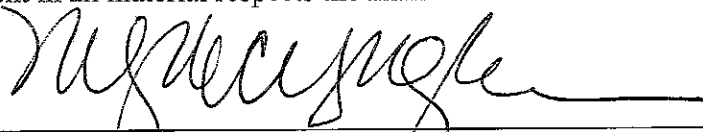


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-10-15
Date

SISKIYOU

Court

FY 2014-2015 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

SISKIYOU

Court

FY 2014-2015 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)	37	37	37		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 2014-2015 2nd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

Superior Court of California, County of Siskiyou
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December												
Fiscal Year 2014/15									2013/14			
	Governmental Funds								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)		
		Special Revenue										
		General	Non-Grant	Grant								
ASSETS												
Operations	\$ 214,931	\$ 29,462	\$ (228,725)					\$ (14,907)	\$ 761	\$ 313,078		
Payroll	\$ 0							\$ 21,537	\$ 21,537	\$ 0		
Jury												
Revolving	\$ 10,100								\$ 10,100	\$ 10,100		
Other												
Distribution												
Civil Filing Fees								\$ 0	\$ 0	\$ 0		
Trust								\$ (860)	\$ (860)	\$ (7,150)		
Credit Card												
Cash on Hand	\$ 1,175								\$ 1,175	\$ 1,250		
Cash with County								\$ 0	\$ 0			
Cash Outside of the AOC								\$ 81,686	\$ 81,686	\$ 91,853		
Total Cash	\$ 226,206	\$ 29,462	\$ (228,725)					\$ 87,456	\$ 114,398	\$ 409,131		
Short Term Investment	\$ 817,154							\$ 125,886	\$ 943,040	\$ 1,861,730		
Investment in Financial Institution												
Total Investments	\$ 817,154							\$ 125,886	\$ 943,040	\$ 1,861,730		
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	\$ 0		
Accounts Receivable - General			\$ 108,387						\$ 108,387	\$ 0		
Dishonored Checks												
Due From Employee	\$ 200	\$ 0	\$ 0						\$ 200	\$ 0		
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	\$ 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	\$ 23								\$ 23	\$ 138		
Total Receivables	\$ 222	\$ 0	\$ 108,387					\$ 0	\$ 108,610	\$ 138		
Prepaid Expenses - General												
Salary and Travel Advances												
Counties												
Total Prepaid Expenses												
Other Assets												
Total Other Assets												
Total Assets	\$ 1,043,582	\$ 29,462	\$ (120,338)					\$ 213,342	\$ 1,166,048	\$ 2,270,999		
LIABILITIES AND FUND BALANCES												
Accrued Liabilities	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Payable - General	\$ 24,762	\$ 0	\$ 0					\$ 0	\$ 24,762	\$ 26,160		
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 23	\$ 23	\$ 138		
Due to Other Courts												
Due to State										\$ 0		
TC145 Liability								\$ 51,673	\$ 51,673	\$ 49,984		
Due to Other Governments	\$ 0		\$ 0						\$ 0	\$ 6,324		
AB145 Due to Other Government Agency												
Due to Other Public Agencies												
Sales and Use Tax	\$ 1,656								\$ 1,656	\$ 67		
Interest								\$ (6)	\$ (6)	\$ 32		
Miscellaneous Accts. Pay. and Accrued Liab.												
Total Accounts Payable and Accrued Liab.	\$ 26,418	\$ 0	\$ 0					\$ 51,690	\$ 78,107	\$ 82,705		
Civil								\$ 80,816	\$ 80,816	\$ 294,616		
Criminal								\$ 0	\$ 0	\$ 0		
Unreconciled - Civil and Criminal												
Trust Held Outside of the AOC								\$ 81,686	\$ 81,686	\$ 91,853		
Trust Interest Payable												
Miscellaneous Trust												
Total Trust Deposits								\$ 162,502	\$ 162,502	\$ 386,469		
Accrued Payroll	\$ 0	\$ 0	\$ 0						\$ 0	\$ 942		
Benefits Payable	\$ 49,568		\$ 0						\$ 49,568	\$ 50,772		
Deferred Compensation Payable	\$ 0								\$ 0	\$ 0		
Deductions Payable	\$ 0		\$ 0						\$ 0	\$ 0		
Payroll Clearing	\$ 0								\$ 0	\$ 0		
Total Payroll Liabilities	\$ 49,568	\$ 0	\$ 0						\$ 49,568	\$ 51,714		
Revenue Collected in Advance	\$ 0								\$ 0	\$ 0		
Liabilities For Deposits	\$ 356							\$ 0	\$ 356	\$ 356		
Jury Fees - Non-Interest								\$ (850)	\$ (850)	\$ 150		
Fees - Partial Payment & Overpayment												
Uncleared Collections	\$ 0								\$ 0			
Other Miscellaneous Liabilities												
Total Other Liabilities	\$ 356							\$ (850)	\$ (494)	\$ 506		
Total Liabilities	\$ 76,341	\$ 0	\$ 0					\$ 213,342	\$ 289,683	\$ 521,393		
Total Fund Balance	\$ 967,241	\$ 29,462	\$ (120,338)						\$ 876,365	\$ 1,749,605		
Total Liabilities and Fund Balance	\$ 1,043,582	\$ 29,462	\$ (120,338)					\$ 213,342	\$ 1,166,048	\$ 2,270,999		

Superior Court of California, County of Siskiyou
 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	\$ 249,464	\$ 69,054					\$ 318,518	\$ 1,034,371	\$ 322,120	\$ 991,438
Traffic & Other Infractions	\$ 114,513	\$ 570					\$ 115,083	\$ 321,636	\$ 126,632	\$ 332,634
Other Criminal Cases	\$ 141,770	\$ 35,142					\$ 176,912	\$ 349,938	\$ 202,925	\$ 395,912
Civil	\$ 83,593	\$ 57					\$ 83,650	\$ 117,699	\$ 109,476	\$ 195,213
Family & Children Services	\$ 339,574	\$ 9,758			\$ 0		\$ 349,332	\$ 652,489	\$ 346,189	\$ 613,564
Probate, Guardianship & Mental Health Services	\$ 26,136	\$ 3,075					\$ 29,211	\$ 183,780	\$ 20,611	\$ 125,515
Juvenile Dependency Services	\$ 22,359	\$ 84,183				\$ (7,286)	\$ 99,257	\$ 312,679	\$ 162,699	\$ 414,085
Juvenile Delinquency Services	\$ 19,460	\$ 84					\$ 19,544	\$ 73,699	\$ 16,915	\$ 58,441
Other Court Operations	\$ 87,169	\$ 794					\$ 87,963	\$ 124,185	\$ 111,950	\$ 164,108
Court Interpreters	\$ 8,649	\$ 20,568				\$ 282	\$ 29,498	\$ 79,882	\$ 36,477	\$ 68,759
Jury Services	\$ 21,564	\$ 1,501	\$ 26,471				\$ 49,536	\$ 136,356	\$ 55,657	\$ 153,547
Security									\$ 344	\$ 2,211
Trial Court Operations Program	\$ 1,114,250	\$ 224,788	\$ 26,471		\$ 0	\$ (7,004)	\$ 1,358,506	\$ 3,386,714	\$ 1,511,996	\$ 3,515,427
Enhanced Collections	\$ 109,121	\$ 73					\$ 109,194	\$ 278,218	\$ 86,896	\$ 203,977
Other Non-Court Operations										
Non-Court Operations Program	\$ 109,121	\$ 73					\$ 109,194	\$ 278,218	\$ 86,896	\$ 203,977
Executive Office	\$ 229,209	\$ 892					\$ 230,100	\$ 327,342	\$ 227,929	\$ 318,938
Fiscal Services	\$ 70,131	\$ 1,917					\$ 72,048	\$ 141,121	\$ 101,126	\$ 195,915
Human Resources	\$ 61,415	\$ 648					\$ 62,063	\$ 111,319	\$ 64,996	\$ 546,950
Business & Facilities Services	\$ 43,060	\$ 31,738					\$ 74,798	\$ 174,476	\$ 57,313	\$ 375,455
Information Technology	\$ 44,361	\$ 174,501					\$ 218,862	\$ 565,828	\$ 241,194	\$ 910,922
Court Administration Program	\$ 448,175	\$ 209,695					\$ 657,870	\$ 1,320,086	\$ 692,557	\$ 2,348,180
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,671,547	\$ 434,556	\$ 26,471		\$ 0	\$ (7,004)	\$ 2,125,570	\$ 4,985,018	\$ 2,291,449	\$ 6,067,584

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 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	\$ 2,011,711	\$ 15,415					\$ 2,027,126	\$ 3,177,624	\$ 2,085,171	\$ 3,164,853	
Improvement and Modernization Fund	\$ 1						\$ 1	\$ 6,208	\$ 1	\$ 6,207	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (45.45)	\$ 20,885						\$ 20,885	\$ 60,000	\$ 27,485	\$ 52,740	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 109,657						\$ 109,657	\$ 354,094	\$ 130,146	\$ 344,095	
Other Miscellaneous	\$ 91,037						\$ 91,037	\$ 91,037	\$ 91,037	\$ 91,037	
	\$ 2,248,291	\$ 15,415					\$ 2,263,706	\$ 3,718,963	\$ 2,348,840	\$ 3,688,932	
Grants											
AB 1058 Commissioner/Facilitator			\$ 108,914				\$ 108,914	\$ 400,029	\$ 0	\$ 400,029	
Other AOC Grants			\$ 0				\$ 0	\$ 18,000	\$ 1,358	\$ 18,500	
Non-AOC Grants			\$ 0				\$ 0		\$ 0	\$ 89,518	
			\$ 108,914				\$ 108,914	\$ 418,029	\$ 1,358	\$ 508,047	
Other Financing Sources											
Interest Income	\$ 553	\$ 109					\$ 663	\$ 4,260	\$ 1,253	\$ 6,504	
Investment Income											
Donations											
Local Fees	\$ 8,283						\$ 8,283	\$ 69,082	\$ 19,845	\$ 70,001	
Non-Fee Revenues	\$ 0	\$ 162					\$ 162	\$ 724	\$ 127	\$ 500	
Enhanced Collections		\$ 90,592					\$ 90,592	\$ 278,014	\$ 53,677	\$ 230,000	
Escheatment											
Prior Year Revenue			\$ (7,286)				\$ (7,286)		\$ 5,263	\$ 5,263	
County Program - Restricted		\$ 614					\$ 614	\$ 2,756	\$ 723	\$ 3,000	
Reimbursement Other	\$ 6,374						\$ 6,374	\$ 3,523	\$ (135)	\$ 5,936	
Sale of Fixed Assets									\$ 68	\$ 68	
Other Miscellaneous											
	\$ 15,210	\$ 91,477	\$ (7,286)				\$ 99,402	\$ 358,359	\$ 80,821	\$ 321,272	
Total Revenues	\$ 2,263,501	\$ 106,892	\$ 101,628				\$ 2,472,022	\$ 4,495,351	\$ 2,431,019	\$ 4,518,251	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 844,226	\$ 66,337	\$ 135,506				\$ 1,046,069	\$ 2,301,306	\$ 1,129,124	\$ 2,561,243	
Temp Help											
Overtime											
Staff Benefits	\$ 515,349	\$ 38,932	\$ 71,197				\$ 625,478	\$ 1,317,516	\$ 645,535	\$ 1,320,520	
	\$ 1,359,574	\$ 105,269	\$ 206,703				\$ 1,671,547	\$ 3,618,822	\$ 1,774,659	\$ 3,881,763	
Operating Expenses and Equipment											
General Expense	\$ 39,215		\$ 87				\$ 39,302	\$ 156,945	\$ 33,689	\$ 205,405	
Printing	\$ 709						\$ 709	\$ 3,500	\$ 1,911	\$ 4,000	
Telecommunications	\$ 17,772		\$ 904				\$ 18,676	\$ 47,100	\$ 23,812	\$ 70,300	
Postage	\$ 814						\$ 814	\$ 40,280	\$ 1,248	\$ 35,000	
Insurance	\$ 1,028						\$ 1,028	\$ 1,800	\$ 1,761	\$ 1,800	
In-State Travel	\$ 2,953	\$ 0	\$ 849				\$ 3,801	\$ 7,750	\$ 5,913	\$ 25,000	
Out-of-State Travel											
Training	\$ 286		\$ 1,447				\$ 1,733	\$ 1,600	\$ 676	\$ 1,900	
Security Services											
Facility Operations	\$ 12,785						\$ 12,785	\$ 12,175	\$ 18,615	\$ 30,504	
Utilities											
Contracted Services	\$ 339,845		\$ 1,192				\$ 341,037	\$ 726,489	\$ 259,500	\$ 805,583	
Consulting and Professional Services	\$ 3,578						\$ 3,578	\$ 108,225	\$ 24,451	\$ 110,500	
Information Technology	\$ 10,155		\$ 281				\$ 10,436	\$ 189,132	\$ 64,000	\$ 365,500	
Major Equipment								\$ 5,000	\$ 43,498	\$ 54,700	
Other Items of Expense	\$ 658						\$ 658	\$ 3,500	\$ 1,107	\$ 3,000	
	\$ 429,797	\$ 0	\$ 4,759				\$ 434,556	\$ 1,303,496	\$ 480,183	\$ 1,713,192	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,471						\$ 26,471	\$ 62,700	\$ 36,450	\$ 72,472	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 400,000	
Capital Costs											
Internal Cost Recovery	\$ (17,790)		\$ 17,790				\$ 0			\$ 0	
Prior Year Expense Adjustment	\$ 282		\$ (7,286)				\$ (7,004)		\$ 157	\$ 157	
	\$ 8,963		\$ 10,504				\$ 19,468	\$ 62,700	\$ 36,607	\$ 472,629	
Total Expenditures	\$ 1,798,335	\$ 105,269	\$ 221,966				\$ 2,125,570	\$ 4,985,018	\$ 2,291,449	\$ 6,067,584	
Excess (Deficit) of Revenues Over Expenditures	\$ 465,166	\$ 1,623	\$ (120,338)				\$ 346,451	\$ (489,667)	\$ 139,570	\$ (1,549,333)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 502,074	\$ 27,839	\$ 0				\$ 529,914	\$ 529,914	\$ 1,610,035	\$ 1,610,035	
Ending Balance (Deficit)	\$ 967,241	\$ 29,462	\$ (120,338)				\$ 876,365	\$ 40,247	\$ 1,749,605	\$ 60,702	