

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

02/05/2015

Date

Colusa Superior Court

Court

FY2014-2015 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Colusa Superior Court
Court

FY2014-2015 2nd Qtr.
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Colusa Superior Court

Court

FY2014-2015 2nd 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	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 December								
		Fiscal Year 2014/15						2013/14		
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ (122,384)	\$ 110,682	\$ (47,147)	\$ 48,401		\$ 14,514	\$ 4,066	\$ 95,621	
Payroll		\$ 12,595		\$ 0				\$ 12,595	\$ 9,891	
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0	\$ 168	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (8,762)	\$ (8,762)	\$ (5,329)	
Credit Card										
Cash on Hand		\$ 315						\$ 315	\$ 315	
Cash with County										
Cash Outside of the AOC							\$ 97,746	\$ 97,746	\$ 97,746	
Total Cash		\$ (109,473)	\$ 110,682	\$ (47,147)	\$ 48,401		\$ 103,498	\$ 105,960	\$ 198,412	
Short Term Investment		\$ 537,656					\$ 300,664	\$ 838,320	\$ 1,117,089	
Investment in Financial Institution										
Total Investments		\$ 537,656					\$ 300,664	\$ 838,320	\$ 1,117,089	
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								\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State		\$ 0	\$ 0	\$ 12,475				\$ 12,475	\$ 20,442	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 26	\$ 0					\$ 26	\$ 47	
Total Receivables		\$ 26	\$ 0	\$ 12,475	\$ 0		\$ 0	\$ 12,501	\$ 20,489	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets		\$ 428,208	\$ 110,682	\$ (34,672)	\$ 48,401		\$ 404,162	\$ 956,781	\$ 1,335,990	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0						\$ 0	\$ 0	
Accounts Payable - General		\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 1,454	
Due to Other Funds			\$ 0	\$ 0			\$ 26	\$ 26	\$ 47	
Due to Other Courts			\$ 0	\$ 0				\$ 0	\$ 0	
Due to State		\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 30,822	\$ 30,822	\$ 40,822	
Due to Other Governments									\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 21	\$ 21	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 0	\$ 0	\$ 0			\$ 30,869	\$ 30,869	\$ 42,131	
Civil							\$ 20,476	\$ 20,476	\$ 11,631	
Criminal							\$ 182,964	\$ 182,964	\$ 257,509	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 97,746	\$ 97,746	\$ 97,746	
Trust Interest Payable							\$ 9	\$ 9	\$ 18	
Miscellaneous Trust										
Total Trust Deposits							\$ 301,195	\$ 301,195	\$ 366,904	
Accrued Payroll		\$ 0						\$ 0	\$ 0	
Benefits Payable		\$ 25,397						\$ 25,397	\$ 18,226	
Deferred Compensation Payable		\$ 615						\$ 615	\$ 565	
Deductions Payable		\$ 14,659						\$ 14,659	\$ 16,045	
Payroll Clearing									\$ 0	
Total Payroll Liabilities		\$ 40,671						\$ 40,671	\$ 34,836	
Revenue Collected in Advance										
Liabilities For Deposits		\$ 944					\$ 10,295	\$ 11,239	\$ 11,239	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections		\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 61,803	\$ 61,803	\$ 88,006	
Total Other Liabilities		\$ 944					\$ 72,098	\$ 73,042	\$ 99,245	
Total Liabilities		\$ 41,615	\$ 0	\$ 0			\$ 404,162	\$ 445,777	\$ 543,116	
Total Fund Balance		\$ 386,593	\$ 110,682	\$ (34,672)	\$ 48,401			\$ 511,004	\$ 792,874	
Total Liabilities and Fund Balance		\$ 428,208	\$ 110,682	\$ (34,672)	\$ 48,401		\$ 404,162	\$ 956,781	\$ 1,335,990	

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

	For the month ended December									
	Fiscal Year 2014/15							2013/14		
	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	\$ 18,767	\$ 76,485					\$ 95,251	\$ 255,012	\$ 130,322	\$ 330,303
Traffic & Other Infractions	\$ 72,893	\$ 58					\$ 72,951	\$ 106,675	\$ 83,993	\$ 122,790
Other Criminal Cases	\$ 27,769	\$ 20					\$ 27,789	\$ 73,684	\$ 41,107	\$ 91,098
Civil	\$ 18,689	\$ 549					\$ 19,239	\$ 44,185	\$ 18,245	\$ 42,203
Family & Children Services	\$ 49,445	\$ 77,129					\$ 126,574	\$ 278,875	\$ 125,944	\$ 282,742
Probate, Guardianship & Mental Health Services		\$ 8,816					\$ 8,816	\$ 15,000	\$ 8,449	\$ 15,000
Juvenile Dependency Services	\$ 18,689	\$ 14					\$ 18,704	\$ 38,685	\$ 18,210	\$ 38,453
Juvenile Delinquency Services										
Other Court Operations	\$ 198,364	\$ 940					\$ 199,304	\$ 396,098	\$ 197,592	\$ 456,968
Court Interpreters	\$ 9,098	\$ 50,746					\$ 59,844	\$ 115,954	\$ 56,525	\$ 117,472
Jury Services	\$ 38		\$ 242				\$ 279	\$ 22,982	\$ 10,213	\$ 27,963
Security									\$ 380	
Trial Court Operations Program	\$ 413,751	\$ 214,758	\$ 242				\$ 628,750	\$ 1,347,150	\$ 690,980	\$ 1,524,992
Enhanced Collections	\$ 3,976	\$ 60,091			\$ 1,293		\$ 65,360	\$ 211,044	\$ 106,768	\$ 222,998
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 3,976	\$ 60,091			\$ 1,293		\$ 65,360	\$ 211,044	\$ 106,768	\$ 222,998
Executive Office	\$ 340						\$ 340	\$ 56,445	\$ 83,183	\$ 186,538
Fiscal Services	\$ 52,856	\$ 3,294			\$ (1,293)		\$ 54,856	\$ 133,496	\$ 50,935	\$ 108,569
Human Resources	\$ 32,159	\$ 5,763					\$ 37,921	\$ 107,184	\$ 45,340	\$ 83,246
Business & Facilities Services	\$ 22,987	\$ 48,565					\$ 71,552	\$ 129,073	\$ 70,296	\$ 235,915
Information Technology		\$ 84,664					\$ 84,664	\$ 176,514	\$ 110,688	\$ 273,039
Court Administration Program	\$ 108,341	\$ 142,285			\$ (1,293)		\$ 249,334	\$ 602,712	\$ 360,442	\$ 887,307
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 526,069	\$ 417,134	\$ 242		\$ 0		\$ 943,444	\$ 2,160,906	\$ 1,158,190	\$ 2,635,297

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 December									
	Fiscal Year 2014/15								2013/14	
	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	\$ 846,975	\$ 5,785					\$ 852,760	\$ 1,384,788	\$ 947,711	\$ 1,403,960
Improvement and Modernization Fund							\$ 2,594	\$ 2,594		\$ 1,447
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 40,799						\$ 40,799	\$ 95,000	\$ 38,925	\$ 95,000
Civil Coordination Reimbursement (45.55)	\$ 14,974						\$ 14,974	\$ 39,000	\$ 18,138	\$ 39,000
MOU Reimbursements (45.10 and General)	\$ 24,773						\$ 24,773	\$ 24,773	\$ 24,773	\$ 24,773
Other Miscellaneous										
	\$ 927,521	\$ 5,785					\$ 933,306	\$ 1,546,155	\$ 1,029,547	\$ 1,564,180
Grants										
AB 1058 Commissioner/Facilitator			\$ 31,566				\$ 31,566	\$ 125,633	\$ 33,220	\$ 125,633
Other AOC Grants										
Non-AOC Grants										
			\$ 31,566				\$ 31,566	\$ 125,633	\$ 33,220	\$ 125,633
Other Financing Sources										
Interest Income	\$ 335	\$ 74		\$ 27			\$ 436	\$ 486	\$ 595	\$ 2,786
Investment Income										
Donations										
Local Fees	\$ 12,285			\$ 1,043			\$ 13,328	\$ 35,000	\$ 18,283	\$ 36,949
Non-Fee Revenues										
Enhanced Collections		\$ 41,222					\$ 41,222	\$ 211,044	\$ 75,004	\$ 222,998
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 668						\$ 668		\$ 754	
Sale of Fixed Assets										
Other Miscellaneous	\$ 693						\$ 693		\$ 630	
	\$ 13,981	\$ 41,296		\$ 1,071			\$ 56,347	\$ 246,530	\$ 95,266	\$ 262,733
Total Revenues	\$ 941,502	\$ 47,081	\$ 31,566	\$ 1,071			\$ 1,021,219	\$ 1,918,318	\$ 1,158,033	\$ 1,952,546
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 331,551	\$ 2,671					\$ 334,222	\$ 459,753	\$ 385,674	\$ 596,215
Temp Help	\$ 6,977						\$ 6,977	\$ 15,000	\$ 18,216	\$ 17,500
Overtime									\$ 1,094	
Staff Benefits	\$ 183,565	\$ 1,305					\$ 184,870	\$ 651,549	\$ 222,284	\$ 666,486
	\$ 522,093	\$ 3,976					\$ 526,069	\$ 1,126,302	\$ 627,268	\$ 1,280,201
Operating Expenses and Equipment										
General Expense	\$ 20,119	\$ 2,377	\$ 350				\$ 22,846	\$ 80,550	\$ 30,131	\$ 104,850
Printing	\$ 2,431						\$ 2,431	\$ 5,920	\$ 9,962	\$ 20,000
Telecommunications	\$ 21,964						\$ 21,964	\$ 46,000	\$ 21,901	\$ 51,500
Postage								\$ 15,500	\$ 4,569	\$ 24,150
Insurance	\$ 468						\$ 468	\$ 500	\$ 488	\$ 1,000
In-State Travel	\$ 2,692		\$ 473				\$ 3,166	\$ 6,500	\$ 8,244	\$ 15,000
Out-of-State Travel								\$ 1,000	\$ 2,500	\$ 2,500
Training	\$ 915		\$ 115				\$ 1,030	\$ 6,950	\$ 3,360	\$ 7,250
Security Services										
Facility Operations	\$ 16,867						\$ 16,867	\$ 41,000	\$ 15,150	\$ 59,000
Utilities										
Contracted Services	\$ 143,651	\$ 57,711	\$ 65,300				\$ 266,661	\$ 658,051	\$ 395,720	\$ 832,213
Consulting and Professional Services	\$ 35						\$ 35	\$ 300	\$ 35	\$ 300
Information Technology	\$ 81,251						\$ 81,251	\$ 168,333	\$ 40,385	\$ 123,333
Major Equipment										\$ 110,000
Other Items of Expense	\$ 415						\$ 415			
	\$ 290,808	\$ 60,087	\$ 66,239				\$ 417,134	\$ 1,030,604	\$ 529,943	\$ 1,351,096
Special Items of Expense										
Grand Jury									\$ 0	
Jury Costs	\$ 242						\$ 242	\$ 4,000	\$ 979	\$ 4,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (1,293)	\$ 1,293					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (1,051)	\$ 1,293					\$ 242	\$ 4,000	\$ 979	\$ 4,000
Total Expenditures	\$ 811,849	\$ 65,357	\$ 66,239				\$ 943,444	\$ 2,160,906	\$ 1,158,190	\$ 2,635,297
Excess (Deficit) of Revenues Over Expenditures	\$ 129,653	\$ (18,276)	\$ (34,672)	\$ 1,071			\$ 77,775	\$ (242,588)	\$ (157)	\$ (682,751)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 256,940	\$ 128,958	\$ 0	\$ 47,330			\$ 433,229	\$ 433,229	\$ 793,030	\$ 793,030
Ending Balance (Deficit)	\$ 386,593	\$ 110,682	\$ (34,672)	\$ 48,401			\$ 511,004	\$ 190,641	\$ 792,874	\$ 110,279