

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

09/25/2012

Date

Siskiyou

Court

FY2011-2012 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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)

Court

Fiscal Year and Ending Quarter

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

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 Jun								
		Fiscal Year 2011/12							2010/11	
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ (385,464)	\$ 300,567	\$ 17,942			\$ 1,155	\$ (65,800)	\$ (749)	
Payroll		\$ 0					\$ 0	\$ 0	\$ (29,705)	
Jury										
Revolving		\$ 10,100						\$ 10,100	\$ 10,100	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 62,216	\$ 62,216	\$ 48,349	
Credit Card										
Cash on Hand		\$ 1,450						\$ 1,450	\$ 1,450	
Cash with County										
Cash Outside of the AOC							\$ 62,120	\$ 62,120	\$ 52,221	
Total Cash		\$ (373,914)	\$ 300,567	\$ 17,942			\$ 125,491	\$ 70,086	\$ 81,666	
Short Term Investment		\$ 2,941,632					\$ 51,230	\$ 2,992,862	\$ 3,039,183	
Investment in Financial Institution										
Total Investments		\$ 2,941,632					\$ 51,230	\$ 2,992,862	\$ 3,039,183	
Accrued Revenue		\$ 2,146	\$ 230				\$ 0	\$ 2,376	\$ 3,694	
Accounts Receivable - General				\$ 112,556				\$ 112,556	\$ 111,516	
Dishonored Checks										
Due From Employee		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 144,569						\$ 144,569	\$ 121,285	
Due From Other Governments		\$ 12,875	\$ 42,974	\$ 28,418				\$ 84,267	\$ 121,334	
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 0	
Due From State		\$ 129,328		\$ 10,216				\$ 139,544	\$ 91,587	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 31					\$ 0	\$ 31	\$ 55	
Total Receivables		\$ 288,948	\$ 43,204	\$ 151,189			\$ 0	\$ 483,342	\$ 449,470	
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets		\$ 2,856,667	\$ 343,771	\$ 169,131			\$ 176,721	\$ 3,546,290	\$ 3,570,318	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 185,122		\$ 6,620				\$ 191,743	\$ 76,336	
Accounts Payable - General		\$ 20,906		\$ 0			\$ 0	\$ 20,906	\$ (30,212)	
Due to Other Funds		\$ 0	\$ 0	\$ 144,569			\$ 31	\$ 144,600	\$ 121,339	
Due to Other Courts									\$ 0	
Due to State										
TC145 Liability							\$ 52,377	\$ 52,377	\$ 0	
Due to Other Governments		\$ 25,021		\$ 17,942				\$ 42,963	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 2						\$ 2	\$ 48	
Interest							\$ 8	\$ 8	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0	
Total Accounts Payable and Accrued Liab.		\$ 231,051	\$ 0	\$ 169,131			\$ 52,416	\$ 452,598	\$ 167,513	
Civil							\$ 60,235	\$ 60,235	\$ 46,944	
Criminal							\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 62,120	\$ 62,120	\$ 52,221	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 122,355	\$ 122,355	\$ 99,166	
Accrued Payroll		\$ 61,223	\$ 0	\$ 0				\$ 61,223	\$ 227,380	
Benefits Payable		\$ 664		\$ 0				\$ 664	\$ 1,800	
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0	
Deductions Payable		\$ 0		\$ 0				\$ 0	\$ 0	
Payroll Clearing		\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities		\$ 61,886	\$ 0	\$ 0				\$ 61,886	\$ 229,181	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 848					\$ 0	\$ 848	\$ 848	
Jury Fees - Non-Interest							\$ 1,950	\$ 1,950	\$ 1,350	
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities									\$ 0	
Total Other Liabilities		\$ 848					\$ 1,950	\$ 2,798	\$ 2,198	
Total Liabilities		\$ 293,785	\$ 0	\$ 169,131			\$ 176,721	\$ 639,637	\$ 498,057	
Total Fund Balance		\$ 2,562,882	\$ 343,771	\$ 0				\$ 2,906,653	\$ 3,072,261	
Total Liabilities and Fund Balance		\$ 2,856,667	\$ 343,771	\$ 169,131			\$ 176,721	\$ 3,546,290	\$ 3,570,318	

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

For the month ended Jun											
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	\$ 4,031,588						\$ 4,031,588	\$ 4,015,575	\$ 4,902,115	\$ 4,868,898	
Trial Court Improvement Fund	\$ 6,207						\$ 6,207	\$ 6,207	\$ 6,361	\$ 6,207	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 93,462						\$ 93,462	\$ 91,985	\$ 80,804	\$ 89,588	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 390,382						\$ 390,382	\$ 367,216	\$ 322,697	\$ 420,540	
Other Miscellaneous	\$ 48,618						\$ 48,618				
	\$ 4,600,257						\$ 4,600,257	\$ 4,510,983	\$ 5,341,977	\$ 5,415,233	
Grants											
AB 1058 Commissioner/Facilitator			\$ 409,978				\$ 409,978	\$ 402,818	\$ 402,816	\$ 402,818	
Other AOC Grants			\$ 15,519				\$ 15,519	\$ 19,139	\$ 19,139	\$ 15,000	
Non-AOC Grants			\$ 92,124				\$ 92,124	\$ 116,654	\$ 47,628		
			\$ 517,621				\$ 517,621	\$ 538,611	\$ 469,584	\$ 417,818	
Other Financing Sources											
Interest Income	\$ 9,755	\$ 1,419					\$ 11,174	\$ 15,000	\$ 15,921	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 71,885						\$ 71,885	\$ 70,000	\$ 91,140	\$ 67,000	
Non-Fee Revenues	\$ 20						\$ 20		\$ 25		
Enhanced Collections		\$ 179,197					\$ 179,197	\$ 205,000	\$ 217,636	\$ 205,000	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0		\$ 6,216		
County Program - Restricted		\$ 2,964					\$ 2,964	\$ 3,000	\$ 3,252	\$ 3,500	
Reimbursement Other	\$ 100						\$ 100	\$ 1,500	\$ 2,821	\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,425						\$ 1,425				
	\$ 83,185	\$ 183,580					\$ 266,765	\$ 294,500	\$ 337,011	\$ 299,500	
Total Revenues	\$ 4,683,442	\$ 183,580	\$ 517,621				\$ 5,384,643	\$ 5,344,094	\$ 6,148,572	\$ 6,132,551	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,394,531	\$ 89,143	\$ 305,364				\$ 2,789,037	\$ 2,997,877	\$ 2,922,204	\$ 2,961,744	
Temp Help	\$ 294						\$ 294	\$ 10,357	\$ 10,117	\$ 15,000	
Overtime	\$ 30						\$ 30			\$ 5,000	
Staff Benefits	\$ 1,161,656	\$ 48,488	\$ 137,377				\$ 1,347,520	\$ 1,469,676	\$ 1,412,745	\$ 1,412,625	
	\$ 3,556,510	\$ 137,631	\$ 442,740				\$ 4,136,881	\$ 4,477,910	\$ 4,345,065	\$ 4,394,369	
Operating Expenses and Equipment											
General Expense	\$ 184,439		\$ 13,093				\$ 197,531	\$ 141,180	\$ 155,360	\$ 177,972	
Printing	\$ 10,320						\$ 10,320	\$ 10,000	\$ 13,543	\$ 12,000	
Telecommunications	\$ 81,154		\$ 3,653				\$ 84,807	\$ 88,000	\$ 87,116	\$ 105,000	
Postage	\$ 72,834						\$ 72,834	\$ 54,000	\$ 53,557	\$ 55,000	
Insurance	\$ 1,621						\$ 1,621	\$ 2,000	\$ 1,911	\$ 2,200	
In-State Travel	\$ 4,137		\$ 1,694				\$ 5,831	\$ 15,000	\$ 17,323	\$ 15,000	
Out-of-State Travel									\$ 2,510		
Training	\$ 2,167		\$ 360				\$ 2,528	\$ 2,000	\$ 2,383	\$ 5,000	
Security Services									\$ 612,173	\$ 612,173	
Facility Operations	\$ 21,874						\$ 21,874	\$ 20,710	\$ 20,650	\$ 25,850	
Utilities	\$ 39						\$ 39	\$ 1,300	\$ 1,287	\$ 1,700	
Contracted Services	\$ 641,441		\$ 95,232				\$ 736,673	\$ 739,747	\$ 578,742	\$ 689,952	
Consulting and Professional Services	\$ 86,272						\$ 86,272	\$ 106,500	\$ 169,766	\$ 175,019	
Information Technology	\$ 53,300		\$ 775				\$ 54,075	\$ 42,486	\$ 44,642	\$ 80,000	
Major Equipment	\$ 55,042						\$ 55,042		\$ 28,090	\$ 25,000	
Other Items of Expense	\$ 3,540						\$ 3,540	\$ 6,000	\$ 5,887	\$ 5,000	
	\$ 1,218,180		\$ 114,809				\$ 1,332,988	\$ 1,228,923	\$ 1,794,938	\$ 1,986,866	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 68,879						\$ 68,879	\$ 27,000	\$ 19,917	\$ 62,100	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (88,343)		\$ 88,343				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 11,503						\$ 11,503		\$ 1,175		
	\$ (7,962)		\$ 88,343				\$ 80,382	\$ 27,000	\$ 21,092	\$ 62,100	
Total Expenditures	\$ 4,766,728	\$ 137,631	\$ 645,892				\$ 5,550,251	\$ 5,733,833	\$ 6,161,095	\$ 6,443,335	
Excess (Deficit) of Revenues Over Expenditures	\$ (83,286)	\$ 45,950	\$ (128,272)				\$ (165,608)	\$ (389,739)	\$ (12,523)	\$ (310,784)	
Operating Transfers In (Out)	\$ (128,272)		\$ 128,272				\$ 0	\$ 0	\$ 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)	\$ 2,562,882	\$ 343,771	\$ 0				\$ 2,906,653	\$ 2,682,522	\$ 3,072,261	\$ 2,774,001	

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

For the month ended Jun										
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	\$ 567,508	\$ 249,466				\$ (281)	\$ 816,694	\$ 1,018,297	\$ 693,785	\$ 871,460
Traffic & Other Infractions	\$ 321,914	\$ 27,797				\$ 95	\$ 349,806	\$ 414,399	\$ 352,385	\$ 355,252
Other Criminal Cases	\$ 395,214	\$ 76,705				\$ 115	\$ 472,034	\$ 360,314	\$ 442,170	\$ 679,427
Civil	\$ 191,445	\$ 16,845				\$ 60	\$ 208,351	\$ 239,841	\$ 185,305	\$ 247,119
Family & Children Services	\$ 708,716	\$ 39,767			\$ 0	\$ 131	\$ 748,614	\$ 794,997	\$ 756,239	\$ 828,605
Probate, Guardianship & Mental Health Services	\$ 79,103	\$ 5,770				\$ 25	\$ 84,898	\$ 161,053	\$ 107,110	\$ 99,941
Juvenile Dependency Services	\$ 49,569	\$ 343,906				\$ 14	\$ 393,490	\$ 510,001	\$ 336,995	\$ 432,153
Juvenile Delinquency Services	\$ 44,972	\$ 16,727				\$ 13	\$ 61,711	\$ 67,709	\$ 73,909	\$ 70,170
Other Court Operations	\$ 403,315	\$ 39,118				\$ 117	\$ 442,549	\$ 357,542	\$ 644,303	\$ 433,040
Court Interpreters	\$ 15,002	\$ 72,922				\$ 5	\$ 87,929	\$ 108,264	\$ 90,540	\$ 104,337
Jury Services	\$ 41,991	\$ 10,666	\$ 68,879			\$ 13	\$ 121,548	\$ 102,059	\$ 60,008	\$ 100,557
Security		\$ 41,108					\$ 41,108		\$ 613,202	\$ 612,873
Trial Court Operations Program	\$ 2,818,749	\$ 940,797	\$ 68,879		\$ 0	\$ 307	\$ 3,828,732	\$ 4,134,477	\$ 4,355,951	\$ 4,834,935
Enhanced Collections	\$ 141,086	\$ 7,938				\$ 41	\$ 149,065	\$ 219,878	\$ 196,612	\$ 115,702
Other Non-Court Operations										
Non-Court Operations Program	\$ 141,086	\$ 7,938				\$ 41	\$ 149,065	\$ 219,878	\$ 196,612	\$ 115,702
Executive Office	\$ 475,624	\$ 31,341				\$ 159	\$ 507,125	\$ 348,458	\$ 529,932	\$ 378,932
Fiscal Services	\$ 178,824	\$ 51,489				\$ 57	\$ 230,369	\$ 224,226	\$ 242,288	\$ 213,358
Human Resources	\$ 123,866	\$ 8,182				\$ 36	\$ 132,085	\$ 134,197	\$ 129,056	\$ 130,696
Business & Facilities Services		\$ 147,195				\$ 10,775	\$ 157,970	\$ 231,305	\$ 272,230	\$ 276,764
Information Technology	\$ 398,732	\$ 146,046				\$ 129	\$ 544,907	\$ 441,292	\$ 435,027	\$ 492,948
Court Administration Program	\$ 1,177,046	\$ 384,253				\$ 11,155	\$ 1,572,455	\$ 1,379,478	\$ 1,608,532	\$ 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	\$ 4,136,881	\$ 1,332,988	\$ 68,879		\$ 0	\$ 11,503	\$ 5,550,251	\$ 5,733,833	\$ 6,161,095	\$ 6,443,335

