


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

02/08/2016

Date

Colusa Superior Court

Court
2015-2016, 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

2015-2016, 2nd Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Colusa Superior Court

Court

2015-2016, 2nd 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	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 December								
		Fiscal Year 2015/16							2014/15	
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	General	Non-Grant	Grant							
ASSETS										
Operations	\$ (146,262)	\$ 147,757	\$ (58,949)	\$ 50,465			\$ 15,673	\$ 8,684	\$ 4,066	
Payroll	\$ 15,627		\$ 0					\$ 15,627	\$ 12,595	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (11,362)	\$ (11,362)	\$ (8,762)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 557,216						\$ 413,072	\$ 970,288	\$ 838,320	
Total Cash and Cash Equivalents	\$ 426,896	\$ 147,757	\$ (58,949)	\$ 50,465			\$ 515,129	\$ 1,081,299	\$ 944,280	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue										
Accounts Receivable - General	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
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	\$ 0	\$ 0	\$ 801					\$ 801	\$ 12,475	
Trust Due To/From										
Distribution Due To/From							\$ 0	\$ 0		
Civil Filing Fee Due To/From	\$ 1	\$ 0						\$ 1	\$ 26	
General Due To/From										
Total Receivables	\$ 1	\$ 0	\$ 801	\$ 0			\$ 0	\$ 802	\$ 12,501	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 426,898	\$ 147,757	\$ (58,148)	\$ 50,465			\$ 515,129	\$ 1,082,101	\$ 956,781	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 52	\$ 0	\$ 0				\$ 0	\$ 52	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 26	
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 23,990	\$ 23,990	\$ 30,822	
Due to Other Governments										
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 60	\$ 60	\$ 21	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 52	\$ 0	\$ 0				\$ 24,051	\$ 24,103	\$ 30,869	
Civil							\$ 10,833	\$ 10,833	\$ 20,476	
Criminal							\$ 319,368	\$ 319,368	\$ 182,964	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 54	\$ 54	\$ 9	
Miscellaneous Trust										
Total Trust Deposits							\$ 428,000	\$ 428,000	\$ 301,195	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 23,989							\$ 23,989	\$ 25,397	
Deferred Compensation Payable	\$ 565							\$ 565	\$ 615	
Deductions Payable	\$ 15,379							\$ 15,379	\$ 14,659	
Payroll Clearing										
Total Payroll Liabilities	\$ 39,933							\$ 39,933	\$ 40,671	
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							\$ 46,155	\$ 46,155	\$ 61,803	
Total Other Liabilities	\$ 944						\$ 63,077	\$ 64,021	\$ 73,042	
Total Liabilities	\$ 40,928	\$ 0	\$ 0				\$ 515,129	\$ 556,057	\$ 445,777	
Total Fund Balance	\$ 385,969	\$ 147,757	\$ (58,148)	\$ 50,465				\$ 528,044	\$ 511,004	
Total Liabilities and Fund Balance	\$ 426,898	\$ 147,757	\$ (58,148)	\$ 50,465			\$ 515,129	\$ 1,082,101	\$ 956,781	

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 December										
	Fiscal Year 2015/16							2014/15			
	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	\$ 1,100,920	\$ 6,035					\$ 1,106,955	\$ 1,754,119	\$ 852,760	\$ 1,384,788	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,894		\$ 2,594	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 39,544						\$ 39,544	\$ 100,000	\$ 40,799	\$ 95,000	
Civil Coordination Reimbursement (45.55)	\$ 30,130						\$ 30,130	\$ 77,596	\$ 14,974	\$ 39,000	
MOU Reimbursements (45.10 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
Other Miscellaneous											
	\$ 1,195,367	\$ 6,035					\$ 1,201,402	\$ 1,959,382	\$ 933,306	\$ 1,546,155	
Grants											
AB 1058 Commissioner/Facilitator								\$ 126,905	\$ 31,566	\$ 125,633	
Other Judicial Council Grants											
Non-Judicial Council Grants								\$ 126,905	\$ 31,566	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 252	\$ 113		\$ 39			\$ 403	\$ 486	\$ 436	\$ 486	
Investment Income											
Donations											
Local Fees	\$ 15,438			\$ 1,542			\$ 16,980	\$ 30,000	\$ 13,328	\$ 35,000	
Non-Fee Revenues											
Enhanced Collections		\$ 64,985					\$ 64,985	\$ 192,300	\$ 41,222	\$ 211,044	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 70			\$ 0			\$ 70		\$ 668		
Sale of Fixed Assets											
Other Miscellaneous	\$ 431						\$ 431		\$ 693		
	\$ 16,190	\$ 65,098		\$ 1,581			\$ 82,868	\$ 222,786	\$ 56,347	\$ 246,530	
Total Revenues	\$ 1,211,557	\$ 71,133		\$ 1,581			\$ 1,284,270	\$ 2,309,073	\$ 1,021,219	\$ 1,918,318	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 340,560	\$ 1,648					\$ 342,208	\$ 555,914	\$ 334,222	\$ 459,753	
Temp Help								\$ 15,000	\$ 6,977	\$ 15,000	
Overtime	\$ 306						\$ 306				
Staff Benefits	\$ 188,148	\$ 748					\$ 188,896	\$ 633,130	\$ 184,870	\$ 651,549	
	\$ 529,014	\$ 2,396					\$ 531,410	\$ 1,204,044	\$ 526,069	\$ 1,126,302	
Operating Expenses and Equipment											
General Expense	\$ 22,237	\$ 2,148	\$ 792				\$ 25,177	\$ 89,650	\$ 22,846	\$ 80,550	
Printing	\$ 3,313						\$ 3,313	\$ 7,000	\$ 2,431	\$ 5,920	
Telecommunications	\$ 23,011						\$ 23,011	\$ 48,000	\$ 21,964	\$ 46,000	
Postage	\$ 44						\$ 44	\$ 18,500		\$ 15,500	
Insurance								\$ 1,000	\$ 468	\$ 500	
In-State Travel	\$ 4,828		\$ 926				\$ 5,755	\$ 7,500	\$ 3,166	\$ 6,500	
Out-of-State Travel								\$ 1,000		\$ 1,000	
Training	\$ 600						\$ 600	\$ 7,450	\$ 1,030	\$ 6,950	
Security Services											
Facility Operations	\$ 19,050						\$ 19,050	\$ 43,640	\$ 16,867	\$ 41,000	
Utilities											
Contracted Services	\$ 166,524	\$ 61,567	\$ 56,430				\$ 284,520	\$ 697,930	\$ 266,861	\$ 658,051	
Consulting and Professional Services	\$ 676						\$ 676	\$ 125	\$ 35	\$ 300	
Information Technology	\$ 77,564						\$ 77,564	\$ 164,832	\$ 81,251	\$ 168,333	
Major Equipment											
Other Items of Expense									\$ 415		
	\$ 317,848	\$ 63,714	\$ 58,148				\$ 439,711	\$ 1,086,627	\$ 417,134	\$ 1,030,604	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 498						\$ 498	\$ 4,000	\$ 242	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (615)	\$ 615					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (117)	\$ 615					\$ 498	\$ 4,000	\$ 242	\$ 4,000	
Total Expenditures	\$ 846,745	\$ 66,725	\$ 58,148				\$ 971,619	\$ 2,294,671	\$ 943,444	\$ 2,160,906	
Excess (Deficit) of Revenues Over Expenditures	\$ 364,812	\$ 4,407	\$ (58,148)	\$ 1,581			\$ 312,651	\$ 14,402	\$ 77,775	\$ (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)	\$ 385,969	\$ 147,757	\$ (58,148)	\$ 50,465			\$ 526,044	\$ 227,795	\$ 511,004	\$ 190,641	

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

	For the month ended December									
	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	\$ 18,467	\$ 79,689					\$ 98,156	\$ 271,525	\$ 95,251	\$ 255,012
Traffic & Other Infractions	\$ 72,608						\$ 72,608	\$ 109,063	\$ 72,951	\$ 106,675
Other Criminal Cases	\$ 28,281	\$ 193					\$ 28,474	\$ 107,995	\$ 27,789	\$ 73,684
Civil	\$ 20,795	\$ 1,500					\$ 22,295	\$ 39,246	\$ 19,239	\$ 44,185
Family & Children Services	\$ 56,971	\$ 67,622					\$ 124,593	\$ 309,510	\$ 126,574	\$ 278,875
Probate, Guardianship & Mental Health Services		\$ 5,075					\$ 5,075	\$ 18,000	\$ 8,816	\$ 15,000
Juvenile Dependency Services	\$ 20,795	\$ 14,503					\$ 35,298	\$ 71,967	\$ 18,704	\$ 38,685
Juvenile Delinquency Services	\$ 113						\$ 113	\$ 18,530		
Other Court Operations	\$ 193,256						\$ 193,256	\$ 335,128	\$ 199,304	\$ 396,098
Court Interpreters	\$ 9,132	\$ 51,513					\$ 60,644	\$ 121,301	\$ 59,844	\$ 115,954
Jury Services	\$ 45		\$ 498				\$ 543	\$ 23,616	\$ 279	\$ 22,982
Security										
Trial Court Operations Program	\$ 420,461	\$ 220,094	\$ 498				\$ 641,053	\$ 1,425,881	\$ 628,750	\$ 1,347,150
Enhanced Collections	\$ 2,396	\$ 63,200			\$ 615		\$ 66,211	\$ 192,300	\$ 65,360	\$ 211,044
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,396	\$ 63,200			\$ 615		\$ 66,211	\$ 192,300	\$ 65,360	\$ 211,044
Executive Office	\$ 156						\$ 156	\$ 61,850	\$ 340	\$ 56,445
Fiscal Services	\$ 48,551	\$ 3,983			\$ (615)		\$ 51,919	\$ 149,958	\$ 54,856	\$ 133,496
Human Resources	\$ 35,542	\$ 11,739	\$ 0				\$ 47,282	\$ 127,555	\$ 37,921	\$ 107,184
Business & Facilities Services	\$ 24,303	\$ 60,954					\$ 85,256	\$ 162,295	\$ 71,552	\$ 129,073
Information Technology		\$ 79,742					\$ 79,742	\$ 174,832	\$ 84,664	\$ 176,514
Court Administration Program	\$ 108,553	\$ 156,418	\$ 0		\$ (615)		\$ 264,355	\$ 676,490	\$ 249,334	\$ 602,712
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 531,410	\$ 439,711	\$ 498		\$ 0		\$ 971,619	\$ 2,294,671	\$ 943,444	\$ 2,160,906