

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

9/13/11

Date

Siskiyou

Court

FY 2010-2011 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Siskiyou

Court

FY 2010-2011 4th Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	52.25	51	52	52	51

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 4,902,115						\$ 4,902,115	\$ 4,868,898	\$ 4,613,671	\$ 4,597,337	
Trial Court Improvement Fund	\$ 6,361						\$ 6,361	\$ 6,207	\$ 6,054	\$ 37,000	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 80,804						\$ 80,804	\$ 89,588	\$ 90,699	\$ 69,469	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 322,697						\$ 322,697	\$ 420,540	\$ 410,440	\$ 439,889	
Other Miscellaneous											
	\$ 5,341,977						\$ 5,341,977	\$ 5,415,233	\$ 5,150,864	\$ 5,173,695	
Grants											
AB 1058 Commissioner/Facilitator			\$ 402,816				\$ 402,816	\$ 402,818	\$ 402,817	\$ 398,735	
Other AOC Grants			\$ 19,139				\$ 19,139	\$ 15,000	\$ 18,907	\$ 15,000	
Non-AOC Grants			\$ 47,628				\$ 47,628				
			\$ 469,584				\$ 469,584	\$ 417,818	\$ 421,724	\$ 413,735	
Other Financing Sources											
Interest Income	\$ 14,501	\$ 1,420					\$ 15,921	\$ 20,000	\$ 20,590	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 91,140						\$ 91,140	\$ 67,000	\$ 68,031	\$ 65,000	
Non-Fee Revenues	\$ 25						\$ 25		\$ 51		
Enhanced Collections		\$ 217,636					\$ 217,636	\$ 205,000	\$ 205,397	\$ 200,000	
Escheatment											
Prior Year Revenue	\$ 6,216						\$ 6,216		\$ (625)		
County Program - Restricted		\$ 3,252					\$ 3,252	\$ 3,500	\$ 3,303	\$ 3,500	
Reimbursement Other	\$ 2,821						\$ 2,821	\$ 4,000	\$ 7,143		
Sale of Fixed Assets											
Other Miscellaneous									\$ 235		
	\$ 114,703	\$ 222,308					\$ 337,011	\$ 299,500	\$ 304,125	\$ 298,500	
Total Revenues	\$ 5,456,680	\$ 222,308	\$ 469,584				\$ 6,148,572	\$ 6,132,551	\$ 5,876,713	\$ 5,885,930	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,503,936	\$ 117,982	\$ 300,286				\$ 2,922,204	\$ 2,961,744	\$ 2,769,610	\$ 2,927,474	
Temp Help	\$ 10,117						\$ 10,117	\$ 15,000	\$ 12,310	\$ 13,614	
Overtime								\$ 5,000		\$ 5,000	
Staff Benefits	\$ 1,217,227	\$ 65,381	\$ 130,137				\$ 1,412,745	\$ 1,412,625	\$ 1,243,960	\$ 1,383,128	
	\$ 3,731,280	\$ 183,362	\$ 430,423				\$ 4,345,065	\$ 4,394,369	\$ 4,025,880	\$ 4,329,216	
Operating Expenses and Equipment											
General Expense	\$ 148,310		\$ 7,050				\$ 155,360	\$ 177,972	\$ 155,009	\$ 187,600	
Printing	\$ 13,543						\$ 13,543	\$ 12,000	\$ 11,683	\$ 15,000	
Telecommunications	\$ 82,989		\$ 4,127				\$ 87,116	\$ 105,000	\$ 102,462	\$ 115,000	
Postage	\$ 53,557						\$ 53,557	\$ 55,000	\$ 48,360	\$ 62,000	
Insurance	\$ 1,911						\$ 1,911	\$ 2,200	\$ 2,143	\$ 2,300	
In-State Travel	\$ 14,209		\$ 3,113				\$ 17,323	\$ 15,000	\$ 12,369	\$ 25,000	
Out-of-State Travel			\$ 2,510				\$ 2,510				
Training	\$ 1,738		\$ 644				\$ 2,383	\$ 5,000	\$ 3,367	\$ 5,000	
Security Services	\$ 612,173						\$ 612,173	\$ 612,173	\$ 620,443	\$ 620,443	
Facility Operations	\$ 20,650						\$ 20,650	\$ 25,850	\$ 26,007	\$ 26,290	
Utilities	\$ 1,287						\$ 1,287	\$ 1,700	\$ 1,347	\$ 1,700	
Contracted Services	\$ 521,006		\$ 57,736				\$ 578,742	\$ 689,952	\$ 742,170	\$ 803,447	
Consulting and Professional Services	\$ 169,766						\$ 169,766	\$ 175,019	\$ 99,896	\$ 95,942	
Information Technology	\$ 44,325		\$ 317				\$ 44,642	\$ 80,000	\$ 97,829	\$ 63,000	
Major Equipment	\$ 28,090						\$ 28,090	\$ 25,000		\$ 110,000	
Other Items of Expense	\$ 5,887						\$ 5,887	\$ 5,000	\$ 4,310	\$ 5,000	
	\$ 1,719,441		\$ 75,498				\$ 1,794,938	\$ 1,986,866	\$ 1,927,396	\$ 2,137,722	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,917						\$ 19,917	\$ 62,100	\$ 48,757	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (81,065)		\$ 81,065				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 1,175						\$ 1,175		\$ 2,794		
	\$ (59,973)		\$ 81,065				\$ 21,092	\$ 62,100	\$ 51,551	\$ 21,000	
Total Expenditures	\$ 5,390,747	\$ 183,362	\$ 586,985				\$ 6,161,095	\$ 6,443,335	\$ 6,004,827	\$ 6,487,938	
Excess (Deficit) of Revenues Over Expenditures	\$ 65,933	\$ 38,945	\$ (117,402)				\$ (12,523)	\$ (310,784)	\$ (128,113)	\$ (602,008)	
Operating Transfers In (Out)	\$ (117,402)		\$ 117,402				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,825,908	\$ 258,877	\$ 0				\$ 3,084,785	\$ 3,084,785	\$ 3,212,898	\$ 3,212,898	
Ending Balance (Deficit)	\$ 2,774,439	\$ 297,822	\$ 0				\$ 3,072,261	\$ 2,774,001	\$ 3,084,785	\$ 2,610,890	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 536,290	\$ 157,411				\$ 85	\$ 693,785	\$ 871,460	\$ 676,293	\$ 854,810
Traffic & Other Infractions	\$ 338,148	\$ 14,177				\$ 60	\$ 352,385	\$ 355,252	\$ 312,119	\$ 367,097
Other Criminal Cases	\$ 386,221	\$ 55,881				\$ 68	\$ 442,170	\$ 679,427	\$ 457,197	\$ 739,352
Civil	\$ 173,521	\$ 11,750				\$ 34	\$ 185,305	\$ 247,119	\$ 199,763	\$ 262,255
Family & Children Services	\$ 718,195	\$ 37,965			\$ 0	\$ 79	\$ 756,239	\$ 828,605	\$ 726,940	\$ 877,366
Probate, Guardianship & Mental Health Services	\$ 102,651	\$ 4,440				\$ 18	\$ 107,110	\$ 99,941	\$ 89,240	\$ 103,639
Juvenile Dependency Services	\$ 47,451	\$ 289,536				\$ 7	\$ 336,995	\$ 432,153	\$ 343,421	\$ 509,334
Juvenile Delinquency Services	\$ 52,810	\$ 21,090				\$ 9	\$ 73,909	\$ 70,170	\$ 67,028	\$ 73,641
Other Court Operations	\$ 614,500	\$ 29,697				\$ 106	\$ 644,303	\$ 433,040	\$ 703,490	\$ 508,025
Court Interpreters	\$ 16,194	\$ 73,900				\$ 445	\$ 90,540	\$ 104,337	\$ 90,537	\$ 87,560
Jury Services	\$ 28,954	\$ 11,132	\$ 19,917			\$ 5	\$ 60,008	\$ 100,557	\$ 84,946	\$ 61,564
Security		\$ 613,202					\$ 613,202	\$ 612,873	\$ 623,974	\$ 620,443
Trial Court Operations Program	\$ 3,014,935	\$ 1,320,183	\$ 19,917		\$ 0	\$ 917	\$ 4,355,951	\$ 4,834,935	\$ 4,374,948	\$ 5,065,087
Enhanced Collections	\$ 189,585	\$ 6,994				\$ 33	\$ 196,612	\$ 115,702	\$ 160,528	\$ 127,490
Other Non-Court Operations										
Non-Court Operations Program	\$ 189,585	\$ 6,994				\$ 33	\$ 196,612	\$ 115,702	\$ 160,528	\$ 127,490
Executive Office	\$ 507,794	\$ 22,034				\$ 104	\$ 529,932	\$ 378,932	\$ 465,477	\$ 366,816
Fiscal Services	\$ 178,979	\$ 63,275				\$ 34	\$ 242,288	\$ 213,358	\$ 239,013	\$ 193,773
Human Resources	\$ 122,201	\$ 6,833				\$ 22	\$ 129,056	\$ 130,696	\$ 125,356	\$ 141,116
Business & Facilities Services		\$ 272,230					\$ 272,230	\$ 276,764	\$ 190,938	\$ 28,283
Information Technology	\$ 331,572	\$ 103,390				\$ 65	\$ 435,027	\$ 492,948	\$ 448,567	\$ 565,374
Court Administration Program	\$ 1,140,545	\$ 467,762				\$ 225	\$ 1,608,532	\$ 1,492,698	\$ 1,469,350	\$ 1,295,361
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,345,065	\$ 1,794,938	\$ 19,917		\$ 0	\$ 1,175	\$ 6,161,095	\$ 6,443,335	\$ 6,004,827	\$ 6,487,938

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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	\$ (232,477)	\$ 231,728	\$ 0				\$ 0	\$ (749)	\$ 148,611
Payroll	\$ (29,705)						\$ 0	\$ (29,705)	\$ (69,505)
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 48,349	\$ 48,349	\$ 73,941
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450
Cash with County							\$ 52,221	\$ 52,221	\$ 79,339
Total Cash	\$ (250,632)	\$ 231,728	\$ 0				\$ 100,570	\$ 81,666	\$ 243,935
Short Term Investment	\$ 3,039,180	\$ 0					\$ 2	\$ 3,039,183	\$ 3,277,021
Investment in Financial Institution									
Total Investments	\$ 3,039,180	\$ 0					\$ 2	\$ 3,039,183	\$ 3,277,021
Accrued Revenue	\$ 3,432	\$ 262	\$ 0				\$ 0	\$ 3,694	\$ (18,854)
Accounts Receivable - General			\$ 111,516					\$ 111,516	\$ 83,327
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 121,285						\$ 0	\$ 121,285	\$ 47,996
Due From Other Governments	\$ 23,753	\$ 77,667	\$ 19,915					\$ 121,334	\$ 63,344
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 72,448		\$ 19,139					\$ 91,587	\$ 47,428
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 55							\$ 55	
Total Receivables	\$ 220,972	\$ 77,928	\$ 150,569				\$ 0	\$ 449,470	\$ 223,241
Prepaid Expenses - General	\$ 0							\$ 0	\$ 264
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 264
Other Assets									
Total Other Assets									
Total Assets	\$ 3,009,521	\$ 309,656	\$ 150,569				\$ 100,572	\$ 3,570,318	\$ 3,744,461
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 69,453		\$ 6,883					\$ 76,336	\$ 261,868
Accounts Payable - General	\$ (30,212)		\$ 0				\$ 0	\$ (30,212)	\$ 56,824
Due to Other Funds	\$ 0	\$ 0	\$ 121,285				\$ 55	\$ 121,339	\$ 47,996
Due to Other Courts	\$ 0							\$ 0	
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 64,630
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 48							\$ 48	\$ 55
Interest							\$ 2	\$ 2	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 39,288	\$ 0	\$ 128,168				\$ 57	\$ 167,513	\$ 431,382
Civil							\$ 46,944	\$ 46,944	\$ 70,284
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 52,221	\$ 52,221	\$ 79,339
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 99,166	\$ 99,166	\$ 149,623
Accrued Payroll	\$ 193,145	\$ 11,834	\$ 22,401					\$ 227,380	\$ 43,875
Benefits Payable	\$ 1,800		\$ 0					\$ 1,800	\$ 30,427
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 194,946	\$ 11,834	\$ 22,401					\$ 229,181	\$ 74,302
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 848						\$ 0	\$ 848	\$ 920
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 3,450
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 848						\$ 1,350	\$ 2,198	\$ 4,370
Total Liabilities	\$ 235,082	\$ 11,834	\$ 150,569				\$ 100,572	\$ 498,057	\$ 659,677
Fund Balance - Restricted	\$ 1,129,281	\$ 258,877						\$ 1,388,158	\$ 1,324,360
Fund Balance - Unrestricted									
Designated	\$ 1,625,807							\$ 1,625,807	\$ 1,888,538
Undesignated	\$ 70,819	\$ 0	\$ 0					\$ 70,819	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (51,469)	\$ 38,945	\$ 0					\$ (12,523)	\$ (128,113)
Total Fund Balance	\$ 2,774,439	\$ 297,822	\$ 0					\$ 3,072,261	\$ 3,084,785
Total Liabilities and Fund Balance	\$ 3,009,521	\$ 309,656	\$ 150,569				\$ 100,572	\$ 3,570,318	\$ 3,744,461

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Siskiyou
as of June 30, 2011

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	297,822	-	-	-	-	-	297,822
Committed	500,000	-	-	-	-	-	-	500,000
Assigned	2,274,439	-	-	-	-	-	-	2,274,439
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 2,774,439	\$ 297,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,261