


**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

12/07/2017  
\_\_\_\_\_  
Date

Colusa Superior Court  
\_\_\_\_\_  
Court  
FY 17-18 1st Quarter  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa Superior Court

Court

FY 17-18 1st 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  
 FY 17-18 1st 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)	14.1	14.1			

<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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended September								2016/17		
	Fiscal Year 2017/18										
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 895,582	\$ 3,451					\$ 899,033	\$ 1,856,985	\$ 925,770	\$ 1,909,010	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,894		\$ 2,894	
Judges' Compensation (0150019)									\$ 23,187	\$ 100,000	
Court Interpreter (0150037)	\$ 7,988						\$ 7,988	\$ 108,000			
Civil Coordination Reimbursement (0150091)									\$ 5,386	\$ 80,114	
MOU Reimbursements (0150010 and General)	\$ 10,515						\$ 10,515	\$ 79,713		\$ 24,773	
Other Miscellaneous								\$ 24,773			
	\$ 914,085	\$ 3,451					\$ 917,536	\$ 2,072,365	\$ 954,343	\$ 2,116,791	
Grants											
AB 1058 Commissioner/Facilitator									\$ 120,196	\$ 128,523	
Other Judicial Council Grants											
Non-Judicial Council Grants									\$ 120,196	\$ 128,523	
Other Financing Sources											
Interest Income	\$ 218	\$ 96		\$ 28			\$ 343	\$ 1,296	\$ 141	\$ 1,021	
Investment Income											
Donations											
Local Fees	\$ 5,321						\$ 5,321	\$ 28,500	\$ 7,266	\$ 30,000	
Non-Fee Revenues											
Enhanced Collections			\$ (1,101)				\$ (1,101)	\$ 140,665	\$ 8,961	\$ 172,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 554			\$ 70			\$ 624		\$ 690		
Sale of Fixed Assets										\$ 124	
Other Miscellaneous											
	\$ 6,094	\$ (1,005)		\$ 98			\$ 5,188	\$ 170,461	\$ 17,202	\$ 203,021	
<b>Total Revenues</b>	<b>\$ 920,179</b>	<b>\$ 2,446</b>		<b>\$ 98</b>			<b>\$ 922,724</b>	<b>\$ 2,363,022</b>	<b>\$ 971,545</b>	<b>\$ 2,448,335</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 166,700	\$ 691					\$ 167,391	\$ 701,803	\$ 157,123	\$ 623,146	
Temp Help								\$ 7,751		\$ 15,000	
Overtime									\$ 383		
Staff Benefits	\$ 111,222	\$ 308					\$ 111,530	\$ 511,586	\$ 91,600	\$ 527,536	
	\$ 277,922	\$ 999					\$ 278,920	\$ 1,221,140	\$ 249,106	\$ 1,165,682	
Operating Expenses and Equipment											
General Expense	\$ 8,140	\$ 525					\$ 8,665	\$ 107,490	\$ 10,482	\$ 112,550	
Printing								\$ 6,500		\$ 5,000	
Telecommunications	\$ 11,241						\$ 11,241	\$ 53,000	\$ 11,316	\$ 48,000	
Postage								\$ 18,200	\$ 36	\$ 18,500	
Insurance								\$ 500		\$ 500	
In-State Travel	\$ 690		\$ 1,194				\$ 1,883	\$ 7,500	\$ 1,083	\$ 7,500	
Out-of-State Travel											
Training	\$ 237		\$ 555				\$ 792	\$ 6,500	\$ 1,197	\$ 7,925	
Security Services											
Facility Operations	\$ 9,675						\$ 9,675	\$ 37,500	\$ 9,675	\$ 62,500	
Utilities											
Contracted Services	\$ 90,515	\$ 16,475	\$ 12,383				\$ 119,373	\$ 701,695	\$ 121,567	\$ 688,179	
Consulting and Professional Services	\$ 448						\$ 448	\$ 2,680	\$ 388	\$ 80	
Information Technology	\$ 55,603						\$ 55,603	\$ 172,300	\$ 55,100	\$ 217,600	
Major Equipment											
Other Items of Expense											
	\$ 176,549	\$ 17,000	\$ 14,131				\$ 207,680	\$ 1,113,865	\$ 210,845	\$ 1,168,334	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 497						\$ 497	\$ 5,000	\$ 495	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 85,000	
Internal Cost Recovery	\$ (225)	\$ 225					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 272	\$ 225					\$ 497	\$ 5,000	\$ 495	\$ 90,000	
<b>Total Expenditures</b>	<b>\$ 454,743</b>	<b>\$ 18,223</b>	<b>\$ 14,131</b>				<b>\$ 487,097</b>	<b>\$ 2,340,005</b>	<b>\$ 460,446</b>	<b>\$ 2,424,016</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 465,436	\$ (15,777)	\$ (14,131)	\$ 98			\$ 435,627	\$ 23,017	\$ 511,099	\$ 24,319	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 185,090	\$ 172,422	\$ 0	\$ 51,016			\$ 408,527	\$ 408,527	\$ 233,085	\$ 233,085	
Ending Balance (Deficit)	\$ 650,526	\$ 156,645	\$ (14,131)	\$ 51,114			\$ 844,154	\$ 431,544	\$ 744,184	\$ 257,404	

Superior Court of California, County of Colusa  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended September							2016/17	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (196,616)	\$ 156,645	\$ (22,981)	\$ 51,114			\$ 7,065	\$ (4,773)	\$ 56,203	
Payroll	\$ 2,290		\$ 0					\$ 2,290	\$ 5,339	
Jury										
Revolving										
Other										
Distribution							\$ (793)	\$ (793)	\$ 0	
Civil Filing Fees							\$ (435)	\$ (435)	\$ 0	
Trust							\$ (12,377)	\$ (12,377)	\$ (19,320)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 870,021						\$ 222,972	\$ 1,092,993	\$ 1,000,531	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 676,009</b>	<b>\$ 156,645</b>	<b>\$ (22,981)</b>	<b>\$ 51,114</b>			<b>\$ 314,178</b>	<b>\$ 1,174,966</b>	<b>\$ 1,140,814</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
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	\$ 12,392					\$ 12,392	\$ 1,223	
Trust Due To/From							\$ 4,447	\$ 4,447	\$ 0	
Distribution Due To/From							\$ 1,810	\$ 1,810	\$ 0	
Civil Filing Fee Due To/From							\$ 35	\$ 35	\$ 37	
General Due To/From	\$ 114	\$ 0						\$ 114	\$ 39	
<b>Total Receivables</b>	<b>\$ 114</b>	<b>\$ 0</b>	<b>\$ 12,392</b>	<b>\$ 0</b>			<b>\$ 6,292</b>	<b>\$ 18,798</b>	<b>\$ 1,299</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 676,124</b>	<b>\$ 156,645</b>	<b>\$ (10,589)</b>	<b>\$ 51,114</b>			<b>\$ 320,470</b>	<b>\$ 1,193,765</b>	<b>\$ 1,142,113</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 3,970	\$ 0	\$ 3,543				\$ 0	\$ 7,512	\$ 5	
Due to Other Funds	\$ 1,439	\$ 0	\$ 0				\$ 4,967	\$ 6,406	\$ 76	
Due to Other Courts								\$ 0	\$ 0	
Due to State								\$ 0	\$ 0	
TC145 Liability							\$ 36,147	\$ 36,147	\$ 26,100	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 705	\$ 705		
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 164	\$ 164	\$ 70	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,409</b>	<b>\$ 0</b>	<b>\$ 3,543</b>				<b>\$ 41,983</b>	<b>\$ 50,934</b>	<b>\$ 26,251</b>	
Civil							\$ 23,984	\$ 23,984	\$ 3,663	
Criminal							\$ 121,016	\$ 121,016	\$ 173,228	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 97,746	\$ 97,746	\$ 97,746	
Miscellaneous Trust							\$ 352	\$ 352	\$ 383	
<b>Total Trust Deposits</b>							<b>\$ 243,098</b>	<b>\$ 243,098</b>	<b>\$ 275,021</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 11,040							\$ 11,040	\$ 11,180	
Deferred Compensation Payable	\$ 2,285							\$ 2,285	\$ 1,210	
Deductions Payable	\$ 5,801							\$ 5,801	\$ 36,487	
Payroll Clearing										
<b>Total Payroll Liabilities</b>	<b>\$ 19,126</b>							<b>\$ 19,126</b>	<b>\$ 48,878</b>	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 1,063						\$ 16,922	\$ 17,985	\$ 17,866	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 976	\$ 976		
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 1,063</b>						<b>\$ 17,492</b>	<b>\$ 17,492</b>	<b>\$ 29,914</b>	
<b>Total Liabilities</b>	<b>\$ 25,598</b>	<b>\$ 0</b>	<b>\$ 3,543</b>				<b>\$ 320,470</b>	<b>\$ 349,611</b>	<b>\$ 397,928</b>	
<b>Total Fund Balance</b>	<b>\$ 650,526</b>	<b>\$ 156,645</b>	<b>\$ (14,131)</b>	<b>\$ 51,114</b>				<b>\$ 844,154</b>	<b>\$ 744,184</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 676,124</b>	<b>\$ 156,645</b>	<b>\$ (10,589)</b>	<b>\$ 51,114</b>			<b>\$ 320,470</b>	<b>\$ 1,193,765</b>	<b>\$ 1,142,113</b>	

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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	\$ 35,381	\$ 41,810					\$ 77,191	\$ 369,263	\$ 47,158	\$ 322,445
Traffic & Other Infractions	\$ 26,475						\$ 26,475	\$ 128,698	\$ 35,192	\$ 110,924
Other Criminal Cases	\$ 27,763						\$ 27,763	\$ 129,304	\$ 14,674	\$ 119,295
Civil	\$ 7,446	\$ 500					\$ 7,946	\$ 38,572	\$ 10,846	\$ 42,798
Family & Children Services	\$ 18,900	\$ 26,309					\$ 45,208	\$ 306,419	\$ 57,525	\$ 310,654
Probate, Guardianship & Mental Health Services	\$ 4,656	\$ 2,485					\$ 7,141	\$ 38,308	\$ 129	\$ 18,000
Juvenile Dependency Services	\$ 3,448	\$ 9,470					\$ 12,918	\$ 70,987	\$ 21,540	\$ 19,692
Juvenile Delinquency Services	\$ 3,448						\$ 3,448	\$ 15,987	\$ 62	\$ 19,392
Other Court Operations	\$ 74,646						\$ 74,646	\$ 297,716	\$ 120,410	\$ 324,121
Court Interpreters	\$ 2,987	\$ 22,399					\$ 25,386	\$ 125,174	\$ 25,759	\$ 128,705
Jury Services	\$ 2,436	\$ 0	\$ 497				\$ 2,934	\$ 16,374	\$ 520	\$ 25,806
Security										
Trial Court Operations Program	\$ 207,586	\$ 102,973	\$ 497				\$ 311,057	\$ 1,536,802	\$ 333,816	\$ 1,441,832
Enhanced Collections	\$ 8,173	\$ 17,000			\$ 225		\$ 25,397	\$ 140,665	\$ 16,896	\$ 172,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 8,173	\$ 17,000			\$ 225		\$ 25,397	\$ 140,665	\$ 16,896	\$ 172,000
Executive Office	\$ 14,783						\$ 14,783	\$ 69,296	\$ 74	\$ 49,820
Fiscal Services	\$ 25,161	\$ 1,278			\$ (225)		\$ 26,214	\$ 132,111	\$ 13,485	\$ 134,185
Human Resources	\$ 13,390	\$ 1,907					\$ 15,297	\$ 70,710	\$ 12,167	\$ 189,015
Business & Facilities Services	\$ 6,132	\$ 28,919					\$ 35,051	\$ 193,247	\$ 28,908	\$ 202,527
Information Technology	\$ 3,696	\$ 55,603					\$ 59,299	\$ 197,174	\$ 55,100	\$ 234,637
Court Administration Program	\$ 63,162	\$ 87,707			\$ (225)		\$ 150,643	\$ 662,538	\$ 109,735	\$ 810,184
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 278,920	\$ 207,680	\$ 497		\$ 0		\$ 487,097	\$ 2,340,005	\$ 460,446	\$ 2,424,016