

## 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

04/22/2021

\_\_\_\_\_  
Date

Colusa Superior Court

\_\_\_\_\_  
Court

FY20-21 3rd Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa Superior Court

Court

FY20-21 3rd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Colusa Superior Court  


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 Court  
 FY20-21 3rd Quarter  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	16.90	12.80	12.80	13.3	

<sup>1</sup> 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 March							2019/20	
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debit Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (247,353)	\$ 229,539	\$ (33,435)	\$ 54,518		\$ 6,951	\$ 10,219	\$ 20,704	
Payroll	\$ 0					\$ 0	\$ 0	\$ 0	
Jury									
Revolving									
Other									
Distribution						\$ 0	\$ 0	\$ 0	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (2,815)	\$ (2,815)	\$ (4,148)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
Cash Outside of the JCC	\$ 5,500					\$ 114,025	\$ 119,525	\$ 115,031	
Cash Equivalents	\$ 1,639,100					\$ 673,025	\$ 2,312,125	\$ 1,899,121	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,397,582</b>	<b>\$ 229,539</b>	<b>\$ (33,435)</b>	<b>\$ 54,518</b>		<b>\$ 791,386</b>	<b>\$ 2,430,599</b>	<b>\$ 2,031,023</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0				\$ 0	\$ 28,489	
Trust Due To/From						\$ 0	\$ 0	\$ 0	
Distribution Due To/From						\$ 0	\$ 0	\$ 115,408	
Civil Filing Fee Due To/From						\$ 0	\$ 0	\$ 1,090	
General Due To/From	\$ 0	\$ 0					\$ 0	\$ 577	
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 43,564</b>	
Prepaid Expenses - General	\$ 47,083						\$ 47,083	\$ 24,804	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 47,083</b>						<b>\$ 47,083</b>	<b>\$ 24,804</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,444,845</b>	<b>\$ 229,539</b>	<b>\$ (33,435)</b>	<b>\$ 54,518</b>		<b>\$ 791,386</b>	<b>\$ 2,486,652</b>	<b>\$ 2,099,391</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 18,235	\$ 0	\$ 0			\$ 0	\$ 18,235	\$ 18,319	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 17,074	
Due to Other Courts							\$ 0	\$ 0	
Due to State	\$ 0					\$ 439,589	\$ 439,589	\$ 425,860	
TC145 Liability						\$ 25,289	\$ 25,289	\$ 22,277	
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						\$ 16	\$ 16	\$ 399	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 18,235</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 464,854</b>	<b>\$ 463,089</b>	<b>\$ 483,930</b>	
Civil						\$ 2,670	\$ 2,670	\$ 2,124	
Criminal						\$ 158,060	\$ 158,060	\$ 172,727	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 114,025	\$ 114,025	\$ 115,031	
Trust Interest Payable						\$ 1,588	\$ 1,588	\$ 1,679	
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 278,343</b>	<b>\$ 278,343</b>	<b>\$ 291,561</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 3,403						\$ 3,403	\$ 25,744	
Deferred Compensation Payable	\$ 308						\$ 308	\$ 308	
Deductions Payable	\$ (78)						\$ (78)	\$ 0	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 3,632</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,632</b>	<b>\$ 26,051</b>	
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						\$ 29,149	\$ 29,149	\$ 23,384	
<b>Total Other Liabilities</b>	<b>\$ 2,731</b>					<b>\$ 50,189</b>	<b>\$ 52,920</b>	<b>\$ 46,589</b>	
<b>Total Liabilities</b>	<b>\$ 24,599</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 791,386</b>	<b>\$ 815,984</b>	<b>\$ 848,131</b>	
<b>Total Fund Balance</b>	<b>\$ 1,420,047</b>	<b>\$ 229,539</b>	<b>\$ (33,435)</b>	<b>\$ 54,518</b>			<b>\$ 1,670,668</b>	<b>\$ 1,251,260</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,444,845</b>	<b>\$ 229,539</b>	<b>\$ (33,435)</b>	<b>\$ 54,518</b>		<b>\$ 791,386</b>	<b>\$ 2,486,652</b>	<b>\$ 2,099,391</b>	

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 March											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,812,488	\$ 9,340						\$ 1,821,828	\$ 1,794,049	\$ 1,508,350	\$ 2,055,018
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 2,789		\$ 2,789
Judges' Compensation (0150019)	\$ 82,872							\$ 82,872	\$ 13,500	\$ 71,492	\$ 12,500
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 391,016							\$ 391,016	\$ 171,581	\$ 51,074	\$ 158,522
MOU Reimbursements (0150010 and General)	\$ 24,773							\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous											
	\$ 2,310,948	\$ 9,340						\$ 2,320,289	\$ 2,028,682	\$ 1,753,689	\$ 2,251,602
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,394					\$ 18,394	\$ 85,318	\$ 39,415	\$ 100,899
Other Judicial Council Grants			\$ (2,432)					\$ (2,432)			
Non-Judicial Council Grants											
			\$ 13,962					\$ 13,962	\$ 85,318	\$ 39,415	\$ 100,899
Other Financing Sources											
Interest Income	\$ 3,388	\$ 855		\$ 200				\$ 4,442	\$ 1,895	\$ 14,780	\$ 1,745
Investment Income											
Donations											
Local Fees	\$ 9,850							\$ 9,850	\$ 16,000	\$ 14,659	\$ 18,000
Non-Fee Revenues											
Enhanced Collections		\$ 34,878						\$ 34,878	\$ 119,193	\$ 80,271	\$ 124,759
Escheatment											
Prior Year Revenue	\$ 36,616							\$ 36,616			
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets	\$ 4							\$ 4		\$ 0	
Other Miscellaneous											
	\$ 49,857	\$ 35,732		\$ 200				\$ 85,789	\$ 136,792	\$ 89,890	\$ 142,495
<b>Total Revenues</b>	<b>\$ 2,360,805</b>	<b>\$ 45,072</b>	<b>\$ 13,962</b>	<b>\$ 200</b>				<b>\$ 2,419,946</b>	<b>\$ 2,228,576</b>	<b>\$ 1,892,704</b>	<b>\$ 2,484,900</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 553,621	\$ 2,511	\$ 17,021					\$ 573,153	\$ 730,324	\$ 505,031	\$ 709,925
Temp Help									\$ 16,447		\$ 16,146
Overtime	\$ 375,660	\$ 1,373	\$ 8,147					\$ 385,180	\$ 613,634	\$ 358,167	\$ 554,288
Staff Benefits	\$ 929,281	\$ 3,883	\$ 25,169					\$ 958,333	\$ 1,380,400	\$ 883,198	\$ 1,280,357
Operating Expenses and Equipment											
General Expense	\$ 39,547	\$ 1,090	\$ 0					\$ 40,637	\$ 75,475	\$ 42,099	\$ 96,930
Printing	\$ 228							\$ 228	\$ 950		\$ 4,500
Telecommunications	\$ 14,934							\$ 14,934	\$ 25,000	\$ 14,572	\$ 35,000
Postage	\$ 0							\$ 0	\$ 52		\$ 18,800
Insurance	\$ 857							\$ 857		\$ 703	\$ 2,459
In-State Travel										\$ 1,245	\$ 3,000
Out-of-State Travel											
Training	\$ 328							\$ 328	\$ 4,200	\$ 1,328	\$ 5,500
Security Services										\$ 10,258	
Facility Operations	\$ 60,728							\$ 60,728	\$ 34,773	\$ 24,298	\$ 39,848
Utilities											
Contracted Services	\$ 172,205	\$ 38,718	\$ 22,229					\$ 233,152	\$ 490,782	\$ 329,070	\$ 721,057
Consulting and Professional Services	\$ 1,311							\$ 1,311	\$ 5,180	\$ 1,409	\$ 28,150
Information Technology	\$ 365,133							\$ 365,133	\$ 153,670	\$ 105,732	\$ 197,500
Major Equipment	\$ 58,508							\$ 58,508	\$ 5,000	\$ 32,878	\$ 32,750
Other Items of Expense	\$ 82							\$ 82	\$ 2,500	\$ 294	\$ 2,500
	\$ 713,841	\$ 39,808	\$ 22,229					\$ 775,878	\$ 797,410	\$ 563,729	\$ 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						\$ (52)	\$ 6,700	\$ 2,264	\$ 2,500
	\$ (192)	\$ 728						\$ (52)	\$ 6,700	\$ 2,264	\$ 2,500
<b>Total Expenditures</b>	<b>\$ 1,842,931</b>	<b>\$ 44,420</b>	<b>\$ 47,397</b>					<b>\$ 1,754,748</b>	<b>\$ 2,184,519</b>	<b>\$ 1,429,190</b>	<b>\$ 2,470,942</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 717,675</b>	<b>\$ 652</b>	<b>\$ (33,435)</b>	<b>\$ 200</b>				<b>\$ 685,091</b>	<b>\$ 84,383</b>	<b>\$ 453,603</b>	<b>\$ 24,054</b>
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 702,372	\$ 228,887	\$ 0	\$ 54,318				\$ 985,576	\$ 985,576	\$ 787,657	\$ 787,657
Ending Balance (Deficit)	\$ 1,420,047	\$ 229,539	\$ (33,435)	\$ 54,518				\$ 1,670,868	\$ 1,049,959	\$ 1,251,260	\$ 821,711

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 143,061	\$ 72,167					\$ 215,228	\$ 347,888	\$ 196,285	\$ 399,393
Traffic & Other Infractions	\$ 27,701	\$ 0					\$ 27,701	\$ 89,033	\$ 30,678	\$ 128,833
Other Criminal Cases	\$ 86,022	\$ 450					\$ 86,472	\$ 182,158	\$ 73,310	\$ 124,151
Civil	\$ 59,544	\$ 40					\$ 59,584	\$ 31,035	\$ 58,381	\$ 54,650
Family & Children Services	\$ 122,744	\$ 22,229					\$ 144,973	\$ 282,578	\$ 123,220	\$ 282,692
Probate, Guardianship & Mental Health Services	\$ 16,728	\$ 6,124					\$ 22,852	\$ 48,723	\$ 25,182	\$ 53,669
Juvenile Dependency Services	\$ 6,895	\$ 27,803					\$ 34,697	\$ 68,321	\$ 35,749	\$ 94,593
Juvenile Delinquency Services	\$ 6,895						\$ 6,895	\$ 24,418	\$ 9,088	\$ 22,593
Other Court Operations	\$ 147,885	\$ 419					\$ 148,304	\$ 158,352	\$ 204,073	\$ 312,582
Court Interpreters		\$ 73,908					\$ 73,908	\$ 114,800	\$ 107,247	\$ 134,250
Jury Services	\$ 306	\$ 1,503	\$ 537				\$ 2,345	\$ 27,949	\$ 3,877	\$ 18,102
Security										
Trial Court Operations Program	\$ 617,781	\$ 204,642	\$ 537				\$ 822,960	\$ 1,335,255	\$ 867,085	\$ 1,625,608
Enhanced Collections	\$ 3,883	\$ 39,808			\$ 728		\$ 44,420	\$ 119,193	\$ 62,175	\$ 124,750
Other Non-Court Operations										\$ 4,300
Non-Court Operations Program	\$ 3,883	\$ 39,808			\$ 728		\$ 44,420	\$ 119,193	\$ 62,175	\$ 129,050
Executive Office	\$ 77,977						\$ 77,977	\$ 137,334	\$ 55,854	\$ 125,406
Fiscal Services	\$ 108,321	\$ 3,548			\$ (728)		\$ 111,141	\$ 135,684	\$ 118,459	\$ 130,933
Human Resources	\$ 52,320	\$ 4,078					\$ 56,398	\$ 59,585	\$ 75,617	\$ 78,417
Business & Facilities Services	\$ 12,139	\$ 153,000					\$ 165,139	\$ 116,048	\$ 115,691	\$ 153,378
Information Technology	\$ 85,912	\$ 370,802					\$ 456,714	\$ 281,438	\$ 134,309	\$ 230,250
Court Administration Program	\$ 336,669	\$ 531,428			\$ (728)		\$ 867,368	\$ 710,067	\$ 499,930	\$ 716,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 958,333</b>	<b>\$ 775,872</b>	<b>\$ 537</b>		<b>\$ 0</b>		<b>\$ 1,734,748</b>	<b>\$ 2,164,515</b>	<b>\$ 1,429,190</b>	<b>\$ 2,470,942</b>