

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.

Edu J Valencia

Signature of Presiding Judge or Court Executive

3/7/22

Date

Colusa

Court

FY21-22 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa

Court

FY21-22 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa

Court

FY21-22 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)	17.90	14.60	12.60		

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
 Fiscal Year 2021/22

2020/21

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (688,416)	\$ 641,793	\$ (26,414)	\$ 54,650			\$ 9,451	\$ (8,936)	\$ (12,036)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 2,500							\$ 2,500	
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (997)	\$ (997)	\$ (4,301)
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									\$ 0
Cash Outside of the JCC	\$ 5,500						\$ 120,566	\$ 126,066	\$ 119,525
Cash Equivalents	\$ 1,996,288						\$ 1,077,097	\$ 3,073,385	\$ 2,222,185
Total Cash and Cash Equivalents	\$ 1,316,187	\$ 641,793	\$ (26,414)	\$ 54,650			\$ 1,206,117	\$ 3,192,333	\$ 2,325,688
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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 987					\$ 987	\$ 2,946
Trust Due To/From							\$ 0	\$ 0	\$ 161
Distribution Due To/From							\$ 25	\$ 25	\$ 0
Civil Filing Fee Due To/From							\$ 55	\$ 55	\$ 0
General Due To/From	\$ 215	\$ 0						\$ 215	\$ 0
Total Receivables	\$ 215	\$ 0	\$ 987	\$ 0			\$ 80	\$ 1,282	\$ 3,107
Prepaid Expenses - General	\$ 105,617							\$ 105,617	\$ 82,263
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 105,617							\$ 105,617	\$ 82,263
Other Assets									
Total Other Assets									
Total Assets	\$ 1,422,019	\$ 641,793	\$ (25,427)	\$ 54,650			\$ 1,206,197	\$ 3,299,232	\$ 2,411,058
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 169	\$ 0	\$ 0				\$ 0	\$ 169	\$ 887
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 295	\$ 295	\$ 161
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 153,248		\$ 987				\$ 657,270	\$ 811,505	\$ 759,620
TC145 Liability							\$ 20,142	\$ 20,142	\$ 28,813
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 4	\$ 4	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 153,417	\$ 0	\$ 987				\$ 677,711	\$ 832,115	\$ 789,503
Civil							\$ 53,229	\$ 53,229	\$ 2,290
Criminal							\$ 325,558	\$ 325,558	\$ 156,490
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 120,566	\$ 120,566	\$ 114,025
Trust Interest Payable							\$ 1,590	\$ 1,590	\$ 1,589
Miscellaneous Trust									
Total Trust Deposits							\$ 500,943	\$ 500,943	\$ 274,394
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (591)							\$ (591)	\$ 1,135
Deferred Compensation Payable	\$ 308							\$ 308	\$ 308
Deductions Payable	\$ 0							\$ 0	\$ (78)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (283)	\$ 0	\$ 0					\$ (283)	\$ 1,364
Revenue Collected in Advance	\$ 79,547							\$ 79,547	\$ 0
Liabilities For Deposits	\$ 2,820						\$ 20,354	\$ 23,174	\$ 23,086
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 6,504	\$ 6,504	\$ 11,427
Total Other Liabilities	\$ 82,367						\$ 27,544	\$ 109,911	\$ 35,198
Total Liabilities	\$ 235,501	\$ 0	\$ 987				\$ 1,206,197	\$ 1,442,685	\$ 1,100,459
Total Fund Balance	\$ 1,186,518	\$ 641,793	\$ (26,414)	\$ 54,650				\$ 1,856,547	\$ 1,310,599
Total Liabilities and Fund Balance	\$ 1,422,019	\$ 641,793	\$ (25,427)	\$ 54,650			\$ 1,206,197	\$ 3,299,232	\$ 2,411,058

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 2021/22										2020/21	
	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	\$ 1,239,075	\$ 4,797					\$ 1,243,872	\$ 2,248,824	\$ 1,355,958	\$ 1,794,049	
Improvement and Modernization Fund									\$ 0	\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 51,646						\$ 51,646	\$ 13,500	\$ 49,311	\$ 13,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 305,435						\$ 305,435	\$ 479,386	\$ 43,115	\$ 171,581	
Other Miscellaneous	\$ 24,773	\$ 400,000					\$ 424,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,620,929	\$ 404,797					\$ 2,025,726	\$ 2,766,483	\$ 1,473,157	\$ 2,006,692	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,871)				\$ (3,871)	\$ 102,181		\$ 85,318	
Other Judicial Council Grants									\$ (2,432)		
Non-Judicial Council Grants											
			\$ (3,871)				\$ (3,871)	\$ 102,181	\$ (2,432)	\$ 85,318	
Other Financing Sources											
Interest Income	\$ 628	\$ 147		\$ 33			\$ 807	\$ 1,945	\$ 2,286	\$ 1,695	
Investment Income											
Donations											
Local Fees	\$ 6,430						\$ 6,430	\$ 13,800	\$ 6,363	\$ 16,000	
Non-Fee Revenues											
Enhanced Collections		\$ 14,766					\$ 14,766	\$ 73,250	\$ 15,629	\$ 119,193	
Escheatment											
Prior Year Revenue	\$ 7,664						\$ 7,664		\$ 36,616		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 55						\$ 55		\$ 1		
	\$ 14,777	\$ 14,913		\$ 33			\$ 29,723	\$ 88,995	\$ 60,895	\$ 136,888	
Total Revenues	\$ 1,635,706	\$ 419,710	\$ (3,871)	\$ 33			\$ 2,051,578	\$ 2,957,659	\$ 1,531,620	\$ 2,228,898	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 393,439	\$ 11,412	\$ 10,759				\$ 415,609	\$ 902,674	\$ 384,860	\$ 730,324	
Temp Help								\$ 16,446		\$ 16,447	
Overtime	\$ 216						\$ 216				
Staff Benefits	\$ 299,579	\$ 8,154	\$ 5,928				\$ 313,660	\$ 818,272	\$ 260,200	\$ 613,634	
	\$ 693,233	\$ 19,566	\$ 16,687				\$ 729,486	\$ 1,737,392	\$ 645,060	\$ 1,360,405	
Operating Expenses and Equipment											
General Expense	\$ 130,309	\$ 387					\$ 130,696	\$ 78,094	\$ 22,787	\$ 75,475	
Printing	\$ 72						\$ 72	\$ 500	\$ 228	\$ 950	
Telecommunications	\$ 10,727						\$ 10,727	\$ 28,000	\$ 8,329	\$ 25,000	
Postage	\$ 92						\$ 92	\$ 15,200	\$ 0		
Insurance	\$ 1,092						\$ 1,092		\$ 857		
In-State Travel	\$ 370						\$ 370				
Out-of-State Travel											
Training	\$ 210						\$ 210	\$ 4,200	\$ 328	\$ 4,200	
Security Services											
Facility Operations	\$ 9,651						\$ 9,651	\$ 46,773	\$ 44,220	\$ 34,773	
Utilities											
Contracted Services	\$ 131,978	\$ 0	\$ 5,856				\$ 137,834	\$ 475,606	\$ 143,771	\$ 490,762	
Consulting and Professional Services	\$ 581						\$ 581	\$ 2,310	\$ 877	\$ 5,180	
Information Technology	\$ 402,814						\$ 402,814	\$ 503,200	\$ 281,094	\$ 153,570	
Major Equipment	\$ 38,259						\$ 38,259	\$ 63,350	\$ 58,508	\$ 5,000	
Other Items of Expense	\$ 7,528						\$ 7,528	\$ 200	\$ 0	\$ 2,500	
	\$ 733,684	\$ 387	\$ 5,856				\$ 739,927	\$ 1,217,433	\$ 561,000	\$ 797,410	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 937						\$ 937	\$ 1,575	\$ 537	\$ 6,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,316)	\$ 3,316					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,379)	\$ 3,316					\$ 937	\$ 1,575	\$ 537	\$ 6,700	
Total Expenditures	\$ 1,424,538	\$ 23,268	\$ 22,543				\$ 1,470,349	\$ 2,956,400	\$ 1,206,597	\$ 2,164,515	
Excess (Deficit) of Revenues Over Expenditures	\$ 211,168	\$ 396,442	\$ (26,414)	\$ 33			\$ 581,229	\$ 1,259	\$ 325,023	\$ 64,383	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 975,349	\$ 245,351	\$ 0	\$ 54,617			\$ 1,275,318	\$ 1,275,318	\$ 985,576	\$ 985,576	
Ending Balance (Deficit)	\$ 1,186,518	\$ 641,793	\$ (26,414)	\$ 54,650			\$ 1,856,547	\$ 1,276,577	\$ 1,310,599	\$ 1,049,959	

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

For the month ended December

Fiscal Year 2021/22

2020/21

	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	\$ 132,781	\$ 53,990					\$ 186,771	\$ 323,241	\$ 138,043	\$ 347,888
Traffic & Other Infractions	\$ 24,356						\$ 24,356	\$ 139,220	\$ 18,220	\$ 89,033
Other Criminal Cases	\$ 63,471						\$ 63,471	\$ 141,704	\$ 58,075	\$ 162,158
Civil	\$ 45,899						\$ 45,899	\$ 103,003	\$ 38,709	\$ 31,035
Family & Children Services	\$ 76,645	\$ 17,857					\$ 94,502	\$ 344,784	\$ 94,031	\$ 262,578
Probate, Guardianship & Mental Health Services	\$ 12,141	\$ 2,616					\$ 14,757	\$ 66,432	\$ 12,736	\$ 48,723
Juvenile Dependency Services	\$ 5,280	\$ 12,198					\$ 17,478	\$ 73,892	\$ 22,693	\$ 68,321
Juvenile Delinquency Services	\$ 5,280						\$ 5,280	\$ 26,792	\$ 4,480	\$ 24,418
Other Court Operations	\$ 104,555						\$ 104,555	\$ 318,867	\$ 104,466	\$ 158,352
Court Interpreters		\$ 54,189					\$ 54,189	\$ 129,320	\$ 45,801	\$ 114,800
Jury Services	\$ 209	\$ 1,299	\$ 937				\$ 2,445	\$ 32,944	\$ 2,142	\$ 27,949
Security										
Trial Court Operations Program	\$ 470,619	\$ 142,149	\$ 937				\$ 613,704	\$ 1,700,199	\$ 539,395	\$ 1,335,255
Enhanced Collections	\$ 19,566	\$ 7,813			\$ 3,316		\$ 30,694	\$ 73,250	\$ 29,593	\$ 119,193
Other Non-Court Operations										
Non-Court Operations Program	\$ 19,566	\$ 7,813			\$ 3,316		\$ 30,694	\$ 73,250	\$ 29,593	\$ 119,193
Executive Office	\$ 40,128						\$ 40,128	\$ 144,780	\$ 55,735	\$ 137,334
Fiscal Services	\$ 73,718	\$ 2,383			\$ (3,316)		\$ 72,785	\$ 176,547	\$ 81,279	\$ 135,684
Human Resources	\$ 27,656	\$ 3,426					\$ 31,082	\$ 118,955	\$ 40,616	\$ 59,565
Business & Facilities Services	\$ 7,663	\$ 73,431					\$ 81,095	\$ 153,492	\$ 130,595	\$ 116,048
Information Technology	\$ 90,135	\$ 510,725					\$ 600,861	\$ 589,177	\$ 329,385	\$ 261,436
Court Administration Program	\$ 239,301	\$ 589,965			\$ (3,316)		\$ 825,950	\$ 1,182,951	\$ 637,610	\$ 710,067
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 729,486	\$ 739,927	\$ 937		\$ 0		\$ 1,470,349	\$ 2,956,400	\$ 1,206,597	\$ 2,164,515