

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.

Keri Harrigan

12/03/2014

Signature of Presiding Judge or Court Executive

Date

Colusa Superior Court

Court

FY2014-2015 1st Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY2014-2015 1st Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

FY2014-2015 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	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 September								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (122,863)	\$ 118,670	\$ (30,121)	\$ 48,327			\$ 90,857	\$ 104,871	\$ 85,060	
Payroll	\$ 39,694		\$ 0					\$ 39,694	\$ 47,156	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (13,282)	\$ (13,282)	\$ (5,077)	
Credit Card										
Cash on Hand	\$ 315							\$ 315	\$ 315	
Cash with County										
Cash Outside of the AOC							\$ 97,746	\$ 97,746	\$ 97,746	
Total Cash	\$ (82,854)	\$ 118,670	\$ (30,121)	\$ 48,327			\$ 175,321	\$ 229,343	\$ 225,201	
Short Term Investment	\$ 685,847						\$ 231,997	\$ 917,844	\$ 1,223,389	
Investment in Financial Institution										
Total Investments	\$ 685,847						\$ 231,997	\$ 917,844	\$ 1,223,389	
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								\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 10,708					\$ 10,708	\$ 34,408	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 46	\$ 0						\$ 46	\$ 42	
Total Receivables	\$ 46	\$ 0	\$ 10,708	\$ 0			\$ 0	\$ 10,754	\$ 34,450	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 603,039	\$ 118,670	\$ (19,413)	\$ 48,327			\$ 407,318	\$ 1,157,941	\$ 1,483,039	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 39,333	
Due to Other Funds		\$ 0	\$ 0				\$ 46	\$ 46	\$ 42	
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 27,804	\$ 27,804	\$ 45,429	
Due to Other Governments									\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 4	\$ 4	\$ 9	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 27,854	\$ 27,854	\$ 84,813	
Civil							\$ 20,686	\$ 20,686	\$ 11,631	
Criminal							\$ 199,521	\$ 199,521	\$ 199,966	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 9	\$ 9	\$ 14	
Miscellaneous Trust										
Total Trust Deposits							\$ 317,963	\$ 317,963	\$ 309,358	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 16,431							\$ 16,431	\$ 9,098	
Deferred Compensation Payable	\$ 320							\$ 320	\$ 283	
Deductions Payable	\$ 7,026							\$ 7,026	\$ 7,957	
Payroll Clearing									\$ 0	
Total Payroll Liabilities	\$ 23,777							\$ 23,777	\$ 17,338	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 944						\$ 10,295	\$ 11,239	\$ 11,239	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment								\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ 51,206	\$ 51,206	\$ 77,036	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 944						\$ 61,501	\$ 62,445	\$ 88,274	
Total Liabilities	\$ 24,720	\$ 0	\$ 0				\$ 407,318	\$ 432,038	\$ 499,783	
Total Fund Balance	\$ 578,319	\$ 118,670	\$ (19,413)	\$ 48,327				\$ 725,903	\$ 983,256	
Total Liabilities and Fund Balance	\$ 603,039	\$ 118,670	\$ (19,413)	\$ 48,327			\$ 407,318	\$ 1,157,941	\$ 1,483,039	

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

	For the month ended September									
	Fiscal Year 2014/15							2013/14		
	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	\$ 7,260	\$ 30,386					\$ 37,646	\$ 255,012	\$ 70,945	\$ 330,303
Traffic & Other Infractions	\$ 27,507	\$ 57					\$ 27,564	\$ 106,675	\$ 30,146	\$ 122,790
Other Criminal Cases	\$ 10,658	\$ 20					\$ 10,678	\$ 73,684	\$ 16,006	\$ 91,098
Civil	\$ 7,143	\$ 49					\$ 7,192	\$ 44,185	\$ 7,103	\$ 42,203
Family & Children Services	\$ 18,730	\$ 22,655					\$ 41,385	\$ 278,875	\$ 44,923	\$ 282,742
Probate, Guardianship & Mental Health Services		\$ 2,209					\$ 2,209	\$ 15,000	\$ 4,107	\$ 15,000
Juvenile Dependency Services	\$ 7,143	\$ 14					\$ 7,157	\$ 38,685	\$ 7,068	\$ 38,453
Juvenile Delinquency Services										
Other Court Operations	\$ 75,444	\$ 940					\$ 76,383	\$ 396,098	\$ 72,407	\$ 456,968
Court Interpreters	\$ 3,488	\$ 24,765					\$ 28,253	\$ 115,954	\$ 24,110	\$ 117,472
Jury Services	\$ 19						\$ 19	\$ 22,982	\$ 4,272	\$ 27,963
Security									\$ 380	
Trial Court Operations Program	\$ 157,392	\$ 81,095					\$ 238,487	\$ 1,347,150	\$ 281,467	\$ 1,524,992
Enhanced Collections	\$ 1,918	\$ 24,773			\$ 623		\$ 27,315	\$ 211,044	\$ 56,548	\$ 222,998
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 1,918	\$ 24,773			\$ 623		\$ 27,315	\$ 211,044	\$ 56,548	\$ 222,998
Executive Office	\$ 170						\$ 170	\$ 56,445	\$ 33,773	\$ 186,538
Fiscal Services	\$ 20,030	\$ 1,430			\$ (623)		\$ 20,836	\$ 133,496	\$ 18,762	\$ 108,569
Human Resources	\$ 14,324	\$ 2,319					\$ 16,643	\$ 107,184	\$ 23,069	\$ 83,246
Business & Facilities Services	\$ 8,941	\$ 20,513					\$ 29,454	\$ 129,073	\$ 28,828	\$ 235,915
Information Technology		\$ 60,748					\$ 60,748	\$ 176,514	\$ 59,566	\$ 273,039
Court Administration Program	\$ 43,465	\$ 85,009			\$ (623)		\$ 127,850	\$ 602,712	\$ 163,998	\$ 887,307
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 202,775	\$ 190,878			\$ 0		\$ 393,652	\$ 2,160,906	\$ 502,013	\$ 2,635,297

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 2014/15								2013/14		
	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	\$ 638,508	\$ 2,309						\$ 640,817	\$ 1,384,788	\$ 612,857	\$ 1,403,960
Improvement and Modernization Fund									\$ 2,594		\$ 1,447
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 17,914							\$ 17,914	\$ 95,000	\$ 14,187	\$ 95,000
Civil Coordination Reimbursement (45.55)	\$ 4,814							\$ 4,814	\$ 39,000	\$ 6,243	\$ 39,000
MOU Reimbursements (45.10 and General)									\$ 24,773		\$ 24,773
Other Miscellaneous											
	\$ 661,236	\$ 2,309						\$ 663,545	\$ 1,546,155	\$ 633,287	\$ 1,564,180
Grants											
AB 1058 Commissioner/Facilitator											
Other AOC Grants									\$ 125,633	\$ 12,778	\$ 125,633
Non-AOC Grants											
									\$ 125,633	\$ 12,778	\$ 125,633
Other Financing Sources											
Interest Income											
Investment Income	\$ 64	\$ 1		\$ 0				\$ 65	\$ 486	\$ 58	\$ 2,786
Donations											
Local Fees	\$ 6,339			\$ 997				\$ 7,336	\$ 35,000	\$ 9,432	\$ 36,949
Non-Fee Revenues											
Enhanced Collections		\$ 14,712						\$ 14,712	\$ 211,044	\$ 35,994	\$ 222,998
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 668							\$ 668		\$ 689	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 7,071	\$ 14,713		\$ 998				\$ 22,781	\$ 246,530	\$ 46,174	\$ 262,733
Total Revenues	\$ 668,307	\$ 17,022		\$ 998				\$ 686,326	\$ 1,918,318	\$ 692,239	\$ 1,952,546
EXPENDITURES											
Personal Services											
Salaries - Permanent											
Temp Help	\$ 126,758	\$ 1,281						\$ 128,039	\$ 459,753	\$ 148,698	\$ 596,215
Overtime	\$ 785							\$ 785	\$ 15,000	\$ 3,541	\$ 17,500
Staff Benefits	\$ 73,314	\$ 637						\$ 73,951	\$ 651,549	\$ 91,640	\$ 666,486
	\$ 200,857	\$ 1,918						\$ 202,775	\$ 1,126,302	\$ 244,973	\$ 1,280,201
Operating Expenses and Equipment											
General Expense											
Printing	\$ 7,376	\$ 1,248	\$ 158					\$ 8,782	\$ 80,550	\$ 13,810	\$ 104,850
Telecommunications	\$ 1,206							\$ 1,206	\$ 5,920	\$ 1,215	\$ 20,000
Postage	\$ 10,900							\$ 10,900	\$ 46,000	\$ 11,710	\$ 51,500
Insurance									\$ 15,500	\$ 69	\$ 24,150
In-State Travel									\$ 500		\$ 1,000
Out-of-State Travel	\$ 1,273							\$ 1,273	\$ 6,500	\$ 5,775	\$ 15,000
Training			\$ 115						\$ 1,000	\$ 2,500	\$ 2,500
Security Services	\$ 130							\$ 245	\$ 6,950	\$ 2,285	\$ 7,250
Facility Operations	\$ 7,492							\$ 7,492	\$ 41,000	\$ 6,075	\$ 59,000
Utilities											
Contracted Services	\$ 57,997	\$ 23,521	\$ 19,141					\$ 100,658	\$ 658,051	\$ 175,163	\$ 832,213
Consulting and Professional Services	\$ 35							\$ 35	\$ 300	\$ 35	\$ 300
Information Technology	\$ 59,872							\$ 59,872	\$ 168,333	\$ 40,385	\$ 123,333
Major Equipment											
Other Items of Expense	\$ 415							\$ 415			\$ 110,000
	\$ 146,695	\$ 24,769	\$ 19,413					\$ 190,878	\$ 1,030,604	\$ 256,521	\$ 1,351,098
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 4,000	\$ 519	\$ 4,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (623)	\$ 623						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (623)	\$ 623						\$ 0	\$ 4,000	\$ 519	\$ 4,000
Total Expenditures	\$ 346,928	\$ 27,310	\$ 19,413					\$ 393,652	\$ 2,160,906	\$ 502,013	\$ 2,635,297
Excess (Deficit) of Revenues Over Expenditures											
	\$ 321,379	\$ (10,289)	\$ (19,413)	\$ 998				\$ 292,674	\$ (242,588)	\$ 190,226	\$ (682,751)
Operating Transfers In (Out)											
									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)											
	\$ 256,940	\$ 128,958	\$ 0	\$ 47,330				\$ 433,229	\$ 433,229	\$ 793,030	\$ 793,030
	\$ 578,319	\$ 118,670	\$ (19,413)	\$ 48,327				\$ 725,903	\$ 190,641	\$ 983,256	\$ 110,279