

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

05/11/2017

Date

Colusa Superior

Court

FY 16-17 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior

Court

FY 16-17 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Colusa Superior

 Court
 FY 16-17 3rd 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)	14.50	13.5	13.5	13.50	

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 March								
	Fiscal Year 2016/17							2015/16	
	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	\$ (105,304)	\$ 158,363	\$ (49,136)	\$ 50,808		\$ 10,736	\$ 65,467	\$ 79,965	
Payroll	\$ 4,373		\$ 0				\$ 4,373	\$ 28,827	
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (13,004)	\$ (19,263)	
Credit Card									
Cash on Hand	\$ 315						\$ 315	\$ 315	
Cash with County									
Cash Outside of the JCC							\$ 97,746	\$ 97,746	
Cash Equivalents	\$ 619,965						\$ 309,807	\$ 778,737	
Total Cash and Cash Equivalents	\$ 519,349	\$ 158,363	\$ (49,136)	\$ 50,808			\$ 405,284	\$ 966,327	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 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	
Due From State	\$ 0	\$ 0	\$ 24,340				\$ 24,340	\$ 68,567	
Trust Due To/From							\$ 1,464	\$ 1,464	
Distribution Due To/From							\$ 8,219	\$ 8,219	
Civil Filing Fee Due To/From							\$ 135	\$ 135	
General Due To/From	\$ 33	\$ 0					\$ 33	\$ 28	
Total Receivables	\$ 33	\$ 0	\$ 24,340	\$ 0			\$ 9,818	\$ 68,596	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 519,381	\$ 158,363	\$ (24,796)	\$ 50,808			\$ 415,103	\$ 1,034,922	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 119	\$ 21,520	
Due to Other Funds	\$ 1,439	\$ 0	\$ 0				\$ 8,412	\$ 9,851	
Due to Other Courts		\$ 0	\$ 0				\$ 0	\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 32,916	\$ 36,617	
Due to Other Governments	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 120	\$ 101	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,439	\$ 0	\$ 0				\$ 41,567	\$ 58,266	
Civil							\$ 35,908	\$ 10,949	
Criminal							\$ 169,724	\$ 376,435	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 158	\$ 154	
Miscellaneous Trust									
Total Trust Deposits							\$ 303,536	\$ 485,284	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 8,928						\$ 8,928	\$ 7,265	
Deferred Compensation Payable	\$ 1,285						\$ 1,285	\$ 570	
Deductions Payable	\$ 120,985						\$ 120,985	\$ 6,640	
Payroll Clearing									
Total Payroll Liabilities	\$ 131,198						\$ 131,198	\$ 14,475	
Revenue Collected in Advance								\$ 0	
Liabilities For Deposits	\$ 944						\$ 16,922	\$ 17,866	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 53,078	\$ 47,094	
Total Other Liabilities	\$ 944						\$ 70,000	\$ 64,959	
Total Liabilities	\$ 133,580	\$ 0	\$ 0				\$ 415,103	\$ 622,985	
Total Fund Balance	\$ 385,801	\$ 158,363	\$ (24,796)	\$ 50,808			\$ 570,177	\$ 411,936	
Total Liabilities and Fund Balance	\$ 519,381	\$ 158,363	\$ (24,796)	\$ 50,808			\$ 1,118,859	\$ 1,034,922	

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 2016/17											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,474,325	\$ 8,269						\$ 1,482,594	\$ 1,909,010	\$ 1,304,929	\$ 1,754,119
Improvement and Modernization Fund									\$ 2,894	\$ 0	\$ 2,894
Judges' Compensation (45.25)								\$ 68,834	\$ 100,000	\$ 64,948	\$ 100,000
Court Interpreter (45.45)	\$ 68,834							\$ 68,834	\$ 100,000	\$ 64,948	\$ 100,000
Civil Coordination Reimbursement (45.55)	\$ 54,099							\$ 54,099	\$ 80,114	\$ 55,935	\$ 77,596
MOU Reimbursements (45.10 and General)	\$ 24,773							\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous											
	\$ 1,622,031	\$ 8,269						\$ 1,630,300	\$ 2,116,791	\$ 1,450,585	\$ 1,959,382
Grants											
AB 1058 Commissioner/Facilitator			\$ 59,296					\$ 59,296	\$ 128,523	\$ 67,766	\$ 126,905
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 59,296					\$ 59,296	\$ 128,523	\$ 67,766	\$ 126,905
Other Financing Sources											
Interest Income	\$ 1,727	\$ 556		\$ 175				\$ 2,458	\$ 1,021	\$ 1,036	\$ 486
Investment Income											
Donations											
Local Fees	\$ 22,216							\$ 22,216	\$ 30,000	\$ 26,616	\$ 30,000
Non-Fee Revenues											
Enhanced Collections		\$ 72,741						\$ 72,741	\$ 172,000	\$ 89,854	\$ 192,300
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 690							\$ 690		\$ 1,481	
Sale of Fixed Assets											
Other Miscellaneous	\$ 128							\$ 128		\$ 431	
	\$ 24,761	\$ 73,297		\$ 175				\$ 98,233	\$ 203,021	\$ 119,418	\$ 222,786
Total Revenues	\$ 1,646,792	\$ 81,566	\$ 59,296	\$ 175				\$ 1,787,829	\$ 2,448,335	\$ 1,637,769	\$ 2,309,073
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 522,050	\$ 2,051						\$ 524,101	\$ 623,146	\$ 501,930	\$ 555,914
Temp Help									\$ 15,000	\$ 2,805	\$ 15,000
Overtime	\$ 383							\$ 383		\$ 306	
Staff Benefits	\$ 306,019	\$ 745						\$ 306,764	\$ 527,536	\$ 271,113	\$ 633,130
	\$ 828,453	\$ 2,796						\$ 831,248	\$ 1,165,682	\$ 776,154	\$ 1,204,044
Operating Expenses and Equipment											
General Expense	\$ 34,972	\$ 1,639	\$ 534					\$ 37,145	\$ 112,550	\$ 41,737	\$ 89,650
Printing	\$ 1,257							\$ 1,257	\$ 5,000	\$ 4,577	\$ 7,000
Telecommunications	\$ 33,694							\$ 33,694	\$ 48,000	\$ 34,414	\$ 48,000
Postage	\$ 120							\$ 120	\$ 18,500	\$ 4,610	\$ 18,500
Insurance	\$ 430							\$ 430	\$ 500	\$ 462	\$ 1,000
In-State Travel	\$ 3,319		\$ 277					\$ 3,596	\$ 7,500	\$ 6,209	\$ 7,500
Out-of-State Travel											\$ 1,000
Training	\$ 1,020		\$ 360					\$ 1,380	\$ 7,925	\$ 675	\$ 7,450
Security Services											
Facility Operations	\$ 28,425							\$ 28,425	\$ 62,500	\$ 28,425	\$ 43,640
Utilities											
Contracted Services	\$ 245,990	\$ 77,383	\$ 82,920					\$ 406,294	\$ 688,179	\$ 439,214	\$ 697,930
Consulting and Professional Services	\$ 1,195							\$ 1,195	\$ 80	\$ 1,135	\$ 125
Information Technology	\$ 103,597							\$ 103,597	\$ 217,600	\$ 100,339	\$ 164,832
Major Equipment											
Other Items of Expense											
	\$ 454,019	\$ 79,022	\$ 84,091					\$ 617,132	\$ 1,168,334	\$ 661,798	\$ 1,086,627
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,358							\$ 2,358	\$ 5,000	\$ 1,272	\$ 4,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0							\$ 0	\$ 85,000	\$ 0	\$ 0
Capital Costs											
Internal Cost Recovery	\$ (746)	\$ 746						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 1,611	\$ 746						\$ 2,358	\$ 90,000	\$ 1,272	\$ 4,000
Total Expenditures	\$ 1,284,062	\$ 82,564	\$ 84,091					\$ 1,450,738	\$ 2,424,016	\$ 1,439,224	\$ 2,294,671
Excess (Deficit) of Revenues Over Expenditures	\$ 362,710	\$ (998)	\$ (24,796)	\$ 175				\$ 337,091	\$ 24,319	\$ 198,545	\$ 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)	\$ 385,801	\$ 158,363	\$ (24,796)	\$ 50,808				\$ 570,177	\$ 257,404	\$ 411,938	\$ 227,795

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 31,484	\$ 123,025					\$ 154,509	\$ 322,445	\$ 138,848	\$ 271,525
Traffic & Other Infractions	\$ 114,746						\$ 114,746	\$ 110,924	\$ 107,844	\$ 109,063
Other Criminal Cases	\$ 61,606						\$ 61,606	\$ 119,295	\$ 43,136	\$ 107,995
Civil	\$ 24,556	\$ 2,290					\$ 26,846	\$ 42,798	\$ 32,832	\$ 39,246
Family & Children Services	\$ 67,684	\$ 112,194					\$ 179,878	\$ 310,654	\$ 200,482	\$ 309,510
Probate, Guardianship & Mental Health Services		\$ 129					\$ 129	\$ 18,000	\$ 8,429	\$ 18,000
Juvenile Dependency Services	\$ 16,250	\$ 27,539					\$ 43,789	\$ 19,692	\$ 59,173	\$ 71,967
Juvenile Delinquency Services	\$ 186						\$ 186	\$ 19,392	\$ 1,169	\$ 18,530
Other Court Operations	\$ 433,636						\$ 433,636	\$ 324,121	\$ 294,707	\$ 335,128
Court Interpreters	\$ 16,431	\$ 67,828					\$ 84,259	\$ 128,705	\$ 86,053	\$ 121,301
Jury Services	\$ 75	\$ 1,299	\$ 2,358				\$ 3,731	\$ 25,806	\$ 2,888	\$ 23,616
Security										
Trial Court Operations Program	\$ 766,654	\$ 334,304	\$ 2,358				\$ 1,103,315	\$ 1,441,832	\$ 975,560	\$ 1,425,881
Enhanced Collections	\$ 2,796	\$ 79,022			\$ 746		\$ 82,564	\$ 172,000	\$ 99,958	\$ 192,300
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,796	\$ 79,022			\$ 746		\$ 82,564	\$ 172,000	\$ 99,958	\$ 192,300
Executive Office	\$ 223						\$ 223	\$ 49,820	\$ 224	\$ 61,850
Fiscal Services	\$ 40,330	\$ 5,248			\$ (746)		\$ 44,832	\$ 134,185	\$ 72,033	\$ 149,958
Human Resources	\$ 20,522	\$ 12,781	\$ 0				\$ 33,303	\$ 189,015	\$ 64,656	\$ 127,555
Business & Facilities Services	\$ 724	\$ 82,118					\$ 82,843	\$ 202,527	\$ 125,147	\$ 162,295
Information Technology		\$ 103,658					\$ 103,658	\$ 234,637	\$ 101,646	\$ 174,832
Court Administration Program	\$ 61,799	\$ 203,806	\$ 0		\$ (746)		\$ 264,859	\$ 810,184	\$ 363,706	\$ 676,490
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 831,248	\$ 617,132	\$ 2,358		\$ 0		\$ 1,450,738	\$ 2,424,016	\$ 1,439,224	\$ 2,294,671