


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

02/09/2017

Date

Colusa Superior

Court

FY 16-17 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior

Court

FY 16-17 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Colusa Superior

 Court
 FY 16-17 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)	14.50	13.5	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							2015/16	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (133,698)	\$ 154,581	\$ (63,025)	\$ 50,718			\$ 10,528	\$ 19,104	\$ 8,684	
Payroll	\$ (152)		\$ 0					\$ (152)	\$ 15,627	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (12,503)	\$ (12,503)	\$ (11,362)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 783,800						\$ 255,486	\$ 1,039,286	\$ 970,288	
Total Cash and Cash Equivalents	\$ 650,266	\$ 154,581	\$ (63,025)	\$ 50,718			\$ 351,257	\$ 1,143,796	\$ 1,081,299	
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	\$ 0	\$ 0	\$ 43,965					\$ 43,965	\$ 801	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From							\$ 1,287	\$ 1,287	\$ 0	
Civil Filing Fee Due To/From							\$ 70	\$ 70		
General Due To/From	\$ 17	\$ 0						\$ 17	\$ 1	
Total Receivables	\$ 17	\$ 0	\$ 43,965	\$ 0			\$ 1,357	\$ 45,339	\$ 802	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 650,282	\$ 154,581	\$ (19,059)	\$ 50,718			\$ 352,614	\$ 1,189,135	\$ 1,082,101	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 273	\$ 0	\$ 0				\$ 0	\$ 273	\$ 52	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,374	\$ 1,374	\$ 1	
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 38,126	\$ 38,126	\$ 23,990	
Due to Other Governments	\$ 0							\$ 0		
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 70	\$ 70	\$ 60	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 273	\$ 0	\$ 0				\$ 39,570	\$ 39,643	\$ 24,103	
Civil							\$ 3,663	\$ 3,663	\$ 10,833	
Criminal							\$ 167,714	\$ 167,714	\$ 319,368	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 140	\$ 140	\$ 54	
Miscellaneous Trust										
Total Trust Deposits							\$ 269,263	\$ 269,263	\$ 428,000	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 7,887							\$ 7,887	\$ 23,989	
Deferred Compensation Payable	\$ 1,285							\$ 1,285	\$ 565	
Deductions Payable	\$ 78,998							\$ 78,998	\$ 15,379	
Payroll Clearing										
Total Payroll Liabilities	\$ 88,170							\$ 88,170	\$ 39,933	
Revenue Collected in Advance									\$ 0	
Liabilities For Deposits	\$ 944						\$ 16,922	\$ 17,866	\$ 17,866	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 26,859	\$ 26,859	\$ 46,155	
Total Other Liabilities	\$ 944						\$ 43,781	\$ 44,724	\$ 64,021	
Total Liabilities	\$ 89,386	\$ 0	\$ 0				\$ 352,614	\$ 442,000	\$ 556,057	
Total Fund Balance	\$ 560,896	\$ 154,581	\$ (19,059)	\$ 50,718				\$ 747,135	\$ 526,044	
Total Liabilities and Fund Balance	\$ 650,282	\$ 154,581	\$ (19,059)	\$ 50,718			\$ 352,614	\$ 1,189,135	\$ 1,082,101	

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 2016/17							2015/16		
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,257,584	\$ 4,793					\$ 1,262,377	\$ 1,909,010	\$ 1,106,955	\$ 1,754,119
Improvement and Modernization Fund								\$ 2,894	\$ 0	\$ 2,894
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 46,899						\$ 46,899	\$ 100,000	\$ 39,544	\$ 100,000
Civil Coordination Reimbursement (45.55)	\$ 29,208						\$ 29,208	\$ 80,114	\$ 30,130	\$ 77,596
MOU Reimbursements (45.10 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous										
	\$ 1,358,464	\$ 4,793					\$ 1,383,257	\$ 2,116,791	\$ 1,201,402	\$ 1,959,382
Grants										
AB 1058 Commissioner/Facilitator			\$ 42,743				\$ 42,743	\$ 128,523		\$ 128,905
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ 42,743				\$ 42,743	\$ 128,523		\$ 128,905
Other Financing Sources										
Interest Income	\$ 621	\$ 267		\$ 85			\$ 973	\$ 1,021	\$ 403	\$ 486
Investment Income										
Donations										
Local Fees	\$ 15,413						\$ 15,413	\$ 30,000	\$ 16,980	\$ 30,000
Non-Fee Revenues										
Enhanced Collections		\$ 41,864					\$ 41,864	\$ 172,000	\$ 64,985	\$ 192,300
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 690						\$ 690		\$ 70	
Sale of Fixed Assets	\$ 124						\$ 124		\$ 431	
Other Miscellaneous										
	\$ 16,848	\$ 42,131		\$ 85			\$ 59,064	\$ 203,021	\$ 82,868	\$ 222,786
Total Revenues	\$ 1,375,313	\$ 46,924	\$ 42,743	\$ 85			\$ 1,465,064	\$ 2,448,335	\$ 1,284,270	\$ 2,309,073
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 339,333	\$ 1,155					\$ 340,488	\$ 623,146	\$ 342,208	\$ 555,914
Temp Help	\$ 383						\$ 383	\$ 15,000	\$ 306	\$ 15,000
Overtime	\$ 197,393	\$ 446					\$ 197,839	\$ 527,536	\$ 188,896	\$ 633,130
Staff Benefits										
	\$ 637,109	\$ 1,601					\$ 638,710	\$ 1,165,682	\$ 531,410	\$ 1,204,044
Operating Expenses and Equipment										
General Expense	\$ 19,819	\$ 1,038	\$ 534				\$ 21,392	\$ 112,550	\$ 25,177	\$ 89,650
Printing								\$ 5,000	\$ 3,313	\$ 7,000
Telecommunications	\$ 22,531						\$ 22,531	\$ 48,000	\$ 23,011	\$ 48,000
Postage	\$ 94						\$ 94	\$ 18,500	\$ 44	\$ 18,500
Insurance	\$ 430						\$ 430	\$ 500	\$ 1,000	\$ 1,000
In-State Travel	\$ 2,312		\$ 277				\$ 2,589	\$ 7,500	\$ 5,755	\$ 7,500
Out-of-State Travel										\$ 1,000
Training	\$ 995		\$ 360				\$ 1,355	\$ 7,925	\$ 600	\$ 7,450
Security Services										
Facility Operations	\$ 19,050						\$ 19,050	\$ 62,500	\$ 19,050	\$ 43,640
Utilities										
Contracted Services	\$ 157,332	\$ 48,641	\$ 60,631				\$ 266,603	\$ 688,179	\$ 284,520	\$ 697,930
Consulting and Professional Services	\$ 904						\$ 904	\$ 80	\$ 676	\$ 125
Information Technology	\$ 76,861						\$ 76,861	\$ 217,600	\$ 77,564	\$ 164,832
Major Equipment										
Other Items of Expense										
	\$ 300,328	\$ 49,679	\$ 61,802				\$ 411,809	\$ 1,168,334	\$ 439,711	\$ 1,086,627
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 495						\$ 495	\$ 5,000	\$ 498	\$ 4,000
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0	\$ 85,000	\$ 0	\$ 0
Capital Costs										
Internal Cost Recovery	\$ (425)	\$ 425					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 70	\$ 425					\$ 495	\$ 90,000	\$ 498	\$ 4,000
Total Expenditures	\$ 837,508	\$ 51,705	\$ 61,802				\$ 951,015	\$ 2,424,016	\$ 971,619	\$ 2,294,671
Excess (Deficit) of Revenues Over Expenditures	\$ 537,805	\$ (4,781)	\$ (19,059)	\$ 85			\$ 514,050	\$ 24,319	\$ 312,651	\$ 14,402
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 23,091	\$ 159,362	\$ 0	\$ 50,632			\$ 233,085	\$ 233,085	\$ 213,393	\$ 213,393
Ending Balance (Deficit)	\$ 560,896	\$ 154,581	\$ (19,059)	\$ 50,718			\$ 747,135	\$ 257,404	\$ 526,044	\$ 227,795

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

	For the month ended December									
	Fiscal Year 2016/17							2015/16		
	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	\$ 19,849	\$ 80,026					\$ 99,874	\$ 322,445	\$ 98,156	\$ 271,525
Traffic & Other Infractions	\$ 76,531						\$ 76,531	\$ 110,924	\$ 72,608	\$ 109,063
Other Criminal Cases	\$ 37,208						\$ 37,208	\$ 119,295	\$ 28,474	\$ 107,995
Civil	\$ 18,986	\$ 1,540					\$ 20,526	\$ 42,798	\$ 22,295	\$ 39,246
Family & Children Services	\$ 46,256	\$ 71,246					\$ 117,502	\$ 310,654	\$ 124,593	\$ 309,510
Probate, Guardianship & Mental Health Services		\$ 129					\$ 129	\$ 18,000	\$ 5,075	\$ 18,000
Juvenile Dependency Services	\$ 16,188	\$ 21,244					\$ 37,432	\$ 19,692	\$ 35,298	\$ 71,967
Juvenile Delinquency Services	\$ 124						\$ 124	\$ 19,392	\$ 113	\$ 18,530
Other Court Operations	\$ 270,916						\$ 270,916	\$ 324,121	\$ 193,256	\$ 335,128
Court Interpreters	\$ 9,814	\$ 45,577					\$ 55,391	\$ 128,705	\$ 60,644	\$ 121,301
Jury Services	\$ 50		\$ 495				\$ 545	\$ 25,806	\$ 543	\$ 23,616
Security										
Trial Court Operations Program	\$ 495,920	\$ 219,761	\$ 495				\$ 716,177	\$ 1,441,832	\$ 841,053	\$ 1,425,881
Enhanced Collections	\$ 1,601	\$ 49,679			\$ 425		\$ 51,705	\$ 172,000	\$ 66,211	\$ 192,300
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,601	\$ 49,679			\$ 425		\$ 51,705	\$ 172,000	\$ 66,211	\$ 192,300
Executive Office	\$ 149						\$ 149	\$ 49,820	\$ 156	\$ 61,850
Fiscal Services	\$ 26,182	\$ 3,396			\$ (425)		\$ 29,153	\$ 134,185	\$ 51,919	\$ 149,958
Human Resources	\$ 14,195	\$ 7,606	\$ 0				\$ 21,801	\$ 189,015	\$ 47,282	\$ 127,555
Business & Facilities Services	\$ 662	\$ 53,599					\$ 54,262	\$ 202,527	\$ 85,256	\$ 162,295
Information Technology		\$ 77,768					\$ 77,768	\$ 234,637	\$ 79,742	\$ 174,832
Court Administration Program	\$ 41,189	\$ 142,369	\$ 0		\$ (425)		\$ 183,133	\$ 810,184	\$ 264,355	\$ 676,490
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 538,710	\$ 411,809	\$ 495		\$ 0		\$ 951,015	\$ 2,424,016	\$ 971,619	\$ 2,294,671