


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

12/08/2015

Date

Colusa Superior Court

Court

2015-2016, 1st Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

2015-2016, 1st Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

2015-2016, 1st 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	12.5			

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 September											
Fiscal Year 2015/16											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2014/15	
	General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant								
ASSETS											
Operations	\$ (109,157)	\$ 130,410	\$ (38,539)	\$ 49,928			\$ 25,563	\$ 58,206	\$ 104,871		
Payroll	\$ 43,600		\$ 0					\$ 43,600	\$ 39,694		
Jury Revolving											
Other Distribution							\$ 0	\$ 0	\$ 0		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust Credit Card							\$ (11,657)	\$ (11,657)	\$ (13,282)		
Cash on Hand	\$ 315							\$ 315	\$ 315		
Cash with County											
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746		
Cash Equivalents	\$ 618,956						\$ 376,958	\$ 995,914	\$ 917,844		
Total Cash and Cash Equivalents	\$ 553,715	\$ 130,410	\$ (38,539)	\$ 49,928			\$ 488,610	\$ 1,184,124	\$ 1,147,187		
Short-Term Investment											
Investments											
Total Investments											
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	\$ 1,290	\$ 0	\$ 12,216					\$ 13,506	\$ 10,708		
Trust Due To/From											
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From	\$ 1	\$ 0						\$ 1	\$ 46		
Total Receivables	\$ 1,291	\$ 0	\$ 12,216	\$ 0			\$ 0	\$ 13,507	\$ 10,754		
Prepaid Expenses - General											
Salary and Travel Advances											
Counties											
Total Prepaid Expenses											
Other Assets											
Total Other Assets											
Total Assets	\$ 555,006	\$ 130,410	\$ (26,323)	\$ 49,928			\$ 488,610	\$ 1,197,631	\$ 1,157,941		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0							\$ 0	\$ 0		
Accounts Payable - General	\$ 150	\$ 0	\$ 0				\$ 0	\$ 150	\$ 0		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 46		
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0		
Due to State	\$ 0							\$ 0	\$ 0		
TC145 Liability							\$ 49,323	\$ 49,323	\$ 27,804		
Due to Other Governments											
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax											
Interest							\$ 18	\$ 18	\$ 4		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 150	\$ 0	\$ 0				\$ 49,342	\$ 49,492	\$ 27,854		
Civil							\$ 10,863	\$ 10,863	\$ 20,686		
Criminal							\$ 265,536	\$ 265,536	\$ 199,521		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746		
Trust Interest Payable							\$ 13	\$ 13	\$ 9		
Miscellaneous Trust											
Total Trust Deposits							\$ 374,157	\$ 374,157	\$ 317,963		
Accrued Payroll	\$ 0							\$ 0	\$ 0		
Benefits Payable	\$ 19,010							\$ 19,010	\$ 16,431		
Deferred Compensation Payable	\$ 295							\$ 295	\$ 320		
Deductions Payable	\$ 6,585							\$ 6,585	\$ 7,026		
Payroll Clearing											
Total Payroll Liabilities	\$ 25,890							\$ 25,890	\$ 23,777		
Revenue Collected in Advance	\$ 0							\$ 0			
Liabilities For Deposits	\$ 944						\$ 16,922	\$ 17,866	\$ 11,239		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities							\$ 48,188	\$ 48,188	\$ 51,206		
Total Other Liabilities	\$ 944						\$ 65,110	\$ 66,054	\$ 62,445		
Total Liabilities	\$ 26,984	\$ 0	\$ 0				\$ 488,610	\$ 515,594	\$ 432,038		
Total Fund Balance	\$ 528,023	\$ 130,410	\$ (26,323)	\$ 49,928				\$ 682,037	\$ 725,903		
Total Liabilities and Fund Balance	\$ 555,006	\$ 130,410	\$ (26,323)	\$ 49,928			\$ 488,610	\$ 1,197,631	\$ 1,157,941		

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										
Fiscal Year 2015/16										2014/15
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 833,300	\$ 2,434					\$ 835,734	\$ 1,754,119	\$ 640,817	\$ 1,384,788
Improvement and Modernization Fund	\$ (550)						\$ (550)	\$ 2,894		\$ 2,594
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 14,210						\$ 14,210	\$ 100,000	\$ 17,914	\$ 95,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 7,726						\$ 7,726	\$ 77,596	\$ 4,814	\$ 39,000
Other Miscellaneous								\$ 24,773		\$ 24,773
	\$ 854,686	\$ 2,434					\$ 857,120	\$ 1,959,382	\$ 663,545	\$ 1,546,155
Grants										
AB 1058 Commissioner/Facilitator								\$ 126,905		\$ 125,633
Other Judicial Council Grants										
Non-Judicial Council Grants										
								\$ 126,905		\$ 125,633
Other Financing Sources										
Interest Income	\$ 9	\$ 5		\$ 2			\$ 16	\$ 486	\$ 65	\$ 486
Investment Income										
Donations										
Local Fees	\$ 6,872			\$ 1,042			\$ 7,914	\$ 30,000	\$ 7,336	\$ 35,000
Non-Fee Revenues										
Enhanced Collections		\$ 14,891					\$ 14,891	\$ 192,300	\$ 14,712	\$ 211,044
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 70			\$ 0			\$ 70		\$ 668	
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 6,951	\$ 14,897		\$ 1,044			\$ 22,891	\$ 222,786	\$ 22,781	\$ 246,530
Total Revenues	\$ 861,637	\$ 17,331		\$ 1,044			\$ 880,011	\$ 2,309,073	\$ 686,326	\$ 1,018,318
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 128,631	\$ 831					\$ 129,462	\$ 555,914	\$ 128,039	\$ 459,753
Temp Help								\$ 15,000	\$ 785	\$ 15,000
Overtime	\$ 306						\$ 306			
Staff Benefits	\$ 71,722	\$ 383					\$ 72,105	\$ 633,130	\$ 73,951	\$ 651,549
	\$ 200,659	\$ 1,215					\$ 201,874	\$ 1,204,044	\$ 202,775	\$ 1,126,302
Operating Expenses and Equipment										
General Expense	\$ 7,874	\$ 1,163	\$ 621				\$ 9,658	\$ 89,650	\$ 8,782	\$ 80,550
Printing	\$ 1,224						\$ 1,224	\$ 7,000	\$ 1,206	\$ 5,920
Telecommunications	\$ 11,183						\$ 11,183	\$ 48,000	\$ 10,900	\$ 46,000
Postage	\$ 31						\$ 31	\$ 18,500		\$ 15,500
Insurance								\$ 1,000		\$ 500
In-State Travel	\$ 2,022						\$ 2,022	\$ 7,500	\$ 1,273	\$ 6,500
Out-of-State Travel								\$ 1,000		\$ 1,000
Training	\$ 375						\$ 375	\$ 7,450	\$ 245	\$ 6,950
Security Services										
Facility Operations	\$ 9,675						\$ 9,675	\$ 43,640	\$ 7,492	\$ 41,000
Utilities										
Contracted Services	\$ 66,408	\$ 27,581	\$ 25,702				\$ 119,691	\$ 697,930	\$ 100,658	\$ 658,051
Consulting and Professional Services								\$ 125	\$ 35	\$ 300
Information Technology	\$ 55,134						\$ 55,134	\$ 164,832	\$ 59,872	\$ 168,333
Major Equipment										
Other Items of Expense									\$ 415	
	\$ 153,927	\$ 28,744	\$ 26,323				\$ 206,994	\$ 1,086,627	\$ 190,878	\$ 1,030,604
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 498						\$ 498	\$ 4,000		\$ 4,000
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0			
Capital Costs										
Internal Cost Recovery	\$ (312)	\$ 312					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 186	\$ 312					\$ 498	\$ 4,000	\$ 0	\$ 4,000
Total Expenditures	\$ 354,772	\$ 30,271	\$ 26,323				\$ 411,366	\$ 2,294,671	\$ 393,652	\$ 2,160,906
Excess (Deficit) of Revenues Over Expenditures	\$ 506,865	\$ (12,941)	\$ (26,323)	\$ 1,044			\$ 468,645	\$ 14,402	\$ 292,674	\$ (242,588)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 21,158	\$ 143,350	\$ 0	\$ 48,885			\$ 213,393	\$ 213,393	\$ 433,229	\$ 433,229
Ending Balance (Deficit)	\$ 528,023	\$ 130,410	\$ (26,323)	\$ 49,928			\$ 682,037	\$ 227,795	\$ 725,903	\$ 190,641

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 6,979	\$ 33,818					\$ 40,797	\$ 271,525	\$ 37,646	\$ 255,012
Traffic & Other Infractions	\$ 28,396						\$ 28,396	\$ 109,063	\$ 27,564	\$ 106,675
Other Criminal Cases	\$ 10,718						\$ 10,718	\$ 107,995	\$ 10,678	\$ 73,684
Civil	\$ 7,833	\$ 750					\$ 8,583	\$ 39,246	\$ 7,192	\$ 44,185
Family & Children Services	\$ 21,395	\$ 31,523					\$ 52,918	\$ 309,510	\$ 41,385	\$ 278,875
Probate, Guardianship & Mental Health Services		\$ 1,158					\$ 1,158	\$ 18,000	\$ 2,209	\$ 15,000
Juvenile Dependency Services	\$ 7,833						\$ 7,833	\$ 71,967	\$ 7,157	\$ 38,685
Juvenile Delinquency Services	\$ 56						\$ 56	\$ 18,530		
Other Court Operations	\$ 73,718						\$ 73,718	\$ 335,128	\$ 76,383	\$ 396,098
Court Interpreters	\$ 3,436	\$ 23,405					\$ 26,841	\$ 121,301	\$ 28,253	\$ 115,954
Jury Services	\$ 23		\$ 498				\$ 521	\$ 23,616	\$ 19	\$ 22,982
Security										
Trial Court Operations Program	\$ 160,387	\$ 90,655	\$ 498				\$ 251,539	\$ 1,425,881	\$ 238,487	\$ 1,347,150
Enhanced Collections	\$ 1,215	\$ 28,744			\$ 312		\$ 30,271	\$ 192,300	\$ 27,315	\$ 211,044
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,215	\$ 28,744			\$ 312		\$ 30,271	\$ 192,300	\$ 27,315	\$ 211,044
Executive Office	\$ 67						\$ 67	\$ 61,850	\$ 170	\$ 56,445
Fiscal Services	\$ 18,815	\$ 1,477			\$ (312)		\$ 19,980	\$ 149,958	\$ 20,836	\$ 133,496
Human Resources	\$ 12,320	\$ 4,879	\$ 0				\$ 17,199	\$ 127,555	\$ 16,643	\$ 107,184
Business & Facilities Services	\$ 9,070	\$ 28,106					\$ 37,176	\$ 162,295	\$ 29,454	\$ 129,073
Information Technology		\$ 55,134					\$ 55,134	\$ 174,832	\$ 60,748	\$ 176,514
Court Administration Program	\$ 40,272	\$ 89,595	\$ 0		\$ (312)		\$ 129,556	\$ 676,490	\$ 127,850	\$ 602,712
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 201,874	\$ 208,994	\$ 498		\$ 0		\$ 411,366	\$ 2,294,671	\$ 393,652	\$ 2,160,906