

**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

05/09/2013

\_\_\_\_\_  
Date

Siskyou

\_\_\_\_\_  
Court

FY 2012-2013 3rd Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Siskiyou

Court

FY 12-13 3<sup>rd</sup> Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Siskiyou  
 Court

FY 2012-2013 3rd Quarter  
 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)	44.50	44.50	44.50	44.50	

<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 March  
 Fiscal Year 2012/13

2011/12

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 43,687	\$ 344,346	\$ (382,631)				\$ 81,077	\$ 86,479	\$ (13,054)
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (300)	\$ (300)	\$ 50,551
Credit Card									
Cash on Hand	\$ 1,250							\$ 1,250	\$ 1,450
Cash with County									
Cash Outside of the AOC							\$ 54,731	\$ 54,731	\$ 59,844
Total Cash	\$ 55,037	\$ 344,346	\$ (382,631)				\$ 135,508	\$ 152,260	\$ 108,892
Short Term Investment	\$ 1,559,155						\$ 43,438	\$ 1,602,593	\$ 2,723,705
Investment in Financial Institution									
Total Investments	\$ 1,559,155						\$ 43,438	\$ 1,602,593	\$ 2,723,705
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 268,923					\$ 268,923	\$ 261,340
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 30							\$ 30	\$ 21
Total Receivables	\$ 30	\$ 0	\$ 268,923				\$ 0	\$ 268,952	\$ 261,361
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,614,222	\$ 344,346	\$ (113,708)				\$ 178,946	\$ 2,023,805	\$ 3,093,958
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 18,825
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 30	\$ 30	\$ 21
Due to Other Courts									
Due to State									
TC145 Liability							\$ 51,473	\$ 51,473	\$ 59,911
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,404							\$ 1,404	\$ 18
Interest							\$ 10	\$ 10	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,404	\$ 0	\$ 0				\$ 51,513	\$ 52,917	\$ 78,789
Civil							\$ 71,352	\$ 71,352	\$ 48,576
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 54,731	\$ 54,731	\$ 59,844
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 126,083	\$ 126,083	\$ 108,420
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,979		\$ 0					\$ 2,979	\$ 2,795
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,979	\$ 0	\$ 0					\$ 2,979	\$ 2,795
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 848						\$ 0	\$ 848	\$ 848
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,950
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 848						\$ 1,350	\$ 2,198	\$ 2,798
Total Liabilities	\$ 5,231	\$ 0	\$ 0				\$ 178,946	\$ 184,177	\$ 192,802
Total Fund Balance	\$ 1,608,991	\$ 344,346	\$ (113,708)					\$ 1,839,629	\$ 2,901,156
Total Liabilities and Fund Balance	\$ 1,614,222	\$ 344,346	\$ (113,708)				\$ 178,946	\$ 2,023,805	\$ 3,093,958

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 March											
Fiscal Year 2012/13										2011/12	
	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	\$ 1,668,244	\$ 21,581					\$ 1,689,825	\$ 2,306,337	\$ 2,946,742	\$ 4,015,575	
Trial Court Improvement Fund	\$ 0						\$ 0		\$ 0	\$ 6,207	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 39,186						\$ 39,186	\$ 90,899	\$ 69,145	\$ 91,985	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 169,505						\$ 169,505	\$ 391,987	\$ 267,923	\$ 367,216	
Other Miscellaneous	\$ 91,037						\$ 91,037	\$ 48,618			
	\$ 1,990,472	\$ 21,581					\$ 2,012,053	\$ 2,867,841	\$ 3,306,310	\$ 4,510,983	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 268,923				\$ 268,923	\$ 400,029	\$ 261,341	\$ 402,818	
Other AOC Grants			\$ 1,558				\$ 1,558	\$ 19,139	\$ 0	\$ 19,139	
Non-AOC Grants			\$ 65,500				\$ 65,500	\$ 141,544	\$ 34,799	\$ 116,654	
	\$ 0		\$ 335,980				\$ 335,981	\$ 560,712	\$ 296,139	\$ 538,611	
Other Financing Sources											
Interest Income	\$ 3,715	\$ 592					\$ 4,307	\$ 11,000	\$ 6,031	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 39,869						\$ 39,869	\$ 70,000	\$ 42,234	\$ 70,000	
Non-Fee Revenues									\$ 20		
Enhanced Collections		\$ 84,969					\$ 84,969	\$ 175,000	\$ 102,528	\$ 205,000	
Escheatment											
Prior Year Revenue										\$ 0	
County Program - Restricted		\$ 1,500					\$ 1,500	\$ 2,900	\$ 1,406	\$ 3,000	
Reimbursement Other									\$ 100	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 43,584	\$ 87,061					\$ 130,644	\$ 258,900	\$ 152,320	\$ 294,500	
<b>Total Revenues</b>	<b>\$ 2,034,055</b>	<b>\$ 108,642</b>	<b>\$ 335,980</b>				<b>\$ 2,478,678</b>	<b>\$ 3,687,453</b>	<b>\$ 3,754,769</b>	<b>\$ 5,344,094</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,574,159	\$ 65,471	\$ 207,773				\$ 1,847,403	\$ 2,692,347	\$ 2,062,843	\$ 2,997,877	
Temp Help									\$ 294	\$ 10,357	
Overtime									\$ 30		
Staff Benefits	\$ 853,753	\$ 42,596	\$ 96,134				\$ 992,482	\$ 1,358,683	\$ 994,044	\$ 1,469,676	
	\$ 2,427,912	\$ 108,067	\$ 303,907				\$ 2,839,886	\$ 4,051,030	\$ 3,057,210	\$ 4,477,910	
Operating Expenses and Equipment											
General Expense	\$ 41,215		\$ 1,966				\$ 43,182	\$ 190,389	\$ 87,691	\$ 141,180	
Printing	\$ 3,235						\$ 3,235	\$ 7,000	\$ 4,287	\$ 10,000	
Telecommunications	\$ 48,485		\$ 2,107				\$ 50,592	\$ 88,000	\$ 58,337	\$ 88,000	
Postage	\$ 12,543						\$ 12,543	\$ 54,000	\$ 36,705	\$ 54,000	
Insurance	\$ 2,013						\$ 2,013	\$ 1,621	\$ 1,621	\$ 2,000	
In-State Travel	\$ 2,593		\$ 2,963				\$ 5,556	\$ 5,350	\$ 4,383	\$ 15,000	
Out-of-State Travel											
Training	\$ 2,058		\$ 295				\$ 2,353	\$ 2,325	\$ 2,258	\$ 2,000	
Security Services											
Facility Operations	\$ 12,181						\$ 12,181	\$ 17,350	\$ 15,465	\$ 20,710	
Utilities									\$ 39	\$ 1,300	
Contracted Services	\$ 369,042		\$ 83,767				\$ 452,809	\$ 787,651	\$ 498,890	\$ 739,747	
Consulting and Professional Services	\$ 29,928						\$ 29,928	\$ 97,000	\$ 30,188	\$ 106,500	
Information Technology	\$ 50,486		\$ 573				\$ 51,060	\$ 45,646	\$ 28,802	\$ 42,486	
Major Equipment	\$ 19,774						\$ 19,774		\$ 22,366		
Other Items of Expense	\$ 1,846						\$ 1,846	\$ 3,000	\$ 2,545	\$ 6,000	
	\$ 595,401		\$ 91,671				\$ 687,072	\$ 1,299,332	\$ 793,578	\$ 1,228,923	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,950						\$ 25,950	\$ 69,000	\$ 64,446	\$ 27,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 322						\$ 322				
Capital Costs											
Internal Cost Recovery	\$ (54,912)		\$ 54,912				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,728)		\$ (801)				\$ (7,528)		\$ 10,639		
	\$ (35,367)		\$ 54,111				\$ 18,744	\$ 69,000	\$ 75,086	\$ 27,000	
<b>Total Expenditures</b>	<b>\$ 2,987,946</b>	<b>\$ 108,067</b>	<b>\$ 449,689</b>				<b>\$ 3,545,702</b>	<b>\$ 5,419,362</b>	<b>\$ 3,925,874</b>	<b>\$ 5,733,833</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (953,891)	\$ 575	\$ (113,708)				\$ (1,067,024)	\$ (1,731,909)	\$ (171,105)	\$ (389,739)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,562,882	\$ 343,771	\$ 0				\$ 2,906,653	\$ 2,906,653	\$ 3,072,261	\$ 3,072,261	
Ending Balance (Deficit)	\$ 1,608,991	\$ 344,346	\$ (113,708)				\$ 1,839,629	\$ 1,174,744	\$ 2,901,156	\$ 2,682,522	

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

For the month ended March										
Fiscal Year 2012/13									2011/12	
	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	\$ 337,461	\$ 120,386				\$ (1,014)	\$ 456,833	\$ 1,021,481	\$ 596,355	\$ 1,018,297
Traffic & Other Infractions	\$ 227,383	\$ 6,277				\$ (860)	\$ 232,800	\$ 412,134	\$ 236,728	\$ 414,399
Other Criminal Cases	\$ 315,123	\$ 47,445				\$ (1,198)	\$ 361,370	\$ 398,454	\$ 344,422	\$ 360,314
Civil	\$ 144,595	\$ 6,689				\$ (584)	\$ 150,699	\$ 206,509	\$ 151,384	\$ 239,841
Family & Children Services	\$ 508,063	\$ 11,384	\$ 322		\$ 0	\$ (1,256)	\$ 518,513	\$ 722,255	\$ 544,619	\$ 794,997
Probate, Guardianship & Mental Health Services	\$ 38,048	\$ 878				\$ (161)	\$ 38,765	\$ 107,702	\$ 65,095	\$ 161,053
Juvenile Dependency Services	\$ 34,507	\$ 241,323				\$ (607)	\$ 275,224	\$ 494,020	\$ 256,808	\$ 510,001
Juvenile Delinquency Services	\$ 22,952	\$ 2,619				\$ (78)	\$ 25,493	\$ 78,389	\$ 38,980	\$ 67,709
Other Court Operations	\$ 174,270	\$ 5,253				\$ (613)	\$ 178,910	\$ 226,848	\$ 342,413	\$ 357,542
Court Interpreters	\$ 9,622	\$ 39,337				\$ (40)	\$ 48,919	\$ 91,541	\$ 58,985	\$ 108,264
Jury Services	\$ 26,048	\$ 6,998	\$ 25,950			\$ (101)	\$ 58,896	\$ 132,521	\$ 97,728	\$ 102,059
Security		\$ 1,407					\$ 1,407		\$ 35,488	
Trial Court Operations Program	\$ 1,838,072	\$ 489,995	\$ 26,273		\$ 0	\$ (6,511)	\$ 2,347,828	\$ 3,891,855	\$ 2,769,003	\$ 4,134,477
Enhanced Collections	\$ 111,003	\$ 1,830				\$ (404)	\$ 112,428	\$ 157,620	\$ 108,391	\$ 219,878
Other Non-Court Operations										
Non-Court Operations Program	\$ 111,003	\$ 1,830				\$ (404)	\$ 112,428	\$ 157,620	\$ 108,391	\$ 219,878
Executive Office	\$ 428,056	\$ 9,577				\$ (1,879)	\$ 435,754	\$ 345,438	\$ 366,449	\$ 348,458
Fiscal Services	\$ 135,251	\$ 32,685				\$ 2,654	\$ 170,590	\$ 221,407	\$ 163,742	\$ 224,226
Human Resources	\$ 92,430	\$ 5,852				\$ (354)	\$ 97,927	\$ 124,430	\$ 89,831	\$ 134,197
Business & Facilities Services		\$ 76,649					\$ 76,649	\$ 224,401	\$ 86,476	\$ 231,305
Information Technology	\$ 235,075	\$ 70,484				\$ (1,033)	\$ 304,525	\$ 454,211	\$ 341,980	\$ 441,292
Court Administration Program	\$ 890,811	\$ 195,247				\$ (613)	\$ 1,085,445	\$ 1,369,887	\$ 1,048,480	\$ 1,379,478
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,839,886	\$ 687,072	\$ 26,273		\$ 0	\$ (7,528)	\$ 3,545,702	\$ 5,419,362	\$ 3,925,874	\$ 5,733,833