

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.

Kern Harvign

Signature of Presiding Judge or Court Executive

08/14/2014

Date

Colusa Superior Court

Court

FY2013-2014 4th Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court

Court

FY2013-2014 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

FY2013-2014 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	14.5	14.5	13.5	12.5

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								
	Fiscal Year 2013/14							2012/13	
	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	\$ (146,750)	\$ 127,794	\$ 0	\$ 47,310		\$ 85,111	\$ 113,464	\$ 121,838	
Payroll	\$ 37,695		\$ 0				\$ 37,695	\$ 39,635	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (10,104)	\$ (10,086)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the AOC							\$ 97,746	\$ 97,746	
Total Cash	\$ (108,741)	\$ 127,794	\$ 0	\$ 47,310			\$ 172,753	\$ 249,448	
Short Term Investment	\$ 422,455						\$ 274,925	\$ 697,380	
Investment in Financial Institution								\$ 996,690	
Total Investments	\$ 422,455						\$ 274,925	\$ 996,690	
Accrued Revenue	\$ 177	\$ 22		\$ 20			\$ 0	\$ 220	
Accounts Receivable - General								\$ 464	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 35,160						\$ 35,160	\$ 76,113	
Due From Other Governments		\$ 0					\$ 0	\$ 24,132	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 46,292	\$ 1,142	\$ 23,420				\$ 70,854	\$ 85,401	
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 43	\$ 30,542					\$ 30,584	\$ 48	
Total Receivables	\$ 81,672	\$ 31,706	\$ 23,420	\$ 20			\$ 0	\$ 186,158	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 395,387	\$ 159,500	\$ 23,420	\$ 47,330			\$ 447,677	\$ 1,432,296	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 28,356						\$ 28,356	\$ 19,638	
Accounts Payable - General	\$ 1,868	\$ 0	\$ 0				\$ 1,868	\$ 0	
Due to Other Funds	\$ 0	\$ 17,006	\$ 18,155			\$ 30,584	\$ 65,744	\$ 76,162	
Due to Other Courts		\$ 13,536	\$ 5,265				\$ 18,801	\$ 0	
Due to State	\$ 313						\$ 313	\$ 0	
TC145 Liability						\$ 42,375	\$ 42,375	\$ 25,981	
Due to Other Governments			\$ 0				\$ 0	\$ 10,308	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 1	\$ 1	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 30,536	\$ 30,542	\$ 23,420			\$ 72,959	\$ 157,457	\$ 132,090	
Civil							\$ 19,715	\$ 10,712	
Criminal							\$ 219,794	\$ 202,038	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 36	\$ 37	
Miscellaneous Trust									
Total Trust Deposits							\$ 337,292	\$ 310,533	
Accrued Payroll	\$ 44,358						\$ 44,358	\$ 30,643	
Benefits Payable	\$ 44,042						\$ 44,042	\$ 15,018	
Deferred Compensation Payable	\$ 792						\$ 792	\$ 615	
Deductions Payable	\$ 17,775						\$ 17,775	\$ 16,593	
Payroll Clearing	\$ 0						\$ 0	\$ 36,185	
Total Payroll Liabilities	\$ 106,966						\$ 106,966	\$ 99,054	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 944						\$ 10,295	\$ 11,239	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 27,131	\$ 86,350	
Total Other Liabilities	\$ 944						\$ 37,426	\$ 97,589	
Total Liabilities	\$ 138,446	\$ 30,542	\$ 23,420				\$ 447,677	\$ 639,266	
Total Fund Balance	\$ 256,940	\$ 128,958	\$ 0	\$ 47,330			\$ 433,229	\$ 793,030	
Total Liabilities and Fund Balance	\$ 395,387	\$ 159,500	\$ 23,420	\$ 47,330			\$ 1,073,313	\$ 1,432,296	

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 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	\$ 1,491,022	\$ 13,954					\$ 1,504,976	\$ 1,403,960	\$ 730,832	\$ 674,110	
Improvement and Modernization Fund	\$ 2,894						\$ 2,894	\$ 1,447	\$ 2,893	\$ 2,893	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 93,495						\$ 93,495	\$ 95,000	\$ 87,841	\$ 135,999	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 38,006						\$ 38,006	\$ 39,000	\$ 38,132	\$ 45,300	
Other Miscellaneous	\$ 24,773						\$ 24,773	\$ 24,773	\$ 50,086		
	\$ 1,650,190	\$ 13,954					\$ 1,664,144	\$ 1,564,180	\$ 909,784	\$ 858,302	
Grants											
AB 1058 Commissioner/Facilitator			\$ 124,855				\$ 124,855	\$ 125,633	\$ 123,768	\$ 125,633	
Other AOC Grants											
Non-AOC Grants											
			\$ 124,855				\$ 124,855	\$ 125,633	\$ 123,768	\$ 125,633	
Other Financing Sources											
Interest Income	\$ 1,651	\$ 76		\$ 98			\$ 1,825	\$ 2,786	\$ 3,894	\$ 6,094	
Investment Income											
Donations											
Local Fees	\$ 33,488			\$ 1,948			\$ 35,437	\$ 36,949	\$ 40,248	\$ 33,652	
Non-Fee Revenues											
Enhanced Collections		\$ 229,097					\$ 229,097	\$ 222,998	\$ 228,859	\$ 231,100	
Escheatment											
Prior Year Revenue	\$ (87,370)	\$ 87,370					\$ 0				
County Program - Restricted											
Reimbursement Other	\$ 2,797			\$ 0			\$ 2,797				
Sale of Fixed Assets											
Other Miscellaneous	\$ 653						\$ 653		\$ (125)		
	\$ (48,781)	\$ 316,543		\$ 2,047			\$ 269,809	\$ 262,733	\$ 272,877	\$ 270,846	
Total Revenues	\$ 1,601,409	\$ 330,497	\$ 124,855	\$ 2,047			\$ 2,058,808	\$ 1,952,546	\$ 1,306,429	\$ 1,254,781	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 806,927	\$ 4,827					\$ 811,754	\$ 596,215	\$ 833,177	\$ 757,829	
Temp Help	\$ 64,015						\$ 64,015	\$ 17,500	\$ 8,641		
Overtime	\$ 1,094						\$ 1,094				
Staff Benefits	\$ 461,855	\$ 2,408					\$ 464,263	\$ 666,486	\$ 461,398	\$ 558,535	
	\$ 1,333,891	\$ 7,235					\$ 1,341,126	\$ 1,280,201	\$ 1,303,215	\$ 1,316,364	
Operating Expenses and Equipment											
General Expense	\$ 88,941	\$ 6,301	\$ 1,456				\$ 96,698	\$ 104,850	\$ 70,182	\$ 94,650	
Printing	\$ 12,228						\$ 12,228	\$ 20,000	\$ 3,962	\$ 15,000	
Telecommunications	\$ 43,115						\$ 43,115	\$ 51,500	\$ 48,543	\$ 51,500	
Postage	\$ 18,264						\$ 18,264	\$ 24,150	\$ 18,493	\$ 24,150	
Insurance	\$ 488						\$ 488	\$ 1,000	\$ 448	\$ 1,000	
In-State Travel	\$ 9,524		\$ 1,086				\$ 10,610	\$ 15,000	\$ 3,553	\$ 11,450	
Out-of-State Travel	\$ 1,647						\$ 1,647	\$ 2,500	\$ 998	\$ 1,000	
Training	\$ 4,715		\$ 310				\$ 5,025	\$ 7,250	\$ 1,566	\$ 6,000	
Security Services											
Facility Operations	\$ 38,289						\$ 38,289	\$ 59,000	\$ 38,392	\$ 49,000	
Utilities											
Contracted Services	\$ 332,461	\$ 213,256	\$ 136,443				\$ 682,159	\$ 832,213	\$ 739,236	\$ 826,725	
Consulting and Professional Services	\$ 105						\$ 105	\$ 300	\$ 35	\$ 300	
Information Technology	\$ 165,295						\$ 165,295	\$ 123,333	\$ 75,149	\$ 65,333	
Major Equipment								\$ 110,000	\$ 23,328		
Other Items of Expense	\$ 1						\$ 1				
	\$ 715,071	\$ 219,557	\$ 139,295				\$ 1,073,922	\$ 1,351,096	\$ 1,023,885	\$ 1,146,108	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0		\$ 170		
Jury Costs	\$ 3,562						\$ 3,562	\$ 4,000	\$ 404	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,305)	\$ 2,305					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 1,257	\$ 2,305					\$ 3,562	\$ 4,000	\$ 574	\$ 4,000	
Total Expenditures	\$ 2,050,218	\$ 229,097	\$ 139,295				\$ 2,418,610	\$ 2,635,297	\$ 2,327,674	\$ 2,466,472	
Excess (Deficit) of Revenues Over Expenditures	\$ (448,809)	\$ 101,400	\$ (14,440)	\$ 2,047			\$ (359,802)	\$ (682,751)	\$ (1,021,245)	\$ (1,211,691)	
Operating Transfers In (Out)	\$ (14,440)		\$ 14,440				\$ 0	\$ 0	\$ 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)	\$ 256,940	\$ 128,958	\$ 0	\$ 47,330			\$ 433,229	\$ 110,279	\$ 793,030	\$ 602,585	

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

	For the month ended June									
	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	\$ 39,656	\$ 212,881					\$ 252,537	\$ 330,303	\$ 220,715	\$ 257,834
Traffic & Other Infractions	\$ 161,148	\$ 13,393					\$ 174,541	\$ 122,790	\$ 173,085	\$ 206,685
Other Criminal Cases	\$ 80,827	\$ 6,000					\$ 86,827	\$ 91,098	\$ 97,122	\$ 74,363
Civil	\$ 39,754	\$ 785					\$ 40,539	\$ 42,203	\$ 33,355	\$ 42,920
Family & Children Services	\$ 104,992	\$ 164,355					\$ 269,348	\$ 282,742	\$ 251,441	\$ 274,762
Probate, Guardianship & Mental Health Services		\$ 14,155					\$ 14,155	\$ 15,000		
Juvenile Dependency Services	\$ 39,754	\$ 0					\$ 39,754	\$ 38,453	\$ 31,705	\$ 37,370
Juvenile Delinquency Services										
Other Court Operations	\$ 442,316	\$ 168					\$ 442,484	\$ 456,968	\$ 403,842	\$ 399,613
Court Interpreters	\$ 19,136	\$ 92,633					\$ 111,769	\$ 117,472	\$ 109,902	\$ 160,439
Jury Services	\$ 18,910	\$ 750	\$ 3,562				\$ 23,222	\$ 27,963	\$ 20,300	\$ 30,395
Security		\$ 5,480					\$ 5,480		\$ 3,265	\$ 5,284
Trial Court Operations Program	\$ 946,492	\$ 510,600	\$ 3,562				\$ 1,460,654	\$ 1,524,992	\$ 1,344,731	\$ 1,489,665
Enhanced Collections	\$ 7,235	\$ 219,542			\$ 2,305		\$ 229,082	\$ 222,998	\$ 228,959	\$ 226,100
Other Non-Court Operations			\$ 0				\$ 0		\$ 170	
Non-Court Operations Program	\$ 7,235	\$ 219,542	\$ 0		\$ 2,305		\$ 229,082	\$ 222,998	\$ 229,130	\$ 226,100
Executive Office	\$ 170,191	\$ 455					\$ 170,646	\$ 186,538	\$ 174,032	\$ 174,614
Fiscal Services	\$ 106,638	\$ 8,299			\$ (2,305)		\$ 112,632	\$ 108,569	\$ 93,944	\$ 96,026
Human Resources	\$ 68,999	\$ 18,056					\$ 87,055	\$ 83,246	\$ 115,037	\$ 113,705
Business & Facilities Services	\$ 41,571	\$ 120,139					\$ 161,709	\$ 235,915	\$ 147,327	\$ 183,564
Information Technology		\$ 196,831					\$ 196,831	\$ 273,039	\$ 223,474	\$ 182,798
Court Administration Program	\$ 387,399	\$ 343,780			\$ (2,305)		\$ 728,874	\$ 887,307	\$ 753,814	\$ 750,707
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,341,126	\$ 1,073,922	\$ 3,562		\$ 0		\$ 2,418,610	\$ 2,635,297	\$ 2,327,674	\$ 2,466,472

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Colusa

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	128,958	-	47,330	-	-	-	176,288
Committed	-	-	-	-	-	-	-	-
Assigned	256,940	-	-	-	-	-	-	256,940
Unassigned	-	-	-	-	-	-	-	-
Total	\$ 256,940	\$ 128,958	\$ -	\$ 47,330	\$ -	\$ -	\$ -	\$ 433,229