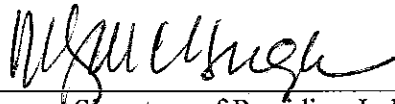


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

2-10-16

Date

SISKIYOU

\_\_\_\_\_  
Court

FY 2015-2016 2nd Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<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 Siskiyou  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2015/16									2014/15
	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						
<b>ASSETS</b>									
Operations	\$ 96,887	\$ 24,618	\$ (119,518)				\$ 6,634	\$ 8,621	\$ 761
Payroll	\$ 0						\$ 0	\$ 0	\$ 21,537
Jury Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (150)	\$ (150)	\$ (860)
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,175
Cash with County									\$ 0
Cash Outside of the JCC							\$ 54,568	\$ 54,568	\$ 81,686
Cash Equivalents	\$ 878,693						\$ 74,889	\$ 953,582	\$ 943,040
Total Cash and Cash Equivalents	\$ 986,880	\$ 24,618	\$ (119,518)				\$ 135,941	\$ 1,027,921	\$ 1,057,438
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 85,202					\$ 85,202	\$ 108,387
Dishonored Checks									
Due From Employee	\$ 412	\$ 0	\$ 0					\$ 412	\$ 200
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	\$ 23
Total Receivables	\$ 413	\$ 0	\$ 85,202				\$ 0	\$ 85,615	\$ 108,610
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 987,293	\$ 24,618	\$ (34,315)				\$ 135,941	\$ 1,113,536	\$ 1,166,048
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,743	\$ 0	\$ 0				\$ 0	\$ 2,743	\$ 24,762
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 23
Due to Other Courts									
Due to State									
TC145 Liability							\$ 44,444	\$ 44,444	\$ 51,673
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1,656
Interest							\$ 8	\$ 8	\$ (6)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,743	\$ 0	\$ 0				\$ 44,453	\$ 47,196	\$ 78,107
Civil							\$ 36,920	\$ 36,920	\$ 80,816
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 54,568	\$ 54,568	\$ 81,686
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 91,488	\$ 91,488	\$ 162,502
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 47,398		\$ 0					\$ 47,398	\$ 49,568
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 47,398	\$ 0	\$ 0					\$ 47,398	\$ 49,568
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 3,290						\$ 0	\$ 3,290	\$ 356
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ (850)
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,290						\$ 0	\$ 3,290	\$ (494)
Total Liabilities	\$ 53,431	\$ 0	\$ 0				\$ 135,941	\$ 189,372	\$ 289,683
Total Fund Balance	\$ 933,862	\$ 24,618	\$ (34,315)					\$ 924,164	\$ 876,365
Total Liabilities and Fund Balance	\$ 987,293	\$ 24,618	\$ (34,315)				\$ 135,941	\$ 1,113,536	\$ 1,166,048

Superior Court of California, County of Siskiyou  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
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	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,956,594	\$ 12,332					\$ 1,968,926	\$ 3,107,231	\$ 2,027,126	\$ 3,177,624	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 41,968	\$ 1	\$ 6,208	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (45.45)	\$ 15,855						\$ 15,855	\$ 46,600	\$ 20,885	\$ 60,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 127,694						\$ 127,694	\$ 323,322	\$ 109,657	\$ 354,094	
Other Miscellaneous	\$ 91,038						\$ 91,038	\$ 91,038	\$ 91,037	\$ 91,037	
	\$ 2,206,181	\$ 12,332					\$ 2,218,513	\$ 3,640,159	\$ 2,263,706	\$ 3,718,963	
Grants											
AB 1058 Commissioner/Facilitator			\$ 223,656				\$ 223,656	\$ 413,114	\$ 108,914	\$ 400,029	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 18,000	\$ 0	\$ 18,000	
Non-Judicial Council Grants									\$ 0		
			\$ 223,656				\$ 223,656	\$ 431,114	\$ 108,914	\$ 418,029	
Other Financing Sources											
Interest Income	\$ 439	\$ 211					\$ 649	\$ 2,000	\$ 663	\$ 4,260	
Investment Income											
Donations											
Local Fees	\$ 8,973	\$ 0					\$ 8,973	\$ 30,000	\$ 8,283	\$ 69,082	
Non-Fee Revenues		\$ 509					\$ 509	\$ 500	\$ 162	\$ 724	
Enhanced Collections		\$ 89,449					\$ 89,449	\$ 305,821	\$ 90,592	\$ 278,014	
Escheatment	\$ 20,931						\$ 20,931	\$ 20,000			
Prior Year Revenue									\$ (7,286)		
County Program - Restricted		\$ 790					\$ 790	\$ 2,500	\$ 614	\$ 2,756	
Reimbursement Other	\$ 5,105						\$ 5,105	\$ 6,000	\$ 6,374	\$ 3,523	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 35,449	\$ 90,959					\$ 126,407	\$ 366,821	\$ 99,402	\$ 358,359	
Total Revenues	\$ 2,241,630	\$ 103,291	\$ 223,656				\$ 2,568,577	\$ 4,438,094	\$ 2,472,022	\$ 4,495,351	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 719,449	\$ 81,279	\$ 144,037				\$ 944,765	\$ 2,102,011	\$ 1,046,069	\$ 2,112,472	
Temp Help											
Overtime	\$ 17						\$ 17				
Staff Benefits	\$ 472,536	\$ 49,234	\$ 77,826				\$ 599,596	\$ 1,300,065	\$ 625,478	\$ 1,308,061	
	\$ 1,192,003	\$ 130,513	\$ 221,863				\$ 1,544,379	\$ 3,402,076	\$ 1,671,547	\$ 3,420,533	
Operating Expenses and Equipment											
General Expense	\$ 25,971	\$ 158	\$ 95				\$ 26,224	\$ 119,241	\$ 39,302	\$ 158,945	
Printing	\$ 1,858						\$ 1,858	\$ 2,000	\$ 709	\$ 2,350	
Telecommunications	\$ 12,744		\$ 918				\$ 13,662	\$ 49,300	\$ 18,676	\$ 50,000	
Postage	\$ 848						\$ 848	\$ 37,750	\$ 814	\$ 41,280	
Insurance	\$ 1,252						\$ 1,252	\$ 1,600	\$ 1,028	\$ 1,800	
In-State Travel	\$ 1,413		\$ 1,301				\$ 2,714	\$ 7,000	\$ 3,801	\$ 7,750	
Out-of-State Travel											
Training	\$ 40		\$ 650				\$ 690	\$ 1,340	\$ 1,733	\$ 1,600	
Security Services											
Facility Operations	\$ 6,914						\$ 6,914	\$ 20,739	\$ 12,785	\$ 11,175	
Utilities	\$ 1,110						\$ 1,110	\$ 1,000			
Contracted Services	\$ 214,869	\$ 1,545	\$ 0				\$ 216,414	\$ 621,273	\$ 341,037	\$ 799,189	
Consulting and Professional Services	\$ 65,285						\$ 65,285	\$ 165,200	\$ 3,578	\$ 134,425	
Information Technology	\$ 37,305		\$ 281				\$ 37,585	\$ 122,495	\$ 10,436	\$ 202,732	
Major Equipment								\$ 8,804		\$ 5,600	
Other Items of Expense	\$ 1,021		\$ 0				\$ 1,021	\$ 7,000	\$ 658	\$ 1,550	
	\$ 370,631	\$ 1,703	\$ 3,245				\$ 375,579	\$ 1,164,742	\$ 434,556	\$ 1,418,396	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18,457						\$ 18,457	\$ 36,000	\$ 26,471	\$ 62,700	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 50,000						\$ 50,000	\$ 110,000		\$ 50,000	
Capital Costs											
Internal Cost Recovery	\$ (51,065)	\$ 14,374	\$ 36,691				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 2,941						\$ 2,941		\$ (7,004)		
	\$ 20,333	\$ 14,374	\$ 36,691				\$ 71,398	\$ 146,000	\$ 19,468	\$ 112,700	
Total Expenditures	\$ 1,582,966	\$ 146,590	\$ 261,799				\$ 1,991,355	\$ 4,712,818	\$ 2,125,570	\$ 4,951,629	
Excess (Deficit) of Revenues Over Expenditures	\$ 658,663	\$ (43,299)	\$ (38,143)				\$ 577,222	\$ (274,724)	\$ 346,451	\$ (456,278)	
Operating Transfers In (Out)	\$ (3,828)		\$ 3,828				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 279,026	\$ 67,917	\$ 0				\$ 346,943	\$ 346,943	\$ 529,914	\$ 529,914	
Ending Balance (Deficit)	\$ 933,862	\$ 24,618	\$ (34,315)				\$ 924,164	\$ 72,219	\$ 876,365	\$ 73,636	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 191,913	\$ 40,057				\$ 0	\$ 231,970	\$ 846,456	\$ 318,518	\$ 918,794
Traffic & Other Infractions	\$ 97,487	\$ 892					\$ 98,379	\$ 280,257	\$ 115,083	\$ 319,542
Other Criminal Cases	\$ 114,851	\$ 41,150					\$ 156,001	\$ 332,029	\$ 176,912	\$ 374,621
Civil	\$ 85,466	\$ 121					\$ 85,587	\$ 157,783	\$ 83,650	\$ 116,955
Family & Children Services	\$ 405,767	\$ 7,494			\$ 0		\$ 413,261	\$ 599,738	\$ 349,332	\$ 650,906
Probate, Guardianship & Mental Health Services	\$ 25,297	\$ 2,040					\$ 27,337	\$ 191,923	\$ 29,211	\$ 182,616
Juvenile Dependency Services	\$ 20,063	\$ 97,252					\$ 117,315	\$ 359,358	\$ 99,257	\$ 307,514
Juvenile Delinquency Services	\$ 8,072	\$ 1,445					\$ 9,517	\$ 63,963	\$ 19,544	\$ 73,341
Other Court Operations	\$ 98,789	\$ 1,242					\$ 100,032	\$ 106,402	\$ 87,963	\$ 125,010
Court Interpreters	\$ 8,189	\$ 27,552					\$ 35,741	\$ 62,378	\$ 29,498	\$ 79,789
Jury Services	\$ 15,836	\$ 2,073	\$ 18,457				\$ 36,366	\$ 102,960	\$ 49,536	\$ 135,276
Security		\$ 66					\$ 66			\$ 5,600
Trial Court Operations Program	\$ 1,071,730	\$ 221,385	\$ 18,457		\$ 0	\$ 0	\$ 1,311,572	\$ 3,103,247	\$ 1,358,506	\$ 3,289,964
Enhanced Collections	\$ 133,701	\$ 1,545			\$ 0		\$ 135,246	\$ 305,821	\$ 109,194	\$ 278,218
Other Non-Court Operations										
Non-Court Operations Program	\$ 133,701	\$ 1,545			\$ 0		\$ 135,246	\$ 305,821	\$ 109,194	\$ 278,218
Executive Office	\$ 201,468	\$ 402					\$ 201,870	\$ 343,995	\$ 230,100	\$ 325,315
Fiscal Services	\$ 87,593	\$ 8,708					\$ 96,301	\$ 226,712	\$ 72,048	\$ 140,391
Human Resources	\$ 18,632	\$ 938	\$ 50,000			\$ 0	\$ 69,570	\$ 199,689	\$ 62,063	\$ 160,500
Business & Facilities Services	\$ 31,240	\$ 58,576				\$ 2,941	\$ 92,757	\$ 268,558	\$ 74,798	\$ 173,873
Information Technology	\$ 15	\$ 84,024					\$ 84,039	\$ 264,796	\$ 218,862	\$ 583,368
Court Administration Program	\$ 338,948	\$ 152,648	\$ 50,000			\$ 2,941	\$ 544,537	\$ 1,303,750	\$ 657,870	\$ 1,383,447
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,544,379	\$ 375,579	\$ 68,457		\$ 0	\$ 2,941	\$ 1,991,355	\$ 4,712,818	\$ 2,125,570	\$ 4,951,629