

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

02/15/2012

Date

Siskiyou

Court

FY 2011-2012 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Siskiyou

Court

FY 2011-2012 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

Siskiyou

Court

FY 2011-2012 2nd Quarter

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
51.25	51	51			

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

Siskiyou Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	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	\$ (45,803)	\$ 284,282	\$ (246,875)				\$ 1,310	\$ (7,086)	\$ 1,151
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 50,265	\$ 50,265	\$ 93,302
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450
Cash with County									
Cash Outside of the AOC							\$ 85,371	\$ 85,371	\$ 84,421
Total Cash	\$ (34,253)	\$ 284,282	\$ (246,875)				\$ 136,946	\$ 140,099	\$ 190,424
Short Term Investment	\$ 2,774,976						\$ 52,949	\$ 2,827,925	\$ 3,145,232
Investment in Financial Institution									
Total Investments	\$ 2,774,976						\$ 52,949	\$ 2,827,925	\$ 3,145,232
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 193,509
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 45
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 25						\$ 0	\$ 25	
Total Receivables	\$ 25	\$ 0	\$ 0				\$ 0	\$ 25	\$ 193,554
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,740,748	\$ 284,282	\$ (246,875)				\$ 189,895	\$ 2,968,049	\$ 3,529,210
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,411		\$ 0				\$ 0	\$ 24,411	\$ 25,261
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25	\$ 25	\$ 45
Due to Other Courts									
Due to State									
TC145 Liability							\$ 54,254	\$ 54,254	\$ 62,863
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 151
Interest							\$ 10	\$ 10	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 24,411	\$ 0	\$ 0				\$ 54,289	\$ 78,700	\$ 88,338
Civil							\$ 48,735	\$ 48,735	\$ 91,894
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 85,371	\$ 85,371	\$ 84,421
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 134,106	\$ 134,106	\$ 176,315
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,956		\$ 0					\$ 2,956	\$ 9,372
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 309
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,956	\$ 0	\$ 0					\$ 2,956	\$ 9,681
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 848						\$ 0	\$ 848	\$ 848
Jury Fees - Non-Interest							\$ 1,500	\$ 1,500	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 848						\$ 1,500	\$ 2,348	\$ 2,198
Total Liabilities	\$ 28,214	\$ 0	\$ 0				\$ 189,895	\$ 218,109	\$ 276,532
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 297,822						\$ 297,822	\$ 1,388,158
Fund Balance - Committed	\$ 500,000							\$ 500,000	
Fund Balance - Assigned	\$ 2,274,439							\$ 2,274,439	\$ 1,625,807
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 70,819
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (61,906)	\$ (13,540)	\$ (246,875)					\$ (322,321)	\$ 167,893
Total Fund Balance	\$ 2,712,533	\$ 284,282	\$ (246,875)					\$ 2,749,940	\$ 3,252,678
Total Liabilities and Fund Balance	\$ 2,740,748	\$ 284,282	\$ (246,875)				\$ 189,895	\$ 2,968,049	\$ 3,529,210

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

For the month ended Dec										
Fiscal Year 2011/12									2010/11	
	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	\$ 296,717	\$ 80,938				\$ (388)	\$ 377,268	\$ 1,018,297	\$ 317,155	\$ 871,460
Traffic & Other Infractions	\$ 153,417	\$ 8,362				\$ 23	\$ 161,801	\$ 414,399	\$ 173,201	\$ 355,252
Other Criminal Cases	\$ 194,740	\$ 32,359				\$ 28	\$ 227,128	\$ 360,314	\$ 201,288	\$ 679,427
Civil	\$ 99,289	\$ 6,957				\$ 15	\$ 106,262	\$ 239,841	\$ 88,062	\$ 247,119
Family & Children Services	\$ 359,228	\$ 17,222			\$ 0	\$ 35	\$ 376,485	\$ 794,997	\$ 359,670	\$ 828,605
Probate, Guardianship & Mental Health Services	\$ 41,977	\$ 2,358				\$ 6	\$ 44,341	\$ 161,053	\$ 49,930	\$ 99,941
Juvenile Dependency Services	\$ 23,514	\$ 131,964				\$ 3	\$ 155,481	\$ 510,001	\$ 131,934	\$ 432,153
Juvenile Delinquency Services	\$ 26,171	\$ 3,229				\$ 4	\$ 29,404	\$ 67,709	\$ 30,737	\$ 70,170
Other Court Operations	\$ 214,030	\$ 12,253				\$ 30	\$ 226,313	\$ 357,542	\$ 324,606	\$ 433,040
Court Interpreters	\$ 8,048	\$ 30,130				\$ 1	\$ 38,180	\$ 108,264	\$ 39,063	\$ 104,337
Jury Services	\$ 20,425	\$ 2,299	\$ 41,606			\$ 3	\$ 64,333	\$ 102,059	\$ 28,663	\$ 100,557
Security		\$ 860					\$ 860		\$ 153,215	\$ 612,873
Trial Court Operations Program	\$ 1,437,556	\$ 328,931	\$ 41,606		\$ 0	\$ (239)	\$ 1,807,855	\$ 4,134,477	\$ 1,897,525	\$ 4,834,935
Enhanced Collections	\$ 75,045	\$ 3,326				\$ 11	\$ 78,382	\$ 219,878	\$ 85,613	\$ 115,702
Other Non-Court Operations										
Non-Court Operations Program	\$ 75,045	\$ 3,326				\$ 11	\$ 78,382	\$ 219,878	\$ 85,613	\$ 115,702
Executive Office	\$ 245,010	\$ 12,909				\$ 41	\$ 257,960	\$ 348,458	\$ 256,869	\$ 378,932
Fiscal Services	\$ 85,824	\$ 24,125				\$ 14	\$ 109,963	\$ 224,226	\$ 115,316	\$ 213,358
Human Resources	\$ 58,039	\$ 3,003				\$ 9	\$ 61,051	\$ 134,197	\$ 60,099	\$ 130,696
Business & Facilities Services		\$ 48,964				\$ 10,775	\$ 59,738	\$ 231,305	\$ 66,265	\$ 276,764
Information Technology	\$ 180,024	\$ 45,409				\$ 29	\$ 225,462	\$ 441,292	\$ 208,710	\$ 492,948
Court Administration Program	\$ 568,896	\$ 134,411				\$ 10,867	\$ 714,174	\$ 1,379,478	\$ 707,258	\$ 1,492,698
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,081,498	\$ 466,668	\$ 41,606		\$ 0	\$ 10,639	\$ 2,600,411	\$ 5,733,833	\$ 2,690,396	\$ 6,443,335

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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 1,958,788						\$ 1,958,788	\$ 4,015,575	\$ 2,372,268	\$ 4,868,898	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 6,207	\$ 154	\$ 6,207	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (45.45)	\$ 51,634						\$ 51,634	\$ 91,985	\$ 42,865	\$ 89,588	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 145,492						\$ 145,492	\$ 367,216	\$ 146,172	\$ 420,540	
Other Miscellaneous											
	\$ 2,170,914						\$ 2,170,914	\$ 4,510,983	\$ 2,576,459	\$ 5,415,233	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 402,818	\$ 193,508	\$ 402,818	
Other AOC Grants			\$ 0				\$ 0	\$ 19,139	\$ 0	\$ 15,000	
Non-AOC Grants			\$ 22,874				\$ 22,874	\$ 116,654			
			\$ 22,874				\$ 22,874	\$ 538,611	\$ 193,508	\$ 417,818	
Other Financing Sources											
Interest Income	\$ 2,683	\$ 430					\$ 3,112	\$ 15,000	\$ 4,453	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 22,618						\$ 22,618	\$ 70,000	\$ 27,328	\$ 67,000	
Non-Fee Revenues											
Enhanced Collections		\$ 57,831					\$ 57,831	\$ 205,000	\$ 48,280	\$ 205,000	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0		\$ 6,216		
County Program - Restricted		\$ 740					\$ 740	\$ 3,000	\$ 813	\$ 3,500	
Reimbursement Other								\$ 1,500	\$ 1,232	\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 25,301	\$ 59,000					\$ 84,301	\$ 294,500	\$ 88,322	\$ 299,500	
Total Revenues	\$ 2,196,215	\$ 59,000	\$ 22,874				\$ 2,278,089	\$ 5,344,094	\$ 2,858,289	\$ 6,132,551	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,220,412	\$ 47,566	\$ 143,196				\$ 1,411,174	\$ 2,997,877	\$ 1,409,668	\$ 2,961,744	
Temp Help	\$ 294						\$ 294	\$ 10,357	\$ 3,615	\$ 15,000	
Overtime	\$ 30						\$ 30			\$ 5,000	
Staff Benefits	\$ 581,847	\$ 24,974	\$ 63,179				\$ 670,000	\$ 1,469,676	\$ 648,601	\$ 1,412,625	
	\$ 1,802,582	\$ 72,540	\$ 206,375				\$ 2,081,498	\$ 4,477,910	\$ 2,061,884	\$ 4,394,369	
Operating Expenses and Equipment											
General Expense	\$ 44,368		\$ 4,527				\$ 48,895	\$ 141,180	\$ 67,882	\$ 177,972	
Printing	\$ 1,998						\$ 1,998	\$ 10,000	\$ 6,060	\$ 12,000	
Telecommunications	\$ 32,255		\$ 1,206				\$ 33,461	\$ 88,000	\$ 39,380	\$ 105,000	
Postage	\$ 26,211						\$ 26,211	\$ 54,000	\$ 31,503	\$ 55,000	
Insurance	\$ 1,621						\$ 1,621	\$ 2,000	\$ 1,726	\$ 2,200	
In-State Travel	\$ 700		\$ 1,086				\$ 1,787	\$ 15,000	\$ 6,374	\$ 15,000	
Out-of-State Travel											
Training	\$ 775		\$ 275				\$ 1,050	\$ 2,000	\$ 1,295	\$ 5,000	
Security Services									\$ 153,043	\$ 612,173	
Facility Operations	\$ 12,066						\$ 12,066	\$ 20,710	\$ 12,659	\$ 25,850	
Utilities	\$ 29						\$ 29	\$ 1,300	\$ 726	\$ 1,700	
Contracted Services	\$ 262,573		\$ 29,124				\$ 291,696	\$ 739,747	\$ 231,529	\$ 689,952	
Consulting and Professional Services	\$ 20,561						\$ 20,561	\$ 106,500	\$ 23,595	\$ 175,019	
Information Technology	\$ 24,811		\$ 460				\$ 25,271	\$ 42,486	\$ 28,809	\$ 80,000	
Major Equipment									\$ 8,284	\$ 25,000	
Other Items of Expense	\$ 2,021						\$ 2,021	\$ 6,000	\$ 1,960	\$ 5,000	
	\$ 429,990		\$ 36,677				\$ 466,668	\$ 1,228,923	\$ 614,825	\$ 1,986,866	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 41,606						\$ 41,606	\$ 27,000	\$ 12,512	\$ 62,100	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (26,697)		\$ 26,697				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 10,639						\$ 10,639		\$ 1,175		
	\$ 25,548		\$ 26,697				\$ 52,246	\$ 27,000	\$ 13,687	\$ 62,100	
Total Expenditures	\$ 2,258,121	\$ 72,540	\$ 269,750				\$ 2,600,411	\$ 5,733,833	\$ 2,690,396	\$ 6,443,335	
Excess (Deficit) of Revenues Over Expenditures	\$ (61,906)	\$ (13,540)	\$ (246,875)				\$ (322,321)	\$ (389,739)	\$ 167,893	\$ (310,784)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,774,439	\$ 297,822	\$ 0				\$ 3,072,261	\$ 3,072,261	\$ 3,084,785	\$ 3,084,785	
Ending Balance (Deficit)	\$ 2,712,533	\$ 284,282	\$ (246,875)				\$ 2,749,940	\$ 2,682,522	\$ 3,252,678	\$ 2,774,001	