

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

08/07/2017

Date

Colusa Superior

Court

FY 16-17 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior

Court

FY 16-17 4th 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 4th 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	13.50	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 June									
Fiscal Year 2016/17								2015/16	
	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	\$ (206,139)	\$ 172,045	\$ 0	\$ 50,918			\$ 12,060	\$ 28,883	\$ (15,493)
Payroll	\$ 2,553		\$ 0					\$ 2,553	\$ 38,429
Jury									
Revolving									
Other									
Distribution							\$ 1,197	\$ 1,197	\$ 18,173
Civil Filing Fees							\$ 0	\$ 0	\$ 456
Trust							\$ (13,694)	\$ (13,694)	\$ (109,876)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Cash Equivalents	\$ 342,639						\$ 296,465	\$ 639,104	\$ 886,348
Total Cash and Cash Equivalents	\$ 139,368	\$ 172,045	\$ 0	\$ 50,918			\$ 393,773	\$ 756,103	\$ 916,099
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 998	\$ 327		\$ 98			\$ 0	\$ 1,423	\$ 523
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 73,911							\$ 73,911	\$ 31,657
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 42,882	\$ 50	\$ 65,046					\$ 107,978	\$ 43,434
Trust Due To/From							\$ 2,584	\$ 2,584	\$ 0
Distribution Due To/From							\$ 1,822	\$ 1,822	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 40	\$ 28,212						\$ 28,252	\$ 29,808
Total Receivables	\$ 117,830	\$ 28,589	\$ 65,046	\$ 98			\$ 4,406	\$ 215,970	\$ 105,422
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 257,198	\$ 200,634	\$ 65,046	\$ 51,016			\$ 398,179	\$ 972,073	\$ 1,021,521
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 5,143	\$ 10,196						\$ 15,339	\$ 10,979
Accounts Payable - General	\$ 9,726	\$ 0	\$ 3,510				\$ 0	\$ 13,236	\$ 3,483
Due to Other Funds	\$ 1,439	\$ 18,016	\$ 55,895				\$ 31,219	\$ 106,568	\$ 61,465
Due to Other Courts		\$ 0	\$ 5,641					\$ 5,641	\$ 18,087
Due to State	\$ 0							\$ 0	\$ 174,577
TC145 Liability							\$ 50,727	\$ 50,727	\$ 33,960
Due to Other Governments	\$ 4,689							\$ 4,689	\$ 7,070
AB145 Due to Other Government Agency							\$ 705	\$ 705	
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 22	\$ 22	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20,997	\$ 28,212	\$ 65,046				\$ 82,673	\$ 196,928	\$ 309,630
Civil							\$ 34,091	\$ 34,091	\$ 10,943
Criminal							\$ 154,291	\$ 154,291	\$ 266,584
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Trust Interest Payable							\$ 374	\$ 374	\$ 243
Miscellaneous Trust									
Total Trust Deposits							\$ 286,502	\$ 286,502	\$ 375,516
Accrued Payroll	\$ 24,731							\$ 24,731	\$ 45,540
Benefits Payable	\$ 26,711							\$ 26,711	\$ 37,475
Deferred Compensation Payable	\$ 1,285							\$ 1,285	\$ 431
Deductions Payable	\$ (2,679)							\$ (2,679)	\$ (187)
Payroll Clearing									
Total Payroll Liabilities	\$ 50,048							\$ 50,048	\$ 83,259
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,063						\$ 16,922	\$ 17,985	\$ 17,866
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,120	\$ 1,120	
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 10,963	\$ 10,963	\$ 2,165
Total Other Liabilities	\$ 1,063						\$ 29,005	\$ 30,088	\$ 20,031
Total Liabilities	\$ 72,108	\$ 28,212	\$ 65,046				\$ 398,179	\$ 563,546	\$ 788,436
Total Fund Balance	\$ 185,090	\$ 172,422	\$ 0	\$ 51,016				\$ 408,527	\$ 233,085
Total Liabilities and Fund Balance	\$ 257,198	\$ 200,634	\$ 65,046	\$ 51,016			\$ 398,179	\$ 972,073	\$ 1,021,521

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 2016/17							2015/16		
	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	\$ 1,931,155	\$ 11,824					\$ 1,942,979	\$ 1,909,010	\$ 1,815,713	\$ 1,754,119
Improvement and Modernization Fund	\$ 2,894						\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,894
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 102,199						\$ 102,199	\$ 100,000	\$ 90,873	\$ 100,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 78,465						\$ 78,465	\$ 80,114	\$ 76,929	\$ 77,596
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
	\$ 2,139,486	\$ 11,824					\$ 2,151,310	\$ 2,116,791	\$ 2,011,182	\$ 1,950,382
Grants										
AB 1058 Commissioner/Facilitator			\$ 116,554				\$ 116,554	\$ 128,523	\$ 128,449	\$ 126,905
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ 116,554				\$ 116,554	\$ 128,523	\$ 128,449	\$ 126,905
Other Financing Sources										
Interest Income	\$ 3,866	\$ 1,236		\$ 380			\$ 5,482	\$ 1,021	\$ 2,192	\$ 486
Investment Income										
Donations										
Local Fees	\$ 29,910			\$ 3			\$ 29,913	\$ 30,000	\$ 35,633	\$ 30,000
Non-Fee Revenues										
Enhanced Collections		\$ 139,802					\$ 139,802	\$ 172,000	\$ 149,415	\$ 192,300
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 911						\$ 911		\$ 1,566	
Sale of Fixed Assets										
Other Miscellaneous	\$ 128						\$ 128		\$ 447	
	\$ 34,815	\$ 141,039		\$ 383			\$ 176,237	\$ 203,021	\$ 189,253	\$ 222,786
Total Revenues	\$ 2,174,301	\$ 152,863	\$ 116,554	\$ 383			\$ 2,444,101	\$ 2,448,335	\$ 2,326,884	\$ 2,309,073
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 734,022	\$ 2,958					\$ 736,980	\$ 623,146	\$ 729,723	\$ 555,914
Temp Help							\$ 15,000	\$ 2,805	\$ 15,000	\$ 15,000
Overtime	\$ 383						\$ 383		\$ 306	
Staff Benefits	\$ 414,884	\$ 1,045					\$ 415,929	\$ 527,536	\$ 397,316	\$ 633,130
	\$ 1,149,289	\$ 4,003					\$ 1,163,292	\$ 1,165,682	\$ 1,130,150	\$ 1,204,044
Operating Expenses and Equipment										
General Expense	\$ 57,058	\$ 2,518	\$ 534				\$ 60,110	\$ 112,550	\$ 78,429	\$ 89,650
Printing	\$ 4,625						\$ 4,625	\$ 5,000	\$ 12,605	\$ 7,000
Telecommunications	\$ 44,903						\$ 44,903	\$ 48,000	\$ 45,786	\$ 48,000
Postage	\$ 14,201						\$ 14,201	\$ 18,500	\$ 16,630	\$ 18,500
Insurance	\$ 430						\$ 430	\$ 500	\$ 462	\$ 1,000
In-State Travel	\$ 4,605		\$ 277				\$ 4,882	\$ 7,500	\$ 7,977	\$ 7,500
Out-of-State Travel										\$ 1,000
Training	\$ 1,106		\$ 360				\$ 1,466	\$ 7,925	\$ 1,750	\$ 7,450
Security Services										
Facility Operations	\$ 37,500						\$ 37,500	\$ 62,500	\$ 37,500	\$ 43,640
Utilities										
Contracted Services	\$ 363,835	\$ 132,235	\$ 124,387				\$ 620,456	\$ 688,179	\$ 631,329	\$ 697,930
Consulting and Professional Services	\$ 2,571						\$ 2,571	\$ 80	\$ 1,885	\$ 125
Information Technology	\$ 136,865						\$ 136,865	\$ 217,600	\$ 130,118	\$ 164,832
Major Equipment									\$ 38,245	
Other Items of Expense										
	\$ 667,699	\$ 134,752	\$ 125,558				\$ 926,009	\$ 1,168,334	\$ 1,002,715	\$ 1,086,627
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,358						\$ 2,358	\$ 5,000	\$ 1,749	\$ 4,000
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 185,000						\$ 185,000	\$ 85,000	\$ 174,577	
Capital Costs										
Internal Cost Recovery	\$ (1,047)	\$ 1,047					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 186,311	\$ 1,047					\$ 187,358	\$ 90,000	\$ 176,326	\$ 4,000
Total Expenditures	\$ 2,003,299	\$ 139,802	\$ 125,558				\$ 2,268,659	\$ 2,424,018	\$ 2,309,191	\$ 2,294,671
Excess (Deficit) of Revenues Over Expenditures	\$ 171,002	\$ 13,060	\$ (9,004)	\$ 383			\$ 175,442	\$ 24,319	\$ 19,693	\$ 14,402
Operating Transfers In (Out)	\$ (9,004)		\$ 9,004				\$ 0	\$ 0	\$ 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)	\$ 185,090	\$ 172,422	\$ 0	\$ 51,016			\$ 408,527	\$ 257,404	\$ 233,085	\$ 227,795

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

	For the month ended June									
	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	\$ 43,402	\$ 167,527					\$ 210,929	\$ 322,445	\$ 194,705	\$ 271,525
Traffic & Other Infractions	\$ 159,857	\$ 5,000					\$ 164,857	\$ 110,924	\$ 164,811	\$ 109,063
Other Criminal Cases	\$ 87,174	\$ 5,081					\$ 92,255	\$ 119,295	\$ 67,647	\$ 107,995
Civil	\$ 30,523	\$ 4,325					\$ 34,848	\$ 42,798	\$ 49,350	\$ 39,246
Family & Children Services	\$ 91,948	\$ 165,245					\$ 257,194	\$ 310,654	\$ 284,690	\$ 309,510
Probate, Guardianship & Mental Health Services		\$ 16,243					\$ 16,243	\$ 18,000	\$ 11,337	\$ 18,000
Juvenile Dependency Services	\$ 16,312	\$ 52,644					\$ 68,957	\$ 19,692	\$ 93,622	\$ 71,967
Juvenile Delinquency Services	\$ 248						\$ 248	\$ 19,392	\$ 1,225	\$ 18,530
Other Court Operations	\$ 615,421						\$ 615,421	\$ 324,121	\$ 466,512	\$ 335,128
Court Interpreters	\$ 24,265	\$ 93,827					\$ 118,092	\$ 128,705	\$ 118,388	\$ 121,301
Jury Services	\$ 99	\$ 4,415	\$ 2,358				\$ 6,872	\$ 25,806	\$ 4,838	\$ 23,616
Security									\$ 40,245	
Trial Court Operations Program	\$ 1,069,250	\$ 514,308	\$ 2,358				\$ 1,585,915	\$ 1,441,832	\$ 1,497,368	\$ 1,425,881
Enhanced Collections	\$ 4,003	\$ 134,752			\$ 1,047		\$ 139,802	\$ 172,000	\$ 148,900	\$ 192,300
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,003	\$ 134,752			\$ 1,047		\$ 139,802	\$ 172,000	\$ 148,900	\$ 192,300
Executive Office	\$ 297						\$ 297	\$ 49,820	\$ 291	\$ 61,850
Fiscal Services	\$ 55,814	\$ 7,629			\$ (1,047)		\$ 62,396	\$ 134,185	\$ 98,848	\$ 149,958
Human Resources	\$ 23,141	\$ 16,027	\$ 185,000				\$ 224,169	\$ 189,015	\$ 251,847	\$ 127,555
Business & Facilities Services	\$ 787	\$ 118,311					\$ 119,098	\$ 202,527	\$ 179,783	\$ 162,295
Information Technology		\$ 136,981					\$ 136,981	\$ 234,637	\$ 132,155	\$ 174,832
Court Administration Program	\$ 80,039	\$ 278,949	\$ 185,000		\$ (1,047)		\$ 542,942	\$ 810,184	\$ 662,922	\$ 676,490
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,153,292	\$ 928,009	\$ 187,358		\$ 0		\$ 2,268,659	\$ 2,424,016	\$ 2,309,191	\$ 2,294,671

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	150,000	-	150,000	-	-	-	-	-	150,000	
Restricted	-	-	-	172,422	-	51,016	-	-	223,438	
Committed	12,280	-	12,280	-	-	-	-	-	12,280	
Assigned	22,810	-	22,810	-	-	-	-	-	22,810	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 185,090	\$ -	\$ 185,090	\$ 172,422	\$ -	\$ 51,016	\$ -	\$ -	\$ 408,528	