

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

08/15/2013

Date

Colusa Superior Court

Court

FY 2012-2013 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court
Court
FY 2012-2013 4th Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

FY 2012-2013 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	14	15	15.5	14.5

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 June									
Fiscal Year 2012/13								2011/12	
	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	\$ (36,103)	\$ 26,404	\$ 0	\$ 45,260		\$ 86,277	\$ 121,838	\$ 128,721	
Payroll	\$ 39,635		\$ 0				\$ 39,635	\$ 10,747	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (10,086)	\$ (2,168)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the AOC							\$ 97,746	\$ 202,506	
Total Cash	\$ 3,846	\$ 26,404	\$ 0	\$ 45,260			\$ 173,938	\$ 340,120	
Short Term Investment									
Investment in Financial Institution	\$ 737,419						\$ 259,271	\$ 2,231,773	
Total Investments	\$ 737,419						\$ 259,271	\$ 2,231,773	
Accrued Revenue	\$ 428	\$ 13		\$ 23			\$ 0	\$ 1,583	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 76,113						\$ 76,113	\$ 55,499	
Due From Other Governments		\$ 24,132					\$ 24,132	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 21,969	\$ 1,142	\$ 62,290				\$ 85,401	\$ 62,919	
Trust Due To/From								\$ 0	
Distribution Due To/From								\$ 0	
Civil Filing Fee Due To/From								\$ 0	
General Due To/From	\$ 48	\$ 0					\$ 48	\$ 16,300	
Total Receivables	\$ 98,559	\$ 25,286	\$ 62,290	\$ 23			\$ 0	\$ 136,301	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 839,824	\$ 51,690	\$ 62,290	\$ 45,283			\$ 433,209	\$ 2,708,194	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 19,638		\$ 0				\$ 19,638	\$ 7,701	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 112	
Due to Other Funds	\$ 0	\$ 24,132	\$ 51,982			\$ 48	\$ 76,162	\$ 71,799	
Due to Other Courts			\$ 0				\$ 0	\$ 7,694	
Due to State									
TC145 Liability						\$ 25,981	\$ 25,981	\$ 28,933	
Due to Other Governments	\$ 0		\$ 10,308				\$ 10,308	\$ 600	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 1	\$ 1	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19,638	\$ 24,132	\$ 62,290				\$ 26,030	\$ 116,844	
Civil						\$ 10,712	\$ 10,712	\$ 12,968	
Criminal						\$ 202,038	\$ 202,038	\$ 391,031	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 97,746	\$ 97,746	\$ 202,506	
Trust Interest Payable						\$ 37	\$ 37	\$ 330	
Miscellaneous Trust									
Total Trust Deposits						\$ 310,533	\$ 310,533	\$ 606,835	
Accrued Payroll	\$ 30,643						\$ 30,643	\$ 31,575	
Benefits Payable	\$ 15,018						\$ 15,018	\$ 26,454	
Deferred Compensation Payable	\$ 615						\$ 615	\$ 465	
Deductions Payable	\$ 16,593						\$ 16,593	\$ 15,724	
Payroll Clearing	\$ 36,185						\$ 36,185	\$ 0	
Total Payroll Liabilities	\$ 99,054						\$ 99,054	\$ 74,219	
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						\$ 86,350	\$ 86,350	\$ 87,955	
Total Other Liabilities	\$ 944					\$ 96,645	\$ 97,589	\$ 96,021	
Total Liabilities	\$ 119,635	\$ 24,132	\$ 62,290			\$ 433,209	\$ 639,266	\$ 893,918	
Total Fund Balance	\$ 720,189	\$ 27,558	\$ 0	\$ 45,283			\$ 793,030	\$ 1,814,276	
Total Liabilities and Fund Balance	\$ 839,824	\$ 51,690	\$ 62,290	\$ 45,283		\$ 433,209	\$ 1,432,296	\$ 2,708,194	

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 2012/13										2011/12	
	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	\$ 718,270	\$ 12,562					\$ 730,832	\$ 674,110	\$ 1,583,226	\$ 1,588,685	
Trial Court Improvement Fund	\$ 2,893						\$ 2,893	\$ 2,893	\$ 2,893	\$ 2,894	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 87,841						\$ 87,841	\$ 135,999	\$ 135,999	\$ 165,562	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 38,132						\$ 38,132	\$ 45,300	\$ 43,424	\$ 45,475	
Other Miscellaneous	\$ 50,086						\$ 50,086		\$ 1,721		
	\$ 897,222	\$ 12,562					\$ 909,784	\$ 858,302	\$ 1,767,263	\$ 1,802,616	
Grants											
AB 1058 Commissioner/Facilitator			\$ 123,768				\$ 123,768	\$ 125,633	\$ 127,106	\$ 126,516	
Other AOC Grants											
Non-AOC Grants			\$ 123,768				\$ 123,768	\$ 125,633	\$ 127,106	\$ 126,516	
Other Financing Sources											
Interest Income	\$ 3,709	\$ 54		\$ 131			\$ 3,894	\$ 6,094	\$ 7,263	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 40,248						\$ 40,248	\$ 33,652	\$ 33,652	\$ 30,707	
Non-Fee Revenues											
Enhanced Collections		\$ 228,859					\$ 228,859	\$ 231,100	\$ 16,244	\$ 3,400	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 707		
Sale of Fixed Assets											
Other Miscellaneous	\$ (125)						\$ (125)		\$ 1,242		
	\$ 43,832	\$ 228,913		\$ 131			\$ 272,877	\$ 270,848	\$ 59,109	\$ 43,107	
Total Revenues	\$ 941,054	\$ 241,475	\$ 123,768	\$ 131			\$ 1,306,429	\$ 1,254,781	\$ 1,953,478	\$ 1,972,239	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 822,108	\$ 11,069					\$ 833,177	\$ 757,829	\$ 877,755	\$ 849,231	
Temp Help	\$ 8,641						\$ 8,641		\$ 6,045	\$ 12,500	
Overtime											
Staff Benefits	\$ 455,982	\$ 5,416					\$ 461,398	\$ 558,535	\$ 471,638	\$ 639,752	
	\$ 1,286,731	\$ 16,485					\$ 1,303,215	\$ 1,316,364	\$ 1,355,438	\$ 1,501,483	
Operating Expenses and Equipment											
General Expense	\$ 63,083	\$ 5,746	\$ 1,352				\$ 70,182	\$ 94,650	\$ 78,349	\$ 117,187	
Printing	\$ 3,962						\$ 3,962	\$ 15,000	\$ 13,163	\$ 20,000	
Telecommunications	\$ 48,543						\$ 48,543	\$ 51,500	\$ 45,968	\$ 48,000	
Postage	\$ 18,493						\$ 18,493	\$ 24,150	\$ 23,562	\$ 15,100	
Insurance	\$ 448						\$ 448	\$ 1,000	\$ 427	\$ 1,000	
In-State Travel	\$ 3,197		\$ 356				\$ 3,553	\$ 11,450	\$ 11,099	\$ 10,000	
Out-of-State Travel	\$ 998						\$ 998	\$ 1,000	\$ 1,220	\$ 5,000	
Training	\$ 1,366		\$ 200				\$ 1,566	\$ 6,000	\$ 5,349	\$ 5,000	
Security Services											
Facility Operations	\$ 38,392						\$ 38,392	\$ 49,000	\$ 37,616	\$ 54,800	
Utilities											
Contracted Services	\$ 399,388	\$ 201,895	\$ 137,954				\$ 739,236	\$ 826,725	\$ 547,187	\$ 645,326	
Consulting and Professional Services	\$ 35						\$ 35	\$ 300	\$ 300	\$ 300	
Information Technology	\$ 75,149						\$ 75,149	\$ 65,333	\$ 56,897	\$ 87,333	
Major Equipment	\$ 23,328						\$ 23,328				
Other Items of Expense											
	\$ 676,381	\$ 207,641	\$ 139,862				\$ 1,023,685	\$ 1,146,108	\$ 820,837	\$ 1,007,046	
Special Items of Expense											
Grand Jury	\$ 170						\$ 170				
Jury Costs	\$ 404						\$ 404	\$ 4,000	\$ 3,369	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,734)	\$ 4,734					\$ 0		\$ 0		
Prior Year Expense Adjustment									\$ 42		
	\$ (4,159)	\$ 4,734					\$ 574	\$ 4,000	\$ 3,411	\$ 4,000	
Total Expenditures	\$ 1,958,953	\$ 228,859	\$ 139,862				\$ 2,327,674	\$ 2,466,472	\$ 2,179,686	\$ 2,512,529	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,017,899)	\$ 12,616	\$ (16,094)	\$ 131			\$ (1,021,245)	\$ (1,211,691)	\$ (226,208)	\$ (540,290)	
Operating Transfers In (Out)	\$ (16,094)		\$ 16,094				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,754,181	\$ 14,943	\$ 0	\$ 45,152			\$ 1,814,276	\$ 1,814,276	\$ 2,040,483	\$ 2,040,483	
Ending Balance (Deficit)	\$ 720,189	\$ 27,558	\$ 0	\$ 45,283			\$ 793,030	\$ 602,585	\$ 1,814,276	\$ 1,500,193	

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

	For the month ended June									
	Fiscal Year 2012/13							2011/12		
	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	\$ 52,727	\$ 167,988					\$ 220,715	\$ 257,834	\$ 220,128	\$ 327,414
Traffic & Other Infractions	\$ 166,914	\$ 6,170					\$ 173,085	\$ 206,685	\$ 156,033	\$ 188,615
Other Criminal Cases	\$ 91,122	\$ 6,000					\$ 97,122	\$ 74,363	\$ 94,095	\$ 87,497
Civil	\$ 31,705	\$ 1,650					\$ 33,355	\$ 42,920	\$ 35,575	\$ 38,105
Family & Children Services	\$ 92,015	\$ 159,426					\$ 251,441	\$ 274,762	\$ 276,059	\$ 278,090
Probate, Guardianship & Mental Health Services									\$ 11,059	\$ 18,084
Juvenile Dependency Services	\$ 31,705						\$ 31,705	\$ 37,370	\$ 32,926	\$ 34,055
Juvenile Delinquency Services										
Other Court Operations	\$ 380,647	\$ 23,195					\$ 403,842	\$ 399,613	\$ 423,351	\$ 418,445
Court Interpreters	\$ 17,297	\$ 92,605					\$ 109,902	\$ 160,439	\$ 159,050	\$ 198,754
Jury Services	\$ 19,146	\$ 750	\$ 404				\$ 20,300	\$ 30,395	\$ 24,124	\$ 27,090
Security		\$ 3,265					\$ 3,265	\$ 5,284	\$ 2,221	
Trial Court Operations Program	\$ 883,277	\$ 461,050	\$ 404				\$ 1,344,731	\$ 1,489,665	\$ 1,434,620	\$ 1,616,149
Enhanced Collections	\$ 16,485	\$ 207,741			\$ 4,734		\$ 228,959	\$ 226,100	\$ 16,403	\$ 3,400
Other Non-Court Operations							\$ 170			
Non-Court Operations Program	\$ 16,485	\$ 207,741	\$ 170		\$ 4,734		\$ 229,130	\$ 226,100	\$ 16,403	\$ 3,400
Executive Office	\$ 172,312	\$ 1,720					\$ 174,032	\$ 174,614	\$ 231,528	\$ 245,742
Fiscal Services	\$ 90,159	\$ 8,519			\$ (4,734)		\$ 93,944	\$ 96,026	\$ 100,431	\$ 117,997
Human Resources	\$ 104,010	\$ 11,026					\$ 115,037	\$ 113,705	\$ 73,494	\$ 81,876
Business & Facilities Services	\$ 36,973	\$ 110,354					\$ 147,327	\$ 183,564	\$ 136,438	\$ 222,826
Information Technology		\$ 223,474					\$ 223,474	\$ 182,798	\$ 186,771	\$ 224,539
Court Administration Program	\$ 403,454	\$ 355,094			\$ (4,734)		\$ 753,814	\$ 750,707	\$ 728,662	\$ 892,980
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,303,215	\$ 1,023,885	\$ 574		\$ 0		\$ 2,327,674	\$ 2,466,472	\$ 2,179,686	\$ 2,512,529

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa
as of June 30, 2013

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	-	27,558	-	45,283	-	-	-	72,841
Committed	7,425	-	-	-	-	-	-	7,425
Assigned	712,448	-	-	-	-	-	-	712,448
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 720,189	\$ 27,558	\$ -	\$ 45,283	\$ -	\$ -	\$ -	\$ 793,030