

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

01/25/2021

Date

Colusa Superior Court

Court

FY20-21 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court
Court
FY20-21 2nd 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 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)	16.90	12.80	12.80		

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 December								2019/20
	Fiscal Year 2020/21								
	Governmental Funds						Elducary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (262,969)	\$ 221,201	\$ (33,683)	\$ 54,428			\$ 8,988	\$ (12,038)	\$ (14,801)
Payroll	\$ 0						\$ 0	\$ 0	\$ 14,134
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,301)	\$ (4,301)	\$ (4,367)
Credit Card									
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	\$ 1,245,582						\$ 976,603	\$ 2,222,185	\$ 1,517,113
Total Cash and Cash Equivalents	\$ 988,428	\$ 221,201	\$ (33,683)	\$ 54,428			\$ 1,095,315	\$ 2,325,888	\$ 1,627,429
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									
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 2,946					\$ 2,946	\$ 18,020
Trust Due To/From							\$ 161	\$ 161	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 3,358
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 60
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 2,946	\$ 0			\$ 161	\$ 3,107	\$ 18,438
Prepaid Expenses - General	\$ 82,263							\$ 82,263	\$ 63,797
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 82,263							\$ 82,263	\$ 63,797
Other Assets									
Total Other Assets									
Total Assets	\$ 1,070,691	\$ 221,201	\$ (30,738)	\$ 54,428			\$ 1,095,478	\$ 2,411,058	\$ 1,710,658
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 887	\$ 0	\$ 0				\$ 0	\$ 887	\$ 29,178
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 161	\$ 161	\$ 3,418
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0						\$ 759,620	\$ 759,620	
TC145 Liability							\$ 28,813	\$ 28,813	\$ 19,910
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 21	\$ 21	\$ 269
Miscellaneous Accts, Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 887	\$ 0	\$ 0				\$ 788,615	\$ 789,503	\$ 52,771
Civil							\$ 2,290	\$ 2,290	\$ 2,792
Criminal							\$ 156,490	\$ 156,490	\$ 120,926
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 114,025	\$ 114,025	\$ 115,031
Trust Interest Payable							\$ 1,589	\$ 1,589	\$ 1,709
Miscellaneous Trust									
Total Trust Deposits							\$ 274,394	\$ 274,394	\$ 240,458
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,135							\$ 1,135	\$ 25,590
Deferred Compensation Payable	\$ 308							\$ 308	\$ 308
Deductions Payable	\$ (78)							\$ (78)	\$ (216)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,364	\$ 0	\$ 0					\$ 1,364	\$ 25,681
Revenue Collected in Advance									
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							\$ 11,427	\$ 11,427	\$ 23,713
Total Other Liabilities	\$ 2,731						\$ 32,467	\$ 35,198	\$ 46,918
Total Liabilities	\$ 4,983	\$ 0	\$ 0				\$ 1,095,478	\$ 1,100,459	\$ 365,829
Total Fund Balance	\$ 1,065,708	\$ 221,201	\$ (30,738)	\$ 54,428				\$ 1,310,599	\$ 1,344,829
Total Liabilities and Fund Balance	\$ 1,070,691	\$ 221,201	\$ (30,738)	\$ 54,428			\$ 1,095,478	\$ 2,411,058	\$ 1,710,658

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 2020/21							2019/20			
	Governmental Funds							Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,350,144	\$ 5,814					\$ 1,355,958	\$ 1,794,049	\$ 1,337,188	\$ 2,055,018	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,789		\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 49,311						\$ 49,311	\$ 13,500	\$ 48,412	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 43,115						\$ 43,115	\$ 171,581	\$ 30,100	\$ 158,522	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,487,343	\$ 5,814					\$ 1,473,157	\$ 2,008,692	\$ 1,440,473	\$ 2,251,602	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ (2,432)				\$ (2,432)	\$ 85,318	\$ 12,928	\$ 100,899	
Non-Judicial Council Grants											
			\$ (2,432)				\$ (2,432)	\$ 85,318	\$ 12,928	\$ 100,899	
Other Financing Sources											
Interest Income	\$ 1,712	\$ 464		\$ 110			\$ 2,286	\$ 1,695	\$ 6,765	\$ 1,745	
Investment Income											
Donations											
Local Fees	\$ 8,363						\$ 8,363	\$ 16,000	\$ 10,716	\$ 16,000	
Non-Fee Revenues											
Enhanced Collections		\$ 15,629					\$ 15,629	\$ 119,193	\$ 33,078	\$ 124,750	
Escheatment											
Prior Year Revenue	\$ 36,616						\$ 36,616				
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1						\$ 1		\$ 0		
	\$ 44,692	\$ 16,093		\$ 110			\$ 60,895	\$ 136,898	\$ 50,568	\$ 142,499	
Total Revenues	\$ 1,512,035	\$ 21,907	\$ (2,432)	\$ 110			\$ 1,531,629	\$ 2,228,698	\$ 1,503,957	\$ 2,494,999	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 372,022	\$ 1,768	\$ 11,070				\$ 384,860	\$ 730,324	\$ 331,433	\$ 709,925	
Temp Help								\$ 18,447		\$ 16,148	
Overtime											
Staff Benefits	\$ 253,984	\$ 984	\$ 5,232				\$ 260,200	\$ 613,634	\$ 231,825	\$ 554,286	
	\$ 626,006	\$ 2,752	\$ 16,302				\$ 645,006	\$ 1,362,405	\$ 563,258	\$ 1,280,357	
Operating Expenses and Equipment											
General Expense	\$ 22,010	\$ 777	\$ 0				\$ 22,787	\$ 75,475	\$ 26,368	\$ 96,930	
Printing	\$ 228						\$ 228	\$ 950		\$ 4,500	
Telecommunications	\$ 8,329						\$ 8,329	\$ 25,000	\$ 9,515	\$ 35,000	
Postage	\$ 0						\$ 0			\$ 18,900	
Insurance	\$ 857						\$ 857		\$ 703	\$ 2,450	
In-State Travel									\$ 1,245	\$ 3,000	
Out-of-State Travel											
Training	\$ 328						\$ 328	\$ 4,200	\$ 833	\$ 5,500	
Security Services									\$ 10,258		
Facility Operations	\$ 44,220						\$ 44,220	\$ 34,773	\$ 15,568	\$ 39,848	
Utilities											
Contracted Services	\$ 106,432	\$ 25,335	\$ 12,004				\$ 143,771	\$ 490,762	\$ 214,461	\$ 721,057	
Consulting and Professional Services	\$ 877						\$ 877	\$ 5,180	\$ 988	\$ 28,150	
Information Technology	\$ 281,094						\$ 281,094	\$ 153,570	\$ 78,574	\$ 187,500	
Major Equipment	\$ 58,508						\$ 58,508	\$ 5,000	\$ 32,676	\$ 32,750	
Other Items of Expense	\$ 0						\$ 0	\$ 2,500	\$ 156	\$ 2,500	
	\$ 522,884	\$ 26,112	\$ 12,004				\$ 561,000	\$ 707,410	\$ 381,263	\$ 1,188,085	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 537						\$ 537	\$ 6,700	\$ 2,264	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (728)	\$ 728					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (192)	\$ 728					\$ 537	\$ 6,700	\$ 2,264	\$ 2,500	
Total Expenditures	\$ 1,148,599	\$ 29,503	\$ 28,306				\$ 1,206,597	\$ 2,164,519	\$ 956,785	\$ 2,410,942	
Excess (Deficit) of Revenues Over Expenditures	\$ 363,336	\$ (7,666)	\$ (30,738)	\$ 110			\$ 325,032	\$ 84,383	\$ 547,172	\$ 24,054	
Operating Transfers In (Out)								\$ 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)	\$ 1,065,708	\$ 221,201	\$ (30,738)	\$ 54,428			\$ 1,310,599	\$ 1,049,959	\$ 1,344,829	\$ 821,711	

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

	For the month ended December									
	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	\$ 93,779	\$ 44,265					\$ 138,043	\$ 347,888	\$ 123,334	\$ 399,393
Traffic & Other Infractions	\$ 18,220	\$ 0					\$ 18,220	\$ 89,033	\$ 22,618	\$ 128,833
Other Criminal Cases	\$ 57,625	\$ 450					\$ 58,075	\$ 162,158	\$ 51,120	\$ 124,151
Civil	\$ 38,669	\$ 40					\$ 38,709	\$ 31,035	\$ 39,822	\$ 54,650
Family & Children Services	\$ 82,027	\$ 12,004					\$ 94,031	\$ 282,578	\$ 83,720	\$ 282,692
Probate, Guardianship & Mental Health Services	\$ 11,374	\$ 1,361					\$ 12,736	\$ 48,723	\$ 16,726	\$ 53,669
Juvenile Dependency Services	\$ 4,480	\$ 18,213					\$ 22,693	\$ 68,321	\$ 24,678	\$ 94,593
Juvenile Delinquency Services	\$ 4,480						\$ 4,480	\$ 24,418	\$ 8,913	\$ 22,593
Other Court Operations	\$ 104,466						\$ 104,466	\$ 158,352	\$ 131,315	\$ 312,582
Court Interpreters		\$ 45,801					\$ 45,801	\$ 114,800	\$ 70,854	\$ 134,250
Jury Services	\$ 306	\$ 1,299	\$ 537				\$ 2,142	\$ 27,949	\$ 2,156	\$ 18,102
Security										
Trial Court Operations Program	\$ 415,426	\$ 123,432	\$ 537				\$ 639,385	\$ 1,335,255	\$ 673,255	\$ 1,625,608
Enhanced Collections	\$ 2,752	\$ 26,112			\$ 728		\$ 29,593	\$ 119,193	\$ 38,808	\$ 124,750
Other Non-Court Operations										\$ 4,300
Non-Court Operations Program	\$ 2,752	\$ 26,112			\$ 728		\$ 29,593	\$ 119,193	\$ 38,808	\$ 129,050
Executive Office	\$ 55,735						\$ 55,735	\$ 137,334	\$ 38,110	\$ 125,406
Fiscal Services	\$ 79,743	\$ 2,264			\$ (728)		\$ 81,279	\$ 135,884	\$ 77,603	\$ 130,933
Human Resources	\$ 37,326	\$ 3,290					\$ 40,616	\$ 59,565	\$ 49,094	\$ 76,417
Business & Facilities Services	\$ 9,047	\$ 121,549					\$ 130,595	\$ 116,048	\$ 89,543	\$ 153,378
Information Technology	\$ 45,031	\$ 284,353					\$ 329,385	\$ 281,436	\$ 90,371	\$ 230,250
Court Administration Program	\$ 226,882	\$ 411,456			\$ (728)		\$ 637,610	\$ 710,067	\$ 344,722	\$ 716,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 845,060	\$ 581,000	\$ 637		\$ 0		\$ 1,206,597	\$ 2,184,515	\$ 866,765	\$ 2,370,942