

**COURT COMMITTEE MINUTES  
EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT COMMITTEE**

**MEETING: THURSDAY, SEPTEMBER 24, 2020**

**FALL RIVER**

The Eastern Columbia County Court Committee held a meeting on Thursday, September 24, 2020 at 6:00 PM at the Fall River Village Hall.

Present were the following: Jeff Slotten, Chairperson, (Fall River), Nick Weinberger (Randolph), Phil Possehl (Pardeeville), Kim Bauer (Wyocena), Darren Schroeder (Town of Columbus), James Olrick (Rio), Steve Williams (Friesland), Eric Hansen (Lodi), William Breunig, Judge, Clerk, Karen Schmitt, Marie Abegglen, Bookkeeper, Deb Wells, Westra & Tillema,

The meeting was called to order by the 2020 Court Chairperson, Jeff Slotten, at approximately 6:02PM.

**AGENDA**

**ROLL CALL:** The following municipalities were represented: Fall River, Randolph, Pardeeville, Wyocena, Town of Columbus, Rio, Friesland, Lodi.

**AGENDA:** Motion to approve agenda by Steve Williams, seconded by Kim Bauer. All in favor. Motion carried.

**10/16/2019 MINUTES:** Motion to approve 10/16/19 minutes by James Olrick, seconded by Eric Hansen. All in favor. No discussion. Motion carried.

**2019 REVIEW:** Deb Wells: Review is on a cash basis only, not on tickets uncollected. Retained earnings for 2019 are \$109,844.08. Deb's opinion: Probably not the time for a pay-out.

**WAGE AND BENEFITS:** Discussion on wages for Judge, Clerk, Bookkeeper: Jeff Slotten – 3% increase for Judge and Clerk and .25 cents/hr. for Bookkeeper. Motion to approve increases in wages by Phil Possehl, seconded by Nick Weinberger. No further discussion. All in favor. Motion carried.

**PROPOSED 2021 BUDGET:** Discussion: 2020 is not a good year to gage where we are without Columbus. Regarding the court software purchase that was discussed in 2019: No new court software was purchased in 2019 because of the upgrade to current software. Equipment: The clerk did purchase a new laptop; would like a court cell phone for when working remotely. Fall River will check into adding clerk's cell phone to their plan to get the government discount. Fall River is allowing court to add its covid expenses to their \$29,000 covid relief grant available to municipalities. The cost of the phone could be included in this.

An upgrade for the Bookkeeper's computer and software, is needed. Currently she is using Windows 7. No further discussion.


Motion to approve the proposed 2021 budget by Nick Weinberger, seconded by James Olrick. All in favor. No discussion. Motion carried.

Other Business: Motion by Nick Weinberger to purchase Bookkeeper's equipment and software using funds at hand, not to exceed \$2500.00, seconded by Eric Hansen. All in favor. No discussion. Motion carried.

Motion to adjourn by James Olrick, seconded by Kim Bauer. All in favor. No discussion. Motion carried.

Meeting adjourned at approximately 6:45PM.

Respectfully submitted,

  
Karen Schmitt

**MEETING NOTICE**

**MUNICIPAL COURT COMMITTEE**

**DATE: THURSDAY, SEPTEMBER 24, 2020**

**TIME: 6:00PM**

**PLACE: FALL RIVER VILLAGE HALL  
641 S MAIN STREET**

**AGENDA:**

1. Call Meeting to Order.
2. Roll Call.
3. Approve the Agenda.
4. Approve the 10/16/2019 Minutes.
5. 2019 Review by Deb Wells.
6. Wage and Benefits.
7. Proposed 2021 Budget.
8. Any other business for discussion.
9. Adjourn.

**TO: VILLAGE/CITY CLERKS:**

**PLEASE POST THIS NOTICE IN THE VILLAGE/CITY HALL AS WELL AS FORWARD TO THE REPRESENTATIVE ON YOUR BOARD THAT IS A MEMBER OF THE COURT COMMITTEE.**

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	7/31/2020	EST FOY 2020	BUDGET 2021
<b>INCOME</b>						
<b>CITATION INCOME</b>	\$108,649.03	\$110,626.60	\$91,827.43	\$49,212.28		\$91,000.00
INTEREST	\$446.44	\$561.91	\$750.00	\$157.27		\$300.00
WARRANT FEES	\$8,358.25	\$9,052.94	\$5,000.00	\$2,972.99		\$5,500.00
MISC	\$124.00	\$0.50		\$25.00		
NSF CHECK FEES	\$693.50	\$400.00	\$200.00	\$50.00		\$200.00
<b>MISC INCOME</b>	\$9,622.19	\$10,015.35	\$5,950.00	\$3,205.26		\$6,000.00
<b>TOTAL INCOME</b>	<b>\$118,271.22</b>	<b>\$120,641.95</b>	<b>\$97,777.43</b>	<b>\$52,417.54</b>	<b>\$0.00</b>	<b>\$97,000.00</b>
<b>EXPENSE</b>						
<b>PAYROLL</b>						
JUDGE	\$15,548.88	\$13,182.96	\$12,240.00	\$7,140.00	\$12,240.00	\$12,600.00
CLERK	\$45,427.20	\$46,363.20	\$47,403.20	\$27,348.00	\$47,403.20	\$48,825.00
BOOKKEEPER	\$7,878.00	\$8,060.00	\$8,190.00		\$8,190.00	\$8,320.00
ASSISTANT CLERK						
FICA MATCH	\$5,267.39	\$5,172.03	\$5,189.24	\$2,638.41	\$5,189.24	\$5,335.00
PENSION	\$4,085.28	\$3,900.28	\$4,025.92	\$2,328.00	\$4,025.92	\$4,146.00
<b>TOTAL PAYROLL</b>	<b>\$78,206.75</b>	<b>\$76,678.47</b>	<b>\$77,048.36</b>	<b>\$39,454.41</b>	<b>\$77,048.36</b>	<b>\$79,226.00</b>
<b>LIFE INSURANCE</b>	<b>\$1,065.96</b>	<b>\$1,151.63</b>	<b>\$1,000.00</b>	<b>\$788.11</b>	<b>\$1,503.51</b>	<b>\$1,500.00</b>
<b>WORKMAN COMP</b>	<b>\$385.00</b>	<b>\$386.00</b>	<b>\$400.00</b>	<b>\$339.00</b>	<b>\$400.00</b>	<b>\$400.00</b>
<b>BONDING</b>		<b>\$1,038.00</b>	<b>\$0.00</b>			<b>\$0.00</b>

Copy of ECCJMC BUDGET 2021

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	7/31/2020	EST EOY 2020	BUDGET 2021
<b>LEGAL</b>						
<b>ACCOUNTING</b>	\$4,000.00	\$4,200.00	\$4,000.00			\$4,000.00
<b>OFFICE EXPENSES</b>						
<b>OFFICE EQUIPMENT</b>		\$1,495.00		\$630.65		\$1,250.00
<b>PROGRAMS/MAINT</b>	\$1,591.46	\$1,813.97	\$7,000.00	\$1,171.54		\$1,200.00
<b>OFFICE SUPPLIES</b>	\$2,152.61	\$1,669.32	\$1,200.00	\$1,561.62		\$1,200.00
<b>PRINTING</b>				\$83.32		\$100.00
<b>TELEPHONE/INTERNET</b>	\$2,304.68	\$2,024.46	\$2,000.00	\$1,300.68		\$3,000.00
<b>POSTAGE</b>	\$1,601.61	\$1,425.40	\$1,200.00	\$575.14		\$1,200.00
<b>BANK FEES</b>	\$50.00	\$55.00	\$50.00	\$5.00		\$50.00
<b>MISC</b>	\$244.02			\$10.00		
<b>TOTAL OFFICE</b>	\$7,944.38	\$8,483.15	\$11,450.00	\$5,337.95	\$0.00	\$8,000.00
<b>RENT</b>	\$800.00	\$1,200.00	\$1,200.00	\$1,200.00		\$1,200.00
<b>JUDGE EDUCATION</b>						
<b>SCHOOL/TRAINING</b>	\$800.00	\$800.00	\$800.00	\$800.00		\$800.00
<b>MILEAGE, MEALS, LODGING</b>	\$492.09	\$451.60	\$500.00	\$305.71		\$500.00
<b>TOTAL JUDGE</b>	\$1,292.09	\$1,251.60	\$1,300.00	\$1,105.71	\$0.00	\$1,300.00
<b>CLERK EDUCATION</b>						
<b>SCHOOL/TRAINING</b>	\$340.00	\$85.00	\$300.00	\$45.00	\$0.00	\$100.00
<b>MILEAGE, MEALS, LODGING</b>	\$560.00	\$724.15	\$575.00	\$60.38	\$0.00	\$200.00
<b>TOTAL CLERK</b>	\$900.00	\$809.15	\$875.00	\$105.38	\$0.00	\$300.00

Copy of ECCIMC BUDGET 2021

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	7/31/2020	EST EOY 2020	BUDGET 2021
RESERVE JUDGE	\$200.00		\$600.00			\$600.00
TRANSLATOR		\$30.86	\$100.00			\$100.00
TOTAL EXPENSES	\$94,794.18	\$95,228.86	\$97,973.36	\$48,330.56	\$78,951.87	\$96,626.00

# EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT

## STATEMENTS OF ASSETS, LIABILITIES AND FUND EQUITY - MODIFIED CASH BASIS

As of December 31, 2019, 2018 and 2017

	2019	2018	2017
<b>ASSETS</b>			
Current Assets:			
Checking & Savings	\$ 126,164.69	\$ 96,663.43	\$ 72,518.92
Petty Cash	250.00	250.00	250.00
NSF Checks Outstanding	983.78	1,023.00	986.80
Total Current Assets	127,398.47	97,936.43	73,755.72
<b>TOTAL ASSETS</b>	127,398.47	97,936.43	73,755.72
<b>LIABILITIES</b>			
Current Liabilities:			
Payroll Liabilities	3,978.17	4,098.65	4,558.98
Restitution Payable	0.00	0.00	(65.00)
Fees Payable	0.00	0.00	0.00
Appeals Pending	997.20	0.00	0.00
Total Current Liabilities	4,975.37	4,098.65	4,493.98
<b>FUND EQUITY</b>			
Contributed Capital	11,719.02	10,859.02	9,999.02
Additional Contributed Capital	860.00	860.00	860.00
Total Contributed Capital	12,579.02	11,719.02	10,859.02
Retained Earnings	109,844.08	82,118.76	58,402.72
Total Fund Equity	122,423.10	93,837.78	69,261.74
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 127,398.47	\$ 97,936.43	\$ 73,755.72

See Accompanying Notes and Independent Accountant's Review Report.

**EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT**  
 STATEMENTS OF REVENUES & EXPENSES and CHANGES IN FUND EQUITY - MODIFIED CASH BASIS  
 For the Years Ended December 31, 2019, 2018 and 2017

	2019	2018	2017
<b>REVENUES</b>			
Forfeiture	\$ 213,357.12	\$ 205,913.34	\$ 196,185.19
Municipal Court Fees	128,931.16	125,186.98	121,692.13
Penalty Assessments	54,565.98	52,094.76	49,803.18
Jail Assessments	33,155.94	32,053.72	31,553.93
Driver Improvement Surcharge	34,230.16	28,819.55	23,354.01
Crime/Lab Drug Fees	42,912.30	41,453.79	40,542.10
Ignition Device Surcharge	553.07	3,168.50	500.00
SRD - Safety Rider Program	4,134.82	956.00	2,600.00
Return Check Fees & Credit Card Surcharges	400.00	693.50	485.00
Checking Interest	561.91	446.44	129.41
Total Revenues	512,802.46	490,786.58	466,844.95
<b>COST OF REVENUES</b>			
Municipal Fees	213,237.12	205,718.14	196,185.19
County Fees	50,313.42	48,021.70	43,842.93
State Court Fees	135,285.66	127,078.77	120,549.58
Total Cost of Revenues	398,836.20	380,818.61	360,577.70
<b>GROSS PROFIT</b>	113,966.26	109,967.97	106,267.25
<b>OTHER REVENUE</b>	9,021.52	8,542.25	11,280.53
<b>TOTAL INCOME</b>	122,987.78	118,510.22	117,547.78
<b>EXPENSES</b>			
Bank Fees/Returned Checks Fee	55.00	50.00	50.00
Clerk's Expense			
Education/Seminars	85.00	340.00	340.00
Lodging	246.00	255.50	246.00
Meals	96.05	36.91	0.00
Mileage	382.10	267.59	201.16
Wages	46,363.20	45,427.20	43,264.00
Assistant Clerk's Expense			
Wages	8,060.00	7,878.00	7,800.00
Employee Benefits (Life Insurance)	1,151.63	1,065.96	1,028.40
Legal Fees & Accounting	4,200.00	4,000.00	3,900.00
Insurance			
Bond	1,038.00	0.00	0.00
Workers Compensation	386.00	385.00	395.00
Judge's Expense			
Education/Seminars	800.00	800.00	800.00
Lodging	86.20	164.00	0.00
Meals	0.00	33.79	0.00
Mileage	365.40	294.30	288.90
Wages	13,182.96	15,548.88	15,096.00
Reserve Judge	0.00	200.00	600.00
Office Equipment/Computer	3,308.97	1,591.46	1,494.47
Operating Expense			
Office Supplies	2,902.92	3,196.63	1,352.01
Payroll Tax	5,172.03	5,267.39	5,061.38
Pension Plan Expenses	3,900.28	4,085.28	3,968.38
Postage	1,425.40	1,601.61	1,513.27
Telephone & Internet	2,024.46	2,304.68	1,850.77
Translator/Transcription Costs	30.86	0.00	0.00
TOTAL EXPENSES	95,262.46	94,794.18	89,249.74
<b>NET INCOME / (LOSS)</b>	27,725.32	23,716.04	28,298.04
Retained Earnings - January 1	82,118.76	58,402.72	30,104.68
Retained Earnings Distributed	0.00	0.00	0.00
Retained Earnings - December 31	\$ 109,844.08	\$ 82,118.76	\$ 58,402.72

See Accompanying Notes and Independent Accountant's Review Report.



**EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT**  
 Schedule I – STATEMENT OF REVENUES AND EXPENSES BY MUNICIPALITY  
 For the Year Ended December 31, 2019

	Albion	Cambria	Columbus	Dane	Fall River	Lodi	Pandeville	Payette	Randolph	Rte	Town of Lodi	Wocoma	Unclassified	Total
<b>REVENUES</b>														
Fortifera	8,602.44	2,370.81	51,518.11	1,218.00	24,408.52	29,312.27	17,091.35	34,092.28	1,347.53	17,595.81	1,587.00	14,242.00	-	219,357.12
Municipal Court Fees	5,913.40	1,808.68	33,618.02	13,808.68	9,502.47	13,808.68	9,502.47	18,749.95	7,060.56	12,700.80	808.10	11,138.40	-	129,031.16
Penalty Assessments	2,165.27	612.02	13,458.73	344.60	5,915.74	7,518.69	4,370.48	8,691.60	2,897.00	4,698.15	345.30	3,570.50	-	54,565.04
Jail Assessments	1,388.50	490.00	8,810.42	180.00	3,498.00	3,310.97	2,526.28	4,825.37	1,705.00	3,298.42	200.00	2,780.00	-	33,155.94
Driver Improvement Surcharge	-	-	11,745.84	-	2,211.00	5,285.53	3,072.59	9,570.00	209.00	1,177.20	100.00	-	-	34,230.16
SRD - Safety Rider Program	-	-	1,478.43	-	300.00	550.00	400.00	1,106.39	50.00	150.00	100.00	-	-	4,134.82
Knighon Dishes Surcharge	-	-	303.07	-	-	50.00	50.00	108.00	50.00	80.00	-	-	-	553.07
Central Job Post Fee	1,872.00	611.00	11,438.73	234.00	4,524.40	4,355.66	3,274.48	4,198.06	2,325.94	4,203.03	200.00	3,614.00	561.91	42,912.30
Return Check Fee & CC Surcharge	-	-	150.00	-	-	150.00	-	50.00	50.00	-	-	-	-	400.00
Checking Interest	-	-	-	-	-	-	-	-	-	-	-	-	561.91	561.91
<b>Total Revenues</b>	<b>16,751.81</b>	<b>5,652.81</b>	<b>132,528.25</b>	<b>2,638.65</b>	<b>54,863.12</b>	<b>63,913.78</b>	<b>40,288.84</b>	<b>83,358.85</b>	<b>25,794.03</b>	<b>43,871.41</b>	<b>4,140.40</b>	<b>35,344.90</b>	<b>561.91</b>	<b>512,892.46</b>
<b>COST OF REVENUES</b>														
Municipal Expense	8,862.44	2,370.81	51,518.11	1,218.00	24,408.52	29,312.27	17,091.35	33,042.28	1,347.53	17,595.81	1,587.00	14,242.00	-	215,237.12
County Fees	1,438.50	400.00	15,015.84	180.00	4,610.13	6,019.82	4,121.78	6,722.89	1,944.89	3,940.56	637.61	2,780.00	-	50,901.02
State Court Fees	4,782.27	1,463.02	38,825.58	683.50	13,544.01	18,723.63	10,811.03	23,155.13	6,311.06	11,304.24	1,242.89	8,609.50	-	135,285.66
<b>Total Cost of Revenues</b>	<b>14,883.21</b>	<b>4,232.83</b>	<b>103,160.53</b>	<b>2,081.50</b>	<b>42,562.66</b>	<b>52,105.52</b>	<b>31,084.18</b>	<b>66,819.50</b>	<b>10,603.48</b>	<b>32,840.61</b>	<b>3,457.30</b>	<b>25,631.50</b>	<b>-</b>	<b>389,423.80</b>
<b>GROSS PROFIT</b>	<b>4,868.40</b>	<b>1,420.00</b>	<b>29,367.72</b>	<b>557.15</b>	<b>12,130.46</b>	<b>11,808.26</b>	<b>8,272.78</b>	<b>10,539.15</b>	<b>6,190.55</b>	<b>11,030.80</b>	<b>703.10</b>	<b>9,713.40</b>	<b>561.91</b>	<b>113,378.66</b>
<b>OTHER REVENUE</b>	-	-	3,250.00	567.80	3,822.11	1,106.01	107.28	400.80	50.00	64.42	230.00	-	-	9,006.12
<b>TOTAL INCOME</b>	<b>4,868.40</b>	<b>1,420.00</b>	<b>32,617.72</b>	<b>1,164.75</b>	<b>15,882.57</b>	<b>12,915.17</b>	<b>8,380.06</b>	<b>10,939.95</b>	<b>6,240.55</b>	<b>11,095.22</b>	<b>633.10</b>	<b>9,713.40</b>	<b>561.91</b>	<b>122,987.78</b>
<b>EXPENSES</b>														
Bank Fees/Returned Checks Fee	-	-	10.00	-	-	10.00	-	-	-	-	-	5.00	30.00	55.00
Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	85.00	85.00
Educational/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	246.00	246.00
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	86.05	86.05
Meals	-	-	-	-	-	-	-	-	-	-	-	-	382.10	382.10
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	46,383.20	46,383.20
Assistant Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	8,080.00	8,080.00
Wages	-	-	-	-	-	-	-	-	-	-	-	-	1,151.63	1,151.63
Wages (Life Insurance)	-	-	-	-	-	-	-	-	-	-	-	-	4,200.00	4,200.00
Employee Benefits (Life Insurance)	-	-	-	-	-	-	-	-	-	-	-	-	1,038.00	1,038.00
Legal Fees & Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-	388.00	388.00
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	80.00	80.00
Bond	-	-	-	-	-	-	-	-	-	-	-	-	88.20	88.20
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-	88.20	88.20
Judge's Expense	-	-	-	-	-	-	-	-	-	-	-	-	88.20	88.20
Educational/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	365.40	365.40
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	13,182.98	13,182.98
Meals	-	-	-	-	-	-	-	-	-	-	-	-	3,308.87	3,308.87
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	1,702.82	1,702.82
Wages	-	-	-	-	-	-	-	-	-	-	-	-	1,200.00	1,200.00
Reserve Judge	-	-	-	-	-	-	-	-	-	-	-	-	5,172.03	5,172.03
Office Equipment/Computer	-	-	-	-	-	-	-	-	-	-	-	-	3,600.28	3,600.28
Operating Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,425.40	1,425.40
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	2,024.46	2,024.46
Rent	-	-	-	-	-	-	-	-	-	-	-	-	30.88	30.88
Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	-	95,237.46	95,237.46
Pension Plan Expenses	-	-	-	-	-	-	-	-	-	-	-	-	5.00	5.00
Postage	-	-	-	-	-	-	-	-	-	-	-	-	84,675.55	84,675.55
Telephone & Internet	-	-	-	-	-	-	-	-	-	-	-	-	2,024.46	2,024.46
Translation/Transcription Costs	-	-	-	-	-	-	-	-	-	-	-	-	30.88	30.88
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>95,237.46</b>	<b>95,282.46</b>
<b>NET INCOME/(LOSS)</b>	<b>4,868.40</b>	<b>1,420.00</b>	<b>32,607.72</b>	<b>1,164.75</b>	<b>15,942.57</b>	<b>12,905.17</b>	<b>8,380.06</b>	<b>10,939.95</b>	<b>6,240.55</b>	<b>11,095.22</b>	<b>633.10</b>	<b>9,708.40</b>	<b>84,675.55</b>	<b>217,253.32</b>

See Independent Accountant's Review Report.

**EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT**  
 Schedule II - STATEMENT OF REVENUES AND EXPENSES BY MUNICIPALITY  
 For the Year Ended December 31, 2018

	Arlington	Cambria	Columbus	Dane	Fall River	Lodi	Pardeeville	Paynette	Randolph	Rio	Town of Lodi	Unclassified	Total
<b>REVENUES</b>													
Fortifure	1,830.00	1,864.16	57,162.80	4,607.00	21,000.11	29,009.32	18,540.49	30,667.36	12,128.12	17,695.98	1,410.00	446.44	205,913.34
Municipal Court Fees	8,244.40	1,683.34	38,642.70	2,324.80	11,386.95	10,644.44	10,644.44	19,310.02	7,543.30	12,352.14	904.80	-	125,186.98
Penalty Assessments	3,060.40	473.20	14,821.75	1,201.30	5,432.78	7,794.27	4,509.42	7,794.13	3,169.18	4,255.93	348.40	-	52,094.76
Jail Assessments	2,150.00	407.92	8,876.98	605.00	2,898.60	3,070.00	2,669.05	5,024.20	1,973.42	3,159.55	220.00	-	32,063.72
Driver Improvement Surcharge	-	-	8,889.00	435.00	2,166.00	3,507.19	3,507.19	5,120.00	1,299.76	1,984.00	-	-	28,919.55
SRD - Safety Rider Program	-	-	1,018.50	50.00	200.00	700.00	350.00	650.00	160.00	90.00	-	-	3,169.50
Ignition Device Surcharge	-	-	358.00	50.00	30.00	190.00	50.00	200.00	100.00	-	-	-	956.00
Chemicals Dog Fees	-	530.51	12,791.35	782.99	3,783.30	3,949.90	3,410.18	6,533.62	2,546.62	4,044.32	286.00	-	41,453.79
Return Check Fee & CC Surcharge	-	96.20	200.00	-	50.00	100.00	-	100.00	97.30	50.00	-	-	693.50
Checking Interest	-	-	-	-	-	-	-	-	-	-	-	-	446.44
<b>Total Revenues</b>	<b>28,079.80</b>	<b>5,065.33</b>	<b>143,559.08</b>	<b>10,056.09</b>	<b>46,864.74</b>	<b>62,618.18</b>	<b>43,879.77</b>	<b>75,399.33</b>	<b>28,955.70</b>	<b>42,791.92</b>	<b>3,169.20</b>	<b>446.44</b>	<b>490,786.56</b>
<b>COST OF REVENUES</b>													
Municipal Expense	11,830.00	1,864.15	57,162.80	4,607.00	20,999.92	28,869.32	18,540.49	30,667.36	12,128.12	17,695.98	1,356.00	-	205,718.14
County Fees	2,190.00	407.92	14,803.55	1,461.40	4,037.59	6,459.32	4,482.16	7,789.54	2,645.13	3,785.09	220.00	-	48,021.70
State Court Fees	6,930.40	1,223.71	37,970.03	2,555.49	11,992.09	16,404.76	11,387.88	20,056.41	7,315.09	10,523.71	749.40	-	127,078.77
<b>Total Cost of Revenues</b>	<b>20,950.40</b>	<b>3,495.78</b>	<b>109,936.38</b>	<b>8,623.89</b>	<b>37,019.60</b>	<b>51,733.40</b>	<b>34,390.33</b>	<b>58,523.31</b>	<b>22,086.34</b>	<b>31,974.78</b>	<b>2,324.40</b>	<b>-</b>	<b>390,818.61</b>
<b>GROSS PROFIT</b>	<b>7,169.40</b>	<b>1,569.55</b>	<b>33,622.70</b>	<b>1,432.20</b>	<b>9,946.14</b>	<b>10,884.78</b>	<b>9,289.44</b>	<b>16,876.02</b>	<b>6,879.36</b>	<b>10,817.14</b>	<b>844.80</b>	<b>446.44</b>	<b>109,967.97</b>
<b>OTHER REVENUE</b>	-	-	4,315.00	180.00	2,895.25	718.00	55.00	399.00	25.00	195.00	-	-	8,542.25
<b>TOTAL INCOME</b>	<b>7,169.40</b>	<b>1,569.55</b>	<b>36,137.70</b>	<b>1,582.20</b>	<b>12,631.39</b>	<b>11,602.78</b>	<b>9,344.44</b>	<b>17,275.02</b>	<b>6,904.36</b>	<b>11,012.14</b>	<b>844.80</b>	<b>446.44</b>	<b>118,510.22</b>
<b>EXPENSES</b>													
Bank Fees/Returned Checks Fee	-	5.00	5.00	-	5.00	15.00	-	5.00	5.00	5.00	-	5.00	50.00
Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	340.00
Education/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	255.50
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	36.91
Meals	-	-	-	-	-	-	-	-	-	-	-	-	287.59
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	45,427.20
Wages	-	-	-	-	-	-	-	-	-	-	-	-	7,878.00
Assistant Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,065.96
Wages	-	-	-	-	-	-	-	-	-	-	-	-	4,000.00
Employee Benefits (Life Insurance)	-	-	-	-	-	-	-	-	-	-	-	-	385.00
Legal Fees & Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-	800.00
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	164.00
Bond	-	-	-	-	-	-	-	-	-	-	-	-	33.79
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-	294.30
Judge's Expense	-	-	-	-	-	-	-	-	-	-	-	-	15,548.88
Education/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	200.00
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	1,591.46
Meals	-	-	-	-	-	-	-	-	-	-	-	-	2,396.63
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	800.00
Reserve Judge	-	-	-	-	-	-	-	-	-	-	-	-	5,287.39
Office Equipment/Computer	-	-	-	-	-	-	-	-	-	-	-	-	4,085.28
Operating Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,601.61
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	2,304.68
Rent	-	-	-	-	-	-	-	-	-	-	-	-	800.00
Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	-	5,287.39
Pension Plan Expenses	-	-	-	-	-	-	-	-	-	-	-	-	4,085.28
Postage	-	-	-	-	-	-	-	-	-	-	-	-	1,601.61
Telephone & Internet	-	-	-	-	-	-	-	-	-	-	-	-	2,304.68
Translator/Transcription Costs	-	-	-	-	-	-	-	-	-	-	-	-	94,749.18
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>15.00</b>	<b>-</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>94,749.18</b>
<b>NET INCOME/(LOSS)</b>	<b>7,169.40</b>	<b>1,564.55</b>	<b>36,132.70</b>	<b>1,582.20</b>	<b>12,626.39</b>	<b>11,587.78</b>	<b>9,344.44</b>	<b>17,270.02</b>	<b>6,899.36</b>	<b>11,007.14</b>	<b>844.80</b>	<b>(94,302.74)</b>	<b>23,716.04</b>

See Independent Accountant's Review Report

**EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT**  
 Schedule III - STATEMENT OF REVENUES AND EXPENSES BY MUNICIPALITY  
 For the Year Ended December 31, 2017

	Adirondack	Cambria	Columbus	Dane	Fall River	Lodi	Pateville	Paysonville	Randolph	Sto	Town of Lodi	Unclassified	Total
<b>REVENUES</b>													
Fortitude	10,186.00	3,578.80	55,970.37	4,450.21	20,887.57	27,609.64	20,090.97	25,074.66	11,923.40	13,232.57	3,172.00	-	196,165.19
Municipal Court Fees	8,428.00	2,386.91	34,192.12	3,184.16	11,810.90	13,053.98	12,136.72	18,745.17	6,611.98	9,410.89	1,729.40	-	121,692.13
Penalty Assessments	2,624.90	914.65	13,869.91	1,166.10	5,552.20	7,074.28	5,140.48	6,334.62	3,036.63	3,280.40	809.00	-	49,892.18
Jail Assessments	2,180.00	597.28	8,946.20	820.00	3,121.68	3,418.89	3,127.80	4,711.85	1,731.23	2,471.00	490.00	-	31,593.93
Driver Improvement Surcharge	-	435.00	8,214.00	-	2,010.00	5,460.00	2,727.81	2,727.00	916.20	1,320.00	1,320.00	-	23,394.01
SRD - Safety Rider Program	-	50.00	1,000.00	-	290.00	650.00	250.00	200.00	50.00	50.00	1,000.00	-	2,600.00
Ignition Device Surcharge	-	-	250.00	-	-	100.00	50.00	200.00	50.00	100.00	1,000.00	-	2,600.00
Ignition Device Surcharge	-	-	250.00	-	-	100.00	50.00	200.00	50.00	100.00	1,000.00	-	2,600.00
Criminal Drug Fees	2,832.00	784.18	11,389.77	1,065.30	4,080.00	4,405.00	4,012.45	6,080.10	2,237.00	3,160.30	556.00	-	50,000.00
Return Check Fee & CC Surcharge	-	-	130.00	-	-	200.00	-	100.00	35.00	100.00	556.00	-	40,542.10
Checking Interest	-	-	130.00	-	-	200.00	-	100.00	35.00	100.00	556.00	-	485.00
<b>Total Revenues</b>	<b>26,259.90</b>	<b>8,726.82</b>	<b>133,962.37</b>	<b>10,665.77</b>	<b>47,682.35</b>	<b>61,969.70</b>	<b>47,082.23</b>	<b>64,073.40</b>	<b>28,541.44</b>	<b>31,805.16</b>	<b>8,116.40</b>	<b>129.41</b>	<b>468,844.95</b>
<b>COST OF REVENUES</b>													
Municipal Expenses	10,195.00	3,578.80	55,970.37	4,450.21	20,887.57	27,609.64	20,089.97	25,074.66	11,923.40	13,232.57	3,172.00	-	196,165.19
County Fees	2,180.00	816.08	13,370.86	820.00	4,132.70	6,282.51	4,320.25	6,183.51	2,192.07	2,471.00	1,093.85	-	43,842.93
State Court Fees	6,546.90	2,260.03	34,903.31	2,628.40	12,381.18	16,338.67	12,172.29	16,415.06	6,648.99	7,715.70	2,341.05	-	120,584.58
<b>Total Cost of Revenues</b>	<b>18,921.90</b>	<b>6,654.91</b>	<b>104,244.54</b>	<b>7,896.61</b>	<b>37,401.45</b>	<b>50,410.82</b>	<b>36,583.51</b>	<b>47,673.23</b>	<b>20,764.46</b>	<b>23,419.27</b>	<b>6,607.00</b>	<b>129.41</b>	<b>360,577.70</b>
<b>GROSS PROFIT</b>	<b>7,338.00</b>	<b>2,071.91</b>	<b>29,717.83</b>	<b>2,769.16</b>	<b>10,280.90</b>	<b>11,558.88</b>	<b>10,498.72</b>	<b>16,400.17</b>	<b>5,776.98</b>	<b>8,185.89</b>	<b>1,509.40</b>	<b>129.41</b>	<b>108,267.25</b>
<b>OTHER REVENUE</b>	<b>35.00</b>	<b>55.00</b>	<b>5,357.85</b>	<b>-</b>	<b>3,049.00</b>	<b>1,714.69</b>	<b>300.00</b>	<b>479.00</b>	<b>90.00</b>	<b>170.00</b>	<b>30.00</b>	<b>-</b>	<b>11,280.53</b>
<b>TOTAL INCOME</b>	<b>7,373.00</b>	<b>2,126.91</b>	<b>35,075.68</b>	<b>2,769.16</b>	<b>13,329.90</b>	<b>13,273.56</b>	<b>10,798.72</b>	<b>16,879.17</b>	<b>5,866.98</b>	<b>8,355.89</b>	<b>1,539.40</b>	<b>129.41</b>	<b>117,547.78</b>
<b>EXPENSES</b>													
Bank Fees/Returned Checks Fee	-	-	25.00	-	-	20.00	-	5.00	-	-	-	-	50.00
Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	340.00
Educators/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	246.00
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	201.16
Meals	-	-	-	-	-	-	-	-	-	-	-	-	43,264.00
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	7,800.00
Assistant Clerk's Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,028.40
Wages	-	-	-	-	-	-	-	-	-	-	-	-	3,900.00
Employee Benefits (Life Insurance)	-	-	-	-	-	-	-	-	-	-	-	-	395.00
Legal Fees & Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-	800.00
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	288.90
Bond	-	-	-	-	-	-	-	-	-	-	-	-	15,098.00
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-	600.00
Judge's Expense	-	-	-	-	-	-	-	-	-	-	-	-	1,494.47
Educators/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	1,352.01
Lodging	-	-	-	-	-	-	-	-	-	-	-	-	5,061.38
Meals	-	-	-	-	-	-	-	-	-	-	-	-	3,968.38
Mileage	-	-	-	-	-	-	-	-	-	-	-	-	1,513.27
Wages	-	-	-	-	-	-	-	-	-	-	-	-	1,850.77
Reserve Judge	-	-	-	-	-	-	-	-	-	-	-	-	288.90
Office Equipment/Computer	-	-	-	-	-	-	-	-	-	-	-	-	15,098.00
Operating Expense	-	-	-	-	-	-	-	-	-	-	-	-	600.00
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	1,494.47
Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	-	1,352.01
Pension Plan Expenses	-	-	-	-	-	-	-	-	-	-	-	-	5,061.38
Postage	-	-	-	-	-	-	-	-	-	-	-	-	3,968.38
Telephone & Internet	-	-	-	-	-	-	-	-	-	-	-	-	1,513.27
Transmit/Transcription Costs	-	-	-	-	-	-	-	-	-	-	-	-	1,850.77
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>25.00</b>	<b>-</b>	<b>-</b>	<b>20.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,189.74</b>	<b>89,249.74</b>
<b>NET INCOME/(LOSS)</b>	<b>7,373.00</b>	<b>2,126.91</b>	<b>35,050.68</b>	<b>2,769.16</b>	<b>13,329.90</b>	<b>13,253.56</b>	<b>10,798.72</b>	<b>16,874.17</b>	<b>5,866.98</b>	<b>8,355.89</b>	<b>1,539.40</b>	<b>(89,070.33)</b>	<b>28,298.04</b>

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