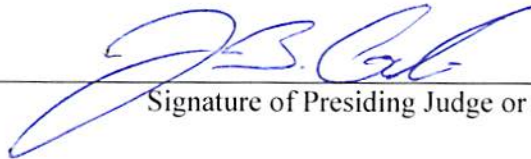


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

05/19/2016

\_\_\_\_\_  
Date

Colusa Superior Court

\_\_\_\_\_  
Court

2015-2016, 3rd Qtr.

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Colusa Superior Court

Court

2015-2016, 3rd Qtr.

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

2015-2016, 3rd Qtr.

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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	12.5	13.5	13.5	

<sup>1</sup> 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 2015/16									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						
<b>ASSETS</b>									
Operations	\$ (36,832)	\$ 142,510	\$ (92,405)	\$ 50,518			\$ 16,174	\$ 79,965	\$ 9,696
Payroll	\$ 28,827		\$ 0					\$ 28,827	\$ 39,453
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,263)	\$ (19,263)	\$ (12,732)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Cash Equivalents	\$ 287,349						\$ 491,389	\$ 778,737	\$ 703,217
Total Cash and Cash Equivalents	\$ 279,659	\$ 142,510	\$ (92,405)	\$ 50,518			\$ 586,045	\$ 966,327	\$ 837,695
Short-Term Investment									
Investments									
Total Investments									
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									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 68,567					\$ 68,567	\$ 17,443
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 28	\$ 0						\$ 28	\$ 1
Total Receivables	\$ 28	\$ 0	\$ 68,567	\$ 0			\$ 0	\$ 68,596	\$ 17,444
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 279,687	\$ 142,510	\$ (23,838)	\$ 50,518			\$ 586,045	\$ 1,034,922	\$ 855,140
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 8,987	\$ 0	\$ 12,534				\$ 0	\$ 21,520	\$ 1,059
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 28	\$ 28	\$ 1
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 36,617	\$ 36,617	\$ 45,645
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 101	\$ 101	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,987	\$ 0	\$ 12,534				\$ 36,746	\$ 58,266	\$ 46,716
Civil							\$ 10,949	\$ 10,949	\$ 20,692
Criminal							\$ 376,435	\$ 376,435	\$ 223,019
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Trust Interest Payable							\$ 154	\$ 154	\$ 14
Miscellaneous Trust									
Total Trust Deposits							\$ 485,284	\$ 485,284	\$ 341,471
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 7,265							\$ 7,265	\$ 17,703
Deferred Compensation Payable	\$ 570							\$ 570	\$ 320
Deductions Payable	\$ 6,640							\$ 6,640	\$ 6,526
Payroll Clearing									
Total Payroll Liabilities	\$ 14,475							\$ 14,475	\$ 24,549
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 944						\$ 16,922	\$ 17,866	\$ 11,239
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 47,094	\$ 47,094	\$ 50,692
Total Other Liabilities	\$ 944						\$ 64,016	\$ 64,959	\$ 61,930
Total Liabilities	\$ 24,406	\$ 0	\$ 12,534				\$ 586,045	\$ 622,985	\$ 474,666
Total Fund Balance	\$ 255,282	\$ 142,510	\$ (36,371)	\$ 50,518				\$ 411,938	\$ 380,474
Total Liabilities and Fund Balance	\$ 279,687	\$ 142,510	\$ (23,838)	\$ 50,518			\$ 586,045	\$ 1,034,922	\$ 855,140

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 2015/16										2014/15	
	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	\$ 1,295,418	\$ 9,511					\$ 1,304,929	\$ 1,754,119	\$ 1,013,668	\$ 1,384,788	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,894	\$ 1,290	\$ 2,594	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 64,948						\$ 64,948	\$ 100,000	\$ 65,245	\$ 95,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 55,935						\$ 55,935	\$ 77,596	\$ 29,412	\$ 39,000	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,441,074	\$ 9,511					\$ 1,450,585	\$ 1,959,382	\$ 1,134,388	\$ 1,546,155	
Grants											
AB 1058 Commissioner/Facilitator			\$ 67,766				\$ 67,766	\$ 126,905	\$ 77,269	\$ 125,633	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 67,766				\$ 67,766	\$ 126,905	\$ 77,269	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 677	\$ 268		\$ 91			\$ 1,036	\$ 486	\$ 769	\$ 486	
Investment Income											
Donations											
Local Fees	\$ 25,074			\$ 1,542			\$ 26,616	\$ 30,000	\$ 19,831	\$ 35,000	
Non-Fee Revenues											
Enhanced Collections		\$ 89,854					\$ 89,854	\$ 192,300	\$ 100,196	\$ 211,044	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,481			\$ 0			\$ 1,481		\$ 668		
Sale of Fixed Assets											
Other Miscellaneous	\$ 431						\$ 431		\$ 697		
	\$ 27,663	\$ 90,122		\$ 1,633			\$ 119,418	\$ 222,786	\$ 122,160	\$ 246,530	
Total Revenues	\$ 1,468,737	\$ 99,633	\$ 67,766	\$ 1,633			\$ 1,637,769	\$ 2,309,073	\$ 1,333,818	\$ 1,918,318	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 499,536	\$ 2,394					\$ 501,930	\$ 555,914	\$ 481,866	\$ 459,753	
Temp Help	\$ 2,805						\$ 2,805	\$ 15,000	\$ 8,969	\$ 15,000	
Overtime	\$ 306						\$ 306				
Staff Benefits	\$ 270,027	\$ 1,086					\$ 271,113	\$ 633,130	\$ 267,053	\$ 651,549	
	\$ 772,674	\$ 3,480					\$ 776,154	\$ 1,204,044	\$ 757,888	\$ 1,126,302	
Operating Expenses and Equipment											
General Expense	\$ 37,903	\$ 2,774	\$ 1,060				\$ 41,737	\$ 89,650	\$ 43,348	\$ 80,550	
Printing	\$ 4,577						\$ 4,577	\$ 7,000	\$ 2,431	\$ 5,920	
Telecommunications	\$ 34,414						\$ 34,414	\$ 48,000	\$ 33,015	\$ 46,000	
Postage	\$ 4,610						\$ 4,610	\$ 18,500	\$ 2,419	\$ 15,500	
Insurance	\$ 462						\$ 462	\$ 1,000	\$ 468	\$ 500	
In-State Travel	\$ 5,282		\$ 926				\$ 6,209	\$ 7,500	\$ 3,891	\$ 6,500	
Out-of-State Travel								\$ 1,000		\$ 1,000	
Training	\$ 675						\$ 675	\$ 7,450	\$ 1,030	\$ 6,950	
Security Services											
Facility Operations	\$ 28,425						\$ 28,425	\$ 43,640	\$ 26,242	\$ 41,000	
Utilities											
Contracted Services	\$ 243,735	\$ 93,328	\$ 102,151				\$ 439,214	\$ 697,930	\$ 408,214	\$ 658,051	
Consulting and Professional Services	\$ 1,135						\$ 1,135	\$ 125	\$ 75	\$ 300	
Information Technology	\$ 100,339						\$ 100,339	\$ 164,832	\$ 106,896	\$ 168,333	
Major Equipment											
Other Items of Expense									\$ 415		
	\$ 461,558	\$ 96,102	\$ 104,138				\$ 661,798	\$ 1,086,627	\$ 628,443	\$ 1,030,604	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,272						\$ 1,272	\$ 4,000	\$ 242	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (892)	\$ 892					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 380	\$ 892					\$ 1,272	\$ 4,000	\$ 242	\$ 4,000	
Total Expenditures	\$ 1,234,613	\$ 100,473	\$ 104,138				\$ 1,439,224	\$ 2,294,671	\$ 1,386,573	\$ 2,160,906	
Excess (Deficit) of Revenues Over Expenditures	\$ 234,124	\$ (841)	\$ (36,371)	\$ 1,633			\$ 198,545	\$ 14,402	\$ (52,755)	\$ (242,588)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 21,158	\$ 143,350	\$ 0	\$ 48,885			\$ 213,393	\$ 213,393	\$ 433,229	\$ 433,229	
Ending Balance (Deficit)	\$ 255,282	\$ 142,510	\$ (36,371)	\$ 50,518			\$ 411,938	\$ 227,795	\$ 380,474	\$ 190,641	

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

For the month ended March										
Fiscal Year 2015/16									2014/15	
	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	\$ 26,749	\$ 112,099					\$ 138,848	\$ 271,525	\$ 142,217	\$ 255,012
Traffic & Other Infractions	\$ 105,844	\$ 2,000					\$ 107,844	\$ 109,063	\$ 105,813	\$ 106,675
Other Criminal Cases	\$ 40,943	\$ 2,193					\$ 43,136	\$ 107,995	\$ 40,811	\$ 73,684
Civil	\$ 30,332	\$ 2,500					\$ 32,832	\$ 39,246	\$ 28,216	\$ 44,185
Family & Children Services	\$ 81,346	\$ 119,136					\$ 200,482	\$ 309,510	\$ 186,988	\$ 278,875
Probate, Guardianship & Mental Health Services		\$ 8,429					\$ 8,429	\$ 18,000	\$ 13,613	\$ 15,000
Juvenile Dependency Services	\$ 30,332	\$ 28,840					\$ 59,173	\$ 71,967	\$ 26,941	\$ 38,685
Juvenile Delinquency Services	\$ 169	\$ 1,000					\$ 1,169	\$ 18,530		
Other Court Operations	\$ 294,707						\$ 294,707	\$ 335,128	\$ 286,840	\$ 396,098
Court Interpreters	\$ 13,212	\$ 72,841					\$ 86,053	\$ 121,301	\$ 87,439	\$ 115,954
Jury Services	\$ 68	\$ 1,549	\$ 1,272				\$ 2,888	\$ 23,616	\$ 498	\$ 22,982
Security									\$ 5,100	
Trial Court Operations Program	\$ 623,702	\$ 350,586	\$ 1,272				\$ 975,560	\$ 1,425,881	\$ 924,477	\$ 1,347,150
Enhanced Collections	\$ 3,480	\$ 95,587			\$ 892		\$ 99,958	\$ 192,300	\$ 106,988	\$ 211,044
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,480	\$ 95,587			\$ 892		\$ 99,958	\$ 192,300	\$ 106,988	\$ 211,044
Executive Office	\$ 224						\$ 224	\$ 61,850	\$ 509	\$ 56,445
Fiscal Services	\$ 67,002	\$ 5,923			\$ (892)		\$ 72,033	\$ 149,958	\$ 79,004	\$ 133,496
Human Resources	\$ 49,410	\$ 15,246	\$ 0				\$ 64,656	\$ 127,555	\$ 54,704	\$ 107,184
Business & Facilities Services	\$ 32,337	\$ 92,810					\$ 125,147	\$ 162,295	\$ 108,791	\$ 129,073
Information Technology		\$ 101,646					\$ 101,646	\$ 174,832	\$ 112,099	\$ 176,514
Court Administration Program	\$ 148,973	\$ 215,625	\$ 0		\$ (892)		\$ 363,706	\$ 676,490	\$ 355,108	\$ 602,712
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 776,154	\$ 661,798	\$ 1,272		\$ 0		\$ 1,439,224	\$ 2,294,671	\$ 1,386,573	\$ 2,160,906