

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

12/05/2013

Date

Colusa Superior Court

Court

FY 2013-2014, 1st Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY 2013-2014, 1st Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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

Colusa Superior Court

Court

FY 2013-2014, 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)		14.5			

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									
Fiscal Year 2013/14									
	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	\$ (2,490)	\$ 9,289	\$ (40,941)	\$ 45,284			\$ 73,918	\$ 85,060	\$ 125,644
Payroll	\$ 47,156		\$ 0					\$ 47,156	\$ 45,689
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,077)	\$ (5,077)	\$ (3,808)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 44,981	\$ 9,289	\$ (40,941)	\$ 45,284			\$ 97,746	\$ 97,746	\$ 202,506
Short Term Investment									
Investment in Financial Institution	\$ 947,807						\$ 275,582	\$ 1,223,389	\$ 1,761,710
Total Investments	\$ 947,807						\$ 275,582	\$ 1,223,389	\$ 1,761,710
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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 34,408				\$ 0	\$ 34,408	\$ 47,009
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 42							\$ 42	\$ 65
Total Receivables	\$ 42	\$ 0	\$ 34,408	\$ 0			\$ 0	\$ 34,450	\$ 47,074
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 992,830	\$ 9,289	\$ (6,533)	\$ 45,284			\$ 442,169	\$ 1,483,039	\$ 2,179,130
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 39,333	\$ 0	\$ 0				\$ 0	\$ 39,333	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 42	\$ 42	\$ 65
Due to Other Courts								\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 45,429	\$ 45,429	\$ 37,134
Due to Other Governments			\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 9	\$ 9	\$ 40
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,333	\$ 0	\$ 0				\$ 45,480	\$ 84,813	\$ 37,240
Civil							\$ 11,631	\$ 11,631	\$ 11,535
Criminal							\$ 199,966	\$ 199,966	\$ 312,244
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 97,746	\$ 97,746	\$ 202,506
Trust Interest Payable							\$ 14	\$ 14	\$ 151
Miscellaneous Trust									
Total Trust Deposits							\$ 309,358	\$ 309,358	\$ 526,436
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 9,098							\$ 9,098	\$ 3,944
Deferred Compensation Payable	\$ 283							\$ 283	\$ 233
Deductions Payable	\$ 7,957							\$ 7,957	\$ 8,085
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 17,338							\$ 17,338	\$ 12,261
Revenue Collected in Advance									
Liabilities For Deposits	\$ 944						\$ 10,295	\$ 11,239	\$ 8,066
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 77,036	\$ 77,036	\$ 88,388
Total Other Liabilities	\$ 944						\$ 87,331	\$ 88,274	\$ 96,454
Total Liabilities	\$ 57,615	\$ 0	\$ 0				\$ 442,169	\$ 499,783	\$ 672,391
Total Fund Balance	\$ 935,216	\$ 9,289	\$ (6,533)	\$ 45,284				\$ 983,256	\$ 1,506,740
Total Liabilities and Fund Balance	\$ 992,830	\$ 9,289	\$ (6,533)	\$ 45,284			\$ 442,169	\$ 1,483,039	\$ 2,179,130

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 2013/14										2012/13	
	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	\$ 610,573	\$ 2,284					\$ 612,857	\$ 1,403,960	\$ 159,839	\$ 674,110	
Improvement and Modernization Fund								\$ 1,447	\$ 0	\$ 2,893	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 14,187						\$ 14,187	\$ 95,000	\$ 15,981	\$ 135,999	
Civil Coordination Reimbursement (45.55)	\$ 6,243						\$ 6,243	\$ 39,000	\$ 7,645	\$ 45,300	
MOU Reimbursements (45.10 and General)								\$ 24,773			
Other Miscellaneous											
	\$ 631,003	\$ 2,284					\$ 633,287	\$ 1,564,180	\$ 183,465	\$ 858,302	
Grants											
AB 1058 Commissioner/Facilitator			\$ 12,778				\$ 12,778	\$ 125,633		\$ 125,633	
Other AOC Grants											
Non-AOC Grants											
			\$ 12,778				\$ 12,778	\$ 125,633		\$ 125,633	
Other Financing Sources											
Interest Income	\$ 57	\$ 0		\$ 1			\$ 58	\$ 2,786	\$ 117	\$ 6,094	
Investment Income											
Donations											
Local Fees	\$ 9,432						\$ 9,432	\$ 36,949	\$ 10,049	\$ 33,652	
Non-Fee Revenues											
Enhanced Collections		\$ 35,994					\$ 35,994	\$ 222,998	\$ 3,882	\$ 231,100	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 689						\$ 689				
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 10,179	\$ 35,995		\$ 1			\$ 46,174	\$ 282,733	\$ 14,048	\$ 270,848	
Total Revenues	\$ 641,182	\$ 38,279	\$ 12,778	\$ 1			\$ 692,239	\$ 1,952,546	\$ 197,513	\$ 1,254,781	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 147,281	\$ 1,418					\$ 148,698	\$ 596,215	\$ 172,726	\$ 757,829	
Temp Help	\$ 3,541						\$ 3,541	\$ 17,500			
Overtime	\$ 1,094						\$ 1,094				
Staff Benefits	\$ 90,944	\$ 695					\$ 91,640	\$ 668,486	\$ 95,568	\$ 558,535	
	\$ 242,860	\$ 2,113					\$ 244,973	\$ 1,280,201	\$ 268,294	\$ 1,316,364	
Operating Expenses and Equipment											
General Expense	\$ 12,086	\$ 1,459	\$ 266				\$ 13,810	\$ 104,850	\$ 17,512	\$ 94,650	
Printing	\$ 1,215						\$ 1,215	\$ 20,000	\$ 1,199	\$ 15,000	
Telecommunications	\$ 11,710						\$ 11,710	\$ 51,500	\$ 12,090	\$ 51,600	
Postage	\$ 69						\$ 69	\$ 24,150	\$ 4,500	\$ 24,150	
Insurance								\$ 1,000		\$ 1,000	
In-State Travel	\$ 5,775						\$ 5,775	\$ 15,000	\$ 1,039	\$ 11,450	
Out-of-State Travel								\$ 2,500	\$ 998	\$ 1,000	
Training	\$ 2,285						\$ 2,285	\$ 7,250	\$ 890	\$ 6,000	
Security Services											
Facility Operations	\$ 6,075						\$ 6,075	\$ 59,000	\$ 6,075	\$ 49,000	
Utilities											
Contracted Services	\$ 103,813	\$ 52,305	\$ 19,045				\$ 175,163	\$ 832,213	\$ 152,097	\$ 826,725	
Consulting and Professional Services	\$ 35						\$ 35	\$ 300	\$ 35	\$ 300	
Information Technology	\$ 40,385						\$ 40,385	\$ 123,333	\$ 40,382	\$ 65,333	
Major Equipment								\$ 110,000			
Other Items of Expense											
	\$ 183,447	\$ 53,764	\$ 19,311				\$ 256,521	\$ 1,351,096	\$ 236,817	\$ 1,148,108	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs	\$ 519						\$ 519	\$ 4,000	\$ (61)	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (672)	\$ 672					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (152)	\$ 672					\$ 519	\$ 4,000	\$ (61)	\$ 4,000	
Total Expenditures	\$ 426,155	\$ 56,548	\$ 19,311				\$ 502,013	\$ 2,635,297	\$ 505,049	\$ 2,466,472	
Excess (Deficit) of Revenues Over Expenditures	\$ 215,027	\$ (18,269)	\$ (6,533)	\$ 1			\$ 190,226	\$ (682,751)	\$ (307,536)	\$ (1,211,691)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 720,189	\$ 27,558	\$ 0	\$ 45,283			\$ 793,030	\$ 793,030	\$ 1,814,276	\$ 1,814,276	
Ending Balance (Deficit)	\$ 935,216	\$ 9,289	\$ (6,533)	\$ 45,284			\$ 983,256	\$ 110,279	\$ 1,506,740	\$ 602,585	

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

	For the month ended September									
	Fiscal Year 2013/14							2012/13		
	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	\$ 6,977	\$ 63,968					\$ 70,945	\$ 330,303	\$ 49,464	\$ 257,834
Traffic & Other Infractions	\$ 30,146						\$ 30,146	\$ 122,790	\$ 32,516	\$ 206,685
Other Criminal Cases	\$ 16,006						\$ 16,006	\$ 91,098	\$ 19,543	\$ 74,363
Civil	\$ 7,068	\$ 35					\$ 7,103	\$ 42,203	\$ 6,076	\$ 42,920
Family & Children Services	\$ 18,342	\$ 26,581					\$ 44,923	\$ 282,742	\$ 43,030	\$ 274,762
Probate, Guardianship & Mental Health Services		\$ 4,107					\$ 4,107	\$ 15,000		
Juvenile Dependency Services	\$ 7,068						\$ 7,068	\$ 38,453	\$ 5,526	\$ 37,370
Juvenile Delinquency Services										
Other Court Operations	\$ 72,407						\$ 72,407	\$ 456,968	\$ 73,778	\$ 399,613
Court Interpreters	\$ 3,251	\$ 20,859					\$ 24,110	\$ 117,472	\$ 26,062	\$ 160,439
Jury Services	\$ 3,753		\$ 519				\$ 4,272	\$ 27,963	\$ 3,638	\$ 30,395
Security		\$ 380					\$ 380		\$ 3,265	\$ 5,284
Trial Court Operations Program	\$ 165,018	\$ 115,930	\$ 519				\$ 281,467	\$ 1,524,992	\$ 262,899	\$ 1,489,665
Enhanced Collections	\$ 2,113	\$ 53,764			\$ 672		\$ 56,548	\$ 222,998	\$ 47,848	\$ 226,100
Other Non-Court Operations			\$ 0				\$ 0			
Non-Court Operations Program	\$ 2,113	\$ 53,764	\$ 0		\$ 672		\$ 56,548	\$ 222,998	\$ 47,848	\$ 226,100
Executive Office	\$ 33,773						\$ 33,773	\$ 186,538	\$ 32,535	\$ 174,614
Fiscal Services	\$ 18,016	\$ 1,417			\$ (672)		\$ 18,762	\$ 108,569	\$ 13,713	\$ 96,026
Human Resources	\$ 18,968	\$ 4,101					\$ 23,069	\$ 83,246	\$ 52,674	\$ 113,705
Business & Facilities Services	\$ 7,085	\$ 21,743					\$ 28,828	\$ 235,915	\$ 27,809	\$ 183,564
Information Technology		\$ 59,566					\$ 59,566	\$ 273,039	\$ 67,572	\$ 182,798
Court Administration Program	\$ 77,842	\$ 86,828			\$ (672)		\$ 163,998	\$ 887,307	\$ 194,302	\$ 750,707
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 244,973	\$ 256,521	\$ 519		\$ 0		\$ 502,013	\$ 2,635,297	\$ 505,049	\$ 2,466,472