8,774)	\$ 4,261
Total Other Liabilities	\$ 82,279						\$ 12,266	\$ 94,545	\$ 27,466
Total Liabilities	\$ 329,937	\$ 24,466	\$ 39,587				\$ 1,299,548	\$ 1,693,538	\$ 919,328
Total Fund Balance	\$ 975,349	\$ 245,351	\$ 0	\$ 54,617				\$ 1,275,318	\$ 985,576
Total Liabilities and Fund Balance	\$ 1,305,286	\$ 269,817	\$ 39,587	\$ 54,617			\$ 1,299,548	\$ 2,968,856	\$ 1,904,904

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 2020/21										2019/20	
	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	\$ 1,838,074	\$ 14,029					\$ 1,852,103	\$ 1,794,049	\$ 1,869,960	\$ 2,055,018	
Improvement and Modernization Fund	\$ 3,241						\$ 3,241	\$ 2,789	\$ 2,643	\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 100,489						\$ 100,489	\$ 13,500	\$ 100,212	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 670,662						\$ 670,662	\$ 171,581	\$ 116,526	\$ 156,522	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 2,637,238	\$ 14,029					\$ 2,651,267	\$ 2,006,692	\$ 2,114,114	\$ 2,251,602	
Grants											
AB 1058 Commissioner/Facilitator			\$ 69,028				\$ 69,028	\$ 85,318	\$ 60,213	\$ 100,899	
Other Judicial Council Grants			\$ (132)				\$ (132)		\$ 2,432		
Non-Judicial Council Grants											
			\$ 68,896				\$ 68,896	\$ 85,318	\$ 62,645	\$ 100,899	
Other Financing Sources											
Interest Income	\$ 5,488	\$ 1,290		\$ 299			\$ 7,077	\$ 1,695	\$ 25,516	\$ 1,745	
Investment Income											
Donations											
Local Fees	\$ 13,930						\$ 13,930	\$ 16,000	\$ 19,230	\$ 16,000	
Non-Fee Revenues											
Enhanced Collections		\$ 79,270					\$ 79,270	\$ 119,193	\$ 92,199	\$ 124,750	
Escheatment											
Prior Year Revenue	\$ 73,711	\$ 1,146	\$ 4,390				\$ 79,247				
County Program - Restricted											
Reimbursement Other	\$ 10,000						\$ 10,000				
Sale of Fixed Assets											
Other Miscellaneous	\$ 13						\$ 13		\$ 92		
	\$ 103,141	\$ 81,706	\$ 4,390	\$ 299			\$ 189,536	\$ 136,888	\$ 137,037	\$ 142,495	
Total Revenues	\$ 2,740,380	\$ 95,735	\$ 73,286	\$ 299			\$ 2,909,699	\$ 2,228,898	\$ 2,313,796	\$ 2,494,996	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 809,013	\$ 6,724	\$ 25,673				\$ 841,410	\$ 730,324	\$ 805,594	\$ 709,925	
Temp Help								\$ 16,447		\$ 16,146	
Overtime											
Staff Benefits	\$ 522,716	\$ 3,745	\$ 10,692				\$ 537,153	\$ 613,634	\$ 487,844	\$ 554,286	
	\$ 1,331,728	\$ 10,470	\$ 36,365				\$ 1,378,563	\$ 1,360,405	\$ 1,293,439	\$ 1,280,357	
Operating Expenses and Equipment											
General Expense	\$ 67,356	\$ 1,509	\$ 0				\$ 68,865	\$ 75,475	\$ 80,245	\$ 96,930	
Printing	\$ 228						\$ 228	\$ 950		\$ 4,500	
Telecommunications	\$ 23,962						\$ 23,962	\$ 25,000	\$ 22,980	\$ 35,000	
Postage	\$ 15,084						\$ 15,084		\$ 15,078	\$ 18,900	
Insurance	\$ 857						\$ 857		\$ 703	\$ 2,450	
In-State Travel									\$ 1,245	\$ 3,000	
Out-of-State Travel											
Training	\$ 328						\$ 328	\$ 4,200	\$ 3,483	\$ 5,500	
Security Services									\$ 10,258		
Facility Operations	\$ 75,285						\$ 75,285	\$ 34,773	\$ 38,178	\$ 39,848	
Utilities											
Contracted Services	\$ 261,965	\$ 64,736	\$ 34,335				\$ 361,036	\$ 490,762	\$ 452,608	\$ 721,057	
Consulting and Professional Services	\$ 2,013						\$ 2,013	\$ 5,180	\$ 3,106	\$ 28,150	
Information Technology	\$ 634,295						\$ 634,295	\$ 153,570	\$ 194,105	\$ 197,500	
Major Equipment	\$ 58,508						\$ 58,508	\$ 5,000	\$ 32,676	\$ 32,750	
Other Items of Expense	\$ 135						\$ 135	\$ 2,500	\$ 349	\$ 2,500	
	\$ 1,140,016	\$ 66,245	\$ 34,335				\$ 1,240,596	\$ 797,410	\$ 855,014	\$ 1,188,085	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 799						\$ 799	\$ 6,700	\$ 2,264	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,555)	\$ 2,555					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,738)		\$ 3,738				\$ 0		\$ (24,840)		
	\$ (5,494)	\$ 2,555	\$ 3,738				\$ 799	\$ 6,700	\$ (22,576)	\$ 2,500	
Total Expenditures	\$ 2,466,250	\$ 79,270	\$ 74,438				\$ 2,619,958	\$ 2,164,515	\$ 2,125,877	\$ 2,470,942	
Excess (Deficit) of Revenues Over Expenditures	\$ 274,129	\$ 16,465	\$ (1,152)	\$ 299			\$ 289,742	\$ 64,383	\$ 187,920	\$ 24,054	
Operating Transfers In (Out)	\$ (1,152)		\$ 1,152				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 702,372	\$ 228,887	\$ 0	\$ 54,318			\$ 985,576	\$ 985,576	\$ 797,657	\$ 797,657	
Ending Balance (Deficit)	\$ 975,349	\$ 245,351	\$ 0	\$ 54,617			\$ 1,275,318	\$ 1,049,959	\$ 985,576	\$ 821,711	

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

For the month ended June
 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	\$ 218,786	\$ 109,201					\$ 327,988	\$ 347,888	\$ 269,067	\$ 399,393
Traffic & Other Infractions	\$ 38,802	\$ 4,000					\$ 42,802	\$ 89,033	\$ 40,698	\$ 128,833
Other Criminal Cases	\$ 120,133	\$ 3,450					\$ 123,583	\$ 162,158	\$ 92,912	\$ 124,151
Civil	\$ 84,530	\$ 80					\$ 84,610	\$ 31,035	\$ 71,359	\$ 54,650
Family & Children Services	\$ 170,481	\$ 40,444				\$ 3,738	\$ 214,663	\$ 262,578	\$ 161,273	\$ 282,692
Probate, Guardianship & Mental Health Services	\$ 23,294	\$ 12,332					\$ 35,626	\$ 48,723	\$ 30,821	\$ 53,669
Juvenile Dependency Services	\$ 9,717	\$ 41,627					\$ 51,344	\$ 68,321	\$ 48,551	\$ 94,593
Juvenile Delinquency Services	\$ 9,717	\$ 1,500					\$ 11,217	\$ 24,418	\$ 14,483	\$ 22,593
Other Court Operations	\$ 207,960	\$ 419					\$ 208,379	\$ 158,352	\$ 271,996	\$ 312,582
Court Interpreters		\$ 108,073					\$ 108,073	\$ 114,800	\$ 134,759	\$ 134,250
Jury Services	\$ 306	\$ 4,503	\$ 799				\$ 5,607	\$ 27,949	\$ 5,900	\$ 18,102
Security										
Trial Court Operations Program	\$ 883,725	\$ 325,629	\$ 799			\$ 3,738	\$ 1,213,891	\$ 1,335,255	\$ 1,141,817	\$ 1,625,508
Enhanced Collections	\$ 10,470	\$ 66,245			\$ 2,555		\$ 79,270	\$ 119,193	\$ 98,637	\$ 124,750
Other Non-Court Operations										\$ 4,300
Non-Court Operations Program	\$ 10,470	\$ 66,245			\$ 2,555		\$ 79,270	\$ 119,193	\$ 98,637	\$ 129,050
Executive Office	\$ 100,204					\$ (3,738)	\$ 96,465	\$ 137,334	\$ 109,947	\$ 125,406
Fiscal Services	\$ 151,661	\$ 7,904			\$ (2,555)		\$ 157,010	\$ 135,684	\$ 177,505	\$ 130,933
Human Resources	\$ 71,904	\$ 4,865					\$ 76,768	\$ 59,565	\$ 186,374	\$ 76,417
Business & Facilities Services	\$ 15,937	\$ 192,866					\$ 208,803	\$ 116,048	\$ 172,996	\$ 153,378
Information Technology	\$ 144,663	\$ 643,087					\$ 787,750	\$ 261,436	\$ 238,601	\$ 230,250
Court Administration Program	\$ 484,368	\$ 848,721			\$ (2,555)	\$ (3,738)	\$ 1,326,797	\$ 710,067	\$ 885,423	\$ 716,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,378,563	\$ 1,240,596	\$ 799		\$ 0	\$ 0	\$ 2,619,958	\$ 2,164,515	\$ 2,125,877	\$ 2,470,942

Constraints on Fiscal Year-End Fund Balance - Summary

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	211,367	-	211,367	-	-	-	-	-	211,367	
Restricted	320,643	-	320,643	245,351	-	54,617	-	-	620,612	
Committed	362,118	-	362,118	-	-	-	-	-	362,118	
Assigned	81,222	-	81,222	-	-	-	-	-	81,222	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 975,350	\$ -	\$ 975,350	\$ 245,351	\$ -	\$ 54,617	\$ -	\$ -	\$ 1,275,319	