


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

09/17/2012

Date

Colusa Superior Court

Court
2011-2012, 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

2011-2012, 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

2011-2012, 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)	17.5	16	16	14	15

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Colusa Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended Jun								
	Fiscal Year 2011/12							2010/11	
	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	\$ (64,844)	\$ 14,930	\$ 0	\$ 45,115			\$ 133,520	\$ 128,721	\$ (44,899)
Payroll	\$ 10,747		\$ 0					\$ 10,747	\$ 39,095
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 29,552
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,168)	\$ (2,168)	\$ 133,237
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the AOC							\$ 202,506	\$ 202,506	\$ 202,472
Total Cash	\$ (53,782)	\$ 14,930	\$ 0	\$ 45,115			\$ 333,857	\$ 340,120	\$ 359,771
Short Term Investment									
Investment in Financial Institution	\$ 1,818,294						\$ 413,479	\$ 2,231,773	\$ 2,349,372
Total Investments	\$ 1,818,294						\$ 413,479	\$ 2,231,773	\$ 2,349,372
Accrued Revenue	\$ 1,533	\$ 12		\$ 37			\$ 0	\$ 1,583	\$ 2,331
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 55,499							\$ 55,499	\$ 47,716
Due From Other Governments	\$ 0							\$ 0	\$ 2,654
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 15,910		\$ 47,009					\$ 62,919	\$ 82,691
Trust Due To/From							\$ 0	\$ 0	\$ 34
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 56	\$ 16,244						\$ 16,300	\$ 89
Total Receivables	\$ 72,998	\$ 16,256	\$ 47,009	\$ 37			\$ 0	\$ 136,301	\$ 135,516
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,837,510	\$ 31,187	\$ 47,009	\$ 45,152			\$ 747,336	\$ 2,708,194	\$ 2,844,658
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 7,642		\$ 59					\$ 7,701	\$ 3,139
Accounts Payable - General	\$ 112	\$ 0	\$ 0				\$ 0	\$ 112	\$ 0
Due to Other Funds	\$ 0	\$ 16,244	\$ 39,255				\$ 16,300	\$ 71,799	\$ 47,839
Due to Other Courts			\$ 7,694					\$ 7,694	\$ 12,669
Due to State									\$ 0
TC145 Liability							\$ 28,933	\$ 28,933	\$ 24,742
Due to Other Governments	\$ 600							\$ 600	\$ 1,014
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 4	\$ 4	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 8,354	\$ 16,244	\$ 47,009				\$ 45,236	\$ 116,844	\$ 89,405
Civil							\$ 12,968	\$ 12,968	\$ 16,122
Criminal							\$ 391,031	\$ 391,031	\$ 389,924
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 202,506	\$ 202,506	\$ 202,506
Trust Interest Payable							\$ 330	\$ 330	\$ 128
Miscellaneous Trust									
Total Trust Deposits							\$ 606,835	\$ 606,835	\$ 608,680
Accrued Payroll	\$ 31,575							\$ 31,575	\$ 40,294
Benefits Payable	\$ 26,454							\$ 26,454	\$ 22,527
Deferred Compensation Payable	\$ 465							\$ 465	\$ 0
Deductions Payable	\$ 15,724							\$ 15,724	\$ (96)
Payroll Clearing	\$ 0							\$ 0	\$ 35,249
Total Payroll Liabilities	\$ 74,219							\$ 74,219	\$ 97,974
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 756						\$ 7,310	\$ 8,066	\$ 8,066
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 50
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 87,955	\$ 87,955	\$ 0
Total Other Liabilities	\$ 756						\$ 95,265	\$ 96,021	\$ 8,116
Total Liabilities	\$ 83,329	\$ 16,244	\$ 47,009				\$ 747,336	\$ 893,918	\$ 804,176
Fund Balance - Nonspendable	\$ 315							\$ 315	
Fund Balance - Restricted	\$ 0	\$ 14,886		\$ 44,983				\$ 59,870	\$ 104,812
Fund Balance - Committed	\$ 169,940							\$ 169,940	
Fund Balance - Assigned	\$ 1,810,359							\$ 1,810,359	\$ 1,512,000
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 508,463
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (226,433)	\$ 56	\$ 0	\$ 169				\$ (226,208)	\$ (84,792)
Total Fund Balance	\$ 1,754,181	\$ 14,943	\$ 0	\$ 45,152				\$ 1,814,276	\$ 2,040,483
Total Liabilities and Fund Balance	\$ 1,837,510	\$ 31,187	\$ 47,009	\$ 45,152			\$ 747,336	\$ 2,708,194	\$ 2,844,658

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

	For the month ended Jun									
	Fiscal Year 2011/12								2010/11	
	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	\$ 62,643	\$ 157,485					\$ 220,128	\$ 327,414	\$ 194,414	\$ 300,034
Traffic & Other Infractions	\$ 148,619	\$ 7,414					\$ 156,033	\$ 188,615	\$ 160,915	\$ 207,210
Other Criminal Cases	\$ 87,275	\$ 6,821					\$ 94,095	\$ 87,497	\$ 100,081	\$ 82,354
Civil	\$ 32,616	\$ 2,860	\$ 99				\$ 35,575	\$ 38,105	\$ 35,169	\$ 35,829
Family & Children Services	\$ 111,711	\$ 164,348					\$ 276,059	\$ 278,090	\$ 259,290	\$ 273,384
Probate, Guardianship & Mental Health Services	\$ 10,954	\$ 106					\$ 11,059	\$ 18,084	\$ 18,591	\$ 17,081
Juvenile Dependency Services	\$ 32,616	\$ 310					\$ 32,926	\$ 34,055	\$ 32,263	\$ 29,829
Juvenile Delinquency Services										
Other Court Operations	\$ 387,018	\$ 36,333					\$ 423,351	\$ 418,445	\$ 360,479	\$ 316,094
Court Interpreters	\$ 48,671	\$ 110,378					\$ 159,050	\$ 198,754	\$ 175,550	\$ 171,146
Jury Services	\$ 18,100	\$ 2,754	\$ 3,270				\$ 24,124	\$ 27,090	\$ 21,690	\$ 29,109
Security		\$ 2,221					\$ 2,221		\$ 274,245	\$ 300,000
Trial Court Operations Program	\$ 940,222	\$ 491,029	\$ 3,369				\$ 1,434,620	\$ 1,616,149	\$ 1,632,686	\$ 1,762,070
Enhanced Collections	\$ 5,348	\$ 9,535			\$ 1,521		\$ 16,403	\$ 3,400		
Other Non-Court Operations										
Non-Court Operations Program	\$ 5,348	\$ 9,535			\$ 1,521		\$ 16,403	\$ 3,400		
Executive Office	\$ 226,725	\$ 4,803					\$ 231,528	\$ 245,742	\$ 244,251	\$ 232,169
Fiscal Services	\$ 90,662	\$ 11,289			\$ (1,521)		\$ 100,431	\$ 117,997	\$ 161,423	\$ 207,677
Human Resources	\$ 57,297	\$ 16,155				\$ 42	\$ 73,494	\$ 81,876	\$ 39,989	\$ 42,800
Business & Facilities Services	\$ 35,185	\$ 101,254					\$ 136,438	\$ 222,826	\$ 77,778	\$ 210,700
Information Technology		\$ 186,771					\$ 186,771	\$ 224,539	\$ 184,166	\$ 357,500
Court Administration Program	\$ 409,869	\$ 320,272			\$ (1,521)	\$ 42	\$ 728,662	\$ 892,980	\$ 707,606	\$ 1,050,846
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,355,438	\$ 820,837	\$ 3,369		\$ 0	\$ 42	\$ 2,179,686	\$ 2,512,529	\$ 2,340,292	\$ 2,812,916

Colusa Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	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	\$ 1,583,226						\$ 1,583,226	\$ 1,588,685	\$ 1,860,559	\$ 1,856,225	
Trial Court Improvement Fund	\$ 2,893						\$ 2,893	\$ 2,894	\$ 2,894	\$ 2,895	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 135,999						\$ 135,999	\$ 165,562	\$ 134,808	\$ 142,807	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 43,424						\$ 43,424	\$ 45,475	\$ 43,220	\$ 45,729	
Other Miscellaneous	\$ 1,721						\$ 1,721				
	\$ 1,767,263						\$ 1,767,263	\$ 1,802,616	\$ 2,041,481	\$ 2,047,656	
Grants											
AB 1058 Commissioner/Facilitator			\$ 127,106				\$ 127,106	\$ 126,516	\$ 123,522	\$ 126,516	
Other AOC Grants											
Non-AOC Grants			\$ 127,106				\$ 127,106	\$ 126,516	\$ 123,522	\$ 126,516	
Other Financing Sources											
Interest Income	\$ 7,038	\$ 56		\$ 169			\$ 7,263	\$ 9,000	\$ 10,125	\$ 15,894	
Investment Income											
Donations											
Local Fees	\$ 33,652						\$ 33,652	\$ 30,707	\$ 75,652		
Non-Fee Revenues											
Enhanced Collections		\$ 16,244					\$ 16,244	\$ 3,400			
Escheatment									\$ 4,720		
Prior Year Revenue											
County Program - Restricted	\$ 707						\$ 707			\$ 1,147	
Reimbursement Other											
Sale of Fixed Assets	\$ 1,242						\$ 1,242				
Other Miscellaneous	\$ 42,639	\$ 16,300		\$ 169			\$ 59,109	\$ 43,107	\$ 90,497	\$ 17,041	
Total Revenues	\$ 1,809,902	\$ 16,300	\$ 127,106	\$ 169			\$ 1,953,478	\$ 1,972,239	\$ 2,255,500	\$ 2,191,213	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 874,296	\$ 3,459					\$ 877,755	\$ 849,231	\$ 859,649	\$ 820,462	
Temp Help	\$ 6,045						\$ 6,045	\$ 12,500	\$ 1,382	\$ 12,500	
Overtime	\$ 469,748	\$ 1,890					\$ 471,638	\$ 639,752	\$ 440,717	\$ 556,871	
Staff Benefits	\$ 1,350,089	\$ 5,349					\$ 1,355,438	\$ 1,501,483	\$ 1,301,835	\$ 1,389,833	
Operating Expenses and Equipment											
General Expense	\$ 72,758	\$ 4,375	\$ 1,216				\$ 78,349	\$ 117,187	\$ 86,070	\$ 114,887	
Printing	\$ 13,163						\$ 13,163	\$ 20,000	\$ 11,517	\$ 20,000	
Telecommunications	\$ 45,968						\$ 45,968	\$ 46,000	\$ 39,245	\$ 48,000	
Postage	\$ 23,562						\$ 23,562	\$ 15,100	\$ 9,064	\$ 20,000	
Insurance	\$ 427						\$ 427	\$ 1,000	\$ 431	\$ 5,000	
In-State Travel	\$ 10,246		\$ 853				\$ 11,099	\$ 10,000	\$ 7,052	\$ 10,000	
Out-of-State Travel	\$ 1,220						\$ 1,220	\$ 5,000		\$ 5,000	
Training	\$ 2,998		\$ 2,352				\$ 5,349	\$ 5,000	\$ 3,361	\$ 8,000	
Security Services									\$ 262,350	\$ 300,000	
Facility Operations	\$ 37,616						\$ 37,616	\$ 54,800	\$ 41,220	\$ 91,700	
Utilities									\$ 516,003	\$ 594,820	
Contracted Services	\$ 402,978	\$ 5,000	\$ 139,210				\$ 547,187	\$ 645,326	\$ 300	\$ 100	
Consulting and Professional Services								\$ 300	\$ 120	\$ 100	
Information Technology	\$ 56,897						\$ 56,897	\$ 87,333	\$ 60,398	\$ 100,000	
Major Equipment										\$ 100,000	
Other Items of Expense	\$ 667,832	\$ 9,375	\$ 143,630				\$ 820,837	\$ 1,007,046	\$ 1,036,831	\$ 1,417,507	
Special Items of Expense											
Grand Jury	\$ 3,369						\$ 3,369	\$ 4,000	\$ 1,597	\$ 5,576	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs							\$ 0				
Internal Cost Recovery	\$ (1,521)	\$ 1,521					\$ 42		\$ 28		
Prior Year Expense Adjustment	\$ 42										
	\$ 1,890	\$ 1,521					\$ 3,411	\$ 4,000	\$ 1,625	\$ 5,576	
Total Expenditures	\$ 2,019,812	\$ 16,244	\$ 143,630				\$ 2,179,686	\$ 2,512,529	\$ 2,340,292	\$ 2,812,916	
Excess (Deficit) of Revenues Over Expenditures	\$ (209,909)	\$ 56	\$ (16,523)	\$ 169			\$ (226,208)	\$ (540,290)	\$ (84,792)	\$ (621,703)	
Operating Transfers In (Out)	\$ (16,523)		\$ 16,523				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,980,614	\$ 14,886	\$ 0	\$ 44,983			\$ 2,040,483	\$ 2,040,483	\$ 2,125,275	\$ 2,125,275	
Ending Balance (Deficit)	\$ 1,754,181	\$ 14,943	\$ 0	\$ 45,152			\$ 1,814,276	\$ 1,500,193	\$ 2,040,483	\$ 1,503,572	

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa
as of June 30, 2012

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	315	-	-	-	-	-	-	315
Restricted	-	14,943	-	45,152	-	-	-	60,095
Committed	16,146	-	-	-	-	-	-	16,146
Assigned	1,737,720	-	-	-	-	-	-	1,737,720
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 1,754,181	\$ 14,943	\$ -	\$ 45,152	\$ -	\$ -	\$ -	\$ 1,814,276