

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

08/13/2016

Date

Colusa Superior Court

Court

2015-2016, 4th Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

2015-2016, 4th Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

2015-2016, 4th 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	12.5	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 June								2014/15
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (241,040)	\$ 156,865	\$ 0	\$ 50,580		\$ 18,103	\$ (15,493)	\$ 19,099	
Payroll	\$ 38,429		\$ 0				\$ 38,429	\$ 39,414	
Jury									
Revolving									
Other									
Distribution						\$ 18,173	\$ 18,173	\$ 0	
Civil Filing Fees						\$ 456	\$ 456	\$ 0	
Trust						\$ (109,876)	\$ (109,876)	\$ (3,648)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the JCC						\$ 97,746	\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 452,571					\$ 433,777	\$ 886,348	\$ 844,602	
Total Cash and Cash Equivalents	\$ 250,275	\$ 156,865	\$ 0	\$ 50,580		\$ 458,380	\$ 916,099	\$ 997,528	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 308	\$ 162		\$ 53		\$ 0	\$ 523	\$ 200	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 31,657						\$ 31,657	\$ 35,424	
Due From Other Governments									
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 14,032	\$ 1,192	\$ 28,210				\$ 43,434	\$ 67,514	
Trust Due To/From						\$ 0	\$ 0		
Distribution Due To/From						\$ 0	\$ 0		
Civil Filing Fee Due To/From						\$ 0	\$ 0		
General Due To/From	\$ 7,131	\$ 22,677					\$ 29,808	\$ 27,061	
Total Receivables	\$ 53,128	\$ 24,031	\$ 28,210	\$ 53		\$ 0	\$ 105,422	\$ 130,199	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 303,403	\$ 180,896	\$ 28,210	\$ 50,632		\$ 458,380	\$ 1,021,521	\$ 1,127,727	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 10,979						\$ 10,979	\$ 22,592	
Accounts Payable - General	\$ 3,483	\$ 0	\$ 0			\$ 0	\$ 3,483	\$ 322	
Due to Other Funds	\$ 0	\$ 14,582	\$ 17,075			\$ 29,808	\$ 61,465	\$ 62,484	
Due to Other Courts		\$ 6,952	\$ 11,135				\$ 18,087	\$ 20,979	
Due to State	\$ 174,577						\$ 174,577	\$ 81,142	
TC145 Liability						\$ 33,960	\$ 33,960	\$ 25,583	
Due to Other Governments	\$ 7,070						\$ 7,070		
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 9	\$ 9	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 196,109	\$ 21,535	\$ 28,210			\$ 63,777	\$ 309,630	\$ 213,103	
Civil						\$ 10,943	\$ 10,943	\$ 19,892	
Criminal						\$ 266,584	\$ 266,584	\$ 265,912	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable						\$ 243	\$ 243	\$ 40	
Miscellaneous Trust									
Total Trust Deposits						\$ 375,516	\$ 375,516	\$ 383,590	
Accrued Payroll	\$ 45,540						\$ 45,540	\$ 68,819	
Benefits Payable	\$ 37,475						\$ 37,475	\$ 26,716	
Deferred Compensation Payable	\$ 431						\$ 431	\$ 515	
Deductions Payable	\$ (187)						\$ (187)	\$ 16,125	
Payroll Clearing									
Total Payroll Liabilities	\$ 83,259						\$ 83,259	\$ 111,975	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 151,500	
Liabilities For Deposits	\$ 944					\$ 16,922	\$ 17,866	\$ 17,866	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities						\$ 2,165	\$ 2,165	\$ 36,301	
Total Other Liabilities	\$ 944					\$ 19,087	\$ 20,031	\$ 205,668	
Total Liabilities	\$ 280,312	\$ 21,535	\$ 28,210			\$ 458,380	\$ 788,436	\$ 914,334	
Total Fund Balance	\$ 23,091	\$ 159,362	\$ 0	\$ 50,632			\$ 233,085	\$ 213,393	
Total Liabilities and Fund Balance	\$ 303,403	\$ 180,896	\$ 28,210	\$ 50,632		\$ 458,380	\$ 1,021,521	\$ 1,127,727	

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 June										
	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						
	REVENUES										
State Financing Sources											
Trial Court Trust Fund	\$ 1,800,317	\$ 15,396					\$ 1,815,713	\$ 1,754,119	\$ 1,402,996	\$ 1,384,788	
Improvement and Modernization Fund	\$ 2,894						\$ 2,894	\$ 2,894	\$ 4,733	\$ 2,594	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 90,873						\$ 90,873	\$ 100,000	\$ 104,051	\$ 95,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 76,929						\$ 76,929	\$ 77,596	\$ 36,834	\$ 39,000	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773	
	\$ 1,995,786	\$ 15,396					\$ 2,011,182	\$ 1,959,382	\$ 1,573,387	\$ 1,546,155	
Grants											
AB 1058 Commissioner/Facilitator			\$ 128,449				\$ 128,449	\$ 126,905	\$ 127,554	\$ 125,633	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 128,449				\$ 128,449	\$ 126,905	\$ 127,554	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 1,370	\$ 615		\$ 206			\$ 2,192	\$ 486	\$ 1,235	\$ 486	
Investment Income											
Donations											
Local Fees	\$ 34,091			\$ 1,542			\$ 35,633	\$ 30,000	\$ 28,258	\$ 35,000	
Non-Fee Revenues											
Enhanced Collections		\$ 149,415					\$ 149,415	\$ 192,300	\$ 164,168	\$ 211,044	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,566			\$ 0			\$ 1,566		\$ 668		
Sale of Fixed Assets											
Other Miscellaneous	\$ 447						\$ 447		\$ 713		
	\$ 37,475	\$ 150,030		\$ 1,748			\$ 189,253	\$ 222,786	\$ 195,042	\$ 246,630	
Total Revenues	\$ 2,033,260	\$ 165,426	\$ 128,449	\$ 1,748			\$ 2,328,884	\$ 2,309,073	\$ 1,895,983	\$ 1,918,318	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 726,563	\$ 3,159					\$ 729,723	\$ 555,914	\$ 730,347	\$ 459,753	
Temp Help	\$ 2,805						\$ 2,805	\$ 15,000	\$ 20,270	\$ 15,000	
Overtime	\$ 306						\$ 306				
Staff Benefits	\$ 395,884	\$ 1,432					\$ 397,316	\$ 633,130	\$ 398,807	\$ 651,549	
	\$ 1,125,558	\$ 4,591					\$ 1,130,150	\$ 1,204,044	\$ 1,149,424	\$ 1,126,302	
Operating Expenses and Equipment											
General Expense	\$ 74,077	\$ 3,204	\$ 1,147				\$ 78,429	\$ 89,650	\$ 69,695	\$ 80,550	
Printing	\$ 12,605						\$ 12,605	\$ 7,000	\$ 4,539	\$ 5,920	
Telecommunications	\$ 45,786						\$ 45,786	\$ 48,000	\$ 44,231	\$ 46,000	
Postage	\$ 16,630						\$ 16,630	\$ 18,500	\$ 7,067	\$ 15,500	
Insurance	\$ 462						\$ 462	\$ 1,000	\$ 468	\$ 500	
In-State Travel	\$ 7,051		\$ 926				\$ 7,977	\$ 7,500	\$ 5,112	\$ 6,500	
Out-of-State Travel								\$ 1,000	\$ 1,000	\$ 1,000	
Training	\$ 1,750						\$ 1,750	\$ 7,450	\$ 1,030	\$ 6,950	
Security Services											
Facility Operations	\$ 37,500						\$ 37,500	\$ 43,640	\$ 35,317	\$ 41,000	
Utilities											
Contracted Services	\$ 346,932	\$ 140,444	\$ 143,953				\$ 631,329	\$ 697,930	\$ 583,970	\$ 658,051	
Consulting and Professional Services	\$ 1,885						\$ 1,885	\$ 125	\$ 75	\$ 300	
Information Technology	\$ 130,118						\$ 130,118	\$ 164,832	\$ 133,333	\$ 168,333	
Major Equipment	\$ 38,245						\$ 38,245				
Other Items of Expense									\$ 415		
	\$ 713,040	\$ 143,648	\$ 146,027				\$ 1,002,715	\$ 1,086,627	\$ 885,252	\$ 1,030,604	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,749						\$ 1,749	\$ 4,000	\$ 242	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 174,577						\$ 174,577		\$ 80,902		
Capital Costs											
Internal Cost Recovery	\$ (1,176)	\$ 1,176					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 175,150	\$ 1,176					\$ 176,326	\$ 4,000	\$ 81,144	\$ 4,000	
Total Expenditures	\$ 2,013,749	\$ 149,415	\$ 146,027				\$ 2,309,191	\$ 2,294,671	\$ 2,115,819	\$ 2,160,808	
Excess (Deficit) of Revenues Over Expenditures	\$ 19,512	\$ 16,011	\$ (17,578)	\$ 1,748			\$ 19,693	\$ 14,402	\$ (219,836)	\$ (242,588)	
Operating Transfers In (Out)	\$ (17,578)		\$ 17,578				\$ 0	\$ 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)	\$ 23,091	\$ 159,362	\$ 0	\$ 50,632			\$ 233,085	\$ 227,795	\$ 213,393	\$ 190,641	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 39,737	\$ 154,968					\$ 194,705	\$ 271,525	\$ 199,014	\$ 255,012
Traffic & Other Infractions	\$ 157,811	\$ 7,000					\$ 164,811	\$ 109,063	\$ 157,689	\$ 106,675
Other Criminal Cases	\$ 60,455	\$ 7,193					\$ 67,647	\$ 107,995	\$ 61,229	\$ 73,684
Civil	\$ 45,060	\$ 4,290					\$ 49,350	\$ 39,246	\$ 42,212	\$ 44,185
Family & Children Services	\$ 118,374	\$ 166,316					\$ 284,690	\$ 309,510	\$ 267,908	\$ 278,875
Probate, Guardianship & Mental Health Services		\$ 11,337					\$ 11,337	\$ 18,000	\$ 17,472	\$ 15,000
Juvenile Dependency Services	\$ 45,060	\$ 48,563					\$ 93,622	\$ 71,967	\$ 39,687	\$ 38,685
Juvenile Delinquency Services	\$ 225	\$ 1,000					\$ 1,225	\$ 18,530		
Other Court Operations	\$ 466,512						\$ 466,512	\$ 335,128	\$ 441,354	\$ 396,098
Court Interpreters	\$ 19,719	\$ 98,668					\$ 118,388	\$ 121,301	\$ 123,503	\$ 115,954
Jury Services	\$ 90	\$ 2,999	\$ 1,749				\$ 4,838	\$ 23,616	\$ 767	\$ 22,982
Security		\$ 40,245					\$ 40,245		\$ 5,100	
Trial Court Operations Program	\$ 953,041	\$ 542,578	\$ 1,749				\$ 1,497,368	\$ 1,425,881	\$ 1,355,936	\$ 1,347,150
Enhanced Collections	\$ 4,591	\$ 143,133			\$ 1,176		\$ 148,900	\$ 192,300	\$ 164,171	\$ 211,044
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,591	\$ 143,133			\$ 1,176		\$ 148,900	\$ 192,300	\$ 164,171	\$ 211,044
Executive Office	\$ 291						\$ 291	\$ 61,850	\$ 679	\$ 56,445
Fiscal Services	\$ 83,387	\$ 16,636			\$ (1,176)		\$ 98,848	\$ 149,958	\$ 131,892	\$ 133,496
Human Resources	\$ 56,401	\$ 20,869	\$ 174,577				\$ 251,847	\$ 127,555	\$ 161,572	\$ 107,184
Business & Facilities Services	\$ 32,439	\$ 147,344					\$ 179,783	\$ 162,295	\$ 158,889	\$ 129,073
Information Technology		\$ 132,155					\$ 132,155	\$ 174,832	\$ 142,680	\$ 176,514
Court Administration Program	\$ 172,517	\$ 317,004	\$ 174,577		\$ (1,176)		\$ 662,922	\$ 676,490	\$ 595,712	\$ 602,712
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,130,150	\$ 1,002,715	\$ 176,326		\$ 0		\$ 2,309,191	\$ 2,294,671	\$ 2,115,819	\$ 2,160,906

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	159,362	-	50,632	-	-	209,994	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	-	23,091	23,091	-	-	-	-	-	23,091	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ -	\$ 23,091	\$ 23,091	\$ 159,362	\$ -	\$ 50,632	\$ -	\$ -	\$ 233,085	