

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

5-20-14
Date

SISKIYOU

Court

FY 2013-2014 3rd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 2013-2014 3rd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SISKIYOU
 Court

FY 2013-2014 3rd 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)	40	40	39	39	

¹ 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 2013/14									2012/13
	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	\$ 175,710	\$ 278,588	\$ (369,352)				\$ 296,089	\$ 381,034	\$ 86,479
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (300)
Credit Card									
Cash on Hand	\$ 1,250							\$ 1,250	\$ 1,250
Cash with County									
Cash Outside of the AOC							\$ 67,835	\$ 67,835	\$ 54,731
Total Cash	\$ 187,060	\$ 278,588	\$ (369,352)				\$ 363,924	\$ 460,219	\$ 152,260
Short Term Investment	\$ 1,038,653						\$ 55,555	\$ 1,094,208	\$ 1,602,593
Investment in Financial Institution									
Total Investments	\$ 1,038,653						\$ 55,555	\$ 1,094,208	\$ 1,602,593
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 298,909				\$ 0	\$ 298,909	\$ 268,923
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
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	\$ 120							\$ 120	\$ 30
Total Receivables	\$ 120	\$ 0	\$ 298,909				\$ 0	\$ 299,029	\$ 268,952
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,225,832	\$ 278,588	\$ (70,443)				\$ 419,479	\$ 1,853,456	\$ 2,023,805
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,372	\$ 0	\$ 59				\$ 0	\$ 7,431	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 120	\$ 120	\$ 30
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 56,726	\$ 56,726	\$ 51,473
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 115							\$ 115	\$ 1,404
Interest							\$ 32	\$ 32	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,487	\$ 0	\$ 59				\$ 56,878	\$ 64,424	\$ 52,917
Civil							\$ 294,616	\$ 294,616	\$ 71,352
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 67,835	\$ 67,835	\$ 54,731
Miscellaneous Trust									
Total Trust Deposits							\$ 362,451	\$ 362,451	\$ 126,083
Accrued Payroll	\$ 942	\$ 0	\$ 0					\$ 942	\$ 0
Benefits Payable	\$ 1,754		\$ 0					\$ 1,754	\$ 2,979
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,696	\$ 0	\$ 0					\$ 2,696	\$ 2,979
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 356							\$ 356	\$ 848
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 356						\$ 150	\$ 506	\$ 2,198
Total Liabilities	\$ 10,539	\$ 0	\$ 59				\$ 419,479	\$ 430,077	\$ 184,177
Total Fund Balance	\$ 1,215,294	\$ 278,588	\$ (70,502)					\$ 1,423,379	\$ 1,839,629
Total Liabilities and Fund Balance	\$ 1,225,832	\$ 278,588	\$ (70,443)				\$ 419,479	\$ 1,853,456	\$ 2,023,805

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

For the month ended March										
	Fiscal Year 2013/14							2012/13		
	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	\$ 364,804	\$ 109,199					\$ 474,003	\$ 991,438	\$ 456,833	\$ 1,021,481
Traffic & Other Infractions	\$ 175,631	\$ 4,444					\$ 180,076	\$ 332,634	\$ 232,800	\$ 412,134
Other Criminal Cases	\$ 269,887	\$ 59,012					\$ 328,899	\$ 395,912	\$ 361,370	\$ 398,454
Civil	\$ 164,574	\$ 2,294					\$ 166,868	\$ 195,213	\$ 150,699	\$ 206,509
Family & Children Services	\$ 499,271	\$ 23,342					\$ 522,613	\$ 613,564	\$ 518,513	\$ 722,255
Probate, Guardianship & Mental Health Services	\$ 31,357	\$ 841			\$ 0		\$ 32,198	\$ 125,515	\$ 38,765	\$ 107,702
Juvenile Dependency Services	\$ 33,445	\$ 226,241					\$ 259,686	\$ 414,085	\$ 275,224	\$ 494,020
Juvenile Delinquency Services	\$ 23,289	\$ 2,818					\$ 26,108	\$ 58,441	\$ 25,493	\$ 78,389
Other Court Operations	\$ 163,651	\$ 4,453					\$ 168,103	\$ 164,108	\$ 178,910	\$ 226,848
Court Interpreters	\$ 9,921	\$ 46,471				\$ 157	\$ 56,548	\$ 68,759	\$ 48,919	\$ 91,541
Jury Services	\$ 27,564	\$ 7,901	\$ 38,989				\$ 74,454	\$ 153,547	\$ 58,896	\$ 132,521
Security		\$ (2,303)					\$ (2,303)	\$ 2,211	\$ 1,407	
Trial Court Operations Program	\$ 1,763,394	\$ 484,713	\$ 38,989		\$ 0	\$ 157	\$ 2,287,252	\$ 3,515,427	\$ 2,347,828	\$ 3,891,855
Enhanced Collections	\$ 138,368	\$ 93,607					\$ 231,975	\$ 203,977	\$ 112,428	\$ 157,620
Other Non-Court Operations										
Non-Court Operations Program	\$ 138,368	\$ 93,607					\$ 231,975	\$ 203,977	\$ 112,428	\$ 157,620
Executive Office	\$ 341,207	\$ 5,895					\$ 347,102	\$ 318,938	\$ 435,754	\$ 345,438
Fiscal Services	\$ 110,351	\$ 37,934					\$ 148,285	\$ 195,915	\$ 170,590	\$ 221,407
Human Resources	\$ 94,517	\$ 3,364					\$ 97,881	\$ 546,950	\$ 97,927	\$ 124,430
Business & Facilities Services	\$ 66,744	\$ 52,275					\$ 119,019	\$ 375,455	\$ 76,649	\$ 224,401
Information Technology	\$ 161,659	\$ 145,526					\$ 307,185	\$ 910,922	\$ 304,525	\$ 454,211
Court Administration Program	\$ 774,478	\$ 244,994					\$ 1,019,472	\$ 2,348,180	\$ 1,085,445	\$ 1,369,887
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,676,240	\$ 823,314	\$ 38,989		\$ 0	\$ 157	\$ 3,538,699	\$ 6,067,584	\$ 3,545,702	\$ 5,419,362

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 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,479,021	\$ 24,664					\$ 2,503,685	\$ 3,164,853	\$ 1,689,825	\$ 2,306,337	
Improvement and Modernization Fund	\$ 1						\$ 1	\$ 6,207	\$ 0		
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 38,515						\$ 38,515	\$ 52,740	\$ 39,186	\$ 90,899	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 199,621						\$ 199,621	\$ 344,095	\$ 169,505	\$ 391,987	
Other Miscellaneous	\$ 91,037						\$ 91,037	\$ 91,037	\$ 91,037	\$ 48,618	
	\$ 2,830,695	\$ 24,664					\$ 2,855,359	\$ 3,688,932	\$ 2,012,053	\$ 2,867,841	
Grants											
AB 1058 Commissioner/Facilitator			\$ 298,909				\$ 298,909	\$ 400,029	\$ 268,923	\$ 400,029	
Other AOC Grants			\$ 1,358				\$ 1,358	\$ 18,500	\$ 1,558	\$ 18,139	
Non-AOC Grants			\$ 48,007				\$ 48,007	\$ 89,518	\$ 65,500	\$ 141,544	
			\$ 348,274				\$ 348,274	\$ 508,047	\$ 335,981	\$ 560,712	
Other Financing Sources											
Interest Income	\$ 2,223	\$ 470					\$ 2,693	\$ 6,504	\$ 4,307	\$ 11,000	
Investment Income											
Donations											
Local Fees	\$ 34,116						\$ 34,116	\$ 70,001	\$ 39,869	\$ 70,000	
Non-Fee Revenues	\$ 372						\$ 372	\$ 500			
Enhanced Collections		\$ 104,641					\$ 104,641	\$ 230,000	\$ 84,969	\$ 175,000	
Escheatment											
Prior Year Revenue	\$ 5,263						\$ 5,263	\$ 5,263			
County Program - Restricted	\$ 0	\$ 1,392					\$ 1,392	\$ 3,000	\$ 1,500	\$ 2,900	
Reimbursement Other	\$ (135)						\$ (135)	\$ 5,936			
Sale of Fixed Assets											
Other Miscellaneous	\$ 68						\$ 68	\$ 68			
	\$ 41,907	\$ 106,503					\$ 148,410	\$ 321,272	\$ 130,644	\$ 258,900	
Total Revenues	\$ 2,872,602	\$ 131,167	\$ 348,274				\$ 3,352,043	\$ 4,518,251	\$ 2,478,678	\$ 3,687,453	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,401,326	\$ 83,894	\$ 204,075				\$ 1,689,295	\$ 2,561,243	\$ 1,847,403	\$ 2,692,347	
Temp Help											
Overtime											
Staff Benefits	\$ 834,269	\$ 51,642	\$ 101,033				\$ 986,944	\$ 1,320,520	\$ 992,482	\$ 1,358,683	
	\$ 2,235,595	\$ 135,536	\$ 305,108				\$ 2,676,240	\$ 3,881,763	\$ 2,839,886	\$ 4,051,030	
Operating Expenses and Equipment											
General Expense	\$ 53,583	\$ 2,456	\$ 2,125				\$ 58,164	\$ 205,405	\$ 43,182	\$ 190,389	
Printing	\$ 2,257						\$ 2,257	\$ 4,000	\$ 3,235	\$ 7,000	
Telecommunications	\$ 42,977		\$ 1,937				\$ 44,914	\$ 70,300	\$ 50,592	\$ 88,000	
Postage	\$ 3,606						\$ 3,606	\$ 35,000	\$ 12,543	\$ 54,000	
Insurance	\$ 1,761						\$ 1,761	\$ 1,800	\$ 2,013	\$ 1,621	
In-State Travel	\$ 7,982	\$ 1,112	\$ 4,954				\$ 14,048	\$ 25,000	\$ 5,596	\$ 5,350	
Out-of-State Travel											
Training	\$ 1,659		\$ 25				\$ 1,684	\$ 1,900	\$ 2,353	\$ 2,325	
Security Services											
Facility Operations	\$ 16,939	\$ 5,369					\$ 22,307	\$ 30,504	\$ 12,181	\$ 17,350	
Utilities											
Contracted Services	\$ 429,715	\$ 11,100	\$ 44,705				\$ 485,521	\$ 805,583	\$ 452,809	\$ 787,651	
Consulting and Professional Services	\$ 38,904						\$ 38,904	\$ 110,500	\$ 29,928	\$ 97,000	
Information Technology	\$ 39,308	\$ 65,619	\$ 697				\$ 105,624	\$ 385,500	\$ 51,060	\$ 45,646	
Major Equipment	\$ (591)	\$ 42,740					\$ 42,149	\$ 54,700	\$ 19,774		
Other Items of Expense	\$ 2,373						\$ 2,373	\$ 3,000	\$ 1,846	\$ 3,000	
	\$ 640,474	\$ 128,396	\$ 54,444				\$ 823,314	\$ 1,713,192	\$ 687,072	\$ 1,299,332	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,989						\$ 38,989	\$ 72,472	\$ 25,950	\$ 69,000	
Judgements, Settlements and Claims								\$ 400,000	\$ 322		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (60,722)		\$ 60,722				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 157						\$ 157	\$ 157	\$ (7,528)	\$ 0	
	\$ (21,577)		\$ 60,722				\$ 39,145	\$ 472,629	\$ 18,744	\$ 69,000	
Total Expenditures	\$ 2,854,493	\$ 263,932	\$ 420,274				\$ 3,538,699	\$ 6,067,584	\$ 3,545,702	\$ 5,419,362	
Excess (Deficit) of Revenues Over Expenditures	\$ 18,109	\$ (132,765)	\$ (72,000)				\$ (186,656)	\$ (1,549,333)	\$ (1,067,024)	\$ (1,731,909)	
Operating Transfers In (Out)	\$ (1,498)		\$ 1,498				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,198,682	\$ 411,353	\$ 0				\$ 1,610,035	\$ 1,610,035	\$ 2,906,653	\$ 2,906,653	
Ending Balance (Deficit)	\$ 1,215,294	\$ 278,588	\$ (70,502)				\$ 1,423,379	\$ 60,702	\$ 1,839,629	\$ 1,174,744	