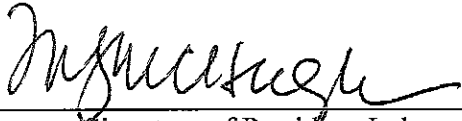


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-10-15

\_\_\_\_\_  
Date

SISKIYOU

\_\_\_\_\_  
Court

FY 2014-2015 4th QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

SISKIYOU

Court

FY 2014-2015 4th QTR

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

SISKIYOU

Court

FY 2014-2015 4<sup>th</sup> QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	37	37	37	34	34

<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 June									
Fiscal Year 2014/15									2013/14
	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	\$ (97,938)	\$ 64,135	\$ 0				\$ 5,037	\$ (28,765)	\$ 29,480
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,109)	\$ (4,109)	\$ (4,929)
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,175
Cash with County							\$ 0	\$ 0	
Cash Outside of the AOC							\$ 71,211	\$ 71,211	\$ 64,837
Total Cash	\$ (86,638)	\$ 64,135	\$ 0				\$ 72,139	\$ 49,636	\$ 100,662
Short Term Investment	\$ 550,551						\$ 107,580	\$ 658,130	\$ 697,949
Investment in Financial Institution									
Total Investments	\$ 550,551						\$ 107,580	\$ 658,130	\$ 697,949
Accrued Revenue	\$ 495	\$ 26					\$ 0	\$ 521	\$ 881
Accounts Receivable - General			\$ 36,762					\$ 36,762	\$ 52,677
Dishonored Checks									
Due From Employee	\$ 825	\$ 0	\$ 0					\$ 825	\$ 1,507
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 120,197							\$ 120,197	\$ 160,978
Due From Other Governments	\$ 10,314	\$ 78,549						\$ 88,862	\$ 102,642
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 2,979
Due From State	\$ 74,011	\$ 6,166	\$ 13,701					\$ 93,878	\$ 112,941
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	\$ 61
Total Receivables	\$ 205,843	\$ 84,741	\$ 50,462				\$ 0	\$ 341,046	\$ 434,665
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 669,755	\$ 148,876	\$ 50,462				\$ 179,719	\$ 1,048,812	\$ 1,233,276
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 80,171	\$ 3,100	\$ 700					\$ 83,971	\$ 110,731
Accounts Payable - General	\$ 38,711	\$ 0	\$ 0				\$ 0	\$ 38,711	\$ 43,322
Due to Other Funds	\$ 0	\$ 77,859	\$ 42,338				\$ 1	\$ 120,198	\$ 161,038
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 49,882	\$ 49,882	\$ 53,328
Due to Other Governments	\$ 8,274		\$ 7,425					\$ 15,699	\$ 64,518
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 30							\$ 30	\$ 86
Interest							\$ 2	\$ 2	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 127,186	\$ 80,959	\$ 50,462				\$ 49,885	\$ 308,492	\$ 433,024
Civil							\$ 57,811	\$ 57,811	\$ 84,316
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 71,211	\$ 71,211	\$ 64,837
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 129,022	\$ 129,022	\$ 149,153
Accrued Payroll	\$ 97,340	\$ 0	\$ 0					\$ 97,340	\$ 118,371
Benefits Payable	\$ (193)		\$ 0					\$ (193)	\$ 2,309
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 97,148	\$ 0	\$ 0					\$ 97,148	\$ 120,680
Revenue Collected in Advance	\$ 163,000							\$ 163,000	\$ 0
Liabilities For Deposits	\$ 3,290						\$ 0	\$ 3,290	\$ 356
Jury Fees - Non-Interest							\$ 811	\$ 811	\$ 150
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 106							\$ 106	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 166,396						\$ 811	\$ 167,207	\$ 506
Total Liabilities	\$ 390,729	\$ 80,959	\$ 50,462				\$ 179,719	\$ 701,869	\$ 703,362
Total Fund Balance	\$ 279,026	\$ 67,917	\$ 0					\$ 346,943	\$ 529,914
Total Liabilities and Fund Balance	\$ 669,755	\$ 148,876	\$ 50,462				\$ 179,719	\$ 1,048,812	\$ 1,233,276

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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,163,048	\$ 41,804						\$ 3,204,852	\$ 3,177,624	\$ 3,284,998	\$ 3,164,853
Improvement and Modernization Fund	\$ 5,758							\$ 5,758	\$ 6,208	\$ 6,208	\$ 6,207
Judges' Compensation (45.25)	\$ 30,000							\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Court Interpreter (45.45)	\$ 46,300							\$ 46,300	\$ 60,000	\$ 59,871	\$ 52,740
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 282,931							\$ 282,931	\$ 354,094	\$ 333,497	\$ 344,095
Other Miscellaneous	\$ 91,037							\$ 91,037	\$ 91,037	\$ 91,037	\$ 91,037
	\$ 3,619,074	\$ 41,804						\$ 3,660,878	\$ 3,718,963	\$ 3,805,611	\$ 3,688,932
Grants											
AB 1058 Commissioner/Facilitator			\$ 415,869					\$ 415,869	\$ 400,029	\$ 412,457	\$ 400,029
Other AOC Grants			\$ 21,195					\$ 21,195	\$ 18,000	\$ 19,699	\$ 18,500
Non-AOC Grants			\$ 0					\$ 0		\$ 89,518	\$ 89,518
			\$ 437,064					\$ 437,064	\$ 418,029	\$ 521,675	\$ 508,047
Other Financing Sources											
Interest Income	\$ 1,993	\$ 84						\$ 2,077	\$ 4,260	\$ 4,258	\$ 6,504
Investment Income											
Donations											
Local Fees	\$ 36,380	\$ 0						\$ 36,380	\$ 69,082	\$ 69,141	\$ 70,001
Non-Fee Revenues	\$ 0	\$ 454						\$ 454	\$ 724	\$ 724	\$ 500
Enhanced Collections		\$ 323,265						\$ 323,265	\$ 278,014	\$ 278,015	\$ 230,000
Escheatment											
Prior Year Revenue			\$ (7,286)					\$ (7,286)		\$ 5,263	\$ 5,263
County Program - Restricted		\$ 2,561						\$ 2,561	\$ 2,756	\$ 2,756	\$ 3,000
Reimbursement Other	\$ 8,418							\$ 8,418	\$ 3,523	\$ 4,134	\$ 5,936
Sale of Fixed Assets											
Other Miscellaneous	\$ 25							\$ 25		\$ 88	\$ 68
	\$ 46,816	\$ 326,364	\$ (7,286)					\$ 365,894	\$ 358,359	\$ 364,379	\$ 321,272
Total Revenues	\$ 3,665,890	\$ 368,168	\$ 429,779					\$ 4,463,836	\$ 4,495,351	\$ 4,691,665	\$ 4,518,251
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,732,868	\$ 147,505	\$ 289,845					\$ 2,170,217	\$ 2,112,472	\$ 2,474,454	\$ 2,561,243
Temp Help											
Overtime											
Staff Benefits	\$ 1,065,156	\$ 79,799	\$ 153,642					\$ 1,298,597	\$ 1,308,061	\$ 1,378,005	\$ 1,320,520
	\$ 2,798,023	\$ 227,304	\$ 443,487					\$ 3,468,814	\$ 3,420,533	\$ 3,852,459	\$ 3,881,763
Operating Expenses and Equipment											
General Expense	\$ 95,025	\$ 3,100	\$ 11,983					\$ 110,109	\$ 158,945	\$ 142,176	\$ 205,405
Printing	\$ 2,087							\$ 2,087	\$ 2,350	\$ 3,218	\$ 4,000
Telecommunications	\$ 46,074		\$ 3,166					\$ 49,240	\$ 50,000	\$ 62,004	\$ 70,300
Postage	\$ 22,319	\$ 20,180						\$ 42,499	\$ 41,280	\$ 33,966	\$ 35,000
Insurance	\$ 1,357							\$ 1,357	\$ 1,800	\$ 1,602	\$ 1,800
In-State Travel	\$ 5,004	\$ 0	\$ 1,819					\$ 6,823	\$ 7,750	\$ 19,436	\$ 25,000
Out-of-State Travel											
Training	\$ 669		\$ 631					\$ 1,299	\$ 1,600	\$ 1,684	\$ 1,900
Security Services											
Facility Operations	\$ 11,100							\$ 11,100	\$ 11,175	\$ 44,019	\$ 30,504
Utilities											
Contracted Services	\$ 716,443		\$ 10,815					\$ 727,259	\$ 799,189	\$ 725,625	\$ 805,583
Consulting and Professional Services	\$ 73,529							\$ 73,529	\$ 134,425	\$ 101,761	\$ 110,500
Information Technology	\$ 106,252		\$ 1,390					\$ 107,642	\$ 202,732	\$ 255,895	\$ 365,500
Major Equipment	\$ 5,509							\$ 5,509	\$ 5,600	\$ 60,907	\$ 54,700
Other Items of Expense	\$ 1,318		\$ 251					\$ 1,569	\$ 1,550	\$ 3,559	\$ 3,000
	\$ 1,086,686	\$ 23,280	\$ 30,055					\$ 1,140,022	\$ 1,418,396	\$ 1,455,852	\$ 1,713,192
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 35,974							\$ 35,974	\$ 62,700	\$ 63,319	\$ 72,472
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 50,000	\$ 400,000	\$ 400,000
Capital Costs											
Internal Cost Recovery	\$ (165,086)	\$ 77,506	\$ 87,580					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 9,282		\$ (7,286)					\$ 1,996		\$ 157	\$ 157
	\$ (119,829)	\$ 77,506	\$ 80,294					\$ 37,971	\$ 112,700	\$ 463,476	\$ 472,629
Total Expenditures	\$ 3,764,881	\$ 328,090	\$ 553,836					\$ 4,646,807	\$ 4,951,629	\$ 5,771,786	\$ 6,067,584
Excess (Deficit) of Revenues Over Expenditures	\$ (98,991)	\$ 40,077	\$ (124,057)					\$ (182,971)	\$ (456,278)	\$ (1,080,121)	\$ (1,549,333)
Operating Transfers In (Out)	\$ (124,057)		\$ 124,057					\$ 0	\$ 0	\$ 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)	\$ 279,026	\$ 67,917	\$ 0					\$ 346,943	\$ 73,636	\$ 529,914	\$ 60,702

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 486,703	\$ 170,899					\$ 657,602	\$ 918,794	\$ 688,379	\$ 991,438
Traffic & Other Infractions	\$ 235,560	\$ 2,854					\$ 238,415	\$ 319,542	\$ 250,953	\$ 332,634
Other Criminal Cases	\$ 298,050	\$ 86,729					\$ 384,779	\$ 374,621	\$ 444,770	\$ 395,912
Civil	\$ 188,324	\$ (129)					\$ 188,194	\$ 116,955	\$ (53,551)	\$ 195,213
Family & Children Services	\$ 759,945	\$ 21,196			\$ 0		\$ 781,142	\$ 650,906	\$ 759,594	\$ 613,564
Probate, Guardianship & Mental Health Services	\$ 51,923	\$ 9,087					\$ 61,009	\$ 182,616	\$ 48,841	\$ 125,515
Juvenile Dependency Services	\$ 53,505	\$ 207,116				\$ (7,286)	\$ 253,335	\$ 307,514	\$ 390,237	\$ 414,085
Juvenile Delinquency Services	\$ 33,397	\$ 21,226					\$ 54,623	\$ 73,341	\$ 52,716	\$ 58,441
Other Court Operations	\$ 180,391	\$ 1,367					\$ 181,758	\$ 125,010	\$ 226,577	\$ 164,108
Court Interpreters	\$ 17,342	\$ 46,859				\$ 282	\$ 64,483	\$ 79,789	\$ 75,992	\$ 68,759
Jury Services	\$ 41,975	\$ 9,206	\$ 35,974				\$ 87,156	\$ 135,276	\$ 125,875	\$ 153,547
Security		\$ 7,085					\$ 7,085	\$ 5,600	\$ 4,154	\$ 2,211
Trial Court Operations Program	\$ 2,347,114	\$ 583,495	\$ 35,974		\$ 0	\$ (7,004)	\$ 2,959,581	\$ 3,289,964	\$ 3,014,537	\$ 3,515,427
Enhanced Collections	\$ 234,388	\$ 20,023			\$ 0		\$ 254,410	\$ 278,218	\$ 611,419	\$ 203,977
Other Non-Court Operations										
Non-Court Operations Program	\$ 234,388	\$ 20,023			\$ 0		\$ 254,410	\$ 278,218	\$ 611,419	\$ 203,977
Executive Office	\$ 442,557	\$ 1,367					\$ 443,923	\$ 325,315	\$ 486,379	\$ 318,938
Fiscal Services	\$ 155,831	\$ 15,286					\$ 171,116	\$ 140,391	\$ 206,858	\$ 195,915
Human Resources	\$ 140,484	\$ 837					\$ 141,320	\$ 160,500	\$ 140,203	\$ 546,950
Business & Facilities Services	\$ 89,639	\$ 96,199					\$ 185,838	\$ 173,873	\$ 670,932	\$ 375,455
Information Technology	\$ 58,802	\$ 422,816				\$ 9,000	\$ 490,618	\$ 583,368	\$ 641,459	\$ 910,922
Court Administration Program	\$ 887,312	\$ 536,504				\$ 9,000	\$ 1,432,816	\$ 1,383,447	\$ 2,145,830	\$ 2,348,180
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,468,814	\$ 1,140,022	\$ 35,974		\$ 0	\$ 1,996	\$ 4,646,807	\$ 4,951,629	\$ 5,771,786	\$ 6,067,584

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Siskiyou

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	67,917	-	-	-	-	<b>67,917</b>	
Committed	141,634	92,911	234,545	-	-	-	-	-	<b>234,545</b>	
Assigned	157	44,324	44,481	-	-	-	-	-	<b>44,481</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 141,791</b>	<b>\$ 137,235</b>	<b>\$ 279,026</b>	<b>\$ 67,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,943</b>	