

**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

05/14/2012

\_\_\_\_\_  
Date

Colusa Superior Court

\_\_\_\_\_  
Court

2011-2012, 3rd Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa Superior Court

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Court

2011-2012, 3rd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Colusa Superior Court

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Court

2011-2012, 3rd Quarter

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	17.5	16	16	14	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Colusa Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Mar									
Fiscal Year 2011/12									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 25,401	\$ 6,910	\$ (95,458)	\$ 45,071			\$ 563	\$ (17,514)	\$ (15,412)
Payroll	\$ 77,457		\$ 0					\$ 77,457	\$ 7,746
Jury									
Revolving									
Other									
Distribution							\$ 14,953	\$ 14,953	\$ 14,836
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 79,107	\$ 79,107	\$ 144,258
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 103,173</b>	<b>\$ 6,910</b>	<b>\$ (95,458)</b>	<b>\$ 45,071</b>			<b>\$ 202,506</b>	<b>\$ 202,506</b>	<b>\$ 102,033</b>
Short Term Investment	\$ 1,780,265						\$ 502,362	\$ 2,282,627	\$ 2,350,226
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,780,265</b>						<b>\$ 502,362</b>	<b>\$ 2,282,627</b>	<b>\$ 2,350,226</b>
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	\$ 95
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 80,098					\$ 80,098	\$ 57,498
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 54							\$ 54	\$ 54
<b>Total Receivables</b>	<b>\$ 54</b>	<b>\$ 0</b>	<b>\$ 80,098</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 80,151</b>	<b>\$ 57,593</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,883,491</b>	<b>\$ 6,910</b>	<b>\$ (15,361)</b>	<b>\$ 45,071</b>			<b>\$ 799,491</b>	<b>\$ 2,719,602</b>	<b>\$ 2,661,596</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 54	\$ 54	\$ 95
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 29,867	\$ 29,867	\$ 27,363
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ (6)	\$ (6)	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 29,915</b>	<b>\$ 29,915</b>	<b>\$ 27,479</b>
Civil							\$ 11,114	\$ 11,114	\$ 16,122
Criminal							\$ 380,249	\$ 380,249	\$ 427,101
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 202,506	\$ 202,506	\$ 102,033
Trust Interest Payable							\$ 88	\$ 88	\$ 46
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 593,957</b>	<b>\$ 593,957</b>	<b>\$ 545,303</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 9,998							\$ 9,998	\$ 4,391
Deferred Compensation Payable	\$ 465							\$ 465	\$ 1,238
Deductions Payable	\$ 15,406							\$ 15,406	\$ 17,639
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 25,869</b>							<b>\$ 25,869</b>	<b>\$ 23,268</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 756						\$ 7,310	\$ 8,066	\$ 8,435
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 168,309	\$ 168,309	\$ 168,309
<b>Total Other Liabilities</b>	<b>\$ 756</b>						<b>\$ 175,619</b>	<b>\$ 176,375</b>	<b>\$ 8,435</b>
<b>Total Liabilities</b>	<b>\$ 26,625</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 799,491</b>	<b>\$ 826,116</b>	<b>\$ 604,485</b>
Fund Balance - Nonspendable	\$ 315							\$ 315	\$ 315
Fund Balance - Restricted	\$ 0	\$ 14,886		\$ 44,983				\$ 59,870	\$ 104,812
Fund Balance - Committed	\$ 169,940							\$ 169,940	\$ 169,940
Fund Balance - Assigned	\$ 1,810,359							\$ 1,810,359	\$ 1,512,000
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 508,463
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (123,748)	\$ (7,976)	\$ (15,361)	\$ 88				\$ (146,997)	\$ (68,163)
<b>Total Fund Balance</b>	<b>\$ 1,856,866</b>	<b>\$ 6,910</b>	<b>\$ (15,361)</b>	<b>\$ 45,071</b>				<b>\$ 1,893,487</b>	<b>\$ 2,057,112</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,883,491</b>	<b>\$ 6,910</b>	<b>\$ (15,361)</b>	<b>\$ 45,071</b>			<b>\$ 799,491</b>	<b>\$ 2,719,602</b>	<b>\$ 2,661,596</b>

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

For the month ended Mar										
	Fiscal Year 2011/12							2010/11		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 48,816	\$ 104,555					\$ 153,371	\$ 327,414	\$ 140,923	\$ 300,034
Traffic & Other Infractions	\$ 104,184	\$ 4,794					\$ 108,978	\$ 188,615	\$ 116,088	\$ 207,210
Other Criminal Cases	\$ 60,736	\$ 4,455					\$ 65,190	\$ 87,497	\$ 77,190	\$ 82,354
Civil	\$ 23,869	\$ 1,882	\$ 99				\$ 25,850	\$ 38,105	\$ 25,653	\$ 35,829
Family & Children Services	\$ 84,532	\$ 110,942					\$ 195,474	\$ 278,090	\$ 167,166	\$ 273,384
Probate, Guardianship & Mental Health Services	\$ 10,872	\$ 83					\$ 10,956	\$ 18,084	\$ 13,599	\$ 17,081
Juvenile Dependency Services	\$ 23,869	\$ 182					\$ 24,051	\$ 34,055	\$ 23,346	\$ 29,829
Juvenile Delinquency Services										
Other Court Operations	\$ 286,678	\$ 7,630					\$ 294,309	\$ 418,445	\$ 260,035	\$ 316,094
Court Interpreters	\$ 43,799	\$ 83,632					\$ 127,431	\$ 198,754	\$ 128,377	\$ 171,146
Jury Services	\$ 12,858	\$ 2,013	\$ 2,025				\$ 16,896	\$ 27,090	\$ 16,562	\$ 29,109
Security									\$ 166,950	\$ 300,000
Trial Court Operations Program	\$ 700,214	\$ 320,168	\$ 2,124				\$ 1,022,506	\$ 1,616,149	\$ 1,135,889	\$ 1,762,070
Enhanced Collections		\$ 8,106					\$ 8,106	\$ 3,400		
Other Non-Court Operations										
Non-Court Operations Program		\$ 8,106					\$ 8,106	\$ 3,400		
Executive Office	\$ 179,398	\$ 3,752					\$ 183,150	\$ 245,742	\$ 177,856	\$ 232,169
Fiscal Services	\$ 67,151	\$ 7,616					\$ 74,767	\$ 117,997	\$ 104,301	\$ 207,677
Human Resources	\$ 37,298	\$ 10,931					\$ 48,228	\$ 81,876	\$ 29,346	\$ 42,800
Business & Facilities Services	\$ 25,558	\$ 71,857					\$ 97,416	\$ 222,826	\$ 49,913	\$ 210,700
Information Technology		\$ 148,083					\$ 148,083	\$ 224,539	\$ 141,055	\$ 357,500
Court Administration Program	\$ 309,405	\$ 242,239					\$ 551,645	\$ 892,980	\$ 502,471	\$ 1,050,846
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,009,619</b>	<b>\$ 570,513</b>	<b>\$ 2,124</b>				<b>\$ 1,582,256</b>	<b>\$ 2,512,529</b>	<b>\$ 1,638,361</b>	<b>\$ 2,812,916</b>

Colusa Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)

For the month ended Mar											
Fiscal Year 2011/12										2010/11	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,192,205							\$ 1,192,205	\$ 1,588,685	\$ 1,386,650	\$ 1,856,225
Trial Court Improvement Fund	\$ 0							\$ 0	\$ 2,894	\$ 0	\$ 2,895
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 94,874							\$ 94,874	\$ 165,562	\$ 85,306	\$ 142,807
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 39,299							\$ 39,299	\$ 45,475	\$ 32,982	\$ 45,729
Other Miscellaneous											
	\$ 1,326,378							\$ 1,326,378	\$ 1,802,616	\$ 1,504,938	\$ 2,047,656
Grants											
AB 1058 Commissioner/Facilitator			\$ 80,098					\$ 80,098	\$ 126,516	\$ 57,498	\$ 126,516
Other AOC Grants											
Non-AOC Grants			\$ 80,098					\$ 80,098	\$ 126,516	\$ 57,498	\$ 126,516
Other Financing Sources											
Interest Income	\$ 3,855	\$ 29		\$ 88				\$ 3,971	\$ 9,000	\$ 5,162	\$ 15,894
Investment Income											
Donations											
Local Fees	\$ 23,570							\$ 23,570	\$ 30,707		
Non-Fee Revenues											
Enhanced Collections									\$ 3,400		
Escheatment										\$ 2,599	
Prior Year Revenue											
County Program - Restricted											\$ 1,147
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,242							\$ 1,242			
	\$ 28,666	\$ 29		\$ 88				\$ 28,783	\$ 43,107	\$ 7,761	\$ 17,041
<b>Total Revenues</b>	<b>\$ 1,355,044</b>	<b>\$ 29</b>	<b>\$ 80,098</b>	<b>\$ 88</b>				<b>\$ 1,435,259</b>	<b>\$ 1,972,239</b>	<b>\$ 1,570,198</b>	<b>\$ 2,191,213</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 660,339							\$ 660,339	\$ 849,231	\$ 613,817	\$ 820,462
Temp Help	\$ 5,537							\$ 5,537	\$ 12,500	\$ 1,382	\$ 12,500
Overtime										\$ 88	
Staff Benefits	\$ 343,743							\$ 343,743	\$ 639,752	\$ 308,442	\$ 556,871
	\$ 1,009,619							\$ 1,009,619	\$ 1,501,483	\$ 923,728	\$ 1,389,833
Operating Expenses and Equipment											
General Expense	\$ 45,958	\$ 3,006	\$ 937					\$ 49,900	\$ 117,187	\$ 63,092	\$ 114,887
Printing	\$ 3,074							\$ 3,074	\$ 20,000	\$ 9,992	\$ 20,000
Telecommunications	\$ 33,924							\$ 33,924	\$ 46,000	\$ 29,393	\$ 48,000
Postage	\$ 13,531							\$ 13,531	\$ 15,100	\$ 9,016	\$ 20,000
Insurance	\$ 427							\$ 427	\$ 1,000	\$ 431	\$ 5,000
In-State Travel	\$ 5,197		\$ 853					\$ 6,049	\$ 10,000	\$ 4,434	\$ 10,000
Out-of-State Travel	\$ 1,220							\$ 1,220	\$ 5,000		\$ 5,000
Training	\$ 1,773		\$ 2,723					\$ 4,496	\$ 5,000	\$ 2,803	\$ 8,000
Security Services										\$ 166,950	\$ 300,000
Facility Operations	\$ 24,941							\$ 24,941	\$ 54,800	\$ 27,589	\$ 91,700
Utilities											
Contracted Services	\$ 282,234	\$ 5,000	\$ 90,945					\$ 378,179	\$ 645,326	\$ 340,603	\$ 594,820
Consulting and Professional Services									\$ 300	\$ 120	\$ 100
Information Technology	\$ 54,772							\$ 54,772	\$ 87,333	\$ 58,598	\$ 100,000
Major Equipment											\$ 100,000
Other Items of Expense											
	\$ 467,049	\$ 8,006	\$ 95,458					\$ 570,513	\$ 1,007,046	\$ 713,023	\$ 1,417,507
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,124							\$ 2,124	\$ 4,000	\$ 1,582	\$ 5,576
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 28	
Prior Year Expense Adjustment											
	\$ 2,124							\$ 2,124	\$ 4,000	\$ 1,610	\$ 5,576
<b>Total Expenditures</b>	<b>\$ 1,478,792</b>	<b>\$ 8,006</b>	<b>\$ 95,458</b>	<b>\$ 88</b>				<b>\$ 1,582,256</b>	<b>\$ 2,512,529</b>	<b>\$ 1,638,361</b>	<b>\$ 2,812,916</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (123,748)	\$ (7,976)	\$ (15,361)	\$ 88				\$ (146,997)	\$ (540,290)	\$ (68,163)	\$ (621,703)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,980,614	\$ 14,886	\$ 0	\$ 44,983				\$ 2,040,483	\$ 2,040,483	\$ 2,125,275	\$ 2,125,275
Ending Balance (Deficit)	\$ 1,856,866	\$ 6,910	\$ (15,361)	\$ 45,071				\$ 1,893,487	\$ 1,500,193	\$ 2,057,112	\$ 1,503,572