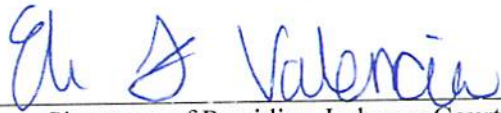


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/06/2019

Date

Colusa Superior Court

Court

2019 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

2019 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

2019 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)	15.1	13.6			

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								2018/19	
	Fiscal Year 2019/20									
	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	\$ (229,865)	\$ 204,800	\$ (7,742)	\$ 53,181			\$ 6,222	\$ 26,506	\$ 31,966	
Payroll	\$ 13,251		\$ 0				\$ (83)	\$ 13,168	\$ 37,354	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (2,156)	\$ (2,156)	\$ (15,227)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the JCC							\$ 115,031	\$ 115,031	\$ 97,746	
Cash Equivalents	\$ 1,157,381						\$ 248,451	\$ 1,405,833	\$ 1,247,991	
Total Cash and Cash Equivalents	\$ 941,083	\$ 204,800	\$ (7,742)	\$ 53,181			\$ 367,466	\$ 1,558,797	\$ 1,400,145	
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	\$ 7,742					\$ 7,742	\$ 19,226	
Trust Due To/From							\$ 50	\$ 50	\$ 0	
Distribution Due To/From							\$ 23,788	\$ 23,788	\$ 3,675	
Civil Filing Fee Due To/From							\$ 2,102	\$ 2,102	\$ 495	
General Due To/From	\$ 329	\$ 0						\$ 329	\$ 0	
Total Receivables	\$ 329	\$ 0	\$ 7,742	\$ 0			\$ 25,940	\$ 34,011	\$ 23,396	
Prepaid Expenses - General	\$ 132,820							\$ 132,820		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 132,820							\$ 132,820		
Other Assets										
Total Other Assets										
Total Assets	\$ 1,074,232	\$ 204,800	\$ 0	\$ 53,181			\$ 393,406	\$ 1,725,619	\$ 1,423,541	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 153	\$ 0	\$ 0				\$ 0	\$ 153	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 26,269	\$ 26,269	\$ 4,170	
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0	
Due to State										
TC145 Liability							\$ 39,813	\$ 39,813	\$ 32,015	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency									\$ 0	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 368	\$ 368	\$ 329	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 153	\$ 0	\$ 0				\$ 66,450	\$ 66,603	\$ 36,515	
Civil							\$ 2,264	\$ 2,264	\$ 54,827	
Criminal							\$ 161,971	\$ 161,971	\$ 92,065	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 115,031	\$ 115,031	\$ 97,746	
Trust Interest Payable							\$ 1,501	\$ 1,501	\$ 1,255	
Miscellaneous Trust										
Total Trust Deposits							\$ 280,767	\$ 280,767	\$ 245,892	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 25,642							\$ 25,642	\$ 8,434	
Deferred Compensation Payable	\$ 308							\$ 308	\$ 465	
Deductions Payable	\$ 13,221							\$ 13,221	\$ 131,449	
Payroll Clearing	\$ 0							\$ 0		
Total Payroll Liabilities	\$ 39,171	\$ 0						\$ 39,171	\$ 140,348	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 1,284						\$ 20,354	\$ 21,638	\$ 18,206	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 404	
Uncleared Collectors	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 25,150	\$ 25,150	\$ 26,024	
Total Other Liabilities	\$ 1,284						\$ 46,169	\$ 47,473	\$ 44,634	
Total Liabilities	\$ 40,608	\$ 0	\$ 0				\$ 393,436	\$ 434,013	\$ 67,389	
Total Fund Balance	\$ 1,033,625	\$ 204,800	\$ 0	\$ 53,181				\$ 1,291,805	\$ 956,153	
Total Liabilities and Fund Balance	\$ 1,074,232	\$ 204,800	\$ 0	\$ 53,181			\$ 393,436	\$ 1,725,619	\$ 1,423,541	

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								2018/19		
	Fiscal Year 2019/20							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 875,634	\$ 1,221					\$ 876,855	\$ 2,055,018	\$ 903,372	\$ 2,029,029	
Improvement and Modernization Fund								\$ 2,789		\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 14,271						\$ 14,271	\$ 12,500	\$ 13,534	\$ 10,800	
Civil Coordination Reimbursement (0150091)	\$ 10,298						\$ 10,298	\$ 156,522	\$ 15,911	\$ 122,147	
MOU Reimbursements (0150010 and General)								\$ 24,773		\$ 24,773	
Other Miscellaneous											
	\$ 900,203	\$ 1,221					\$ 901,424	\$ 2,251,002	\$ 932,817	\$ 2,189,538	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,648				\$ 4,648	\$ 100,899		\$ 100,899	
Other Judicial Council Grants									\$ (70)		
Non-Judicial Council Grants											
			\$ 4,648				\$ 4,648	\$ 100,899	\$ (70)	\$ 100,899	
Other Financing Sources											
Interest Income	\$ 434	\$ 116		\$ 29			\$ 579	\$ 1,745	\$ 448	\$ 1,820	
Investment Income											
Donations											
Local Fees	\$ 5,437						\$ 5,437	\$ 16,000	\$ 4,354	\$ 23,500	
Non-Fee Revenues											
Enhanced Collections		\$ 8,559					\$ 8,559	\$ 124,750	\$ 195	\$ 140,665	
Escheatment											
Prior Year Revenue									\$ 140		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0				
	\$ 5,871	\$ 8,675		\$ 29			\$ 14,576	\$ 142,495	\$ 5,138	\$ 165,785	
Total Revenues	\$ 906,074	\$ 9,896	\$ 4,648	\$ 29			\$ 920,547	\$ 2,494,996	\$ 937,805	\$ 2,456,222	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 138,026	\$ 220					\$ 138,246	\$ 709,925	\$ 133,792	\$ 739,233	
Temp Help								\$ 16,146		\$ 7,854	
Overtime											
Staff Benefits	\$ 92,407	\$ 268					\$ 92,675	\$ 554,286	\$ 104,097	\$ 537,904	
	\$ 230,433	\$ 488					\$ 230,922	\$ 1,280,357	\$ 237,889	\$ 1,284,991	
Operating Expenses and Equipment											
General Expense	\$ 8,902	\$ 465					\$ 9,368	\$ 96,930	\$ 20,452	\$ 92,515	
Printing								\$ 4,500	\$ (978)	\$ 4,500	
Telecommunications	\$ 3,695						\$ 3,695	\$ 35,000	\$ 10,713	\$ 53,000	
Postage								\$ 18,900	\$ 67	\$ 18,700	
Insurance								\$ 2,450		\$ 500	
In-State Travel	\$ 86						\$ 86	\$ 3,000	\$ 573	\$ 7,500	
Out-of-State Travel											
Training								\$ 5,500	\$ 28	\$ 5,500	
Security Services	\$ 10,258						\$ 10,258				
Facility Operations	\$ 5,858						\$ 5,858	\$ 39,848	\$ 6,375	\$ 39,500	
Utilities											
Contracted Services	\$ 57,392	\$ 15,079	\$ 4,648				\$ 77,118	\$ 721,057	\$ 95,846	\$ 713,230	
Consulting and Professional Services	\$ 337						\$ 337	\$ 28,150	\$ 354	\$ 28,080	
Information Technology	\$ 56,158						\$ 56,158	\$ 167,500	\$ 57,043	\$ 176,500	
Major Equipment	\$ 32,676						\$ 32,676	\$ 32,750			
Other Items of Expense								\$ 2,500			
	\$ 175,362	\$ 15,545	\$ 4,648				\$ 195,554	\$ 1,108,085	\$ 190,473	\$ 1,139,525	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 223						\$ 223	\$ 2,500	\$ 519	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 60,000	
Capital Costs											
Internal Cost Recovery	\$ (95)	\$ 95					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 127	\$ 95					\$ 223	\$ 2,500	\$ 519	\$ 62,500	
Total Expenditures	\$ 405,923	\$ 16,128	\$ 4,648				\$ 426,698	\$ 2,470,942	\$ 428,861	\$ 2,487,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 500,151	\$ (6,232)	\$ 0	\$ 29			\$ 493,949	\$ 24,054	\$ 509,004	\$ (30,794)	
Operating Transfers In (Out)								\$ 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)	\$ 1,033,625	\$ 204,800	\$ 0	\$ 53,181			\$ 1,291,605	\$ 821,711	\$ 956,153	\$ 416,354	

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

	For the month ended September									
	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	\$ 74,440	\$ 18,253					\$ 92,693	\$ 399,393	\$ 50,633	\$ 376,969
Traffic & Other Infractions	\$ 422						\$ 422	\$ 128,833	\$ 11,716	\$ 132,951
Other Criminal Cases	\$ 378						\$ 378	\$ 124,151	\$ 21,375	\$ 134,820
Civil	\$ 144	\$ 500					\$ 644	\$ 54,650	\$ 10,130	\$ 40,246
Family & Children Services	\$ 233	\$ 13,813					\$ 14,046	\$ 282,692	\$ 50,737	\$ 288,599
Probate, Guardianship & Mental Health Services	\$ 78	\$ 0					\$ 78	\$ 53,669	\$ 4,486	\$ 45,812
Juvenile Dependency Services	\$ 67	\$ 7,074					\$ 7,140	\$ 94,593	\$ 11,221	\$ 103,475
Juvenile Delinquency Services	\$ 67						\$ 67	\$ 22,593	\$ 3,788	\$ 17,475
Other Court Operations	\$ 76,482						\$ 76,482	\$ 312,582	\$ 37,945	\$ 312,862
Court Interpreters	\$ 1,832	\$ 25,115					\$ 26,947	\$ 134,250	\$ 23,726	\$ 140,286
Jury Services	\$ 1,854		\$ 223				\$ 2,077	\$ 18,102	\$ 5,028	\$ 18,286
Security										\$ 10,500
Trial Court Operations Program	\$ 155,997	\$ 64,754	\$ 223				\$ 220,973	\$ 1,625,508	\$ 230,784	\$ 1,622,281
Enhanced Collections	\$ 488	\$ 15,545			\$ 95		\$ 16,128	\$ 124,750	\$ 18,441	\$ 140,665
Other Non-Court Operations								\$ 4,300		
Non-Court Operations Program	\$ 488	\$ 15,545			\$ 95		\$ 16,128	\$ 129,050	\$ 18,441	\$ 140,665
Executive Office	\$ 15,465						\$ 15,465	\$ 125,406	\$ 12,149	\$ 73,620
Fiscal Services	\$ 32,938	\$ 1,199			\$ (95)		\$ 34,042	\$ 130,933	\$ 26,077	\$ 138,288
Human Resources	\$ 16,546	\$ 1,091					\$ 17,636	\$ 76,417	\$ 41,773	\$ 139,648
Business & Facilities Services	\$ 5,660	\$ 56,285					\$ 61,945	\$ 153,378	\$ 37,793	\$ 185,109
Information Technology	\$ 3,828	\$ 56,681					\$ 60,508	\$ 230,250	\$ 61,864	\$ 187,405
Court Administration Program	\$ 74,437	\$ 115,256			\$ (95)		\$ 189,597	\$ 716,384	\$ 179,655	\$ 724,070
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 230,922	\$ 195,554	\$ 223		\$ 0		\$ 426,698	\$ 2,470,942	\$ 428,881	\$ 2,487,016