

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.

Kevin Harrigan

Signature of Presiding Judge or Court Executive

05/12/2015

Date

Colusa Superior Court

Court

FY2014-2015 3rd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY2014-2015 3rd 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 3rd 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	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 March									
Fiscal Year 2014/15									
	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	\$ (147,428)	\$ 131,705	\$ (38,971)	\$ 48,836		\$ 15,555	\$ 9,696	\$ 93,118	
Payroll	\$ 39,453		\$ 0				\$ 39,453	\$ 42,758	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (12,732)	\$ (8,056)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the AOC							\$ 97,746	\$ 97,746	
Total Cash	\$ (107,660)	\$ 131,705	\$ (38,971)	\$ 48,836			\$ 100,569	\$ 225,881	
Short Term Investment									
Investment in Financial Institution	\$ 355,671						\$ 347,546	\$ 703,217	
Total Investments	\$ 355,671						\$ 347,546	\$ 816,377	
Accrued Revenue	\$ 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	
Due From State	\$ 1,290	\$ 0	\$ 16,153				\$ 17,443	\$ 36,537	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 1	\$ 0					\$ 1	\$ 43	
General Due To/From									
Total Receivables	\$ 1,291	\$ 0	\$ 16,153	\$ 0			\$ 0	\$ 36,580	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 249,302	\$ 131,705	\$ (22,818)	\$ 48,836			\$ 448,115	\$ 1,078,838	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 1,059	\$ 0	\$ 0				\$ 1,059	\$ 50	
Due to Other Funds		\$ 0	\$ 0				\$ 1	\$ 43	
Due to Other Courts		\$ 0	\$ 0				\$ 0	\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 45,645	\$ 30,189	
Due to Other Governments								\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 11	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,059	\$ 0	\$ 0				\$ 45,658	\$ 30,288	
Civil							\$ 20,692	\$ 14,323	
Criminal							\$ 223,019	\$ 203,252	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 14	\$ 9	
Miscellaneous Trust									
Total Trust Deposits							\$ 341,471	\$ 315,330	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 17,703						\$ 17,703	\$ 9,604	
Deferred Compensation Payable	\$ 320						\$ 320	\$ 320	
Deductions Payable	\$ 6,526						\$ 6,526	\$ 7,824	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ 24,549						\$ 24,549	\$ 17,748	
Revenue Collected in Advance	\$ 944						\$ 10,295	\$ 11,239	
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 50,692	\$ 91,663	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 944						\$ 60,987	\$ 102,902	
Total Liabilities	\$ 26,551	\$ 0	\$ 0				\$ 448,115	\$ 466,268	
Total Fund Balance	\$ 222,751	\$ 131,705	\$ (22,818)	\$ 48,836			\$ 380,474	\$ 612,569	
Total Liabilities and Fund Balance	\$ 249,302	\$ 131,705	\$ (22,818)	\$ 48,836			\$ 448,115	\$ 1,078,838	

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

For the month ended March										
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	\$ 26,927	\$ 115,291					\$ 142,217	\$ 255,012	\$ 190,783	\$ 330,303
Traffic & Other Infractions	\$ 104,755	\$ 1,058					\$ 105,813	\$ 106,675	\$ 116,957	\$ 122,790
Other Criminal Cases	\$ 39,791	\$ 1,020					\$ 40,811	\$ 73,684	\$ 61,957	\$ 91,098
Civil	\$ 26,927	\$ 1,289					\$ 28,216	\$ 44,185	\$ 26,595	\$ 42,203
Family & Children Services	\$ 71,211	\$ 115,777					\$ 186,988	\$ 278,875	\$ 188,295	\$ 282,742
Probate, Guardianship & Mental Health Services		\$ 13,613					\$ 13,613	\$ 15,000	\$ 10,317	\$ 15,000
Juvenile Dependency Services	\$ 26,927	\$ 14					\$ 26,941	\$ 38,685	\$ 26,310	\$ 38,453
Juvenile Delinquency Services										
Other Court Operations	\$ 285,900	\$ 941					\$ 286,840	\$ 396,098	\$ 290,249	\$ 456,968
Court Interpreters	\$ 13,039	\$ 74,400					\$ 87,439	\$ 115,954	\$ 79,551	\$ 117,472
Jury Services	\$ 56	\$ 200	\$ 242				\$ 498	\$ 22,982	\$ 14,821	\$ 27,963
Security		\$ 5,100					\$ 5,100		\$ 380	
Trial Court Operations Program	\$ 595,532	\$ 328,703	\$ 242				\$ 924,477	\$ 1,347,150	\$ 1,006,217	\$ 1,524,992
Enhanced Collections	\$ 5,958	\$ 99,093			\$ 1,937		\$ 106,988	\$ 211,044	\$ 158,859	\$ 222,998
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 5,958	\$ 99,093			\$ 1,937		\$ 106,988	\$ 211,044	\$ 158,859	\$ 222,998
Executive Office	\$ 509						\$ 509	\$ 56,445	\$ 122,481	\$ 186,538
Fiscal Services	\$ 75,799	\$ 5,143			\$ (1,937)		\$ 79,004	\$ 133,496	\$ 73,859	\$ 108,569
Human Resources	\$ 46,969	\$ 7,735					\$ 54,704	\$ 107,184	\$ 61,808	\$ 83,246
Business & Facilities Services	\$ 33,121	\$ 75,670					\$ 108,791	\$ 129,073	\$ 105,793	\$ 235,915
Information Technology		\$ 112,099					\$ 112,099	\$ 176,514	\$ 145,229	\$ 273,039
Court Administration Program	\$ 156,399	\$ 200,646			\$ (1,937)		\$ 355,108	\$ 602,712	\$ 509,169	\$ 887,307
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 757,888	\$ 628,443	\$ 242		\$ 0		\$ 1,386,573	\$ 2,160,906	\$ 1,674,245	\$ 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 March											
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	\$ 1,004,282	\$ 9,386					\$ 1,013,668	\$ 1,384,788	\$ 1,143,421	\$ 1,403,960	
Improvement and Modernization Fund	\$ 1,290						\$ 1,290	\$ 2,594		\$ 1,447	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 65,245						\$ 65,245	\$ 95,000	\$ 61,276	\$ 95,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 29,412						\$ 29,412	\$ 39,000	\$ 27,998	\$ 39,000	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,125,002	\$ 9,386					\$ 1,134,388	\$ 1,546,155	\$ 1,257,468	\$ 1,564,180	
Grants											
AB 1058 Commissioner/Facilitator			\$ 77,269				\$ 77,269	\$ 125,633	\$ 69,757	\$ 125,633	
Other AOC Grants											
Non-AOC Grants											
			\$ 77,269				\$ 77,269	\$ 125,633	\$ 69,757	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 565	\$ 149		\$ 55			\$ 769	\$ 486	\$ 1,196	\$ 2,786	
Investment Income											
Donations											
Local Fees	\$ 18,380			\$ 1,451			\$ 19,831	\$ 35,000	\$ 26,850	\$ 36,949	
Non-Fee Revenues											
Enhanced Collections		\$ 100,196					\$ 100,196	\$ 211,044	\$ 137,175	\$ 222,998	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 668						\$ 668		\$ 689		
Sale of Fixed Assets											
Other Miscellaneous	\$ 697						\$ 697		\$ 649		
	\$ 20,310	\$ 100,345		\$ 1,506			\$ 122,160	\$ 246,530	\$ 166,559	\$ 262,733	
Total Revenues	\$ 1,145,312	\$ 109,731	\$ 77,269	\$ 1,506			\$ 1,333,818	\$ 1,918,318	\$ 1,493,784	\$ 1,952,546	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 477,852	\$ 4,014					\$ 481,866	\$ 459,753	\$ 556,732	\$ 596,215	
Temp Help	\$ 8,969						\$ 8,969	\$ 15,000	\$ 27,788	\$ 17,500	
Overtime									\$ 1,094		
Staff Benefits	\$ 265,109	\$ 1,944					\$ 267,053	\$ 651,549	\$ 320,902	\$ 666,486	
	\$ 751,931	\$ 5,958					\$ 757,888	\$ 1,126,302	\$ 906,516	\$ 1,280,201	
Operating Expenses and Equipment											
General Expense	\$ 38,885	\$ 3,725	\$ 738				\$ 43,348	\$ 80,550	\$ 49,695	\$ 104,850	
Printing	\$ 2,431						\$ 2,431	\$ 5,920	\$ 10,132	\$ 20,000	
Telecommunications	\$ 33,015						\$ 33,015	\$ 46,000	\$ 32,064	\$ 51,500	
Postage	\$ 2,419						\$ 2,419	\$ 15,500	\$ 9,264	\$ 24,150	
Insurance	\$ 468						\$ 468	\$ 500	\$ 488	\$ 1,000	
In-State Travel	\$ 3,418		\$ 473				\$ 3,891	\$ 6,500	\$ 9,546	\$ 15,000	
Out-of-State Travel								\$ 1,000	\$ 2,500	\$ 2,500	
Training	\$ 915		\$ 115				\$ 1,030	\$ 6,950	\$ 4,415	\$ 7,250	
Security Services											
Facility Operations	\$ 26,242						\$ 26,242	\$ 41,000	\$ 25,425	\$ 59,000	
Utilities											
Contracted Services	\$ 214,089	\$ 95,365	\$ 98,760				\$ 408,214	\$ 658,051	\$ 577,967	\$ 832,213	
Consulting and Professional Services	\$ 75						\$ 75	\$ 300	\$ 70	\$ 300	
Information Technology	\$ 106,896						\$ 106,896	\$ 168,333	\$ 47,684	\$ 123,333	
Major Equipment										\$ 110,000	
Other Items of Expense	\$ 415						\$ 415				
	\$ 429,266	\$ 99,090	\$ 100,087				\$ 628,443	\$ 1,030,604	\$ 766,750	\$ 1,351,096	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 242						\$ 242	\$ 4,000	\$ 979	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,937)	\$ 1,937					\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment											
	\$ (1,696)	\$ 1,937					\$ 242	\$ 4,000	\$ 979	\$ 4,000	
Total Expenditures	\$ 1,179,501	\$ 106,984	\$ 100,087				\$ 1,386,573	\$ 2,160,906	\$ 1,674,245	\$ 2,635,297	
Excess (Deficit) of Revenues Over Expenditures	\$ (34,189)	\$ 2,746	\$ (22,818)	\$ 1,506			\$ (52,755)	\$ (242,588)	\$ (180,461)	\$ (682,751)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 256,940	\$ 128,958	\$ 0	\$ 47,330			\$ 433,229	\$ 433,229	\$ 793,030	\$ 793,030	
Ending Balance (Deficit)	\$ 222,751	\$ 131,705	\$ (22,818)	\$ 48,836			\$ 380,474	\$ 190,641	\$ 612,569	\$ 110,279	