

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.

Kevin Havig

Signature of Presiding Judge or Court Executive

05/14/2014

Date

Colusa Superior Court

Court

FY 2013-2014, 3rd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY 2013-2014, 3rd Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

FY 2013-2014, 3rd Qtr.

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)	17.5	14.5	14.5	13.5	

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 March									
Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 27,953	\$ 15,046	\$ (66,915)	\$ 46,787		\$ 70,247	\$ 93,118	\$ 110,835	
Payroll	\$ 42,758		\$ 0				\$ 42,758	\$ 16,789	
Jury Revolving									
Other Distribution						\$ 0	\$ 0	\$ 0	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (8,056)	\$ (8,056)	\$ (6,149)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County						\$ 97,746	\$ 97,746	\$ 202,506	
Cash Outside of the AOC									
Total Cash	\$ 71,026	\$ 15,046	\$ (66,915)	\$ 46,787		\$ 159,937	\$ 225,881	\$ 324,297	
Short Term Investment	\$ 528,787						\$ 287,590	\$ 816,377	
Investment in Financial Institution								\$ 1,351,730	
Total Investments	\$ 528,787						\$ 287,590	\$ 1,351,730	
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						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 36,537				\$ 36,537	\$ 73,170	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 43						\$ 43	\$ 59	
Total Receivables	\$ 43	\$ 0	\$ 36,537	\$ 0		\$ 0	\$ 36,580	\$ 73,229	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 599,856	\$ 15,046	\$ (30,378)	\$ 46,787		\$ 447,527	\$ 1,078,838	\$ 1,749,256	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 50	\$ 0	\$ 0			\$ 0	\$ 50	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 43	\$ 43	\$ 59	
Due to Other Courts			\$ 0				\$ 0	\$ 0	
Due to State									
TC145 Liability						\$ 30,189	\$ 30,189	\$ 30,425	
Due to Other Governments			\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 7	\$ 7	\$ 22	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 50	\$ 0	\$ 0			\$ 30,238	\$ 30,288	\$ 30,506	
Civil									
Criminal						\$ 14,323	\$ 14,323	\$ 11,182	
Unreconciled - Civil and Criminal						\$ 203,252	\$ 203,252	\$ 272,476	
Trust Held Outside of the AOC									
Trust Interest Payable						\$ 97,746	\$ 97,746	\$ 202,506	
Miscellaneous Trust						\$ 9	\$ 9	\$ 39	
Total Trust Deposits						\$ 315,330	\$ 315,330	\$ 486,203	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 9,604						\$ 9,604	\$ 12,798	
Deferred Compensation Payable	\$ 320						\$ 320	\$ 465	
Deductions Payable	\$ 7,824						\$ 7,824	\$ 16,126	
Payroll Clearing	\$ 0						\$ 0		
Total Payroll Liabilities	\$ 17,748						\$ 17,748	\$ 29,389	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 944					\$ 10,295	\$ 11,239	\$ 8,066	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities						\$ 91,663	\$ 91,663	\$ 145,487	
Total Other Liabilities	\$ 944					\$ 101,958	\$ 102,902	\$ 153,553	
Total Liabilities	\$ 18,742	\$ 0	\$ 0			\$ 447,527	\$ 466,268	\$ 699,651	
Total Fund Balance	\$ 581,114	\$ 15,046	\$ (30,378)	\$ 46,787			\$ 612,569	\$ 1,049,605	
Total Liabilities and Fund Balance	\$ 599,856	\$ 15,046	\$ (30,378)	\$ 46,787		\$ 447,527	\$ 1,078,838	\$ 1,749,256	

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 2013/14										2012/13	
	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	\$ 1,134,285	\$ 9,136					\$ 1,143,421	\$ 1,403,960	\$ 515,584	\$ 674,110	
Improvement and Modernization Fund								\$ 1,447	\$ 0	\$ 2,893	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 61,276						\$ 61,276	\$ 95,000	\$ 58,112	\$ 135,999	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 27,998						\$ 27,998	\$ 39,000	\$ 29,882	\$ 45,300	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773		
	\$ 1,248,332	\$ 9,136					\$ 1,257,468	\$ 1,564,180	\$ 628,351	\$ 858,302	
Grants											
AB 1058 Commissioner/Facilitator			\$ 69,757				\$ 69,757	\$ 125,633	\$ 86,964	\$ 125,633	
Other AOC Grants											
Non-AOC Grants											
			\$ 69,757				\$ 69,757	\$ 125,633	\$ 86,964	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 1,106	\$ 35		\$ 54			\$ 1,196	\$ 2,786	\$ 2,636	\$ 6,094	
Investment Income											
Donations											
Local Fees	\$ 25,400			\$ 1,450			\$ 26,850	\$ 36,949	\$ 28,634	\$ 33,652	
Non-Fee Revenues											
Enhanced Collections		\$ 137,175					\$ 137,175	\$ 222,998	\$ 119,977	\$ 231,100	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 689			\$ 0			\$ 689				
Sale of Fixed Assets											
Other Miscellaneous	\$ 649						\$ 649		\$ (125)		
	\$ 27,845	\$ 137,210		\$ 1,504			\$ 166,559	\$ 262,733	\$ 151,122	\$ 270,846	
Total Revenues	\$ 1,276,177	\$ 146,346	\$ 69,757	\$ 1,504			\$ 1,493,784	\$ 1,952,546	\$ 866,437	\$ 1,254,781	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 553,205	\$ 3,527					\$ 556,732	\$ 596,215	\$ 601,468	\$ 757,829	
Temp Help	\$ 27,788						\$ 27,788	\$ 17,500	\$ 1,459		
Overtime	\$ 1,094						\$ 1,094				
Staff Benefits	\$ 319,156	\$ 1,745					\$ 320,902	\$ 666,486	\$ 330,265	\$ 558,535	
	\$ 901,244	\$ 5,273					\$ 906,516	\$ 1,280,201	\$ 933,192	\$ 1,316,364	
Operating Expenses and Equipment											
General Expense	\$ 44,071	\$ 4,848	\$ 776				\$ 49,695	\$ 104,850	\$ 54,084	\$ 94,650	
Printing	\$ 10,132						\$ 10,132	\$ 20,000	\$ 3,953	\$ 15,000	
Telecommunications	\$ 32,064						\$ 32,064	\$ 51,500	\$ 36,391	\$ 51,500	
Postage	\$ 9,264						\$ 9,264	\$ 24,150	\$ 13,975	\$ 24,150	
Insurance	\$ 488						\$ 488	\$ 1,000	\$ 448	\$ 1,000	
In-State Travel	\$ 8,460		\$ 1,086				\$ 9,546	\$ 15,000	\$ 1,530	\$ 11,450	
Out-of-State Travel								\$ 2,500	\$ 998	\$ 1,000	
Training	\$ 4,105		\$ 310				\$ 4,415	\$ 7,250	\$ 922	\$ 6,000	
Security Services											
Facility Operations	\$ 25,425						\$ 25,425	\$ 59,000	\$ 24,983	\$ 49,000	
Utilities											
Contracted Services	\$ 332,937	\$ 147,068	\$ 97,962				\$ 577,967	\$ 832,213	\$ 512,513	\$ 826,725	
Consulting and Professional Services	\$ 70						\$ 70	\$ 300	\$ 35	\$ 300	
Information Technology	\$ 47,684						\$ 47,684	\$ 123,333	\$ 47,681	\$ 65,333	
Major Equipment								\$ 110,000			
Other Items of Expense											
	\$ 514,700	\$ 151,916	\$ 100,135				\$ 766,750	\$ 1,351,096	\$ 697,512	\$ 1,146,108	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs	\$ 979						\$ 979	\$ 4,000	\$ 404	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,671)	\$ 1,671					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (692)	\$ 1,671					\$ 979	\$ 4,000	\$ 404	\$ 4,000	
Total Expenditures	\$ 1,415,252	\$ 158,859	\$ 100,135				\$ 1,674,245	\$ 2,635,297	\$ 1,631,107	\$ 2,466,472	
Excess (Deficit) of Revenues Over Expenditures	\$ (139,075)	\$ (12,513)	\$ (30,378)	\$ 1,504			\$ (180,461)	\$ (682,751)	\$ (764,671)	\$ (1,211,691)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 720,189	\$ 27,558	\$ 0	\$ 45,283			\$ 793,030	\$ 793,030	\$ 1,814,276	\$ 1,814,276	
Ending Balance (Deficit)	\$ 581,114	\$ 15,046	\$ (30,378)	\$ 46,787			\$ 612,569	\$ 110,279	\$ 1,049,605	\$ 602,585	

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

For the month ended March										
	Fiscal Year 2013/14							2012/13		
	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	\$ 26,253	\$ 164,531					\$ 190,783	\$ 330,303	\$ 161,269	\$ 257,834
Traffic & Other Infractions	\$ 107,564	\$ 9,393					\$ 116,957	\$ 122,790	\$ 123,677	\$ 206,685
Other Criminal Cases	\$ 59,957	\$ 2,000					\$ 61,957	\$ 91,098	\$ 68,905	\$ 74,363
Civil	\$ 26,310	\$ 285					\$ 26,595	\$ 42,203	\$ 22,731	\$ 42,920
Family & Children Services	\$ 68,783	\$ 119,512					\$ 188,295	\$ 282,742	\$ 168,326	\$ 274,762
Probate, Guardianship & Mental Health Services		\$ 10,317					\$ 10,317	\$ 15,000		
Juvenile Dependency Services	\$ 26,310						\$ 26,310	\$ 38,453	\$ 21,331	\$ 37,370
Juvenile Delinquency Services										
Other Court Operations	\$ 290,081	\$ 168					\$ 290,249	\$ 456,968	\$ 290,977	\$ 399,613
Court Interpreters	\$ 12,561	\$ 66,991					\$ 79,551	\$ 117,472	\$ 81,355	\$ 160,439
Jury Services	\$ 13,592	\$ 250	\$ 979				\$ 14,821	\$ 27,963	\$ 14,488	\$ 30,395
Security		\$ 380					\$ 380		\$ 3,265	\$ 5,284
Trial Court Operations Program	\$ 631,411	\$ 373,827	\$ 979				\$ 1,006,217	\$ 1,524,992	\$ 956,325	\$ 1,489,665
Enhanced Collections	\$ 5,273	\$ 151,916			\$ 1,671		\$ 158,859	\$ 222,998	\$ 158,105	\$ 226,100
Other Non-Court Operations			\$ 0				\$ 0			
Non-Court Operations Program	\$ 5,273	\$ 151,916	\$ 0		\$ 1,671		\$ 158,859	\$ 222,998	\$ 158,105	\$ 226,100
Executive Office	\$ 122,329	\$ 152					\$ 122,481	\$ 186,538	\$ 123,901	\$ 174,614
Fiscal Services	\$ 70,052	\$ 5,477			\$ (1,671)		\$ 73,859	\$ 108,569	\$ 64,522	\$ 96,026
Human Resources	\$ 50,615	\$ 11,192					\$ 61,808	\$ 83,246	\$ 90,955	\$ 113,705
Business & Facilities Services	\$ 26,835	\$ 78,957					\$ 105,793	\$ 235,915	\$ 106,606	\$ 183,564
Information Technology		\$ 145,229					\$ 145,229	\$ 273,039	\$ 130,694	\$ 182,798
Court Administration Program	\$ 269,832	\$ 241,008			\$ (1,671)		\$ 509,169	\$ 887,307	\$ 516,678	\$ 750,707
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 906,516	\$ 766,750	\$ 979		\$ 0		\$ 1,674,245	\$ 2,635,297	\$ 1,631,107	\$ 2,466,472