

**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.



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Signature of Presiding Judge or Court Executive

12/09/2016

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Date

Colusa Superior

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Court

FY 16-17 1st Qtr

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

**Colusa Superior**

**Court**

**FY 16-17 1st Qtr**

**Fiscal Year and Ending Quarter**

**FOOTNOTES**

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

**Colusa Superior**  


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**Court**  


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**FY 16-17 1st 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)	14.50	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 September							2015/16	2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (125,217)	\$ 152,653	\$ (32,921)	\$ 50,645			\$ 11,044	\$ 56,203	\$ 58,206
Payroll	\$ 5,339		\$ 0					\$ 5,339	\$ 43,600
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,320)	\$ (19,320)	\$ (11,657)
Credit Card									
Cash on Hand	\$ 315							\$ 315	\$ 315
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Cash Equivalents	\$ 741,935						\$ 258,596	\$ 1,000,531	\$ 995,914
<b>Total Cash and Cash Equivalents</b>	<b>\$ 622,373</b>	<b>\$ 152,653</b>	<b>\$ (32,921)</b>	<b>\$ 50,645</b>			<b>\$ 348,065</b>	<b>\$ 1,140,814</b>	<b>\$ 1,184,124</b>
Short-Term Investment									
Investments									
<b>Total Investments</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	\$ 0
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 1,223					\$ 1,223	\$ 13,506
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 37	\$ 37	\$ 0
General Due To/From	\$ 39	\$ 0						\$ 39	\$ 1
<b>Total Receivables</b>	<b>\$ 39</b>	<b>\$ 0</b>	<b>\$ 1,223</b>	<b>\$ 0</b>			<b>\$ 37</b>	<b>\$ 1,299</b>	<b>\$ 13,507</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>\$ 622,412</b>	<b>\$ 152,653</b>	<b>\$ (31,699)</b>	<b>\$ 50,645</b>			<b>\$ 348,102</b>	<b>\$ 1,142,113</b>	<b>\$ 1,197,631</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 5	\$ 0	\$ 0				\$ 0	\$ 5	\$ 150
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 76	\$ 76	\$ 1
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 26,100	\$ 26,100	\$ 49,323
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 70	\$ 70	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 26,246</b>	<b>\$ 26,251</b>	<b>\$ 49,492</b>
Civil							\$ 3,663	\$ 3,663	\$ 10,863
Criminal							\$ 173,228	\$ 173,228	\$ 265,536
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	\$ 97,746
Trust Interest Payable							\$ 383	\$ 383	\$ 13
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 275,021</b>	<b>\$ 275,021</b>	<b>\$ 374,157</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 11,180							\$ 11,180	\$ 19,010
Deferred Compensation Payable	\$ 1,210							\$ 1,210	\$ 295
Deductions Payable	\$ 36,487							\$ 36,487	\$ 6,585
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 48,878</b>							<b>\$ 48,878</b>	<b>\$ 25,890</b>
Revenue Collected in Advance									
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							\$ 29,914	\$ 29,914	\$ 48,188
<b>Total Other Liabilities</b>	<b>\$ 944</b>						<b>\$ 46,836</b>	<b>\$ 47,779</b>	<b>\$ 66,054</b>
<b>Total Liabilities</b>	<b>\$ 49,826</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 348,102</b>	<b>\$ 397,928</b>	<b>\$ 515,594</b>
<b>Total Fund Balance</b>	<b>\$ 572,586</b>	<b>\$ 152,653</b>	<b>\$ (31,699)</b>	<b>\$ 50,645</b>				<b>\$ 744,184</b>	<b>\$ 682,037</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 622,412</b>	<b>\$ 152,653</b>	<b>\$ (31,699)</b>	<b>\$ 50,645</b>			<b>\$ 348,102</b>	<b>\$ 1,142,113</b>	<b>\$ 1,197,631</b>

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 2016/17											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 924,603	\$ 1,167					\$ 925,770	\$ 1,909,010	\$ 835,734	\$ 1,754,119	
Improvement and Modernization Fund								\$ 2,894	\$ (550)	\$ 2,894	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 23,187						\$ 23,187	\$ 100,000	\$ 14,210	\$ 100,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 5,386						\$ 5,386	\$ 80,114	\$ 7,726	\$ 77,596	
Other Miscellaneous								\$ 24,773		\$ 24,773	
	\$ 953,176	\$ 1,167					\$ 954,343	\$ 2,116,791	\$ 857,120	\$ 1,959,362	
Grants											
AB 1058 Commissioner/Facilitator								\$ 128,523		\$ 128,905	
Other Judicial Council Grants											
Non-Judicial Council Grants								\$ 128,523		\$ 126,905	
Other Financing Sources											
Interest Income	\$ 90	\$ 38		\$ 12			\$ 141	\$ 1,021	\$ 16	\$ 486	
Investment Income											
Donations											
Local Fees	\$ 7,266						\$ 7,266	\$ 30,000	\$ 7,914	\$ 30,000	
Non-Fee Revenues											
Enhanced Collections		\$ 8,981					\$ 8,981	\$ 172,000	\$ 14,891	\$ 192,300	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 690						\$ 690		\$ 70		
Sale of Fixed Assets											
Other Miscellaneous	\$ 124						\$ 124				
	\$ 8,170	\$ 9,020		\$ 12			\$ 17,202	\$ 203,021	\$ 22,891	\$ 222,786	
<b>Total Revenues</b>	<b>\$ 961,347</b>	<b>\$ 10,187</b>		<b>\$ 12</b>			<b>\$ 971,545</b>	<b>\$ 2,448,336</b>	<b>\$ 880,011</b>	<b>\$ 2,309,073</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 156,549	\$ 574					\$ 157,123	\$ 623,146	\$ 129,462	\$ 555,914	
Temp Help								\$ 15,000		\$ 15,000	
Overtime	\$ 383						\$ 383		\$ 306		
Staff Benefits	\$ 91,367	\$ 233					\$ 91,600	\$ 527,536	\$ 72,105	\$ 633,130	
	\$ 248,299	\$ 807					\$ 249,106	\$ 1,165,682	\$ 201,874	\$ 1,204,044	
Operating Expenses and Equipment											
General Expense	\$ 9,897	\$ 358	\$ 227				\$ 10,482	\$ 112,550	\$ 9,658	\$ 89,650	
Printing								\$ 5,000	\$ 1,224	\$ 7,000	
Telecommunications	\$ 11,316						\$ 11,316	\$ 48,000	\$ 11,183	\$ 48,000	
Postage	\$ 36						\$ 36	\$ 18,500	\$ 31	\$ 18,500	
Insurance								\$ 500		\$ 1,000	
In-State Travel	\$ 806		\$ 277				\$ 1,083	\$ 7,500	\$ 2,022	\$ 7,500	
Out-of-State Travel										\$ 1,000	
Training	\$ 837		\$ 360				\$ 1,197	\$ 7,925	\$ 375	\$ 7,450	
Security Services											
Facility Operations	\$ 9,675						\$ 9,675	\$ 62,500	\$ 9,675	\$ 43,640	
Utilities											
Contracted Services	\$ 75,214	\$ 15,519	\$ 30,834				\$ 121,567	\$ 688,179	\$ 119,691	\$ 697,930	
Consulting and Professional Services	\$ 388						\$ 388	\$ 80		\$ 125	
Information Technology	\$ 55,100						\$ 55,100	\$ 217,600	\$ 55,134	\$ 164,832	
Major Equipment											
Other Items of Expense											
	\$ 163,269	\$ 15,877	\$ 31,699				\$ 210,845	\$ 1,168,334	\$ 208,994	\$ 1,086,627	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 495						\$ 495	\$ 5,000	\$ 498	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 85,000	\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (211)	\$ 211					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 284	\$ 211					\$ 495	\$ 90,000	\$ 498	\$ 4,000	
<b>Total Expenditures</b>	<b>\$ 411,852</b>	<b>\$ 16,896</b>	<b>\$ 31,699</b>				<b>\$ 460,446</b>	<b>\$ 2,424,016</b>	<b>\$ 411,366</b>	<b>\$ 2,294,671</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 549,495	\$ (6,709)	\$ (31,699)	\$ 12			\$ 511,099	\$ 24,319	\$ 468,645	\$ 14,402	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 23,091	\$ 159,362	\$ 0	\$ 50,632			\$ 233,085	\$ 233,085	\$ 213,393	\$ 213,393	
Ending Balance (Deficit)	\$ 572,586	\$ 162,653	\$ (31,699)	\$ 50,645			\$ 744,184	\$ 257,404	\$ 682,037	\$ 227,795	

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

For the month ended September										
	Fiscal Year 2016/17							2015/16		
	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	\$ 9,170	\$ 37,988					\$ 47,158	\$ 322,445	\$ 40,797	\$ 271,525
Traffic & Other Infractions	\$ 35,192						\$ 35,192	\$ 110,924	\$ 28,396	\$ 109,063
Other Criminal Cases	\$ 14,674						\$ 14,674	\$ 119,295	\$ 10,718	\$ 107,995
Civil	\$ 10,346	\$ 500					\$ 10,846	\$ 42,798	\$ 8,583	\$ 39,246
Family & Children Services	\$ 22,177	\$ 35,349					\$ 57,525	\$ 310,654	\$ 52,918	\$ 309,510
Probate, Guardianship & Mental Health Services		\$ 129					\$ 129	\$ 18,000	\$ 1,158	\$ 18,000
Juvenile Dependency Services	\$ 10,284	\$ 11,256					\$ 21,540	\$ 19,692	\$ 7,833	\$ 71,967
Juvenile Delinquency Services	\$ 62						\$ 62	\$ 19,392	\$ 56	\$ 18,530
Other Court Operations	\$ 120,410						\$ 120,410	\$ 324,121	\$ 73,718	\$ 335,128
Court Interpreters	\$ 4,534	\$ 21,225					\$ 25,759	\$ 128,705	\$ 26,841	\$ 121,301
Jury Services	\$ 25		\$ 495				\$ 520	\$ 25,806	\$ 521	\$ 23,616
Security										
Trial Court Operations Program	\$ 226,874	\$ 106,446	\$ 495				\$ 333,816	\$ 1,441,832	\$ 251,539	\$ 1,425,881
Enhanced Collections	\$ 807	\$ 15,877			\$ 211		\$ 16,896	\$ 172,000	\$ 30,271	\$ 192,300
Other Non-Court Operations										
Non-Court Operations Program	\$ 807	\$ 15,877			\$ 211		\$ 16,896	\$ 172,000	\$ 30,271	\$ 192,300
Executive Office	\$ 74						\$ 74	\$ 49,820	\$ 67	\$ 61,850
Fiscal Services	\$ 12,227	\$ 1,469			\$ (211)		\$ 13,485	\$ 134,185	\$ 19,980	\$ 149,958
Human Resources	\$ 8,523	\$ 3,644	\$ 0				\$ 12,167	\$ 189,015	\$ 17,199	\$ 127,555
Business & Facilities Services	\$ 600	\$ 28,308					\$ 28,908	\$ 202,527	\$ 37,176	\$ 162,295
Information Technology		\$ 55,100					\$ 55,100	\$ 234,637	\$ 55,134	\$ 174,832
Court Administration Program	\$ 21,425	\$ 88,521	\$ 0		\$ (211)		\$ 109,735	\$ 810,184	\$ 129,556	\$ 676,490
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 249,106	\$ 210,845	\$ 495		\$ 0		\$ 460,446	\$ 2,424,016	\$ 411,366	\$ 2,294,671