

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.

Gu A Valencia

Signature of Presiding Judge or Court Executive

09/19/2022

Date

Colusa

Court

FY21-22 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa

Court

FY21-22 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa

Court

FY21-22 4th 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	13.60	15.60

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 June								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (858,508)	\$ 658,348	\$ 0	\$ 54,739			\$ 6,365	\$ (139,056)	\$ 37,548
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 2,500							\$ 2,500	
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,728)	\$ (4,728)	\$ (1,573)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									\$ 0
Cash Outside of the JCC	\$ 5,500						\$ 110,909	\$ 116,409	\$ 126,066
Cash Equivalents	\$ 2,447,980						\$ 508,388	\$ 2,956,368	\$ 2,429,992
Total Cash and Cash Equivalents	\$ 1,597,787	\$ 658,348	\$ 0	\$ 54,739			\$ 620,934	\$ 2,931,808	\$ 2,592,345
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,256	\$ 1,189		\$ 99				\$ 4,544	\$ 1,188
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 38,335							\$ 38,335	\$ 76,779
Due From Other Governments	\$ 0							\$ 0	\$ 212
Due From Other Courts									
Due From State	\$ 6,641	\$ 2,359	\$ 41,597					\$ 50,597	\$ 58,561
Trust Due To/From							\$ 10,105	\$ 10,105	\$ 0
Distribution Due To/From							\$ 219	\$ 219	\$ 3,848
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 89
General Due To/From	\$ 363	\$ 0						\$ 363	\$ 24,469
Total Receivables	\$ 48,594	\$ 3,548	\$ 41,597	\$ 99			\$ 10,323	\$ 104,162	\$ 185,144
Prepaid Expenses - General	\$ 9,781							\$ 9,781	\$ 211,387
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 9,781							\$ 9,781	\$ 211,387
Other Assets									
Total Other Assets									
Total Assets	\$ 1,658,162	\$ 681,897	\$ 41,597	\$ 54,838			\$ 631,257	\$ 3,045,751	\$ 2,988,858
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 21,134	\$ 0	\$ 0					\$ 21,134	\$ 20,388
Accounts Payable - General	\$ 39,559	\$ 0	\$ 0				\$ 0	\$ 39,559	\$ 37,995
Due to Other Funds	\$ 10,105	\$ 0	\$ 38,335				\$ 581	\$ 49,021	\$ 105,184
Due to Other Courts	\$ 34,921	\$ 0	\$ 2,581					\$ 37,502	\$ 10,800
Due to State	\$ 118,927		\$ 0				\$ 233,549	\$ 352,475	\$ 1,068,447
TC145 Liability							\$ 22,502	\$ 22,502	\$ 33,951
Due to Other Governments	\$ 10,373	\$ 0						\$ 10,373	\$ 4,550
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 15	\$ 15	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 235,017	\$ 0	\$ 40,916				\$ 256,647	\$ 532,580	\$ 1,281,315
Civil							\$ 53,624	\$ 53,624	\$ 2,250
Criminal							\$ 185,158	\$ 185,158	\$ 162,127
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 110,909	\$ 110,909	\$ 120,566
Trust Interest Payable							\$ 1,800	\$ 1,800	\$ 1,589
Miscellaneous Trust									
Total Trust Deposits							\$ 351,491	\$ 351,491	\$ 286,532
Accrued Payroll	\$ 32,103	\$ 0	\$ 681					\$ 32,784	\$ 28,801
Benefits Payable	\$ 992							\$ 992	\$ 2,039
Deferred Compensation Payable	\$ 0							\$ 0	\$ 308
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 33,095	\$ 0	\$ 681					\$ 33,776	\$ 31,147
Revenue Collected in Advance	\$ 0	\$ 401,268						\$ 401,268	\$ 79,547
Liabilities For Deposits	\$ 2,820						\$ 20,354	\$ 23,174	\$ 23,088
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 685	\$ 685	\$ 685
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 2,080	\$ 2,080	\$ (8,774)
Total Other Liabilities	\$ 2,820	\$ 401,268					\$ 23,120	\$ 427,208	\$ 94,545
Total Liabilities	\$ 270,932	\$ 401,268	\$ 41,597				\$ 631,257	\$ 1,345,055	\$ 1,693,538
Total Fund Balance	\$ 1,385,230	\$ 260,628	\$ 0	\$ 54,838				\$ 1,700,696	\$ 1,275,318
Total Liabilities and Fund Balance	\$ 1,658,162	\$ 681,897	\$ 41,597	\$ 54,838			\$ 631,257	\$ 3,045,751	\$ 2,988,858

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 June										
	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	\$ 2,576,263	\$ 14,258					\$ 2,590,521	\$ 2,248,824	\$ 1,862,103	\$ 1,784,049	
Improvement and Modernization Fund	\$ 2,766						\$ 2,766		\$ 3,241	\$ 2,789	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 109,793						\$ 109,793	\$ 13,500	\$ 100,489	\$ 13,500	
Civil Coordination Reimbursement (0150091)	\$ 854,210						\$ 854,210	\$ 479,386	\$ 670,662	\$ 171,581	
MCO Reimbursements (0150010 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
Other Miscellaneous	\$ 24,773	\$ 0					\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 3,567,905	\$ 14,258					\$ 3,582,063	\$ 2,766,483	\$ 2,651,267	\$ 2,006,692	
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,236				\$ 66,236	\$ 102,181	\$ 69,028	\$ 85,318	
Other Judicial Council Grants									\$ (132)		
Non-Judicial Council Grants											
			\$ 66,236				\$ 66,236	\$ 102,181	\$ 68,896	\$ 85,318	
Other Financing Sources											
Interest Income	\$ 6,801	\$ 1,019		\$ 221			\$ 8,040	\$ 1,945	\$ 7,077	\$ 1,695	
Investment Income											
Donations											
Local Fees	\$ 8,322						\$ 8,322	\$ 13,800	\$ 13,930	\$ 16,000	
Non-Fee Revenues											
Enhanced Collections		\$ 17,470					\$ 17,470	\$ 73,250	\$ 79,270	\$ 119,193	
Escheatment											
Prior Year Revenue	\$ 8,826		\$ (3,871)				\$ 4,955		\$ 79,247		
County Program - Restricted											
Reimbursement Other									\$ 10,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 62						\$ 62		\$ 13		
	\$ 24,011	\$ 18,489	\$ (3,871)	\$ 221			\$ 38,849	\$ 88,995	\$ 189,536	\$ 136,884	
Total Revenues	\$ 3,591,816	\$ 32,747	\$ 62,365	\$ 221			\$ 3,687,148	\$ 2,967,699	\$ 2,909,699	\$ 2,228,894	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 876,957	\$ 11,412	\$ 24,513				\$ 912,882	\$ 902,674	\$ 841,410	\$ 730,324	
Temp Help								\$ 16,446		\$ 16,447	
Overtime	\$ 216						\$ 216				
Staff Benefits	\$ 623,112	\$ 8,154	\$ 12,914				\$ 644,180	\$ 618,272	\$ 537,153	\$ 613,634	
	\$ 1,500,285	\$ 19,566	\$ 37,427				\$ 1,557,278	\$ 1,737,392	\$ 1,378,663	\$ 1,360,405	
Operating Expenses and Equipment											
General Expense	\$ 340,478	\$ 829					\$ 341,307	\$ 78,094	\$ 68,865	\$ 75,471	
Printing	\$ 72						\$ 72	\$ 500	\$ 228	\$ 950	
Telecommunications	\$ 29,313						\$ 29,313	\$ 28,000	\$ 23,962	\$ 25,000	
Postage	\$ 17,405						\$ 17,405	\$ 15,200	\$ 15,084		
Insurance	\$ 1,339						\$ 1,339		\$ 857		
In-State Travel	\$ 495						\$ 495				
Out-of-State Travel											
Training	\$ 1,560						\$ 1,560	\$ 4,200	\$ 328	\$ 4,200	
Security Services											
Facility Operations	\$ 39,670						\$ 39,670	\$ 48,773	\$ 75,265	\$ 34,773	
Utilities											
Contracted Services	\$ 298,969	\$ 0	\$ 29,285				\$ 328,274	\$ 475,606	\$ 361,036	\$ 490,767	
Consulting and Professional Services	\$ 2,354						\$ 2,354	\$ 2,310	\$ 2,013	\$ 5,181	
Information Technology	\$ 778,100						\$ 776,100	\$ 503,200	\$ 634,295	\$ 153,571	
Major Equipment	\$ 163,497						\$ 163,497	\$ 63,350	\$ 58,508	\$ 5,000	
Other Items of Expense	\$ 1,371						\$ 1,371	\$ 200	\$ 135	\$ 2,500	
	\$ 1,672,644	\$ 829	\$ 29,285				\$ 1,702,758	\$ 1,217,433	\$ 1,240,596	\$ 797,411	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,734						\$ 1,734	\$ 1,575	\$ 799	\$ 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											
	\$ (1,582)	\$ 3,316					\$ 1,734	\$ 1,575	\$ 799	\$ 6,700	
Total Expenditures	\$ 3,171,347	\$ 23,710	\$ 66,712				\$ 3,261,770	\$ 2,956,400	\$ 2,619,958	\$ 2,164,511	
Excess (Deficit) of Revenues Over Expenditures	\$ 420,468	\$ 9,036	\$ (4,347)	\$ 221			\$ 425,378	\$ 1,259	\$ 289,742	\$ 64,383	
Operating Transfers In (Out)	\$ (10,588)	\$ 6,241	\$ 4,347				\$ 0		\$ 0	\$ 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)	\$ 1,385,230	\$ 260,628	\$ 0	\$ 54,838			\$ 1,700,696	\$ 1,276,577	\$ 1,275,318	\$ 1,049,959	

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

	For the month ended June									
	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	\$ 267,011	\$ 115,262					\$ 382,273	\$ 323,241	\$ 327,988	\$ 347,888
Traffic & Other Infractions	\$ 49,430	\$ 4,000					\$ 53,430	\$ 139,220	\$ 42,802	\$ 89,033
Other Criminal Cases	\$ 134,128	\$ 3,000					\$ 137,128	\$ 141,704	\$ 123,583	\$ 162,158
Civil	\$ 98,187	\$ 500					\$ 98,687	\$ 103,003	\$ 84,610	\$ 31,035
Family & Children Services	\$ 171,701	\$ 55,234					\$ 226,934	\$ 344,784	\$ 214,663	\$ 262,578
Probate, Guardianship & Mental Health Services	\$ 27,049	\$ 10,958					\$ 38,007	\$ 66,432	\$ 35,626	\$ 48,723
Juvenile Dependency Services	\$ 12,970	\$ 39,504					\$ 52,474	\$ 73,892	\$ 51,344	\$ 68,321
Juvenile Delinquency Services	\$ 12,970						\$ 12,970	\$ 26,792	\$ 11,217	\$ 24,418
Other Court Operations	\$ 244,151						\$ 244,151	\$ 318,867	\$ 208,379	\$ 158,352
Court Interpreters		\$ 114,428					\$ 114,428	\$ 129,320	\$ 108,073	\$ 114,800
Jury Services	\$ 209	\$ 4,505	\$ 1,734				\$ 6,448	\$ 32,944	\$ 5,607	\$ 27,949
Security										
Trial Court Operations Program	\$ 1,017,806	\$ 347,391	\$ 1,734				\$ 1,366,930	\$ 1,700,199	\$ 1,213,891	\$ 1,335,255
Enhanced Collections	\$ 19,566	\$ 829			\$ 3,316		\$ 23,710	\$ 73,250	\$ 79,270	\$ 119,193
Other Non-Court Operations										
Non-Court Operations Program	\$ 19,566	\$ 829			\$ 3,316		\$ 23,710	\$ 73,250	\$ 79,270	\$ 119,193
Executive Office	\$ 96,010						\$ 96,010	\$ 144,780	\$ 96,465	\$ 137,334
Fiscal Services	\$ 181,719	\$ 13,818			\$ (3,316)		\$ 192,221	\$ 176,547	\$ 157,010	\$ 135,684
Human Resources	\$ 76,664	\$ 9,018					\$ 85,682	\$ 118,955	\$ 76,768	\$ 59,565
Business & Facilities Services	\$ 18,934	\$ 253,392					\$ 272,325	\$ 153,492	\$ 208,803	\$ 116,048
Information Technology	\$ 146,580	\$ 1,078,311					\$ 1,224,891	\$ 589,177	\$ 787,750	\$ 261,436
Court Administration Program	\$ 519,906	\$ 1,354,538			\$ (3,316)		\$ 1,871,129	\$ 1,182,951	\$ 1,326,797	\$ 710,067
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,557,278	\$ 1,702,758	\$ 1,734		\$ 0		\$ 3,261,770	\$ 2,956,400	\$ 2,619,958	\$ 2,164,515

Constraints on Fiscal Year-End Fund Balance - Summary

Colusa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	9,781	-	9,781	-	-	-	-	-	9,781	
Restricted	360,361	-	360,361	260,628	-	54,838	-	-	675,827	
Committed	918,390	-	918,390	-	-	-	-	-	918,390	
Assigned	96,194	-	96,194	-	-	-	-	-	96,194	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,384,726	\$ -	\$ 1,384,726	\$ 260,628	\$ -	\$ 54,838	\$ -	\$ -	\$ 1,700,192	