

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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									
Fiscal Year 2022/23									2021/22
	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	\$ (852,034)	\$ 864,697	\$ (42,206)	\$ 54,956			\$ 7,599	\$ 33,013	\$ 3,736
Payroll	\$ (37,215)							\$ (37,215)	\$ 0
Jury									
Revolving	\$ 2,500							\$ 2,500	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,993)	\$ (3,993)	\$ (829)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC	\$ 5,500						\$ 110,909	\$ 116,409	\$ 126,066
Cash Equivalents	\$ 3,253,224						\$ 551,816	\$ 3,805,040	\$ 2,691,040
Total Cash and Cash Equivalents	\$ 2,372,289	\$ 864,697	\$ (42,206)	\$ 54,956			\$ 666,331	\$ 3,916,068	\$ 2,820,327
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 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	\$ 0							\$ 0	\$ 212
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 34,805					\$ 34,805	\$ 987
Trust Due To/From							\$ 10,698	\$ 10,698	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 1,197
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 996
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 34,805	\$ 0			\$ 10,698	\$ 45,503	\$ 3,391
Prepaid Expenses - General	\$ 9,781							\$ 9,781	\$ 162,615
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 9,781							\$ 9,781	\$ 162,615
Other Assets									
Total Other Assets									
Total Assets	\$ 2,382,070	\$ 864,697	\$ (7,400)	\$ 54,956			\$ 677,028	\$ 3,971,352	\$ 2,986,334
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,396	\$ 0	\$ 0				\$ 0	\$ 1,396	\$ 22,784
Due to Other Funds	\$ 10,105	\$ 0	\$ 0				\$ 593	\$ 10,698	\$ 2,192
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 118,927		\$ 0				\$ 223,444	\$ 342,370	\$ 1,068,447
TC145 Liability							\$ 29,116	\$ 29,116	\$ 26,101
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,086	\$ 1,086	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 130,427	\$ 0	\$ 0				\$ 254,239	\$ 384,666	\$ 1,119,529
Civil							\$ 54,163	\$ 54,163	\$ 3,239
Criminal							\$ 234,456	\$ 234,456	\$ 176,538
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 110,909	\$ 110,909	\$ 120,566
Trust Interest Payable							\$ 1,971	\$ 1,971	\$ 1,588
Miscellaneous Trust									
Total Trust Deposits							\$ 401,498	\$ 401,498	\$ 301,931
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (307)							\$ (307)	\$ 924
Deferred Compensation Payable	\$ 0							\$ 0	\$ 308
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (307)	\$ 0	\$ 0					\$ (307)	\$ 1,231
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 79,547
Liabilities For Deposits	\$ 3,906						\$ 20,354	\$ 24,260	\$ 23,139
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 252	\$ 252	\$ 3,802
Total Other Liabilities	\$ 3,906	\$ 0					\$ 21,291	\$ 25,196	\$ 107,173
Total Liabilities	\$ 134,026	\$ 0	\$ 0				\$ 677,028	\$ 811,054	\$ 1,529,865
Total Fund Balance	\$ 2,248,045	\$ 864,697	\$ (7,400)	\$ 54,956				\$ 3,160,298	\$ 1,456,469
Total Liabilities and Fund Balance	\$ 2,382,070	\$ 864,697	\$ (7,400)	\$ 54,956			\$ 677,028	\$ 3,971,352	\$ 2,986,334

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 2022/23										2021/22	
	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	\$ 1,339,693	\$ 1,196					\$ 1,340,889		\$ 824,338	\$ 2,248,824	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 33,532						\$ 33,532		\$ 22,573	\$ 13,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 22,016						\$ 22,016		\$ 16,202	\$ 479,386	
Other Miscellaneous		\$ 600,000					\$ 600,000			\$ 24,773	
	\$ 1,395,242	\$ 601,196					\$ 1,996,438		\$ 863,113	\$ 2,766,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0		\$ (3,871)	\$ 102,181	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 0				\$ 0		\$ (3,871)	\$ 102,181	
Other Financing Sources											
Interest Income	\$ 8,871	\$ 2,873		\$ 119			\$ 11,862		\$ 15	\$ 1,945	
Investment Income											
Donations											
Local Fees	\$ 780						\$ 780		\$ 4,543	\$ 13,800	
Non-Fee Revenues											
Enhanced Collections		\$ 136					\$ 136		\$ 1,112	\$ 73,250	
Escheatment											
Prior Year Revenue	\$ 4,067						\$ 4,067		\$ 0		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 13,718	\$ 3,008		\$ 119			\$ 16,845		\$ 5,670	\$ 88,995	
Total Revenues	\$ 1,408,960	\$ 604,204	\$ 0	\$ 119			\$ 2,013,283		\$ 864,912	\$ 2,957,659	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 228,962		\$ 4,657				\$ 233,619		\$ 171,173	\$ 902,674	
Temp Help										\$ 16,446	
Overtime											
Staff Benefits	\$ 183,329		\$ 2,743				\$ 186,072		\$ 154,533	\$ 818,272	
	\$ 412,291		\$ 7,400				\$ 419,691		\$ 325,706	\$ 1,737,392	
Operating Expenses and Equipment											
General Expense	\$ 45,361	\$ 136					\$ 45,497		\$ 111,764	\$ 78,094	
Printing										\$ 500	
Telecommunications	\$ 4,842						\$ 4,842		\$ 3,602	\$ 28,000	
Postage	\$ 92						\$ 92			\$ 15,200	
Insurance									\$ 247		
In-State Travel											
Out-of-State Travel											
Training	\$ 675						\$ 675		\$ 210	\$ 4,200	
Security Services											
Facility Operations	\$ 15,097						\$ 15,097		\$ 3,454	\$ 46,773	
Utilities											
Contracted Services	\$ 60,585		\$ 0				\$ 60,585		\$ 60,769	\$ 475,606	
Consulting and Professional Services	\$ 331						\$ 331		\$ 299	\$ 2,310	
Information Technology	\$ 6,710						\$ 6,710		\$ 177,482	\$ 503,200	
Major Equipment										\$ 63,350	
Other Items of Expense	\$ 162						\$ 162			\$ 200	
	\$ 133,854	\$ 136	\$ 0				\$ 133,990		\$ 357,828	\$ 1,217,433	
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 226	\$ 1,575	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment											
									\$ 226	\$ 1,575	
Total Expenditures	\$ 546,145	\$ 136	\$ 7,400				\$ 553,681		\$ 683,760	\$ 2,956,400	
Excess (Deficit) of Revenues Over Expenditures	\$ 862,815	\$ 604,069	\$ (7,400)	\$ 119			\$ 1,459,602		\$ 181,151	\$ 1,259	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,385,230	\$ 260,628	\$ 0	\$ 54,838			\$ 1,700,696	\$ 1,700,696	\$ 1,275,318	\$ 1,275,318	
Ending Balance (Deficit)	\$ 2,248,045	\$ 864,697	\$ (7,400)	\$ 54,956			\$ 3,160,298	\$ 1,700,696	\$ 1,456,469	\$ 1,276,577	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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	\$ 67,069	\$ 29,910					\$ 96,979		\$ 92,514	\$ 323,241
Traffic & Other Infractions	\$ 13,584						\$ 13,584		\$ 13,466	\$ 139,220
Other Criminal Cases	\$ 29,323						\$ 29,323		\$ 28,452	\$ 141,704
Civil	\$ 28,330						\$ 28,330		\$ 20,311	\$ 103,003
Family & Children Services	\$ 47,443	\$ 4,933					\$ 52,375		\$ 35,888	\$ 344,784
Probate, Guardianship & Mental Health Services	\$ 8,363	\$ 1,221					\$ 9,583		\$ 6,631	\$ 66,432
Juvenile Dependency Services	\$ 4,566	\$ 7,325					\$ 11,891		\$ 8,726	\$ 73,892
Juvenile Delinquency Services	\$ 4,566						\$ 4,566		\$ 2,445	\$ 26,792
Other Court Operations	\$ 91,290						\$ 91,290		\$ 46,347	\$ 318,867
Court Interpreters		\$ 26,277					\$ 26,277		\$ 24,974	\$ 129,320
Jury Services	\$ 212	\$ 0					\$ 212		\$ 435	\$ 32,944
Security										
Trial Court Operations Program	\$ 294,744	\$ 69,665					\$ 364,408		\$ 280,191	\$ 1,700,199
Enhanced Collections		\$ 232					\$ 232		\$ 13,077	\$ 73,250
Other Non-Court Operations										
Non-Court Operations Program		\$ 232					\$ 232		\$ 13,077	\$ 73,250
Executive Office	\$ 26,601						\$ 26,601		\$ 18,427	\$ 144,780
Fiscal Services	\$ 54,196	\$ 1,107					\$ 55,303		\$ 33,873	\$ 176,547
Human Resources	\$ 19,016	\$ 2,893					\$ 21,909		\$ 13,882	\$ 118,955
Business & Facilities Services	\$ 5,190	\$ 44,444					\$ 49,634		\$ 18,047	\$ 153,492
Information Technology	\$ 19,944	\$ 15,649					\$ 35,593		\$ 306,262	\$ 589,177
Court Administration Program	\$ 124,948	\$ 64,093					\$ 189,041		\$ 390,492	\$ 1,182,951
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 419,691	\$ 133,990					\$ 553,681		\$ 683,760	\$ 2,956,400