

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.

John A. Valencia

Signature of Presiding Judge or Court Executive

02/08/2019

Date

Colusa

Court

FY18-19 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa

Court

FY18-19 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa

Court

FY18-19 2nd 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)	14.1	13.1	13.1		

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended, December										
	Fiscal Year 2018/19							2017/18		
	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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,230,061	\$ 4,897					\$ 1,234,958	\$ 2,029,029	\$ 1,214,429	\$ 1,858,985
Improvement and Modernization Fund								\$ 2,769	\$ 0	\$ 2,894
Judges' Compensation (0150019)							\$ 40,703	\$ 10,800	\$ 36,808	\$ 108,000
Court Interpreter (0150037)	\$ 40,703									
Civil Coordination Reimbursement (0150091)							\$ 37,886	\$ 122,147	\$ 30,158	\$ 79,713
MOU Reimbursements (0150010 and General)	\$ 37,886						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous	\$ 24,773									
	\$ 1,333,223	\$ 4,897					\$ 1,338,120	\$ 2,189,536	\$ 1,306,164	\$ 2,072,365
Grants										
AB 1058 Commissioner/Facilitator			\$ 19,425				\$ 19,425	\$ 100,899	\$ (1,223)	\$ 120,196
Other Judicial Council Grants			\$ (70)				\$ (70)			
Non-Judicial Council Grants										
			\$ 19,355				\$ 19,355	\$ 100,899	\$ (1,223)	\$ 120,196
Other Financing Sources										
Interest Income	\$ 3,570	\$ 1,203		\$ 326			\$ 5,099	\$ 1,820	\$ 2,189	\$ 1,290
Investment Income										
Donations										
Local Fees	\$ 8,574			\$ 1			\$ 8,575	\$ 23,500	\$ 11,660	\$ 26,500
Non-Fee Revenues										
Enhanced Collections		\$ 31,658					\$ 31,658	\$ 140,865	\$ 28,777	\$ 140,865
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 140						\$ 140		\$ 824	
Reimbursement Other										
Sale of Fixed Assets	\$ 42						\$ 42		\$ 523	
Other Miscellaneous										
	\$ 12,326	\$ 32,860		\$ 327			\$ 45,514	\$ 166,785	\$ 43,773	\$ 170,461
Total Revenues	\$ 1,345,549	\$ 37,757	\$ 19,355	\$ 327			\$ 1,402,966	\$ 2,459,222	\$ 1,348,715	\$ 2,363,022
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 327,508	\$ 1,571					\$ 329,079	\$ 739,233	\$ 363,012	\$ 701,803
Temp Help								\$ 7,854		\$ 7,751
Overtime										
Staff Benefits	\$ 229,710	\$ 678					\$ 230,388	\$ 537,904	\$ 226,478	\$ 511,586
	\$ 557,218	\$ 2,249					\$ 559,467	\$ 1,285,091	\$ 589,490	\$ 1,221,140
Operating Expenses and Equipment										
General Expense	\$ 31,147	\$ 918					\$ 32,065	\$ 92,515	\$ 19,065	\$ 107,460
Printing	\$ (768)						\$ (768)	\$ 4,500	\$ 1,274	\$ 6,500
Telecommunications	\$ 20,524						\$ 20,524	\$ 53,000	\$ 22,393	\$ 53,000
Postage	\$ 67						\$ 67	\$ 18,700		\$ 18,200
Insurance	\$ 603						\$ 603	\$ 700	\$ 435	\$ 500
In-State Travel	\$ 1,194		\$ 805				\$ 1,999	\$ 7,500	\$ 2,187	\$ 7,500
Out-of-State Travel										
Training	\$ 208		\$ 325				\$ 533	\$ 5,500	\$ 972	\$ 6,500
Security Services										
Facility Operations	\$ 15,750						\$ 15,750	\$ 39,500	\$ 19,050	\$ 37,500
Utilities										
Contracted Services	\$ 151,281	\$ 37,697	\$ 29,477				\$ 218,454	\$ 713,230	\$ 281,280	\$ 701,695
Consulting and Professional Services	\$ 1,074						\$ 1,074	\$ 28,080	\$ 827	\$ 2,690
Information Technology	\$ 88,773						\$ 88,773	\$ 178,500	\$ 79,893	\$ 172,300
Major Equipment										
Other Items of Expense										
	\$ 307,855	\$ 38,615	\$ 30,607				\$ 377,077	\$ 1,139,525	\$ 407,453	\$ 1,113,865
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 519						\$ 519	\$ 2,500	\$ 1,004	\$ 5,000
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 80,000		
Capital Costs										
Internal Cost Recovery	\$ (492)	\$ 492					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 27	\$ 492					\$ 519	\$ 82,500	\$ 1,004	\$ 5,000
Total Expenditures	\$ 865,101	\$ 41,359	\$ 30,607				\$ 937,053	\$ 2,467,019	\$ 997,949	\$ 2,340,009
Excess (Deficit) of Revenues Over Expenditures	\$ 480,448	\$ (3,602)	\$ (11,252)	\$ 327			\$ 465,927	\$ (30,794)	\$ 350,765	\$ 23,017
Operating Transfers In (Out)	\$ (8,400)		\$ 8,400				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 203,797	\$ 191,550	\$ 0	\$ 51,801			\$ 447,148	\$ 447,148	\$ 408,527	\$ 408,527
Ending Balance (Deficit)	\$ 675,846	\$ 187,952	\$ (2,851)	\$ 52,128			\$ 913,075	\$ 416,354	\$ 759,293	\$ 431,544

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

	For the month ended December									
	Fiscal Year 2018/19							2017/18		
	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	\$ 72,165	\$ 47,853					\$ 120,018	\$ 378,969	\$ 156,072	\$ 369,283
Traffic & Other Infractions	\$ 30,309						\$ 30,309	\$ 132,951	\$ 54,840	\$ 128,698
Other Criminal Cases	\$ 56,337						\$ 56,337	\$ 134,820	\$ 58,862	\$ 129,304
Civil	\$ 20,315	\$ 1,285					\$ 21,600	\$ 40,246	\$ 17,389	\$ 38,572
Family & Children Services	\$ 37,784	\$ 59,790					\$ 97,573	\$ 288,599	\$ 112,156	\$ 306,419
Probate, Guardianship & Mental Health Services	\$ 5,337	\$ 7,225					\$ 12,561	\$ 45,812	\$ 15,324	\$ 38,308
Juvenile Dependency Services	\$ 6,932	\$ 18,368					\$ 25,300	\$ 103,475	\$ 27,154	\$ 70,987
Juvenile Delinquency Services	\$ 6,932						\$ 6,932	\$ 17,475	\$ 7,632	\$ 15,987
Other Court Operations	\$ 116,948	\$ (976)					\$ 115,970	\$ 312,862	\$ 150,042	\$ 297,716
Court Interpreters	\$ 7,324	\$ 47,689					\$ 55,013	\$ 140,288	\$ 52,223	\$ 125,174
Jury Services	\$ 8,989	\$ 227	\$ 519				\$ 9,734	\$ 18,288	\$ 6,537	\$ 16,374
Security								\$ 10,600		
Trial Court Operations Program	\$ 369,371	\$ 181,458	\$ 519				\$ 551,348	\$ 1,622,281	\$ 658,151	\$ 1,536,802
Enhanced Collections	\$ 10,138	\$ 38,458			\$ 492		\$ 49,087	\$ 140,665	\$ 59,059	\$ 140,665
Other Non-Court Operations										
Non-Court Operations Program	\$ 10,138	\$ 38,458			\$ 492		\$ 49,087	\$ 140,665	\$ 59,059	\$ 140,665
Executive Office	\$ 12,252						\$ 12,252	\$ 73,620	\$ 32,836	\$ 69,296
Fiscal Services	\$ 52,039	\$ 3,045			\$ (492)		\$ 54,592	\$ 138,288	\$ 57,780	\$ 132,111
Human Resources	\$ 99,696	\$ 7,142					\$ 108,838	\$ 139,648	\$ 32,295	\$ 70,710
Business & Facilities Services	\$ 11,648	\$ 58,163					\$ 69,811	\$ 185,109	\$ 69,193	\$ 193,247
Information Technology	\$ 4,324	\$ 88,811					\$ 93,135	\$ 187,405	\$ 88,662	\$ 197,174
Court Administration Program	\$ 179,958	\$ 157,181			\$ (492)		\$ 336,828	\$ 724,070	\$ 289,730	\$ 662,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 559,467	\$ 377,077	\$ 519		\$ 0		\$ 937,083	\$ 2,487,016	\$ 997,949	\$ 2,340,005

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

For the month ended December									
Fiscal Year 2018/19								2017/18	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (190,614)	\$ 187,952	\$ (30,677)	\$ 52,128			\$ 8,662	\$ 27,462	\$ 36,582
Payroll	\$ 2,704		\$ 0					\$ 2,704	\$ 4,577
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (15,795)	\$ (15,795)	\$ (12,560)
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 111,778	\$ 111,778	\$ 97,746
Cash Equivalents	\$ 1,019,372						\$ 275,033	\$ 1,294,405	\$ 962,165
Total Cash and Cash Equivalents	\$ 831,777	\$ 187,952	\$ (30,677)	\$ 52,128			\$ 379,677	\$ 1,420,858	\$ 1,088,808
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	\$ 27,825					\$ 27,825	\$ 11,170
Trust Due To/From							\$ 75	\$ 75	\$ 5,105
Distribution Due To/From							\$ 1,100	\$ 1,100	\$ 1,479
Civil Filing Fee Due To/From							\$ 680	\$ 680	\$ 770
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 72
Total Receivables	\$ 0	\$ 0	\$ 27,825	\$ 0			\$ 1,855	\$ 29,650	\$ 18,595
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 831,777	\$ 187,952	\$ (2,851)	\$ 52,128			\$ 381,531	\$ 1,450,538	\$ 1,107,400
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 7,085
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,855	\$ 1,855	\$ 7,425
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 31,919	\$ 31,919	\$ 23,893
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 705
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 540	\$ 540	\$ 191
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 34,314	\$ 34,314	\$ 39,879
Civil							\$ 53,561	\$ 53,561	\$ 3,984
Criminal							\$ 136,273	\$ 136,273	\$ 118,083
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 111,778	\$ 111,778	\$ 97,746
Trust Interest Payable							\$ 1,852	\$ 1,852	\$ 384
Miscellaneous Trust									
Total Trust Deposits							\$ 303,262	\$ 303,262	\$ 220,197
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 18,369							\$ 18,369	\$ 12,986
Deferred Compensation Payable	\$ 540							\$ 540	\$ 2,285
Deductions Payable	\$ 135,738							\$ 135,738	\$ 27,184
Payroll Clearing									
Total Payroll Liabilities	\$ 154,648							\$ 154,648	\$ 42,455
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,284						\$ 18,922	\$ 18,208	\$ 17,985
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 279	\$ 279	\$ 1,275
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 26,754	\$ 26,754	\$ 26,316
Total Other Liabilities	\$ 1,284						\$ 43,955	\$ 45,239	\$ 45,577
Total Liabilities	\$ 155,931	\$ 0	\$ 0				\$ 381,531	\$ 537,463	\$ 348,108
Total Fund Balance	\$ 675,846	\$ 187,952	\$ (2,851)	\$ 52,128				\$ 913,074	\$ 759,293
Total Liabilities and Fund Balance	\$ 831,777	\$ 187,952	\$ (2,851)	\$ 52,128			\$ 381,531	\$ 1,450,538	\$ 1,107,400