



Judicial Council of California

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on October 28, 2014

Title	Agenda Item Type
Trial Court Trust Fund Allocations: 2 Percent State-Level Reserve	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
None	October 28, 2014
Recommended by	Date of Report
Judicial Council Staff	October 22, 2014
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Finance	

Executive Summary

The Judicial Council staff presents options on four courts' applications for supplemental funding. There is \$37.9 million set aside in the Trial Court Trust Fund for fiscal year 2014–2015, of which by statute up to 75 percent or \$28.4 million may be allocated by the Judicial Council by October 31. Under the policy adopted by the Judicial Council, courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. If the requested amount is beyond the court's contribution to the 2 percent state-level reserve fund, the Judicial Council may distribute more funding to the court, after October 31 and prior to March 15 of the fiscal year. The total amount requested by the four courts is \$963,000.

Recommendation

The Judicial Council staff recommends the Judicial Council consider one of the following options for each supplemental funding request for the Superior Courts of Del Norte, Kings, Mono, and Siskiyou Counties:

Option 1—Deny the Court’s Request

Do not distribute any supplemental funding monies to the court.

Option 2—Approve Funding to the Court at the 2 Percent Contribution Amount

Allocate a one-time distribution in the amount that the court contributed to the 2 percent state-level reserve in 2014–2015. This option is consistent with the current Judicial Council policy in that courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund.

Option 3—Grant the Court’s Request Beyond the 2 Percent Contribution Amount

Allocate a one-time distribution to a court requesting an amount beyond its contribution to the 2 percent state-level reserve in 2014–2015. Under the current policy adopted by the Judicial Council, courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. If the requested amount is beyond the court’s contribution to the 2 percent state-level reserve fund, the Judicial Council may distribute more funding to the court, after October 31 and prior to March 15 of the fiscal year.

Under options 2 and 3, the court would receive two allocations in 2014–2015 from the Trial Court Trust Fund (TCTF) 2 percent state-level reserve. The first one for supplemental funding, and a second from a proportionate share of any remaining funds from the 2 percent state-level reserve after March 15, which is allocated to all 58 trial courts regardless of whether the Judicial Council has allocated to the court supplemental funding for an urgent need in the current fiscal year process.

Previous Council Action

Supplemental funding process and criteria

On June 27, 2012, the Governor signed into law Senate Bill 1021, which repealed the provisions in Government Code section 77209 related to urgent needs funding from the Trial Court Improvement Fund (TCIF). SB 1021 added Government Code section 68502.5, which requires that the Judicial Council set aside as a reserve an amount equal to 2 percent of the Trial Court Trust Fund (TCTF) appropriation in Program 45.10. In response to this new statute, the council, at its August 31, 2012 meeting, approved the policy with regard to the process, criteria, and required information for requesting supplemental funding from the reserve. This process modified what was approved by the Judicial Council at its October 28, 2011 meeting as it related to requests for

supplemental funding for urgent needs from the TCIF. (See Attachment A: Judicial Council–Approved Process for Supplemental Funding.)

Of the four courts that have submitted applications for supplemental funding to be considered at the Judicial Council’s October 28, 2014 business meeting, only the Superior Court of Kings County has applied in prior fiscal years. In 2012–2013, the Superior Court of Kings County was facing a current-year, estimated negative ending fund balance of \$1.968 million which was comprised of a budget shortfall for an expenditure of \$2.11 million for a soon-to-be unsupported, antiquated county case management system (CMS). Therefore, Kings County court requested funding related to unanticipated expenses and unforeseen emergencies of \$2.11 million to replace a failing CMS. Kings County court’s presiding judge presented the court’s request to the Judicial Council at its February 26, 2013 business meeting. The council considered the court’s request and approved an allocation of up to \$2.11 million over a five-year period, starting with \$733,000 in 2012–2013 with conditions.¹

At the Judicial Council’s February 20, 2014 business meeting, staff submitted to the council for consideration a recommendation, including options, on the application of the Superior Court of Kings County for supplemental funding for the second-year deployment of a new CMS. The amount remaining at that time in the 2 percent state-level reserve set-aside in the TCTF for 2013–2014 was \$35.2 million. By statute, the Judicial Council, after October 31 and before March 15 of each year, may distribute the remaining funds if there has been a request from a trial court for unforeseen emergencies or unanticipated expenses for existing programs. The Judicial Council approved the supplemental funding request from the Superior Court of Kings County of \$130,000 for the second-year cost of deployment of a new CMS.

Recommendations for Options 1, 2, and 3

Background. The Trial Court Budget Advisory Committee’s (TCBAC) supplemental funding working group provided subject matter expertise and input to Judicial Council staff in the review of the supplemental funding applications from all four courts: the Superior Courts of Del Norte, Kings, Mono, and Siskiyou Counties. Under the policy adopted by the Judicial Council, the main criteria for determining whether a court may receive supplemental funding related to an urgent need is that the court is projecting a current-year negative fund balance due to unavoidable funding shortfall, unanticipated expense, or unforeseen emergency. The results of this review by the TCBAC’s working group and staff is that all four courts are projecting a negative fund balance (General Fund) for 2014–2015 and meet this criterion. But three courts, the Superior Courts of Del Norte, Mono, and Siskiyou Counties, do not demonstrate in their applications that the funding deficiency is due to or the result of an unavoidable funding shortfall, or unanticipated expense, or unforeseen emergency to qualify for funding from the TCTF 2 percent state-level

¹ Report to the Judicial Council. February 26, 2013, <http://www.courts.ca.gov/documents/jc-20130226-itemN.pdf>

reserve under the council-approved policy and statute. Only one court's application, from the Superior Court of Kings County, demonstrated an unavoidable funding shortfall.

Recommended options 1, 2, and 3—Superior Court of Del Norte County

The Judicial Council staff recommends that the Judicial Council consider one of the following options for the supplemental funding request from the Superior Court of Del Norte County.

Option 1—Do not distribute any supplemental funding monies to the Del Norte County court.

Option 2—Allocate a one-time distribution of \$57,000, the amount that the Del Norte County court contributed to the 2 percent state-level reserve in 2014–2015.

Option 3—Allocate a one-time distribution of \$300,000 for the Del Norte County court supplemental funding request; an amount beyond the court's contribution to the 2 percent state-level reserve in 2014–2015.

Rationale for Recommendation

Overview of the court's application for supplemental funding

The Del Norte County court is projecting a \$291,916 (General Fund) negative fund balance for 2014–2015, and therefore submitted an application requesting supplemental funding for \$300,000. The application identifies that the reason for requesting supplemental funding is the significant loss of fund balance. (See Attachment B for the application submitted by the Del Norte County court.)

The TCBCAC's working group and Judicial Council staff reviewed the completed application submitted by the Del Norte County court on September 30, 2014, and determined that the application did not contain all the information required by the council. Therefore, it was decided that the court should be given an opportunity to provide the missing information. Staff notified the court by e-mail on October 3, 2014, of the missing information and gave the court a deadline of noon on October 7 to submit. The court submitted additional information on October 7.

As stated above, the court identifies the significant loss of fund balance as the reason for requesting supplemental funding. In 2014–2015 the court's TCTF Program 45.10 allocation was reduced by \$523,000, the amount their 2013–2014 ending fund balance was over the 1% cap (Gov. Code, § 77203). Although the court is projecting a negative balance for the General Fund, the court's overall fund balance is a positive \$258,000 for 2014–2015 due to the court having \$550,000 in statutory restricted funds. Almost 70 percent of the court's statutory restricted fund balance consists of the 2% automation (Gov. Code, § 68090.9 and § 77207.5(b)), and comprehensive collections (Pen. Code, § 1463.07) monies. The court indicates that it would not be requesting this one-time supplemental funding if the monies currently held in the statutory restricted accounts could be used for court operations. The application identifies that if urgent needs monies are not received in 2014–2015, the court will have to implement furloughs, court

closure, and reduced hours, which would result in increasing the case backlog. For 2015–2016, the court is projecting a negative fund balance of \$20,000. However, the application does not identify a plan to address the deficit.

Discussion of options

Option 1—Deny the Del Norte County Court’s Request

The Del Norte County court indicates that this option could result in furloughs, court closure, and reduced hours, resulting in increased case backlog.

Option 2—Approve Funding to the Court at the 2 Percent Contribution Amount

Option 2 provides for the allocation of \$57,000 from the 2 percent state-level reserve in the TCTF to the Del Norte County court. This option is consistent with the Judicial Council policy in that courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. However, this option would not fund the Del Norte County court’s projected deficit of \$292,000 (General Fund) in 2014–2015.

Option 3—Grant the Del Norte County Court’s Request for \$300,000

Option 3 provides for the allocation of \$300,000 from the 2 percent state-level reserve in the TCTF to the Del Norte County court for its 2014–2015 operational deficiency of \$292,000 for the General Fund. If the court’s request is approved, employee furloughs and reduced hours to the public would not need to be implemented.

Table 1 below demonstrates the funding impact of options 1, 2, and 3 on the court’s estimated 2014–2015 ending fund balance.

Table 1: Estimated 2014–2015 Ending Fund Balances for the Del Norte County Court (Options 1, 2, and 3)

	2014–2015 Estimated Fund Balance	Option 1 (\$0)	Option 2 (2% = \$57,000)	Option 3 (\$300,000)
Statutory Restricted Funds	549,837	549,837	549,837	549,837
General Fund	(291,916)	(291,916)	(291,916)	(291,916)
Court Estimated Fund Balance	257,921	257,921	257,921	257,921
Funding Options		0	57,384	300,000
Revised General Fund		(291,916)	(234,532)	8,084
Revised Estimated Fund Balance		257,921	315,305	557,921

Recommended options 1, 2, and 3—Superior Court of Kings County

The Judicial Council staff recommends that the Judicial Council consider one of the following options for the supplemental funding request from the Superior Court of Kings County.

Option 1—Do not distribute any supplemental funding monies to the Kings County court.

Option 2—Allocate a one-time distribution of \$129,000, the amount that the Kings County court contributed to the 2 percent state-level reserve in 2014–2015.

Option 3—Allocate a one-time distribution of \$509,000 for the Kings County court supplemental funding request; an amount beyond the court’s contribution to the 2 percent state-level reserve in 2014–2015.

Rationale for Recommendation

Overview of the court’s application for supplemental funding

The Kings County court is projecting a \$786,000 (General Fund) negative fund balance for 2014–2015 comprised of a budget shortfall for an expenditure of a soon-to-be unsupported, antiquated county case management system, and therefore submitted an application requesting supplemental funding on October 1, 2014. The court is projecting a negative balance for the General Fund. However, the court’s overall fund balance is a negative \$747,000 for 2014–2015, due to the court having \$39,000 in statutory restricted funds.

In order to receive a distribution from the TCTF 2 percent state-level reserve for 2013–2014 through 2016–2017 for the project, the court must provide the Judicial Council— no later than November 1 of each year—with a projection of all project costs and detailed financial information demonstrating why it is unable to address those costs within existing resources. Based on financial projections, the court is now requesting a total amount of \$509,000 for the expenses related to the third and final year deployment of a new CMS to be considered at the October 28, 2014 Judicial Council meeting. (See Attachment C for the application submitted by the Kings County court.)

The TCBCAC’s working group and Judicial Council staff reviewed the completed application submitted by the Kings County court on October 1, 2014, and determined that it contained all of the required information to assess compliance with the terms and conditions approved by the council at its February 26, 2013 meeting and stipulated in an intra-branch agreement. The court has tried to mitigate costs whenever possible. It applied the unused distribution of \$470,000 to expenditures in 2013–2014 from the \$733,000 the Judicial Council allocated for 2012–2013 but, due to the timing of the funding request, it was necessary to delay the project start date. For 2014–2015 expenditures, the court will apply the unused distribution of \$116,000 from the \$130,000 the Judicial Council allocated for 2013–2014.

The court submitted invoices for all products and services received to-date and submitted periodic reports as requested by the Judicial Council staff program manager. The application also identifies the consequences to the public, access to justice, and court operations of not receiving urgent needs monies. The Kings County court's current-year, estimated negative ending fund balance of \$747,000 is a result of an expenditure of \$509,000 for the third-year deployment costs of a new CMS and an operational deficiency of \$238,000. Based on these projections, the court is unable to fund the third-year deployment costs of the new CMS.

The court is expecting additional revenues from a collaborative court grant for the second year in a row to offset the majority of the deficiency. However, the court has a plan in place in case these revenues are not received in 2014–2015 to avoid a negative end-of-fiscal-year fund balance. The plan will increase the number of mandatory furlough days, eliminate an additional management position, and implement the closure of a court facility. In 2014–2015, the court has already achieved cost savings of \$250,000 with the implementation of 10 mandatory furlough days and the lay off of one management employee with that position to be eliminated. This will be the sixth fiscal year of mandatory furlough days, and no increases in salaries or benefits for the represented and nonrepresented staff. Over the past five years, from 2009–2010 to 2013–2014, the court has achieved \$2.55 million in cost savings from vacancies, lay offs, terminations, and furloughs.

Discussion of options

Option 1—Deny the Kings County Court's Request

The Kings County court indicates that this option would give the court no alternative but to default on its contract with Tyler and would have to continue on the antiquated county-developed mainframe CMS for traffic and criminal, as well as the currently installed ACS system which, by the end of 2014, will no longer be supported by the county. The amount the county will charge the court to host the CMS on the county mainframe has increased from \$255,000 in 2013–2014 to \$430,000 per year starting in 2014–2015, because the court will be the only remaining entity on the system. In addition, because the primary county COBOL programming resource retired in January 2012, the court will need to provide and pay for all required system modifications to the CMS to ensure compliance with new statutes impacting the collection and proper distribution of fees and fines. The county has agreed to contract on an as-needed and as-available basis with the retired resource. However, reliance upon a part-time resource provides the court with very limited services and has placed the court in an untenable position of being unable to make changes to the mainframe to conform to statutory changes as well as produce statistical and ad hoc reports in a timely manner.

Option 2—Approve Funding to the Court at the 2 Percent Contribution Amount

Option 2 provides for the allocation of \$129,000 from the 2 percent state-level reserve in the TCTF to the Kings County court for the third year of a five-year new case management implementation to assist with deployment of the vendor-hosted, Tyler Technologies "Odyssey" case management system. This option is consistent with the Judicial Council policy in that courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2

percent state-level reserve fund. However, this option would not fund the Kings County court’s projected budget shortfall of \$767,000 (General Fund) in 2014–2015, mostly due to the third-year costs of a five-year new case management implementation.

Option 3—Grant the Kings County Court’s Request for \$509,000

Option 3 provides for the allocation of \$509,000 from the 2 percent state-level reserve in the TCTF to the Kings County court for the third year of a five-year new case management implementation to assist with deployment of the vendor-hosted, Tyler Technologies “Odyssey” case management system. The approval of \$509,000 to continue deployment of the “Odyssey” system will provide the Kings County court with a single CMS for all case types. The third-year costs in 2014–2015 are estimated to be \$625,000.

Table 2.1 below demonstrates the Kings County court’s estimated costs and savings from replacement of the county CMS from 2012–2013, the first year of deployment, to 2016–2017 with a new CMS.

**Table 2.1: Projected Costs and Savings for the Kings County Court for Option 3
(Allocating \$509,000 for Year 3)**

	Actual 2012–2013	Actual 2013–2014	Projected 2014– 2015	Projected 2015– 2016	Projected 2016– 2017	Total Costs Over 5 Years
CMS VENDOR COSTS						
One-Time Implementation Costs		257,500	181,500			181,500
Annual License and Maintenance	250,000		265,225	273,182	281,377	772,725
Travel Costs		54,944	56			55,000
Subtotal CMS Vendor Cost	250,000	312,444	446,781	273,182	281,377	1,009,225
COURT CMS COSTS						
Project Manager (Temp)	5,720	70,950	32,860			109,530
Court Integration Technician (Temp)	4,810	36,805	27,678			69,293
COBOL Programmer	2,239	4,808	4,637			11,684
Infrastructure/T1 Installation		0	1,496			1,496
Annual T1 Costs - 5 YEARS (DMV, SaaS Connectivity)		0	29,000	29,838	29,838	29,000
Hardware and Scanners		37,954	43,563			81,517
Server Hardware		0	0			0
Unfunded CMS Costs*		21,468	38,770			60,238
Subtotal Court CMS Costs	12,769	171,984	178,004	29,838	29,838	362,758
Total Court and Vendor CMS Costs Per Year	262,769	484,428	624,785	303,020	311,215	1,371,983
Projected Savings from Transitioning off County CMS*				586,000	586,000	
Total Net Costs of New CMS Per Year	(262,769)	(484,428)	(624,785)	282,980	274,785	
TCTF Allocation	733,000	130,168				
TCTF Allocation Remaining	470,231	115,971	(508,815)			

*Costs for the county CMS include COBOL programming costs based on the court’s timeline of complete transition off county CMS by March 2015.

Table 2.2 below demonstrates the funding impact of options 1, 2, and 3 on the court’s estimated 2014-2015 ending fund balance.

Table 2.2: Estimated 2014-2015 Ending Fund Balances for the Kings County Court

	2014-2015 Estimated Fund Balance	Option 1 (\$0)	Option 2* (2% = \$129,000)	Option 3 (\$509,000)
Statutory Restricted Funds	38,774	38,774	38,774	38,774
General Fund	(785,515)	(785,515)	(785,515)	(785,515)
Court Estimated Fund Balance	(746,741)	(746,741)	(746,741)	(746,741)
Funding Options		0	128,592	509,000
Revised General Fund		(785,515)	(656,923)	(276,515)
Revised Estimated Fund Balance		(746,741)	(618,149)	(237,741)

*Kings County court is projecting a return of the remaining 2% state-level reserves in General Fund. If the Judicial Council approves either option 2 or 3, the court would receive two distributions from the 2% state-level reserves in 2014-2015, one for supplemental funding, and a second from a proportionate share of any remaining funds from the 2 percent state-level reserve after March 15.

Recommended options 1, 2, and 3—Superior Court of Mono County

The Judicial Council staff recommends that the Judicial Council consider one of the following options for the supplemental funding request from the Superior Court of Mono County.

Option 1—Do not distribute any supplemental funding monies to the Mono County court.

Option 2—Allocate a one-time distribution of \$32,000, the amount that the Mono County court contributed to the 2 percent state-level reserve in 2014–2015.

Option 3—Allocate a one-time distribution of \$82,000 for the Mono County court supplemental funding request; an amount beyond the court’s contribution to the 2 percent state-level reserve in 2014–2015.

Rationale for Recommendation

Overview of the court’s application for supplemental funding

The Mono County court is projecting an \$82,000 (General Fund) negative fund balance for 2014–2015, and therefore submitted an application requesting supplemental funding for \$82,000. The application identifies the reason for applying for supplemental funding is because the court had anticipated close to full restoration of funding of TCTF allocations in 2014–2015, which did not occur. (See Attachment D for the application submitted by the Mono County court.)

The TCBAC’s working group and Judicial Council staff reviewed the completed application submitted by the Mono County court on October 1, 2014, and determined that it contained all the information required by the council. The court had anticipated close to full restoration of funding of TCTF allocations in 2014–2015. Once the court realized that TCTF funding restoration would

not occur and with the 1 percent cap on fund balance in effect, the court was compelled to implement major reductions in current fiscal year spending and apply for supplemental funding. The court will begin the implementation of court closures with accompanying mandatory staff furloughs every third Friday of the month beginning on October 31, 2014.

In order to mitigate impacts to the public, the court has already provided notification of court closure days to the public and justice partners and will be providing a drop box for filings to be dropped at the court on closure days. The application identifies the consequences to the public, access to justice, and court operations of not receiving urgent needs monies. If supplemental funding is not approved, the court will need to increase furloughs and court closure days by an additional 12 days—for a total of 25 days—and lay off one clerk position. The court indicates that these additional reductions will negatively impact the rendering of dispositions in a timely manner.

Discussion of options

Option 1—Deny the Mono County Court’s Request

The Mono County court indicates that this option would increase furloughs and court closure days by 25 days and result in the lay off of one position. All these additional reductions will impact the rendering of dispositions in a timely manner.

Option 2—Approve Funding to the Court at the 2 Percent Contribution Amount

Option 2 provides for the allocation of \$32,000 from the 2 percent state-level reserve in the TCTF to the Mono County court. This option is consistent with the Judicial Council policy in that courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. However, this option would not fund the Mono County court’s projected deficit of \$82,000 (General Fund) in 2014–2015.

Option 3—Grant the Mono County Court’s Request of \$82,000

Option 3 provides for the allocation of \$82,000 from the 2 percent state-level reserve in the TCTF to the Mono County court for its 2014–2015 operational deficiency of \$82,000 for the General Fund. If the court’s request is approved, employee furloughs and reduced hours to the public would not need to be implemented.

Table 3 on the following page demonstrates the funding impact of options 1, 2, and 3 on the court’s estimated 2014–2015 ending fund balance.

**Table 3: Estimated 2014–2015 Ending Fund Balances for the Mono County Court
(Options 1, 2, and 3)**

	2014-2015 Estimated Fund Balance	<i>Option 1</i> (\$0)	<i>Option 2</i> (2% = \$33,000)	<i>Option 3</i> (\$82,000)
Statutory Restricted Funds	37,434	37,434	37,434	37,434
General Fund	(82,165)	(82,165)	(82,165)	(82,165)
Court Estimated Fund Balance	(44,731)	(44,731)	(44,731)	(44,731)
<i>Funding Options</i>		0	32,260	82,165
Revised General Fund		(82,165)	(49,905)	0
Revised Estimated Fund Balance		(44,731)	(12,471)	37,434

Recommended options 1 and 2—Superior Court of Siskiyou County

The Judicial Council staff recommends that the Judicial Council consider one of the following options for the supplemental funding request from the Superior Court of Siskiyou County. The court requested an amount equal to that which the Superior Court of Siskiyou County contributed to the 2 percent state-level reserve in 2014–2015.

Option 1—Do not distribute any supplemental funding monies to the Siskiyou County court.

Option 2—Allocate a one-time distribution of \$72,000, the amount that the Siskiyou County court contributed to the 2 percent state-level reserve in 2014–2015.

Rationale for Recommendation

Overview of the court’s application for supplemental funding

The Siskiyou County court is projecting a \$70,000 (General Fund) negative fund balance for 2014–2015 and therefore submitted an application requesting supplemental funding for \$72,000, which is the court’s TCTF 2 percent contribution amount. The application identifies the reason for applying for supplemental funding is to prevent a cash shortfall in the coming months, if the 2 percent funds withheld from the court’s TCTF allocation is not returned. (See Attachment E for the application submitted by the Siskiyou County court.)

The TCBCAC’s working group and Judicial Council staff reviewed the completed application submitted by the Siskiyou County court on September 26, 2014, and determined that it contained all the information required by the council. Although the court is projecting a negative balance of \$70,000 (General Fund), the court’s overall fund balance is a negative \$32,000 for 2014–2015, due to the court having \$38,000 in statutory restricted funds. The court indicates in it’s application that of the \$38,000 in statutory restricted funds, \$27,000 is restricted for use pursuant to Business & Professions Code § 470.5 for eligible dispute resolution programs and is therefore completely unavailable to cover the payroll liabilities.

The application identifies the consequences to the public, access to justice, and court operations of not receiving urgent needs monies. In October the court will have three payrolls and in November and December 2014, the court will be using its encumbered fund balances for one-time expenditures related to contracts for case management upgrades and document management systems. If supplemental funding is not approved, the court will not have the cash flow to be able to meet its payroll liabilities and would need to implement furloughs or lay offs to reduce staffing costs. This would result in immediate and unplanned court closure, disrupting services to the public.

Discussion of options

Option 1—Deny the Court’s Request

The Siskiyou County court indicates that if funding is not received, the court will not have the cash flow to meet its liabilities. The court would then have to implement furloughs or lay offs that would result in unplanned court closure, disrupting services to the public.

Option 2—Approve Funding to the Court at the 2 Percent Contribution Amount

Option 2 provides for the allocation of \$72,000 from the 2 percent state-level reserve in the TCTF to the Siskiyou County court. Option 2 is consistent with the Judicial Council policy in that courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. This option would fund the Siskiyou County court’s projected deficit of \$70,000 (General Fund) in 2014–2015.

Table 4 below demonstrates the funding impact of options 1 and 2 on the court’s estimated 2014–2015 ending fund balance.

Table 4: Estimated 2014–2015 Ending Fund Balances for the Siskiyou County Court (Options 1 and 2)

	2014-2015 Estimated Fund Balance	Option 1 (\$0)	Option 2 (2% = \$72,000)
Statutory Restricted Funds	38,455	38,455	38,455
General Fund	(70,359)	(70,359)	(70,359)
Court Estimated Fund Balance	(31,904)	(31,904)	(31,904)
Funding Options		0	72,150
Revised General Fund		(70,359)	1,791
Revised Estimated Fund Balance		(31,904)	40,246

Comments, Alternatives Considered, and Policy Implications

As required by the Judicial Council-adopted process for supplemental funding for urgent needs, the Superior Courts of Del Norte, Kings, Mono, and Siskiyou Counties were provided a preliminary version of the report for review and comment.

Implementation Requirements, Costs, and Operational Impacts

The costs and operational impacts of granting or not granting the requests of the Superior Courts of Del Norte, Kings, Mono, and Siskiyou Counties are discussed within each option.

Attachments

1. Attachment A: Judicial Council Approved Process for Supplemental Funding
2. Attachment B: Superior Court of California, County of Del Norte, Application for Supplemental Funding
3. Attachment C: Superior Court of California, County of Kings, Application for Supplemental Funding and other documents provided by the court
4. Attachment D: Superior Court of California, County of Mono, Application for Supplemental Funding
5. Attachment E: Superior Court of California, County of Siskiyou, Application for Supplemental Funding and other documents provided by the court

Judicial Council-Approved Process for Supplemental Funding

Below is the process for supplemental funding that was approved by the Judicial Council at its August 31, 2012, meeting.

- a. Supplemental funding for urgent needs is defined as unavoidable funding shortfalls, unforeseen emergencies, or unanticipated expenses for existing programs.
 - i. A request can be for either a loan or one-time funding that is not repaid, but not for ongoing funding.
- b. The submission, review, and approval process is:
 - i. All requests will be submitted to the Judicial Council for consideration;
 - ii. Requests will be submitted to the Administrative Director of the Courts by either the court's presiding judge or court executive officer;
 - iii. The Administrative Director of the Courts will forward the request to the AOC Director of Finance [now Fiscal Services Office].
 - iv. AOC Finance Division [Fiscal Services Office] budget staff will review the request, ask the court to provide any missing or incomplete information, draft a preliminary report, share the preliminary report with the court for its comments, revise as necessary, and issue a final report for the council;
 - v. The final report will be provided to the requesting court prior to the report being made publicly available on the California Courts website; and
 - vi. The court may send a representative to the Judicial Council meeting to present its request and respond to questions from the council.
- c. Beginning in 2012–2013, court requests for supplemental funding for urgent needs due to unavoidable budget shortfalls, must be submitted to the Administrative Director of the Courts, by no later than October 1. Courts are encouraged to submit supplemental funding requests for urgent needs before the October 1 deadline, but no earlier than 60 days after the Budget Act is enacted into law.
- d. Beginning in 2012–2013, the Judicial Council shall allocate up to 75 percent of the 2 percent state-level reserve fund by October 31 of each year to courts requesting supplemental funding for urgent needs due to unavoidable funding shortfalls.
- e. Beginning in 2012–2013, after October 31 and by March 15 of each fiscal year, the Judicial Council shall allocate the remaining funds if there has been an approved request from a trial court(s) requesting supplemental funding for urgent needs due to unforeseen emergencies or unanticipated expenses for existing programs. Any unexpended funds shall be distributed to the trial courts on a prorated basis.

- f. To be considered at a scheduled Judicial Council business meeting, requests submitted after October 31 for supplemental funding due to unforeseen emergencies and unanticipated expenses must be submitted to the Administrative Director of the Courts at least 25 business days prior to that business meeting.
- g. The Judicial Council would consider appropriate terms and conditions that courts must accept in order to receive supplemental funding for urgent needs.

Judicial Council-Approved Criteria for Eligibility for and Allocation of Supplemental Funding

Below are the criteria for eligibility for and allocation of supplemental funding for trial courts' urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. Only trial courts that are projecting a current-year negative fund balance can apply for supplemental funding related to urgent needs.
- b. Generally, no court may receive supplemental funding for urgent needs in successive fiscal years absent a clear and convincing showing.
- c. Courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. If the requested amount is beyond the court's contribution to the 2 percent state-level reserve fund, the Judicial Council may distribute more funding to the court, after October 31 and prior to March 15 of the fiscal year.

More specifically, courts that submit by October 1 a request for an unavoidable funding shortfall, may apply with updated financial information for unforeseen emergencies or unanticipated expenses for existing programs distribution at a future Judicial Council business meeting prior to March 15.

- d. Allocate to all courts after March 15 a proportionate share of any unexpended funds from the 2 percent state-level reserve, regardless of whether the Judicial Council has allocated to a court supplemental funding for an urgent need in the current fiscal year, using courts' current year Trial Court Trust Fund and General Fund base allocation.
- e. If a court that is allocated supplemental funding determines during the fiscal year that some or all of the allocation is no longer needed due to changes in revenues and/or expenditures, [it] is required to return the amount that is not needed.

Judicial Council-Approved Information Required to be Provided by Trial Courts for Supplemental Funding

Below is the information required to be provided by trial courts for supplemental funding for urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. A description of what factors caused or are causing the need for funding;
- b. If requesting a one-time distribution, an explanation of why a loan would not be appropriate;
- c. Current status of court fund balance;
- d. Three-year history of year-end fund balances, revenues, and expenditures;
- e. Current detailed budget projections for the current fiscal year (e.g., FY 2012–2013), budget year (e.g., FY 2013–2014), and budget year plus 1 (e.g., FY 2014–2015);
- f. Measures the court has taken in the last three years regarding revenue enhancement and/or expenditure reduction, including layoffs, furloughs, reduced hours, and court closures;
- g. Employee compensation practices (e.g., cost-of-living adjustments) and staffing levels in the past five years;
- h. Description of the consequences to the court’s operations if the court does not receive funding;
- i. Description of the consequences to the public and access to justice if the court does not receive funding;
- j. What measures the court will take to mitigate the consequences to court operations, the public, and access to justice if funding is not approved;
- k. Five years of filing and termination numbers;
- l. Most recent audit history and remediation measures;
- m. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year; and

- n. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.

APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

CASH ADVANCE (Complete Section I only.)

URGENT NEEDS (Complete Sections I through IV.)

ONE-TIME DISTRIBUTION

LOAN

**SECTION I: GENERAL INFORMATION**

SUPERIOR COURT:

Del Norte

PERSON AUTHORIZING REQUEST (Presiding Judge or Court Executive Officer):

Sandra Linderman, CEO

CONTACT PERSON AND CONTACT INFO: 707-464-8115 x112

DATE OF SUBMISSION:

9/29/2014

DATE FUNDING IS NEEDED BY:

1/1/2015

REQUESTED AMOUNT:

\$ 300,000

REASON FOR REQUEST

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

The Del Norte Superior Court experienced one of the most significant loss of reserve balance. While this reserve balance was established years prior, the Court had become reliant on this balance for operations. The cuts to the baseline and other funding has reduced the Court to an operating budget that is insufficient to operate the Court on the most basic level.

The Court has operated within it means for years with using only a portion of the reserve balance. Had this balance not been swept, the Court would have maintained its level of service to the public without interruption, however, given the current fiscal situation, services will be reduced.

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE**A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?**

The Court is currently weighing all options. We currently are holding positions vacant and have over a 20% vacancy rate at this time. This affects all areas of court processing. The next step will be organizational wide furloughs which will have untold effects on the public access to justice. The closure of the Court and reduced courtroom hours will further backlog our caseload.

B. What would be the consequence to your court's operations if your court did not receive the requested funding?

The Court is already struggling with a vacancy rate of over 20%. Furloughs and court closures are the only viable option remaining if funding is not received.

C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?

The Court has pursued every opportunity to reduce expenditures and increase revenue. Staff furloughs and/or layoffs are the only unpursued options at this point.

D. Please provide five years of filing and termination numbers.

2010/2011	8,753
2011/2012	7,978
2012/2013	7,583
2013/2014	7,059

APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)

SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES

A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year. Not Applicable

B. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue. Not Applicable

C. What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?

The Court has continued to utilize strong budgetary controls to diminish the effect of continual cuts. The Court has not, until now, needed to pursue measures beyond hiring freezes to balance the cuts.

D. Please describe the employee compensation changes (e.g. cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the court.

The Court has not negotiated any NSI's nor increased the staffing level in the Court within the past five years. The Court has negotiated partial benefit enhancements and has provided Lump-Sum payments to ensure the approval of long term labor contracts. These compensation changes are de minimis in light of overall budgetary outlook.

SECTION IV: FINANCIAL INFORMATION

Please provide the following:

A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).

A. Current Budget Projections

	TCTF	NTCTF	Special Funds	Grants	Total
Beg Bal	-	835,498	539,159	-	1,374,657
Rev	2,245,361	21,800	305,264	139,856	2,712,281
Exp	2,943,240	439,835	294,586	151,367	3,829,029
Xfers	405,952	(417,463)	-	11,511	-
End Bal	(291,927)	0	549,837	0	257,910

B. Current status of your court's fund balance.

B. Current Status of Fund Balance (as of 09/29/2014)

Reserves for Encumbrances:	220,908.35
Restricted:	539,158.77
Committed:	364,105.00
Assigned:	471,393.32
Encumbrances:	(220,908.35)
700000..999999	320,481.94
Total current Fund Balance:	\$1,695,139.03

C. Three-year history of your court's year-end fund balances, revenues, and expenditures.

C. Three-year history of Courts Year-End Fund Balances, Revenues, Expenses.

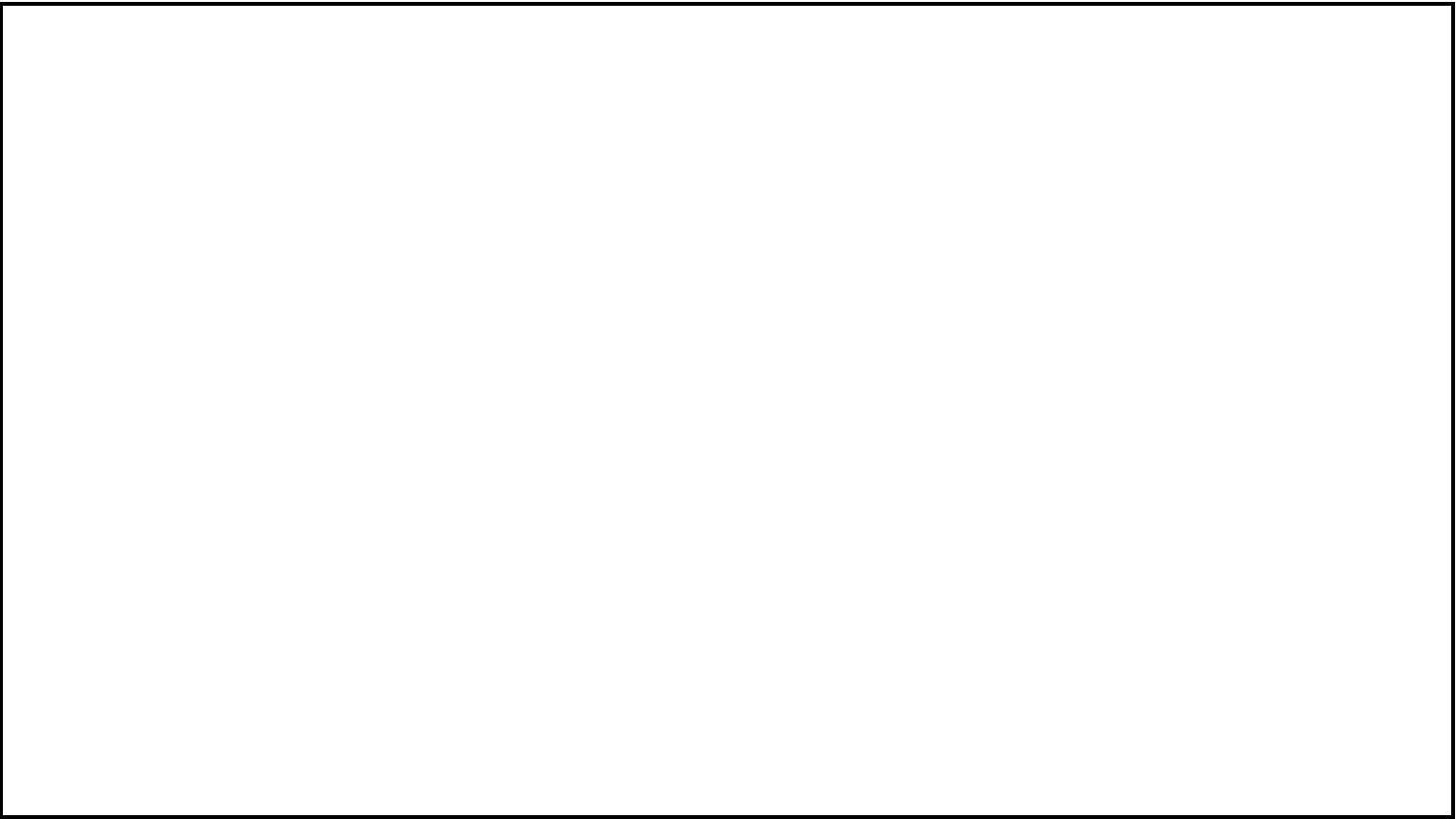
FY	End Fund Bal	Revenues	Expenses
11/12	4,287,487	3,398,642	3,464,624
12/13	2,086,477	1,389,905	3,590,915
13/14	1,374,657	3,097,906	3,809,726

D. If the trial courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.

The Court would not be requesting this one-time supplemental funding if the monies currently held in the restricted NTCTF accounts could be used for court operations. These monies were discovered to have been inappropriately used from TCTF in years prior. Now they have been correctly identified, if allowed, would offset the Court's current need for one-time funding.

E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.

The Court has addressed any fiscal issues and measured needed at this time. There are no outstanding issues that affect the Court's fiscal standing.



From: Cheyenne Schaad [<mailto:cheyenne.schaad@delnorte.courts.ca.gov>]
Sent: Tuesday, October 07, 2014 11:17 AM
To: Linderman, Sandy; Plunkett, Lesley; Patel, Jody
Cc: Theodorovic, Zlatko; Soderlund, Curt; Chang, Steven; Ballard, Patrick
Subject: RE: Del Norte 2% Application

See responses below:

Cheyenne Schaad
Court Accountant
Superior Court of California, Del Norte
450 H Street, Room 209
Crescent City, CA 95531
Phone: 707-464-8115x142
Fax: 707-464-2696

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From: Sandy Linderman
Sent: Friday, October 03, 2014 1:59 PM
To: Lesley Plunkett; Cheyenne Schaad
Subject: FW: Del Norte 2% Application

Sandra Linderman
Court Executive Officer
Del Norte Superior Court
707-465-3299
sandy.linderman@delnorte.courts.ca.gov

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From: Theodorovic, Zlatko [<mailto:Zlatko.Theodorovic@jud.ca.gov>]
Sent: Friday, October 03, 2014 1:55 PM
To: William Follett; Sandy Linderman
Cc: Patel, Jody; Soderlund, Curt; Chang, Steven; Ballard, Patrick
Subject: Del Norte 2% Application

Dear Presiding Judge Follett and Court Executive Officer Linderman,

We have received your application and have completed an initial review of the court's submission. In order to ensure that we present all the information required by the Judicial Council to determine if the request should be funded, we have identified the following issues that need your immediate attention:

Section IV, B

Response indicates an estimated net fund balance of \$1.695 million. The court's 2014-2015 Schedule 1 reflects an estimated net fund balance amount of \$257,921. Please identify the court's current estimated ending fund balance. As of 10/07/2014, our "current" fund balance is \$1,537,992.27...We are looking at a net fund balance of \$257,921 at year end, however that comes from a balance in Restricted funds that we are told we cannot use to cover a shortfall in General Fund. It is the Court hope that would possible would be able to use that restricted fund balance to cover the deficit. At this time we are being told that is not possible.

Section IV, D

Response is missing budget projections/estimates for 2015-2016 and 2016-2017. This information is important to determine if the court will have deficit in the next fiscal years. If so, the court then must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue (please see Section III, B). Given what we know as of today (including WAFM and a potential 5% increase to baseline funding, along with assuming expenses are stagnant for the next 2 years) our General Fund budget for 15/16 looks as follows:

Description	General TCTF
Revenue	2,922,278
Salaries	2,010,989
Staff Benefits	879,098
Salary Savings	(484,458)
Operating Expense and Equipment	543,207
Special Items of Expense	2,247
Capital Costs	
Internal Cost Recovery	(7,843)
Total Expenditures	2,943,240
Difference Between Budgeted Revenues and Expenditures	(20,962)

Given the short timeframes we are working with to complete our review and develop options for the Council to consider at the October meeting, we will need your updated application no later than noon Tuesday October 7th. This will ensure that we meet the submission deadlines for review by the Executive and Planning Committee.

Also, to aid in completing the application please see the Judicial Council reports from February 2013 and February 2014 for examples of applications submitted by Kings and San Joaquin.

2013 Kings and San Joaquin

<http://www.courts.ca.gov/documents/jc-20130226-itemN.pdf>

2014 Kings

<http://www.courts.ca.gov/documents/jc-20140220-itemL.pdf>

<http://www.courts.ca.gov/documents/jc-20140220-itemL-presentation1.pdf>

If you have any questions about the issues we've raised above, please feel free to contact me or Patrick Ballard at (818) 558-3115 or patrick.ballard@jud.ca.gov. We are here to provide assistance, so please don't hesitate to call us.

Thank you,
Zlatko

Zlatko Theodorovic, Director and Chief Financial Officer
Finance | Administrative Division
Judicial Council of California
2850 Gateway Oaks Drive, Suite 300
Sacramento, CA 95833-4353
916-263-1397 | 415-865-7584 | zlatko.theodorovic@jud.ca.gov
www.courts.ca.gov

APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

- CASH ADVANCE** (Complete Section I only.)
- URGENT NEEDS** (Complete Sections I through IV.)
- ONE-TIME DISTRIBUTION**
- LOAN**

**SECTION I: GENERAL INFORMATION**

SUPERIOR COURT: Kings	PERSON AUTHORIZING REQUEST (Presiding Judge or Court Executive Officer): Hon. Steven Barnes, Assistant Presiding Judge Jeffrey Lewis, Court Executive Officer	
	CONTACT PERSON AND CONTACT INFO: Jeff Lewis, 559-582-1010, Ext. 5000	
DATE OF SUBMISSION: 10/1/2014	DATE FUNDING IS NEEDED BY: 12/1/2014	REQUESTED AMOUNT: Third and final year request - \$508,814

REASON FOR REQUEST

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

On February 26, 2013, the Judicial Council reviewed and approved the Court's request for funding from the Trial Court 2% state-level reserve for up to \$2.1 million over a five-year period to assist Kings with the deployment of vendor-hosted Tyler Technologies "Odyssey" CMS. This has been memorialized in Inter-Branch Agreement (IBA) 1-026932 and Amendment 1, dated March 15, 2014.

Per the terms and conditions of the IBA Kings is requesting California Judicial Council approval for FY 14-15 supplemental funding for costs projected for year three of Kings' implementation of *Tyler Technologies* "Odyssey" case management system (CMS).

Please see the enclosed document (with supporting Exhibits and Attachments).

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE

- A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?
- B. What would be the consequence to your court's operations if your court did not receive the requested funding?
- C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?
- D. Please provide five years of filing and termination numbers.

APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)

SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES

**Superior Court of Kings County
Request for Distribution from the Fiscal Year 2014-15
Trial Court 2% State Level Reserve Trust Fund
For Tyler Technologies "Odyssey" CMS Project**

October 1, 2014

PURPOSE:

The Superior Court of Kings County appreciates and again thanks the Judicial Council for its February 2013 and February 2014 decisions to assist the Court with funding for a new case management system (CMS). Per the terms and conditions enacted by the Council, and based upon the projected financial status of the Court on June 30, 2015, Kings is respectfully submitting a funding request to offset the costs projected for the third-year of our Tyler Technologies "Odyssey" CMS implementation costs in the amount of \$508,814, as itemized in a subsequent exhibit.

BACKGROUND:

In January of 2013, Kings County Superior Court submitted an application to the Judicial Council for supplemental funding that would enable the Court to migrate from the antiquated mainframe legacy case management system hosted by the County to transition to a new server-based or web browser-based CMS (*See Attachment A*).

On February 26, 2013, the Judicial Council reviewed and approved the Court's request for funding from the Trial Court 2% state-level reserve for up to \$2.11 million over a five-year period to assist Kings with the deployment of vendor-hosted Tyler Technologies "Odyssey" CMS. The funding was contingent on the terms and conditions as stated below:

- The court will use its best efforts to spread the cost of the project over the full five-year period so as to minimize each year's distribution from the TCTF 2% state-level reserve.
- The court is allocated \$733,000 from the TCTF 2% state-level reserve for FY 2012 – 2013. Any unused distribution amount from the 2% state level reserve in FY 2012–2013 should be used in FY 2013–2014.
- The funds will be distributed to the Court upon the submission of invoices for products and services necessary to acquire and deploy the Kings new CMS.
- Any allocations for FY 2013–2014 through FY 2016–2017 would come from that year's TCTF 2% state-level reserve.
- In order to receive a distribution from the TCTF 2% state-level reserve for FY 2013–2014 through 2016–2017 for the project, the court must provide a projection of all project costs, and detailed financial information demonstrating why it is unable to address those costs within existing resources,
- The Administrative Director of the Courts will monitor the project and costs (including invoices) submitted and the payments made to assure that the distributions are appropriate.

On February 20, 2014, the Judicial Council reviewed and approved the Court's request for additional funding in FY 2013-14. Kings was allocated \$130,168 from the TCTF 2% state-level reserve for FY 2013-2014. Any unused distribution amount from the 2% state level reserve in FY 2013-2014 would be used in FY 2014-2015.

These terms and conditions supra were memorialized in *Inter-Branch Agreement (IBA) No. 1-026932* between Kings County Superior Court and the Administrative Office of the Courts on April 10, 2013 and subsequently amended on May 1, 2104 (which provided for the additional FY 13-14 distribution of \$130K (*Attachment B germane*)).

COMPLIANCE:

To date, the Court has strictly adhered to and complied with all of the provisions set forth in the IBA, including conducting monthly status meetings and reviewing monthly reports provided by the Project Manager.

Although most project milestones and tasks have been completed on time and according to the master project schedule, the interface between Tyler and DMV has been delayed twice, causing a rescheduling in the project "go-live" date, from September 2, 2014 until October 27, 2014 (*per September 2014 Status Report below*). Project Management (PM), meetings, data conversion, configuration, and integration activities are being conducted concurrent with other project related tasks. The following key milestones and tasks are summarized below (See *Attachment C* for detailed reports for the periods May through September, 2014).

MAY 2013

- ✓ Kings and Tyler Technologies (Tyler) conducted project Kickoff meeting on Tuesday, May 7 and established weekly project status meetings.
- ✓ Kings completed Business Process Review (BPR) documentation and submitted to Tyler Kings specific CMS business process scenarios.
- ✓ Tyler conducted initial *Odyssey* training for Subject Matter Experts (SMEs) in preparation for BPR and Functional Integration Testing (FIT) sessions.
- ✓ Kings had cooperative planning discussions with both ACS and County IT staff regarding legacy system data extracts.
- ✓ Kings completed Integration Questionnaires defining current and future data interfaces.

JUNE 2013

- ✓ Kings reviewed/approved Communications Plan, Project Charter, Project Plan and Statement of Work.
- ✓ Tyler and Kings conducted BPR June 10-14.
- ✓ Kings IT set up an environment on their SQL Server so ACS could provide SQL data files to Tyler.
- ✓ Kings IT provided test data from both ACS and County mainframe systems to Tyler via Secure File Transfer Protocol (SFTP)...Data Conversion efforts continue.
- ✓ Tyler and Kings conducted FIT session June 18-19.

JULY 2013

- ✓ AOC prepared contract amendment to include Enterprise Custom Reporting (ECR) module...Kings signed and forwarded to Tyler for signature.
- ✓ Kings reviewed and signed off on Conversion Plan and Configuration Plan.
- ✓ Kings IT set up training room, including PCs and projector, to be used through duration of project.

AUGUST 2013

- ✓ Governance Board meeting was conducted, and future dates were tentatively scheduled.
- ✓ BPR and FIT findings were reviewed and approved by Kings.
- ✓ Configuration Workshop completed...Kings continuing configuration activities in *Odyssey*.
- ✓ Kings trained on Code Mapper Utility and is continuing code-mapping activities.
- ✓ Kings IT is maintaining a progress tracking and assignment worksheet for configuration tasks. Kings is currently 19% complete with Case Manager configuration tasks, 29% in progress.
- ✓ Integration Toolkit workshop was conducted August 20-22...Integrations to be completed by Kings IT were identified.
- ✓ Tyler submitted narrative and DMV Information Security Agreement (DISA) to DMV for approval.
- ✓ Tyler delivered DMV Interface Conceptual Product Design to Kings.

SEPTEMBER 2013

- ✓ Kings is currently 56% complete with System configuration tasks, with 16% in progress, and 28% remaining to address. Case Manager configuration is 36% complete, 50% in progress, and 14% remaining to address.

- ✓ Kings staff reviewed legacy offense codes and is evaluating best approach for importing and mapping offenses. Court obtained Offense Code Tables from both DA's office and from SLO, and is reviewing and comparing with its legacy data.
- ✓ Tyler performed some initial data cleanup on legacy offense codes and imported these into *Odyssey* and the Code Mapper...Kings now analyzing results and mapping these codes.
- ✓ Tyler delivered DMV Interface CPD (Conceptual Product Design) to Kings, which was reviewed, and was revised to reflect recommended changes...a second round of revisions is in progress.
- ✓ The initial Business Process Engineering workshop was conducted September 3-5...the next is scheduled for October 22-24.
- ✓ Kings reviewed Phoenix Interface Manual and determined there was not enough benefit to Court to pursue an interface (as Kings only processes one or two Phoenix deposits per month).

OCTOBER 2013

- ✓ The SME team has completed the first phase of the configuration and mapping tasks in preparation for the first data conversion run of Civil case data. The team continues to work on configuration for Criminal and Traffic.
- ✓ Tyler prepared to run the first Data Conversion and populate the Test environment for the Court's review.
- ✓ DMV approved Tyler's DMV Information Security Agreement (DISA). This is the first step in becoming an approved DMV data center.
- ✓ Kings twice reviewed the DMV Interface CPD (Conceptual Product Design) and provided feedback to Tyler. Tyler has revised the CPD to reflect the changes. Kings will next review the final draft CPD.
- ✓ Tyler was onsite and completed the Security Workshop with Kings, October 7 – 10.

NOVEMBER 2013

- ✓ Tyler ran the first Data Conversion and populated the Test Environment for the Court's review.
- ✓ Weekly data issue review calls were conducted to review status of all data conversion issues.
- ✓ Tyler updated Kings' *Odyssey* application to *Odyssey 2013*. This update also included numerous California specific enhancements for citations, charges, sentencing and ePayments.
- ✓ Tyler led a walk-through of the DMV Interface CPD (Conceptual Product Design) with Kings to address any questions and discuss the latest updates.

DECEMBER 2013

- ✓ Tyler continues to resolve reported data conversion issues.
- ✓ A conference call between Tyler, Kings and DMV confirmed that the Kings will need to complete a DMV Information Security Agreement (DISA).
- ✓ Tyler led a walk-through of the DMV Interface to discuss the latest updates.
- ✓ Weekly project team status calls were conducted.
- ✓ A Governance Board meeting was conducted on December 18.

JANUARY 2014

- ✓ The Court SME team continued to complete configuration tasks and code mapping.
- ✓ Additional data issue review calls were conducted to review status of all data conversion issues.
- ✓ DMV provided feedback and the court's DISA application was updated and returned to DMV.
- ✓ The Court refined and resubmitted their funding request for the next fiscal year and this application was approved.

FEBRUARY 2014

- ✓ Tyler was onsite the weeks of 2/18 and 2/24 to work through code mapping and financial mapping configuration, Business Process, Forms, DMS and Code Mapping Support.
- ✓ The Court scheduled new legacy data pulls in preparation for the Next data conversion push/review.
- ✓ Tyler reported that their DMV Commercial Requester's application was approved.

- ✓ Court IT met with the SCO to further discuss plans for interfaces. The SCO is moving to a new jail system on April 1, 2014, which will necessitate an interim interface solution and procedures.

MARCH 2014

- ✓ Tyler was onsite the week of 3/10 to assist in data review and configuration review.
- ✓ The court SME team reviewed the conversion data for Data Review #2 and documented issues.
- ✓ The court and Tyler conducted a series of Kick-off presentations for the Tyler U online training courses for staff.
- ✓ Weekly project team status calls were conducted.

APRIL 2014

- ✓ Tyler was onsite the week of 4/2 for review of the status of Kings' overall project including configuration and conversion, and to determine needs for additional resources from Tyler. They listened to our concerns and committed to providing additional resources.
- ✓ Tyler sent their financial expert for additional financials training during the week of 4/7.
- ✓ The Judges' computers (Dell All-in-Ones) were ordered and a scanner was ordered for testing.
- ✓ Data conversion exception reports continue to be reviewed and researched. Research and resolution continues.
- ✓ Court IT completed the court's DISA. DMV continues to review and ask for revisions.

MAY 2014

- ✓ The Court SME team documented and updated their Business Processes with Odyssey- specific processes.
- ✓ Tyler was onsite 5/20-22 to conduct Forms Training Workshop.
- ✓ End User Training plans were updated and dates were confirmed.
- ✓ The overall Project Plan was updated to reflect new dates for Data Reviews, User Acceptance Testing and Training
- ✓ Credit card readers were ordered.
- ✓ Weekly status calls were conducted.

JUNE 2014

- ✓ Tyler was onsite for Data Review #3. Data Review #4 is scheduled for July.
- ✓ Tyler was onsite for DMS/Scanning workshops June 17-19
- ✓ Court IT and AT&T conducted regular status calls to plan for the additional communications equipment to increase bandwidth to Tyler's Data Center. Target installation is July 15th.
- ✓ The AOC, Tyler and DMV met and defined tasks involved with the configuring the VPN.

JULY 2014

- ✓ User Acceptance Testing (UAT) commenced on July 10 and continued through the end of the month.
- ✓ Business Processes were tested and refined.
- ✓ Court IT & AT&T conducted regular status call to plan for the additional communications equipment to increase bandwidth to Tyler's Data Center. Installation was complete July 15th.
- ✓ The AOC, Tyler and DMV met and defined tasks involved with configuring the VPN. OTech has engaged and has provided Tyler with the needed VPN information needed for Tyler to complete this set-up. There has been escalation within the AOC and DMV in hope of confirming a testing schedule with OTech and DMV.

AUGUST 2014

- ✓ Data Review #5 resolved a higher percentage of data conversion issues. Civil data is acceptable for go live. There are still issues with financial data. The team continues to document and resolve reported issues.

- ✓ Tyler was onsite for the JBSIS Workshop.
- ✓ End User Training started August 4th and will continue through August.
- ✓ Weekly project team status calls were conducted.

SEPTEMBER 2014

- ✓ Due to delays by DMV and Tyler in committing to a schedule for testing, the Kings executive team met with Tyler's executive team and agreed to delay the go-live date from Sept. 2 to Oct. 6, 2014.
- ✓ The JCC, Tyler and DMV met and defined tasks involved with configuring the VPN. OTech was engaged and has provided Tyler with the needed VPN information so Tyler could complete this set-up. We escalated within the JCC and DMV in hope of confirming a testing schedule with OTech and DMV. DMV set up the LUs and testing by Tyler commenced on August 29th.
- ✓ Subsequently additional delays in configuration and testing resulted in a further delay of the go-live date from Oct. 6 to Oct 27, 2014.
- ✓ Court IT met with Tyler and various justice partners to further define the interface requirements and agree to next steps.
- ✓ The Judges Sessionworks module was configured and demonstrated to Judicial Officers.
- ✓ The Web Portal requirements were defined and Tyler began configuring the portal.

FINANCIAL INFORMATION:

As part of the initial application for funding, a project budget was submitted (*Exhibit 1A* pertains). Due to the timing of Kings funding request, the date of actual funding approval (April 10, 2013) and extended contractual negotiations, Kings determined it necessary to delay the project start month until May 2014. Thus, the actual first-year expenses and funding were considerably less than those reflected in *Exhibit 1A*.

For this reason, as part of the 2nd year funding request, Kings prepared *Exhibit 2A* which reflected actual costs incurred in FY 2012-13 of \$262,770 and forecasted FY 2013-14 costs - \$82,573 (year-to-date expenditures) and another \$517,824 (in projected costs) - for a total of \$600,399 in FY 2013-14. This table, which represented a more accurate estimate of how the funding and expenses were aligned with the progress of the CMS implementation and which provided a more precise accounting of the funding needed for FY 13-14, was also reflected in the Court's budget submission to the AOC for FY 2013-14. It was noted that there was the potential that some initial projected expenses (reflected in the FY13-14 funding request) might extend into FY 14-15 and possibly beyond.

Kings has now prepared *Exhibit 3A*, which reflects the actual costs incurred in FY 2012-13 of \$262,769 and actual costs in FY 2013-14 of \$484,428. This exhibit provides an estimate of the costs for FY 2014-15 of \$624,785 (which will be offset by funding carried forward from FY 12-13 and FY 13-14 of \$115,971 (*Exhibit 4A*)). It is projected that the overall cost of the project that was initially approved at \$2.1M and funded by the 2% state level reserves, will be an estimated \$1.371M, netting a savings of \$738,120 to the Judicial Branch.

Accordingly, and pursuant to the aforementioned *IBA (Attachment B)*, to receive a distribution from the TCTF 2% state-level reserve for FY 2013–2014 through 2016–2017 for the *Odyssey* project, Kings must provide a projection of all project costs *and* detailed financial information demonstrating why it is unable to address those costs within existing resources, to the Judicial Council.

Kings has already provided the requisite financial forecasts to JCC Finance staff for Fiscal Years 2014-15 and 2015-16, whereas Tables 1 and 2 herein summarize Kings financial projections with - and without - funding for the Tyler *Odyssey* CMS project, which makes evident this Court's continued need for supplemental funding for the requested amount of \$508,814.

ACTIONS TAKEN TO ADDRESS PROJECTED FY 2014-15 AND FY 2015-16 BUDGET SHORTFALLS:

Table 1 - KINGS ENDING FUND BALANCE PROJECTION WITHOUT 3rd YEAR CMS FUNDING

Fiscal projection - <u>without</u> 2nd Year Funding	FY 14-15	FY 15-16 Projection
Beginning Fund Balance	94,881	(735,428)
State Financing Sources #	5,768,482	6,235,447
Return of 2% Reserve Projected	128,579	128,579
CAC	199,672	199,672
CMS Funding from FY 12-13 & 13-14*	82,534	0
FY 14-15 CMS Funding request **	0	0
TCTF /Reimb	1,349,868	1,349,868
Non TCTF Local Revenue	765,200	765,200
AB 1058 Grant/Justice Court Grant	469,168	456,276
Revenue Total	8,858,374	8,399,614
Personnel Services	5,857,535	5,707,535
Operations ***	3,111,482	3,099,664
CMS Expenses Projected in FY 14-15	824,789	0
Expenditures Total	9,593,802	8,807,199
Projected Fund Balance	(735,428)	(407,584)
#FY 15-16 incl estimated WAFM share of \$90.6M, *CMS Funding carry-over, **FY 13-14 CMS funding request denied FY 15-16 \$0 CMS funding request, ***FY 15-16 does not include County CMS costs.		

Table 1 – Without receipt of the CMS funding requested the Court faces a potential budget deficit of (\$735,428). This negative fund balance takes into consideration a savings of \$251,473 in FY 2014-15 realized by the implementation of 10 mandatory furlough days (MFL) and the layoff of one management employee with that position to be eliminated. This is the sixth straight fiscal year of mandatory furlough days, averaging 16 days a year, for all Court employees. Additionally, this is the sixth consecutive year that there have been no increases in salaries or benefits for the represented and non-represented staff. Furthermore, from FY 2009-10 to FY 2013-14, the Court has experienced 12 unfilled vacancies and a cumulative savings of \$2.55M from vacancies, terminations, layoffs and furloughs.

The Court's FY 2014-15 budget also reflects a savings of \$72,000 in salary and benefits after the retirement of one and resignation of two Child Custody Recommending Counselors at the professional/exempt level, subsequently hiring 2 new Counselors and an Investigator at lower salary ranges.

Lastly, as a means to balance the budget prior to the end of FY 2014-15, the Court is prepared to increase the number of MFLs and anticipates the layoff an additional exempt/management level position with a resultant savings of \$60,000 to \$75,000. However, this additional layoff would bring staffing to a perilous low from a service-level perspective. Moreover, the result of this additional layoff would result in a decrease in management staffing from 31% to 38% over the 7-year period shown in Table 1A.

Table 1A

STAFFING LEVELS								
	CY 08	CY 09	CY 10	CY 11	CY 12	CY 13	CY 14	% Decrease
Line Staff	71	70	65	62	59	56	57	-20%
Confidential	3	3	3	3	3	3	3	0%
Professional/Exempt	11	11	11	11	11	9	9	-18%
Management	13	13	13	12	12	11	9	-31%
SJO	2	2	2	2	2	2	2	0%
Total	100	99	94	90	87	81	80	-20%

Table 2 - KINGS ENDING FUND BALANCE PROJECTION WITH 3rd YEAR CMS FUNDING

Fiscal Forecast <u>with</u> CMS Funding	FY 14-15	FY 15-16 Projection
Beginning Fund Balance	94,881	(226,614)
State Financing Sources #	5,768,482	6,235,447
Return of 2% Reserve Projected*	128,579	128,579
CAC	199,672	199,672
CMS Funding from FY 12-13 to 14-15	0	0
FY 14-15 CMS Funding request **	508,814	0
TCTF /Reimb	1,349,868	1,304,751
NonTCTF Local Revenue	765,200	765,200
AB 1058 Grant/Justice Court Grant	469,168	456,276
Revenue Total	9,367,188	8,863,311
Personnel Services	5,857,535	5,707,535
Operations***	3,111,482	3,099,664
CMS Expenses Projected in FY FY 14-15 Exhibit 3A	624,756	0
Expenditures Total	9,593,802	8,807,199
Projected Fund Balance	(226,614)	56,113
#FY 15-16 incl estimated WAFM share of \$90.6M, *CMS Funding carry-over, **FY 15-16 \$0 CMS funding request, ***FY 15-16 does not include County CMS costs		

Table 2 - In addition to reflecting the approved funding request of \$508,814 (Exhibit 4A) *pertains*, Table 2 also includes the same cost savings discussed in Table 1. In FY 2013-14, the Court received one-time funding from Kings County for the support of our Avenal Court operations and for the establishment of a Collaborative Court. While there is a possibility that funding for the Collaborative Court may be extended in FY 2014-15, there is *no* likelihood of same with respect to Avenal Court. If there is no subsequent funding or support from the County, Kings is prepared to take further measures to reduce expenses, which could include the closure of a court facility, so as to avoid a negative end-of-fiscal year fund balance.

FIVE-YEAR COSTS & SAVINGS PROJECTION:

Table 3: Projected Costs and Savings for the Kings County Court CMS Allocations over 5 Years

	Projected 2012- 2013	Actual 2012- 2013	Actual 2013-2014	Projected Expenses 2014- 2015	2015- 2016	2016-2017	Total Costs Over 5 Years
CMS VENDOR COSTS							
One-Time Implementation Costs	181,500		257,500	181,500			439,000
Annual License and Maintenance	250,000	250,000		265,225	273,182	281,377	1,069,784
Subtotal CMS Vendor Cost	431,500	250,000	257,500	446,725	273,182	281,377	1,508,784
COURT CMS COSTS							
Project Manager (Temp)	47,414	5,720	70,950	32,860			88,902
Court Integration Technician (Temp)	47,414	4,810	36,805	27,678			88,902
COBOL Programmer*	73,500	2,239	4,808	4,637			73,500
Infrastructure/TI Installation	10,000		0	1496			10,000
Annual TI Costs - 5 YEARS (DMV, SaaS Connectivity)	29,838		0	29,000	29,838	29,838	119,353
Hardware and Scanners	22,500		37,954	43,563			22,500
Server Hardware				0			-
Travel	29,333		54,944	56			55,000
Unfunded CMS Costs*	41,249		21,468	38,770			113,323
Subtotal Court CMS Costs	301,248	12,769	226,929	178,060	29,838	29,838	571,481
Total Court and Vendor CMS Costs Per Year	732,748	262,769	484,429	624,785	303,020	311,215	2,080,265
Projected Savings from Transitioning off County CMS*				0	586,000	586,000	
Total Net Costs of New CMS Per Year		262,769	484,429	624,785	-282,980	-274,785	
Allocations			130,168				
TCTF Allocation Remaining	733,000	470,231	115,970	508,815			

*Costs for the county CMS include COBOL programming cost to the court. Costs are based on the court's timeline for complete transition off the county CMS.

Table 3 demonstrates Kings projected costs and savings from replacement of the County legacy CMS with Tyler Technologies Odyssey CMS over the five-year period from Fiscal Year 2012-13 through Fiscal Year 2016-17, equaling an overall estimated savings to the Court in excess of \$500,000.

CONCLUSION:

In view of the continued fiscal dire straits that Kings faces in FY 2014-15, (as reflected in **Tables 1 and 2 supra**), the Court now respectfully requests the California Judicial Council authorize a funding distribution from the Trial Court 2% State Level Reserve Trust Fund for FY 2014-15 Odyssey roll-out costs in the amount of \$508,814 [i.e., CMS project year-three], as outlined in Exhibit 4A, which will enable Kings to continue with and conclude its timely implementation of the Tyler CMS project.

EXHIBIT 1A

	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017	TOTAL COSTS FOR 5 YEARS
CMS VENDOR COSTS						
One-Time Implementation Costs*	181,500					181,500
Annual License and Maintenance	250,000	257,500	265,225	273,182	281,377	1,327,284
SUBTOTAL CMS VENDOR COST	\$ 431,500	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ 1,508,784
COURT CMS COSTS						
PROJECT MANAGER (TEMP)	47,414	41,488	-	-	-	88,902
COURT INTEGRATION TECHNICIAN (TEMP)	47,414	41,488				88,902
COBOL PROGRAMMER	73,500	-	-	-	-	73,500
INFRASTRUCTURE/T1 INSTALLATION	10,000	-	-	-	-	10,000
ANNUAL T1 COSTS - 5 YEARS (DMV, COURT)	29,838	29,838	29,838	29,838	29,838	149,192
HARDWARE and SCANNERS	22,500	-	-	-	-	22,500
SERVER HARDWARE	-					-
TRAVEL	29,333	25,667	-	-	-	55,000
UNFUNDED COUNTY CMS COSTS **	41,249	72,074				\$ 113,323
SUBTOTAL COURT CMS COST	\$ 301,250	\$ 210,554	\$ 29,838	\$ 29,838	\$ 29,838	\$ 601,319
TOTAL CMS COSTS PER YEAR	\$ 732,750	\$ 468,054	\$ 295,063	\$ 303,020	\$ 311,215	\$ 2,110,103

*Vendor proposal shows reduced implementation costs in year 1 with balance of implementation costs spread over the remaining years 2-5 and is included in the Annual License and Maintenance costs. (all subject to final contract negotiations with the vendor)

**Unfunded County CMS costs shows the additional cost for operating the old mainframe system concurrent with the implementation of the new system. These are unfunded costs due to cost increases the county will impose on to the Court once the court becomes the sole user of the mainframe system.

EXHIBIT 2A

	Project Budget	2012/13	2013/2014		Total to Date	Balance to Date	FY 13-14 Projected	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	Balance Year 5
		Actual	YTD								
CMS VENDOR COSTS											
One-Time Implementation Costs*	\$ 181,500					\$ 181,500		\$ 181,500			\$ -
Annual License and Maintenance	\$ 1,327,284	\$ 250,000			\$ 250,000	\$ 1,077,284	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ -
						\$ 1,258,784	\$ 446,725				
COURT CMS COSTS											
PROJECT MANAGER (TEMP)	\$ 88,902	5,720	29,645	35,365	\$ 53,537	28,485	25,052	-	-	-	\$ -
COURT INTEGRATION TECHNICIAN (TEMP)	\$ 88,902	4,810	21,521	26,331	\$ 62,571	36,990	25,581	-	-	-	\$ 0
COBOL PROGRAMMER	\$ 73,500	2,239	2,419	4,658	\$ 68,842	50,377	18,465	-	-	-	\$ 0
INFRASTRUCTURE/T1 INSTALLATION	\$ 10,000			-	\$ 10,000	10,000	-	-	-	-	\$ -
ANNUAL T1 COSTS - 5 YEARS (DMV, COURT)	\$ 149,192			-	\$ 149,192	29,838	29,838	29,838	29,838	29,838	\$ 29,839
HARDWARE and SCANNERS	\$ 22,500			-	\$ 22,500	22,500	-	-	-	-	\$ -
SERVER HARDWARE	\$ 55,000			-	\$ -	6,510	19,501	-	-	-	\$ -
TRAVEL	\$ -			28,989	\$ 26,011	-	-	-	-	-	\$ -
UNFUNDED COUNTY CMS COSTS **	\$ -			28,989	\$ 26,011	6,510	19,501	-	-	-	\$ -
					\$ 113,323	75,624	37,699	-	-	-	\$ -
SUBTOTAL COURT CMS COST			\$ 82,573			\$ 260,324	\$ 156,136	\$ 29,838	\$ 29,838	\$ 29,838	\$ 29,839
TOTAL CMS COSTS PER YEAR	\$ 2,110,103	\$ 262,769	\$ 82,573		\$ 1,764,761	\$ 517,824	\$ 602,861	\$ 303,020	\$ 311,215	\$ 2,080,264	

EXHIBIT 3A

	Project Budget	2012/13	2013/2014	Total Expenses to Date	Budget Balance to Date	FY 14-15 Projected Expenses	FY 15-16 Projected Expenses	FY 16-17 Projected Expenses	Budget Balance Savings Year 5
		Actual Expenses	Actual Expenses						
CMS VENDOR COSTS									
One-Time Implementation Costs*	\$ 181,500				\$ 181,500	\$ 181,500			\$ -
Annual License and Maintenance	\$ 1,327,284	\$ 250,000	\$ 257,500	\$ 507,500	\$ 819,784	\$ 265,225	\$ -	\$ -	\$ 554,559
TYLER TRAVEL EXPENSES	\$ 55,000		\$ 54,944	\$ 54,944	\$ 56	\$ 56	\$ -	\$ -	\$ -
					\$ 1,001,340	\$ 446,782			
COURT CMS COSTS									
PROJECT MANAGER (TEMP)	\$ 88,902	\$ 5,720	\$ 70,950	\$ 76,670	\$ 12,232	\$ 32,860	\$ -	\$ -	\$ (20,628)
COURT INTEGRATION TECHNICIAN (TEMP)	\$ 88,902	\$ 4,810	\$ 36,805	\$ 41,615	\$ 47,287	\$ 27,678	\$ -	\$ -	\$ 19,609
COBOL PROGRAMMER**	\$ 73,500	\$ 2,239	\$ 4,808	\$ 7,047	\$ 66,453	\$ 4,637	\$ -	\$ -	\$ 61,816
INFRASTRUCTURE/T1 INSTALLATION	\$ 10,000				\$ 10,000	\$ 1,496	\$ -	\$ -	\$ 8,504
ANNUAL T1 COSTS - 5 YEARS (DMV, COURT)	\$ 149,192				\$ 149,192	\$ 29,000	\$ -	\$ -	\$ 120,192
HARDWARE and SCANNERS	\$ 22,500		\$ 37,954	\$ 37,954	\$ (15,454)	\$ 43,563	\$ -	\$ -	\$ (59,017)
SERVER HARDWARE					\$ -				\$ -
UNFUNDED COUNTY CMS COSTS *	\$ 113,323		\$ 21,468	\$ 21,468	\$ 91,855	\$ 38,770	\$ -	\$ -	\$ 53,085
SUBTOTAL COURT CMS COST **		\$ 12,769	\$ 171,984	\$ 184,753		\$ 178,004	\$ -	\$ -	\$ 738,120
TOTAL CMS COSTS	\$ 2,110,103	\$ 262,769	\$ 484,428	\$ 747,197	\$ 1,362,906	\$ 624,786	\$ -	\$ -	\$ 1,371,983

* Costs reflect Kings County mainframe and programmers costs (\$5,426 per month for 8 months) FY 14/15) **Total CMS costs reflect a savings of \$738,120 to the Judicial Branch.

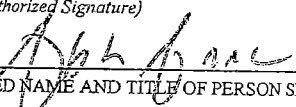
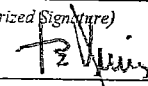
EXHIBIT 4A	
CMS Funding Need Projection FY 2014-15	
Actual Expenses FY 2012-13	\$ 262,769
Actual Expenses FY 2013-14	\$ 484,428
Total Expenses	\$ 747,197
Projected Expenses FY 2014-2015	\$ 624,785
Total Expenses	\$ 1,371,982
Funding approved and held in Trust from FY 2012-13	\$ 733,000
Funding approved and held in Trust from FY 2013-14	\$ 130,168
Total Funding to Date	\$ 863,168
Additional Funding needed for FY 2014-15	\$ 508,814

Funding	\$ 863,168
12/13 Expenses	\$ 262,769
13/14 Expenses	\$ 484,428
Balance Eff 7/1/14	\$ 115,971

JUDICIAL COUNCIL OF CALIFORNIA, ADMINISTRATIVE OFFICE OF THE COURTS
INTRA-BRANCH AMENDMENT COVERSHEET

AGREEMENT NUMBER 1026932	AMENDMENT NUMBER I
------------------------------------	------------------------------

1. All capitalized terms not defined in this amendment (the "Amendment") have the meanings given to them in the Intra-Branch Agreement (the "Agreement") referenced above. As set forth in the Agreement, the term "Court" refers to Superior Court of California, County of Kings, and the term "AOC" refers to the Judicial Council of California, Administrative Office of the Courts.
2. Title of the Agreement: **Kings Case Management System Replacement and Hosting of the System.**
3. This Amendment becomes effective on **March 15, 2014**
4. **The maximum amount that the AOC may pay Contractor under the Agreement (as amended) is \$863,168.00.**
5. The parties agree to amend the Agreement as follows:
 - A. The purpose of this Amendment is to i.) extend the expiration date of the Agreement. ii.) update Exhibit A, Project to be funded. iii.) update Exhibit B, Payment Provisions. iv.) Add additional funding.
 - B. Exhibit A, Project to be funded is hereby deleted in its entirety, and replaced with Exhibit A, Project to be funded, Revision 1, attached hereto and incorporated herewith.
 - C. Exhibit B, Payment Provisions is hereby deleted in its entirety and replaced with Exhibit B, Payment Provisions, Revision 1, attached hereto and incorporated herewith.
 - D. The expiration date of the Agreement is hereby changed from **June 30, 2014 to June 30, 2015.**
6. Except as provided in this Amendment, all terms and conditions of the original Agreement (as previously amended, if applicable) remain in full force and effect.

AOC'S SIGNATURE	COURT'S SIGNATURE
Judicial Council of California, Administrative Office of the Courts	Superior Court of California, County of Kings
BY (Authorized Signature)  5/15/14	BY (Authorized Signature)  MAY 1, 2014
PRINTED NAME AND TITLE OF PERSON SIGNING Stephen Saddler, Manager, Business Services	PRINTED NAME AND TITLE OF PERSON SIGNING Jeff Lewis, Court Executive Officer
ADDRESS Attn: Business Services Unit 455 Golden Gate Avenue San Francisco, CA 94102	ADDRESS Attn: Kelly McCleary Jeff Lewis 1426 South Drive Hanford, CA. 93230

AOC Internal Use Only							
Fund Title	Program/Category	Item	Chapter	Statute	Fiscal Year	Object of Expenditure	Amount
Trial Court Trust Fund	45.10	0250-101-0932	21	2012	2012-2013	0932-45107031-0722-16-12-0000	\$733,000.00
Trial Court Trust Fund	45.10	0250-101-0932	20	2013	2013-2014	0932-45107033-0722-16-13-0000	\$130,168.00

**EXHIBIT A
PROJECT TO BE FUNDED
REVISION 1**

1. Background [Revised]

The Judicial Council has allocated funding from the Trial Court Trust Fund (TCTF), for the deployment of a new case management system (CMS). The funds are to be used to pay vendors supplying goods and services to the Court to implement and host the CMS.

The allocation furthers the Council's commitment to provide an alternative solution for the Court, following the Council's decision to terminate deployment of the California Court Case Management System (CCMS) and the County of Kings communication to the Court that the County would not support the existing CMS (ACS) by 2014. It will also allow the Court to move off of the antiquated county-developed mainframe for traffic and criminal. The new CMS is intended to meet the Court's need for a replacement to the Court's legacy case management systems and the systems will be hosted by an external vendor not the county.

The funding shall be for the purposes specified in section 2 of this Exhibit A ("Project Description") below. Any unused distribution amount from the 2 percent state-level reserve in FY 2013-2014 should be used in FY 2014-2015. Consistent with prior allocation practices of the Council, any allocated funds that are unencumbered by the Court at the end of FY 2013-2014 would be re-appropriated to the TCTF and available for re-allocation by the Council in FY's 2014-2015.

Judicial Council approval of the initial funding was contingent upon:

- The Court using its best efforts to spread the cost of the project over the full five-year period so as to minimize each year's distribution from the Trial Court Trust Fund 2 percent state-level reserve.
- All funds will be distributed upon the submission of invoices for products and services necessary to acquire and deploy the court's case management system.
- Any allocations for FY 2013-2014 through 2016-2017 would come from that year's Trial Court Trust Fund 2 percent state-level reserve.
- In order to receive a distribution from the Trial Court Trust Fund 2 percent state-level reserve for FY 2013-2014 through 2016-2017 for the project, the court must provide a projection of all project costs, and detailed financial information demonstrating why it is unable to address those costs within existing resources, to the Judicial Council by no later than November 1, of each year.
- The Administrative Director of the Courts will monitor the project and costs (including invoices) submitted and the payments made to assure that the distributions are appropriate.
- The Court will provide the Administrative Director of the Courts with access to all records necessary to evaluate and monitor the project and will co-operate fully with efforts of the Trial Court Liaison Office to do so.

Inter-Branch Agreement
Amendment No. 1 to Agreement No. 1026932 with the Superior Court of California, County of Kings

2. Project Description

This Agreement's project is defined as the following ("Project"):

- A. The activities funded under this Agreement are the procurement and deployment of a new CMS to replace the Court's legacy CMSs and to have the vendor host the new CMS. The Award Amount of this Agreement is for reimbursement to the Court for certain expenditures of procuring and deploying the new CMS, including the external vendor hosting of the CMS. The ongoing expenditures related to the maintenance and operations of the CMS are the sole responsibility of the Court.
- B. Under this Agreement funds will be disbursed to the Court based on the following types of expenditures (not to exceed the Award Amount and contractual limits of the Tyler contract with the Court in Exhibit G of that contract):
 - i. Software as a Service (SaaS) fees relating to the hosting of the CMS by the vendor (limited to anticipated Project costs of \$1,327,284.00).
 - ii. Profession services fees (limited to anticipated Project costs of \$181,500.00). These fees shall be paid by the Court as milestones at met and approved by the Court in accordance with Appendix A of the Tyler contract with the Court. The Court shall retain 10% of the total cost of services from payment for each invoice submitted, which shall be payable to Tyler upon final acceptance, go-live, and productive use of the new CMS.
 - iii. Contractor reimbursable costs/expenses (limited to anticipated Project costs of \$55,000.00)
 - iv. Court infrastructure equipment and related services, personal services costs, and other products and services necessary to acquire and deploy the court's case management system as specified in the Judicial Council's approval (limited to \$301,248 from distribution amount in FY 2012-2013).

3. Work Requirements [Revised]

- A. Period of Performance for disbursement of the Award Amount under this Intra-Branch Agreement shall commence **April 10, 2013 and end on June 30, 2015.**
- B. The Court agrees to allocate appropriate priority and necessary personnel resources to complete procurement and implementation of the CMS and DMS.
- C. Execution of this IBA constitutes the Court's acknowledgement of the information technology project requirements in the State's *Department of Finance's Information Technology Project Oversight Framework* document at the following address:

Inter-Branch Agreement
Amendment No. 1 to Agreement No. 1026932 with the Superior Court of California, County of Kings

http://www.cta.ca.gov/Government/IT_Policy/pdf/SIMM_45_IT_Project_Oversight_Framework_03092011.pdf.

- D. The parties agree to attend regular status meetings if and as needed or as requested by the AOC.
- E. The parties agree to initiate Dispute Resolution Procedures as set forth in this Agreement for all disputes arising under this Agreement.
- F. All funds related to this Agreement are strictly limited for use in the Project and must be spent by the Court exclusively for this purpose. If any funds are used for a purpose other than the Project or are not expended on the Project, the Court shall return to the AOC a like amount of funds. If the Court does not return such funds, the AOC shall withhold a like amount from the Court's annual trial court funding allocation.
- G. Disbursing funds to the Court for the Project does not obligate the AOC or Judicial Council to disburse funds or reimburse the Court in the future for any other projects.

4. Reporting

- A. The Court will submit periodic reports to the AOC Program Manager as he or she requires, or as requested. The purpose of the periodic reports is to provide the Court and the AOC with an evaluation of the Project periodically, in relation to this Agreement. Failure to supply a periodic report may result in a delay of future disbursements under this Agreement.

END OF EXHIBIT

**EXHIBIT B PAYMENT
PROVISIONS
REVISION 1**

1. Award Amount [Revised]

- A. The Award Amount under this Agreement **shall not exceed \$863,168.00**, as the maximum amount the AOC may disburse to the Court under this Agreement.
- B. The Award Amount is to be used exclusively for the Project.
- C. This award is a one-time award to the Court by the Judicial Council and constitutes the entire award made available to the Court under this Agreement. The disbursement of any portion of the Award Amount will not become part of the Court's baseline budget, and does not obligate the Judicial Council to provide any further funding for the Project.

2. Funding Requirements

The Court will comply with the following requirements:

- A. Funds must not be used except as provided in this IBA:
 - i. To fund new, permanent staff positions.
 - ii. To contract with an employee of any judicial branch entity on his or her own behalf, as prohibited by rule 10.103 of the California Rules of Court;
 - iii. For the construction or rental of facilities;
 - iv. For routine replacement of office equipment, furnishings or technology, not associated with the Project;
 - v. To pay for automated court systems that are not recommended by the AOC Information Technology and Services Office.

3. Disbursement Process

Court will send a written request on Court letterhead for each installment referencing this IBA.

5. Agency Fund [Revised]

- A. An agency fund will be established within the Court's fiduciary fund classification. An agency fund allows one government entity (Court) to conduct business on behalf of the other entity (the Judicial Council). This is established with a project account code whereby the Judicial Council allocates funds to be placed in the agency fund.

Upon approval of the Court of vendor invoices for this project and their submission to the AOC, the AOC's Trial Court Administrative Services Office

Inter-Branch Agreement

Amendment No. 1 to Agreement No. 1026932 with the Superior Court of California, County of Kings

will review the submission and disburse funds by check containing two signatures to the vendor. The funds will be accounted for on the Phoenix system for the Court, and will be held in the Court's Bank of America account, but until released are held on behalf of the Judicial Council on a fiduciary basis.

B. A deposit of **\$130,168.00** shall be deposited in the Court's agency fund to pay for costs detailed in Exhibit A.

5. Not-to-exceed Award Amount *[Revised]*

A. The amount of payments for contracted commitments to be made to the Court, as set forth in this Agreement **shall not exceed \$863,168.00.**

END OF EXHIBIT

APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

CASH ADVANCE (Complete Section I only.)

URGENT NEEDS (Complete Sections I through IV.)

ONE-TIME DISTRIBUTION

LOAN

**SECTION I: GENERAL INFORMATION**

SUPERIOR COURT:

Mono

PERSON AUTHORIZING REQUEST (Presiding Judge or Court Executive Officer):
Court Executive Officer

CONTACT PERSON AND CONTACT INFO:

Hector X. Gonzalez, Jr.
hgonzalez@monocourt.org
760-923-2330

DATE OF SUBMISSION:

10/1/2014

DATE FUNDING IS NEEDED BY:

1/1/2015

REQUESTED AMOUNT:

\$82,090.00

REASON FOR REQUEST

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

See Attachment: Reason For Request

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE

A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?

See Attachment: Section II part A

B. What would be the consequence to your court's operations if your court did not receive the requested funding?

See Attachment: Section II part B

C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?

See Attachment: Section II part C

D. Please provide five years of filing and termination numbers.

See Attachment: Section II part D

APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)

SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES

A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year.

NOT APPLICATBLE

B. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.

See Attachment: Section III part B

C. What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?

See Attachment: Section III part C

D. Please describe the employee compensation changes (e.g. cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the court.

See Attachment: Section III part D

SECTION IV: FINANCIAL INFORMATION

Please provide the following:

A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).

See Attachment: Excel Worksheet- Section IV question A

B. Current status of your court's fund balance.

See Attachment: Section IV part B

C. Three-year history of your court's year-end fund balances, revenues, and expenditures.

See Attachment: Excel Worksheet- Section IV question C

D. If the trial courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.

See Attachment: Section IV part D

E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.

See Attachment: Section IV part E

REASON FOR REQUEST

The Superior Court of Mono County requests supplemental funding for urgent needs due to unavoidable budget shortfalls. Our Court has never experienced a budget shortfall in our Court's history; we have always prudently managed our budget allocations from all sources of funding over the years. Our fiscal management allowed us to build a substantial reserve fund in anticipation of covering local Court costs for building a new Courthouse in 2012. After the completion of Courthouse construction in 2012, we still had a sizable reserve fund which allowed our Court to maintain close to normal Court operations for the last two fiscal years despite budget allocation reductions. As with most Courts, we anticipated return to either full funding or close to full funding of Trial Court Trust Fund (TCTF) allocations this fiscal year 2014-2015. When TCTF funding was not returned to former allocation levels and with our reserve fund reduced to 1%, we were compelled to make major reductions in current fiscal year spending and submit this application for supplemental funding.

SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE

A. What would be the consequence to the public and access to justice if your Court did not receive the requested funding?

The Superior Court of Mono County is requesting \$82,090 of supplemental funding. If supplemental funding is not provided, we would need to take the following steps: lay-off one clerk position and nearly double the current number of furlough/Court closure days. The Layoff of one clerk position may not seem significant, however, we currently have a total of seven filled clerk positions. On November 1, 2014 the number of our filled clerk positions will be reduced to six due to promotion of a Senior Clerk to a management position which became open due to retirement. The promoted employee's Senior Clerk position will be left vacant for the balance of the fiscal year and possibly indefinitely into the next fiscal year. Layoff of one more clerk would reduce our total number of clerks to five. Consequence to the public's access to justice would be negatively impacted in the important area of customer service. First, we would need to reduce further the hours we are available to help the public by phone. Due to our already existing staff shortage caused by current vacancies in clerk positions, we only accept public phone calls in the mornings five days week. We would be compelled to eliminate accepting public phone calls completely for two days out of the week, leaving only three mornings a week to accept public phone calls. We are already responding to public complaints regarding the unavailability of Court customer service by phone. In addition, a service important to the public, timely Court response to criminal record search requests will be delayed even more than the current two-week backlog. These searches are often the basis for whether a person will be offered employment by a prospective employer. Finally, our existing backlog in processing of filings and of traffic citations will certainly increase with fewer clerks available to do legal processing. As with most Courts, our highest volume of interaction with the public is regarding traffic citations. Most members of the public who received traffic citations expect to receive a courtesy notice from the Court. However, our delay in processing traffic citations prompts uncertainty and apprehension in the public when they do not receive a courtesy notice in a timely manner. This apprehension in the public about their traffic citation then leads to phone calls to the Court about the status of the person's traffic citation. Most of

these public phone calls cannot be answered, which increases the public's frustration and apprehension. Unfortunately, this dysfunctional cycle of inadequate public service will only spiral down further if we do not receive supplemental funding.

One of our current measures to reduce spending is the implementation of Court closures with accompanying mandatory staff furloughs every third Friday of the month beginning October 31, 2014. That means we already will be closed to the public for 13 days in this current fiscal year. If we fail to receive the requested funding, we will need to increase the number of days we are closed with staff furloughs by 12 additional closure days for a total of 25 days that our Court will be closed for the remainder of this fiscal year. Since we do not anticipate getting an answer for our supplemental budget request before December 2014, if our supplemental budget request is denied we will need to close and furlough staff for those additional 12 days beginning January 1, 2015. This will concentrate the impact of our Court closures in the last half of the fiscal year. We have planned 9 Court closure days for the last six months of the fiscal year, adding additional 12 closure days would mean our Court is closed for 21 days during the last six months fiscal year. This is equivalent to the Court being closed one month during a six-month period. When any business is compelled to close for such a substantial amount of time in a compressed time, the consequences will be exacerbated. However, a Court isn't like any other business, our customers have nowhere else to go to handle their matters. The consequences to the public and to access to justice will be felt on a daily basis. Despite our best efforts of notification, people will still come to our doors on a day that they made sacrifices to come to Court and take care of their matters. Court staff will not be able to allay Court customer concerns, anxiety and apprehensions. We will lose revenue because we were not open to accept payments where a customer has the financial ability to make a payment. Finally and most importantly, our doors will not be open to fulfill our greatest function, impartially decide matters and render dispositions in a timely manner.

B. What would be the consequence to your Court's operations if your Court did not receive the requested funding?

As previously stated, if supplemental funding is not provided we would lay-off one clerk position and increase the current number of Court closure/furlough days from 13 to 25 days. Layoff of one more clerk would reduce our total number of clerks to five with three vacant clerk positions. If the layoff occurs, we will have reduced the number of clerks by 37% over the last five years. Like nearly every other Court in California, our total filings have also decreased. Our total filings of 9,084 in 2008-2009 (2010 Court Statistics Report "Statewide Caseload Trends "1999 – 2000 through 2008 – 2009; page 40) to a total filings of 7,943 for fiscal year 2012-2013. This is a reduction of total filings by 23% over the last five years. However, if we layoff one more clerk that will mean a reduction of Court clerks by 37%, a significantly higher rate of reduction than our decrease in filings. For small Courts, the loss of even one clerk position can be an operational nightmare since clerks in small Courts literally must do it all. Small Courts do not have the luxury of creating specialized Legal Processing Clerk, Counter Clerk, Collections Clerk or Courtroom Clerk positions. Operationally, that means the loss of one clerk in a small Court will be felt in all core Court operations such as processing filings, assisting the public at the counter, answering public phone calls, accepting payments and clerking Court proceedings. Combine the layoff of a clerk position with furloughs and the operational harm is multiplied. The combination of these two budget reduction steps means an increase work load for the remaining Court staff combined with less

pay due to furloughs. This raises the possibility of “job burnout” leading to experienced Court employees quitting and or retiring. We’ve already experienced a major loss of a vital Court employee. Our Operations Manager, our most experienced employee, will be retiring November 1, 2014 because of the already planned furloughs and anticipated added workload that all Court employees will be facing. We cannot afford to lose any more experienced Court employees. These operational consequences can be avoided by modest amount of supplemental funding that we are requesting.

C. What measures will your Court take to mitigate the consequences to access to justice and Court operations if funding is not approved by the Judicial Council?

There are mitigation steps that we are required to take, such as providing a drop box for filings to be dropped at Court on Court closure days. Currently, we do not have a drop box but will have one in place by the date of our first Court closure/furlough day of October 31, 2014. We are also required to provide notification of Court closure days to the public and justice partners. We have already provided that notification for the planned Court closure/furlough days and would do the same for any additional Court closure/furlough days required if supplemental funding is not granted. We definitely understand the Judicial Branch’s goal of mitigating the harm to the public when Courts are required to reduce services and implement Court closures/furlough days. We will hold that goal as our prime directive when faced with claims from the public that they were harmed due to a reduction in service and or Court closure/furlough day. In situations where a Court customer attempted to contact the Court at a point we were closed or not accepting public calls due to budget reductions; if we have Court discretion and proof that the claimed contact did occur we will mitigate or eliminate the detrimental impact to the customer. For example, if a Court customer attempts to contact the Court in a documented manner such as by letter, fax or email on the final day to contact the Court before a Civil Assessment is applied and that final day happens to fall on a Court closure day, our Court will not apply that Civil Assessment.

D. Please provide five years of filing and termination numbers.

Reporting Year	Total Number of Filings	Number of Dispositions (Termination Numbers)
2010	9,084	8,627
2011	8,364	7,664
2012	10,569	10,959
2013	9,186	8,797
2014	7,943	8,158

SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES

- A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year.**

NOT APPLICABLE

- B. If the request for supplemental funding is not for a one-time concern, the Court must include an expenditure/revenue enhancement plan that identifies how the Court will resolve its ongoing funding issue.**

The Mono County Superior Court is asking for a one-time supplemental funding. The Court is faced with unexpected budget reductions due to the loss of carrying a budget surplus and insufficient funding to maintain the current level of Court operations. We were not able to react to the budget shortfall in time to overcome the cash flow deficit and need a onetime supplemental finding to realign Court operations with the current budget allocations. We are implementing cost saving measures with mandatory furloughs for both represented and unrepresented employees during Court closures every third Friday beginning October 31st, 2014. Our Court is also facing a costly retirement making the current cost saving measures ineffective for the current fiscal year. With one time supplemental budget funding for this current fiscal year, our Court is confident that we can resolve our budget shortfall issues in the next fiscal year through the following steps. We will continue to close the Court one Friday a month for 12 months with mandatory furloughs for employees on those days. Our Court plans to maintain all open vacancies, including the one created by the employee retiring in November 2014. If necessary, we would eliminate one Court Reporter position that is currently being used for misdemeanor/infraction cases one day a week. Our fiscal unit is diligently working to cut operational expenditures by eliminating all non-essential services and goods.

- C. What has your Court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and Court closures?**

Mono County Superior Court has two locations, our main Courthouse location in Mammoth Lakes and a branch Court location at Bridgeport. Previously, the Bridgeport branch location had two full-time clerks and was open five days a week. In 2012, Mono County Superior Court reduced Court Clerk office operations at the Bridgeport Court location from five days a week to just one day a week. We moved one of two Bridgeport branch Deputy Clerk positions to the main Courthouse in Mammoth Lakes and left the second Bridgeport Deputy Clerk position vacant. During the past three fiscal years, we have maintained all Court staff vacancies. We have eliminated any part-time or temp positions at the beginning of the current fiscal year. Court phone hours have been cut to half day to create more time for the clerks to take care of daily operational duties. Beginning October 31, 2014, the Court will be closed for operations and all employees take a mandatory furlough day every third Friday for the current

fiscal year. Beginning November 1, 2014 there will no longer be a Court Reporter on law and motion matters, helping to reduce the Court expenditures. The Court has also been working towards increased revenue by implementing the Comprehensive Collections program, which became fully operational in July of 2014.

D. Please describe the employee compensation changes (e.g. Cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the Court.

During the past 5 years, Mono County Superior Court has not approved any cost of living increases due to the uncertainty in the budget allocations. The Court has maintained the agreement for annual step increases based on longevity and performance as required by Collective-Bargaining Agreement and in the Court Personnel Policies for both represented and non-represented employees. The Court CEO has not received a pay increase in the past 4 fiscal years and the Fiscal Director was hired at a decreased pay scale than the previous Fiscal Director. Our second highest compensated Court employee, our Operations Manager, will be retiring November 1st, 2014. We will be promoting a Senior Clerk to the Operations Manager position at a decreased pay scale. The promoted Senior Clerk's position will be left vacant. We have eliminated a part-time Clerk position with collections duties and the Fiscal Assistant position has absorbed the collections duties without changing the Fiscal Assistant pay scale. Per the terms of the Collective Bargaining Agreement, the Court has maintained the level of employer health benefit contributions to match the increase in health policy costs.

SECTION IV: FINANCIAL INFORMATION

A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).

See Excel Worksheet: Section IV question A

B. Current status of your Court's fund balance.

Mono County Superior Court's fund balance is \$24,925. Of this amount \$24,915 is the 2% Automation Restricted Funds. The total useable balance is \$10. This amount would have been spent in the 2013 Fiscal Year, but Mono County Superior Court had no invoices that equaled \$10.

C. Three-year history of your Court's year-end fund balances, revenues, and expenditures.

See Excel Worksheet: Section IV Question C

D. If the Trial Courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.

A loan would not be appropriate for Mono County Superior Court based on the expenditures/revenue enhancement plan in Section III, C. We anticipate having a zero fund balance and will not need supplemental funding. However, for fiscal year 2015-2016 our Court is not projecting a fund balance that would allow us to repay a loan. In order for Mono County Superior Court to avoid making another supplemental funding request next fiscal year we will continue our furlough days at one day per month, we will not be paying a Cost-Of-Living Adjustment for our employees, we will maintain all our current vacancies and then cut our last remaining discretionary operational cost, eliminate our off-site storage location. Given the aforementioned budget reduction measures we already intend to take, the only way for our Court to repay the loan, would be additional lay-offs and/or increase the number of furlough days.

E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.

The most recent AOC audit for the Superior Court of Mono County is from 2011. It is important to note that the Court hired a new CEO in 2009. The previous CEO had been in the CEO position since the unification of the Superior Courts and Municipal Courts. This means that the Court had long standing fiscal policy and practices that the new CEO was just beginning to become familiar with at the point of the audit in 2011. The 2011 audit was a great benefit to the new CEO because it provided information that allowed for significant changes to be made in fiscal policy and practices. The following seven (7) financial issues and responses were taken from Superior Court of California-Mono County response submitted to the Advisory Committee on Financial Accountability and Efficiency for the Judicial Branch in March 2012 concerning 2011 AOC audit.

1.) Court Process for Identifying, Recording and Monitoring Trust Monies Needs Significant Improvements

The Court reconciles the current trust monies, those held since 2003, and holds those current trust fund monies in a holding account where stale trust monies were also held. The Court has dealt with the stale trust monies held in this holding account by escheating the stale funds annually starting 2012. However, escheatment did not occur in 2013 due to a turnover in our Fiscal Director position. In addition to the stale trust fund concern, the audit also recommended that our Court create a redundant account for criminal trust funds. The current Court practice maintains and promotes efficiency because of the frequent transfer of criminal trust funds when they are applied to fines, fees and forfeitures. We did not change our current practice of using a holding account.

2.) Court Bank Account Management Practices Could Be Improved

The Court improved account management practices by requiring sign-off identification of the staff preparing bank reconciliations and review of those reconciliations by another Court employee who is not supervised by the preparer of the reconciliation.

3.) Court Does Not Take Full Advantage of Available Automated Fiscal and Accounting Tools

A very prominent theme in the audit recommendations was promoting that our Court to use all components of Phoenix-FI. We saw the value of using the Phoenix system and we have utilized all aspects of the Phoenix-FI. We now have all Court TCTF funding in Bank of America branch accounts that allow for complete use of Phoenix-FI. We would prefer to have our trust and holding funds in a Bank of America account which would allow us to use Phoenix-FI. However, the closest Bank of America branch to our main Courthouse location in Mammoth Lakes is 50 minutes away. Since we have to make deposits at least twice a week of fines and fees, we have holding/trust accounts in a local bank that has a branch near the Courthouse in Mammoth Lakes. The Phoenix-FI function that we have found particularly helpful is the Phoenix-FI "Virtual Buyer" program. The Court believes that the use of Phoenix Virtual Buyer program has significantly assisted our Court in meeting our fiscal control and reporting responsibilities in the areas of procurement and acquisitions.

4.) Court Balances Currently Held in the County Treasury Were Incorrectly Categorized in the Court's Fiscal Records

The auditor's accurately identify three Court automation funds totaling a little over \$200,000 held by the Mono County (County) Treasury. The Court also maintained over \$500,000 in a County account to cover six months payroll for Court personnel. Our County provides the payroll and benefits service for Court employees. The Court had the automation funds transferred to Trial Court Trust Fund accounts even before the submittal of our March 2012 audit response. It is important to note, that these are long-standing automation funds existed prior to separation of our Superior Court from the County. The Court was well aware of the existence of these accounts. We maintained the automation funds in the County accounts for the purpose of holding these funds until they were needed for IT infrastructure expenditures for the new Courthouse. The automation funds have been totally expended to cover new Courthouse IT costs by the end of Fiscal Year 2012-2013. In regards to the County account for Court employee payroll, in 2013 we worked out an agreement with the County to transfer all the funding, except one month's Court employee payroll, from the County Court employee payroll fund to a Court Bank of America TCTF account. We now the deposit in the County account one month's Court employee payroll seven days before payroll disbursement to minimize the amount of time Court funds are held in County accounts.

5.) Procurement, Contracting, and Expenditure Practices Did Not Always Comply with Informal Court Policy or FIN Manual Guidelines

The audit findings maintained that the Court does not consistently follow FIN Manual policies or the Court's own informal practices regarding procurement and expenditure processing. Specifically, the

SEC team found that our Court did not document that we consistently obtained multiple quotes for bids for purchases over \$500 as required by the FIN manual. Our remedy for this finding is in two ways, as already previously mentioned our Court uses the Virtual Buyer program to help us comply with the multiple quote requirement on smaller amount purchases. For larger purchases, our Court is a member of the Shared Procurement Services program administered through Riverside Superior Court. Unfortunately, obtaining multiple quotes for services, particularly highly specialized technical services, is still very difficult in an extremely small and isolated mountain community. The auditors also found that Court internal policy requiring that the CEO review and sign-off on all invoices/claims prior to payment was not being consistently followed. The Court made significant improvements in invoice authorizations, requiring a CEO or delegated management team member to authorize any invoice before processing.

6.) Court Should Improve Cash Controls to Safeguard Court and Public Assets

The audit identified a number of day-to-day Court operational practices and cashing processes that needed to be improved to secure cash assets and protect access to case file information. Even though the SEC team characterized these points of improvement as minor, the Court agrees with the goal of improving security to access cash and case file information. The Court implemented the recommendations made by the audit in this area.

7.) Court Does Not Always Ensure Appropriate Calculation, Collection, and Distribution of Fees and Fines

The SEC audit team found inaccuracies in our Court's calculation and distribution of fines and fees. These inaccuracies are a serious problem that our Court has tried to work through unsuccessfully with ISD, the contractor providing our case management systems. We then came to the conclusion that we needed to proactively remedy the problem ourselves. Our Court has already made a request to the AOC Audit Unit to assist us by providing an analysis of our Court's collection and distribution formulas and methodology. Since the 2011 audit, our Court has hired a new Fiscal Director who, with our Operations Manager, is engaged in an ongoing collection/distribution fine and fee correction project. Our Operations Manager is focused on the correct collection of fines and fees. Our Fiscal Director is focused on the correct distribution of those fines and fees. Incrementally, the Fiscal Director and Operations Manager are reviewing and correcting fines and fees collection and distribution. As to be expected, this is a slow and laborious task but it is essential that it be done.

BUDGET FY 14-15		
Fund Balance	\$	24,925
*Restricted	\$	(24,915)
TOTAL	\$	10
REVENUE		
812100 45.10 TCTF	\$	1,338,448
816000 State Receipts	\$	85,641
MOU/Reimbursements	\$	285,874
837000Jury Plus Reimbursement	\$	16,939
TOTAL	\$	1,726,912
SALARIES		
FY 14-15 Salaries	\$	1,245,359
Expenses		
FY 14/15 Operating Expense	\$	551,199
Total Expenses	\$	1,796,558
Total Deficit	\$	(69,646)
* 2% Automation Fund	\$	(12,444)
Total Deficit	\$	(82,090)

BUDGET FY 15-		
Fund Balance		
*Restricted		
TOTAL		
REVENUE		
812100 45.10 TCTF		
816000 State Receipts		
MOU/Reimbursements		
TOTAL		
SALARIES		
FY 15-16 Salaries		
Expenses		
FY 15/16 Operating Expense		
Total Expenses		
Total Deficit		
* 2% Automation Fund		
Total Deficit		

* Resticted Funds 2% Automation

TRIAL COURT CHART OF ACCOUNTS

EXPENSE

Detail Listing

Revision 8

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY12-13 Actual	FY 13-14 Actual	FY14-15 Budget
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TRIAL COURT CHART OF ACCOUNTS

EXPENSE
Detail Listing
Revision 8

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY14/15 Budget
TRIAL COURT REVENUE			
812100 PROGRAM 45.10 - OPERATIONS - REVENUE			\$ 1,338,448.00
816000 OTHER STATE RECEIPTS - REVENUE			\$ 85,641.00
821000 LOCAL FEES REVENUE			\$ 36,500.00
821200 ENHANCED COLLECTIONS - REVENUE			\$ 24,500.00
822000 LOCAL NON-FEES REVENUE			\$ -
823000 OTHER - REVENUE			\$ 200.00
825000 INTEREST INCOME			\$ 1,000.00
826000 INVESTMENT INCOME			\$ -
TRIAL COURT REIMBURSEMENTS			
831000 GENERAL FUND 0001 - MOU/REIMBURSEMENTS			-
832000 PROGRAM 45.10 FUND 0932 - MOU/REIMBURSEMENTS			67,047.00
833000 PROGRAM 45.25 OPERATIONS FUND 0932 - REIMBURSEMENTS			11,000.00
834000 PROGRAM 45.45 OPERATIONS FUND 0932 - REIMBURSEMENTS			\$ 45,000.00
835000 PROGRAM 45.55 OPERATIONS FUND 0932 - REIMBURSEMENTS			-
836000 MODERNIZATION FUND 0556 - REIMBURSEMENTS			-
837000 IMPROVEMENT FUND 0159 - REIMBURSEMENTS			\$ 18,760.00
838000 AOC GRANTS - REIMBURSEMENTS			\$ 93,407.00
838000 NON-AOC GRANTS - REIMBURSEMENTS			\$ -
840000 COUNTY PROGRAM - RESTRICTED FUNDS - REIMBURSEMENTS			\$ 600.00
850000 REIMBURSEMENTS BETWEEN COURTS			\$ -
860000 REIMBURSEMENTS - OTHER			\$ 4,800.00
PRIOR YEAR REVENUE			
890000 PRIOR YEAR REVENUE			-

TRIAL COURT CHART OF ACCOUNTS

EXPENSE
Detail Listing
Revision 8

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY14/15 Budget
TOTALS			1,726,903.00

**MONO COUNTY SUPERIOR COURT
BUDGET PACKAGE SCHEDULE 7A**

Salary and Salary Driven Benefits										
		SALARY	PERS	FICA	SDI	MEDICARE	RETIREE HEALTH	UI	Tot. Sal Drv.	
FTE	Confidential Employees	ANNUAL	21.46%	6.20%	1.00%	1.45%	9.50%	3.00%		
1	H Gonzalez CEO	\$ 119,548	\$ 25,651	\$	1,195	\$ 1,733	\$ 11,357	\$ 3,586	\$ 43,524	
1	K Goforth Ops Manager	\$ 84,527	\$ 18,137	\$	845	\$ 1,226	\$ 8,030	\$ 2,536	\$ 30,774	
1	A. Caton Executive Asst	\$ 48,516	\$ 10,410	\$	485	\$ 703	\$ 4,609	\$ 1,455	\$ 17,663	
1	E.Allen Fiscal Director	\$ 76,089	\$ 16,326	\$	761	\$ 1,103	\$ 7,228	\$ 2,283	\$ 27,702	
1	F. Espana Network Admin.	\$ 59,009	\$ 12,662	\$	590	\$ 856	\$ 5,606	\$ 1,770	\$ 21,483	
5	Total Confidential	\$ 387,689	\$ 83,186	\$ -	\$ 3,877	\$ 5,621	\$ 36,830	\$ 11,631	\$ 141,146	

Stationery Engineers (union)										
1	H. Kenney Dpty Clerk III	\$ 49,519	\$ 10,625	\$	495	\$ 718	\$ 4,704	\$ 1,486	\$ 18,028	
1	K. Richmond Dpty Clerk III	\$ 11,152	\$ 2,393	\$	112	\$ 162	\$ 1,059	\$ 335	\$ 4,060	
1	D. Mead Dpty Clerk I	\$ 32,747	\$ 7,026	\$	327	\$ 475	\$ 3,111	\$ 982	\$ 11,922	
1	S. Gillespie Dpty Clerk II	\$ 37,433	\$ 8,032	\$	374	\$ 543	\$ 3,556	\$ 1,123	\$ 13,628	
1	A. Bradley Dpty Clerk I	\$ 37,637	\$ 8,076	\$	376	\$ 546	\$ 3,576	\$ 1,129	\$ 13,703	
1	S. Oliveira Senior Clerk	\$ 57,362	\$ 12,368	\$	574	\$ 832	\$ 5,449	\$ 1,721	\$ 20,884	
1	M. Torres Dpty Clerk I	\$ 32,524	\$ 6,979	\$	325	\$ 472	\$ 3,090	\$ 976	\$ 11,841	
1	S. Kadish Acct Assist	\$ 40,014	\$ 8,586	\$	400	\$ 580	\$ 3,801	\$ 1,200	\$ 14,568	
0.5	G. Ramos Interpreter	\$ 25,445	\$	\$ 1,578	\$ 254	\$ 369	\$	\$ 763	\$ 2,964	
0.25	D.Knowles Commissioner	\$ 19,262	\$	\$ 1,194	\$ 193	\$ 279	\$	\$ 578	\$ 2,244	
8.75	Total Clerks / Union	\$ 343,095	\$ 64,025	\$	\$ 2,984	\$ 4,327	\$ 28,347	\$ 8,952	\$ 113,842	

\$ 730,784

\$ 254,988

Averaged with Medical Assumptions Non-Salary Driven Benefits									
Medical	Dental	Vision	Flex Bene/Pay out	Life Ins.	Surv. Ben.	Admin Fees	Flex Spend	Non-Sal. Benefits. Total	
\$ 15,771	\$ 552	\$ 220	\$ 4,731	\$ 244	\$ 24	\$ 72	\$ 840	\$ 22,454	
\$ 7,885	\$ 276	\$ 110	\$ 2,366	\$ 17	\$ 12	\$ 36	\$ 1,250	\$ 11,952	
\$ 20,502	\$ 960	\$ 379	\$ -	\$ 34	\$ 24	\$ 72	\$ 450	\$ 22,421	
\$ -	\$ 300	\$ 144	\$ 20,502	\$ 244	\$ 24	\$ 54	\$ -	\$ 21,267	
\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049	
\$ 52,043	\$ 2,388	\$ 998	\$ 40,215	\$ 563	\$ 108	\$ 288	\$ 2,540	\$ 99,142	

\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049	
\$ 10,251	\$ 480	\$ 190	\$ -	\$ 17	\$ 12	\$ 27	\$ -	\$ 10,976	
\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049	
\$ -	\$ 300	\$ 144	\$ 20,502	\$ 25	\$ 24	\$ 72	\$ 840	\$ 21,907	
\$ -	\$ 300	\$ 144	\$ 20,502	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049	
\$ 15,771	\$ 552	\$ 220	\$ 4,731	\$ 34	\$ 24	\$ 54	\$ -	\$ 21,386	
\$ 7,885	\$ 300	\$ 174	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,079	
\$ 20,502	\$ 960	\$ 379	\$ -	\$ 34	\$ 24	\$ 54	\$ -	\$ 21,952	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 70,179	\$ 3,492	\$ 1,538	\$ 83,584	\$ 209	\$ 180	\$ 423	\$ 840	\$ 160,445	

\$ 259,587

\$ 1,245,359

Clerks Added Total Salary \$ 1,245,359

H Gonzalez	\$ 125,840	\$ 60.50	\$ 119,548	\$ 6,292
K Goforth	\$ 84,527	\$ -	\$ 84,527	\$ -
A. Caton	\$ 51,069	\$ 24.55	\$ 48,516	\$ 2,553
E.Allen	\$ 80,094	\$ 38.51	\$ 76,089	\$ 4,005
F. Espana	\$ 61,308	\$ 29.48	\$ 59,009	\$ 2,299
H. Kenney	\$ 51,252	\$ 24.64	\$ 48,689	\$ 2,563
K. Richmond	\$ 23,964	\$ 11.52	\$ 11,152	\$ 12,812
D. Mead	\$ 34,470	\$ 16.57	\$ 32,747	\$ 1,724
S. Gillespie	\$ 38,530	\$ 18.52	\$ 36,604	\$ 1,927
A. Bradley	\$ 39,618	\$ 19.05	\$ 37,637	\$ 1,981
S. Oliveira	\$ 59,508	\$ 28.61	\$ 56,533	\$ 2,975
M. Torres	\$ 34,236	\$ 16.46	\$ 32,524	\$ 1,712
S. Kadish	\$ 42,120	\$ 20.25	\$ 40,014	\$ 2,106
Total	\$ 726,536	\$	\$ 683,588	\$ 42,947

**MONO COUNTY SUPERIOR COURT
BUDGET PACKAGE SCHEDULE 7A**

Salary and Salary Driven Benefits									
		SALARY	PERS	FICA	SDI	MEDICARE	RETIREE HEALTH	UI	Tot. Sal Drv.
FTE	Confidential Employees	ANNUAL	21.46%	6.20%	1.00%	1.45%	9.50%	3.00%	
1	H Gonzalez CEO	\$ 120,032	\$ 25,755	\$	\$ 1,200	\$ 1,740	\$ 11,403	\$ 3,601	\$ 43,700
1	A. Caton Executive Asst	\$ 51,153	\$ 10,976	\$	\$ 512	\$ 742	\$ 4,860	\$ 1,535	\$ 18,623
1	E.Allen Fiscal Director	\$ 80,215	\$ 17,212	\$	\$ 802	\$ 1,163	\$ 7,620	\$ 2,406	\$ 29,204
1	F. Espana Network Admin.	\$ 62,059	\$ 13,316	\$	\$ 621	\$ 900	\$ 5,896	\$ 1,862	\$ 22,594
4	Total Confidential	\$ 313,458	\$ 67,259	\$ -	\$ 3,135	\$ 4,545	\$ 29,779	\$ 9,404	\$ 114,121

Stationery Engineers (union)									
1	H. Kenney Dpty Clerk III	\$ 49,716	\$ 10,668	\$	\$ 497	\$ 721	\$ 4,723	\$ 1,491	\$ 18,100
1	K. Richmond Dpty Clerk III	\$ 45,912	\$ 9,851	\$	\$ 459	\$ 666	\$ 4,362	\$ 1,377	\$ 16,715
1	D. Mead Dpty Clerk I	\$ 35,214	\$ 7,556	\$	\$ 352	\$ 511	\$ 3,345	\$ 1,056	\$ 12,820
1	S. Gillespie Dpty Clerk II	\$ 40,647	\$ 8,722	\$	\$ 406	\$ 589	\$ 3,861	\$ 1,219	\$ 14,798
1	A. Bradley Dpty Clerk I	\$ 40,145	\$ 8,614	\$	\$ 401	\$ 582	\$ 3,814	\$ 1,204	\$ 14,616
1	S. Oliveira Senior Clerk	\$ 61,364	\$ 13,167	\$	\$ 614	\$ 890	\$ 5,830	\$ 1,841	\$ 22,341
1	M. Torres Dpty Clerk I	\$ 34,213	\$ 7,341	\$	\$ 342	\$ 496	\$ 3,250	\$ 1,026	\$ 12,456
1	S. Kadish Acct Assist	\$ 42,185	\$ 9,052	\$	\$ 422	\$ 612	\$ 4,008	\$ 1,266	\$ 15,358
0.5	G. Ramos Interpreter	\$ 25,445	\$	\$ 1,578	\$ 254	\$ 369	\$	\$ 763	\$ 2,964
0.25	D.Knowles Commissioner	\$ 19,262	\$	\$ 1,194	\$ 193	\$ 279	\$	\$ 578	\$ 2,244
8.75	Total Clerks / Union	\$ 394,103	\$ 74,970	\$	\$ 3,494	\$ 5,066	\$ 33,193	\$ 10,482	\$ 132,413

\$ 660,366 **\$ 246,534**

Averaged with Medical Assumptions Non-Salary Driven Benefits										
		Medical	Dental	Vision	Flex Bene/Pay out	Life Ins.	Surv. Ben.	Admin Fees	Flex Spend	Non-Sal. Benefits. Total
		\$ 15,771	\$ 552	\$ 220	\$ 4,731	\$ 244	\$ 24	\$ 72	\$ 840	\$ 22,454
		\$ 20,502	\$ 960	\$ 379	\$ -	\$ 34	\$ 24	\$ 72	\$ 450	\$ 22,421
		\$ -	\$ 300	\$ 144	\$ 20,502	\$ 244	\$ 24	\$ 54	\$ -	\$ 21,267
		\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049
		\$ 44,158	\$ 2,112	\$ 887	\$ 37,849	\$ 546	\$ 96	\$ 252	\$ 1,290	\$ 87,190

		\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049
		\$ 10,251	\$ 480	\$ 190	\$ -	\$ 17	\$ 12	\$ 27	\$ -	\$ 10,976
		\$ 7,885	\$ 300	\$ 144	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049
		\$ -	\$ 300	\$ 144	\$ 20,502	\$ 25	\$ 24	\$ 72	\$ 840	\$ 21,907
		\$ -	\$ 300	\$ 144	\$ 20,502	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,049
		\$ 15,771	\$ 552	\$ 220	\$ 4,731	\$ 34	\$ 24	\$ 54	\$ -	\$ 21,386
		\$ 7,885	\$ 300	\$ 174	\$ 12,617	\$ 25	\$ 24	\$ 54	\$ -	\$ 21,079
		\$ 20,502	\$ 960	\$ 379	\$ -	\$ 34	\$ 24	\$ 54	\$ -	\$ 21,952
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 70,179	\$ 3,492	\$ 1,538	\$ 83,584	\$ 209	\$ 180	\$ 423	\$ 840	\$ 160,445

\$ 247,636

\$ 1,201,731

Clerks Added Total Salary \$ 1,201,731

H Gonzalez	\$ 125,840	\$ 60.50	\$ 120,032	\$ 5,808
A. Caton	\$ 53,628	\$ 25.78	\$ 51,153	\$ 2,475
E.Allen	\$ 84,096	\$ 40.43	\$ 80,215	\$ 3,881
F. Espana	\$ 64,284	\$ 30.91	\$ 62,059	\$ 2,225
H. Kenney	\$ 51,252	\$ 24.64	\$ 48,887	\$ 2,365
K. Richmond	\$ 48,134	\$ 23.14	\$ 45,912	\$ 2,222
D. Mead	\$ 36,918	\$ 17.75	\$ 35,214	\$ 1,704
S. Gillespie	\$ 41,744	\$ 20.07	\$ 39,817	\$ 1,927
A. Bradley	\$ 42,088	\$ 20.23	\$ 40,145	\$ 1,943
S. Oliveira	\$ 63,464	\$ 30.51	\$ 60,535	\$ 2,929
M. Torres	\$ 35,868	\$ 17.24	\$ 34,213	\$ 1,655
S. Kadish	\$ 44,226	\$ 21.26	\$ 42,185	\$ 2,041
Total	\$ 691,542		\$ 660,366	\$ 31,176

**MONO COUNTY SUPERIOR COURT
BUDGET PACKAGE SCHEDULE 7A**

Salary and Salary Driven Benefits									
		SALARY	PERS	FICA	SDI	MEDICARE	RETIREE HEALTH	UI	Tot. Sal Drv.
FTE	Confidential Employees	ANNUAL	21.46%	6.20%	1.00%	1.45%	9.50%	3.00%	
1	H Gonzalez CEO	\$ 120,032	\$ 25,755	\$	\$ 1,200	\$ 1,740	\$ 11,403	\$ 3,601	\$ 43,700
1	A. Caton Executive Asst	\$ 53,705	\$ 11,524	\$	\$ 537	\$ 779	\$ 5,102	\$ 1,611	\$ 19,553
1	E.Allen Fiscal Director	\$ 84,223	\$ 18,072	\$	\$ 842	\$ 1,221	\$ 8,001	\$ 2,527	\$ 30,663
1	F. Espana Network Admin.	\$ 65,074	\$ 13,963	\$	\$ 651	\$ 944	\$ 6,182	\$ 1,952	\$ 23,691
4	Total Confidential	\$ 323,034	\$ 69,313	\$ -	\$ 3,230	\$ 4,684	\$ 30,688	\$ 9,691	\$ 117,607

Stationery Engineers (union)									
1	H. Kenney Dpty Clerk III	\$ 49,387	\$ 10,597	\$	\$ 494	\$ 716	\$ 4,692	\$ 1,482	\$ 17,980
1	K. Richmond Dpty Clerk III	\$ 46,895	\$ 10,062	\$	\$ 469	\$ 680	\$ 4,455	\$ 1,407	\$ 17,073
1	D. Mead Dpty Clerk I	\$ 36,979	\$ 7,935	\$	\$ 370	\$ 536	\$ 3,513	\$ 1,109	\$ 13,463
1	S. Gillespie Dpty Clerk II	\$ 41,803	\$ 8,970	\$	\$ 418	\$ 606	\$ 3,971	\$ 1,254	\$ 15,219
1	A. Bradley Dpty Clerk I	\$ 42,149	\$ 9,044	\$	\$ 421	\$ 611	\$ 4,004	\$ 1,264	\$ 15,345
1	S. Oliveira Senior Clerk	\$ 63,564	\$ 13,639	\$	\$ 636	\$ 922	\$ 6,039	\$ 1,907	\$ 23,142
1	M. Torres Dpty Clerk I	\$ 35,846	\$ 7,691	\$	\$ 358	\$ 520	\$ 3,405	\$ 1,075	\$ 13,050
1	S. Kadish Acct Assist	\$ 44,297	\$ 9,505	\$	\$ 443	\$ 642	\$ 4,208	\$ 1,329	\$ 16,127
0.5	G. Ramos Interpreter	\$ 25,445	\$	\$ 1,578	\$ 254	\$ 369	\$	\$ 763	\$ 2,964
0.25	D.Knowles Commissioner	\$ 19,262	\$	\$ 1,194	\$ 193	\$ 279	\$	\$ 578	\$ 2,244
8.75	Total Clerks / Union	\$ 405,626	\$ 77,442	\$	\$ 3,609	\$ 5,233	\$ 34,287	\$ 10,828	\$ 136,608

\$ 683,953 **\$ 254,215**

Averaged with Medical Assumptions Non-Salary Driven Benefits																	
		Medical	Dental	Vision	Flex Bene/Pay out	Life Ins.	Surv. Ben.	Admin Fees	Flex Spend	Non-Sal. Benefits. Total							
\$	15,771	\$	552	\$	220	\$	4,731	\$	244	\$	24	\$	72	\$	840	\$	22,454
\$	20,502	\$	960	\$	379	\$	-	\$	34	\$	24	\$	72	\$	450	\$	22,421
\$	-	\$	300	\$	144	\$	20,502	\$	244	\$	24	\$	54	\$	-	\$	21,267
\$	7,885	\$	300	\$	144	\$	12,617	\$	25	\$	24	\$	54	\$	-	\$	21,049
\$	44,158	\$	2,112	\$	887	\$	37,849	\$	546	\$	96	\$	252	\$	1,290	\$	87,190

\$	7,885	\$	300	\$	144	\$	12,617	\$	25	\$	24	\$	54	\$	-	\$	21,049
\$	10,251	\$	480	\$	190	\$	-	\$	17	\$	12	\$	27	\$	-	\$	10,976
\$	7,885	\$	300	\$	144	\$	12,617	\$	25	\$	24	\$	54	\$	-	\$	21,049
\$	-	\$	300	\$	144	\$	20,502	\$	25	\$	24	\$	72	\$	840	\$	21,907
\$	-	\$	300	\$	144	\$	20,502	\$	25	\$	24	\$	54	\$	-	\$	21,049
\$	15,771	\$	552	\$	220	\$	4,731	\$	34	\$	24	\$	54	\$	-	\$	21,386
\$	7,885	\$	300	\$	174	\$	12,617	\$	25	\$	24	\$	54	\$	-	\$	21,079
\$	20,502	\$	960	\$	379	\$	-	\$	34	\$	24	\$	54	\$	-	\$	21,952
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	70,179	\$	3,492	\$	1,538	\$	83,584	\$	209	\$	180	\$	423	\$	840	\$	160,445

\$ 247,636

\$ 1,230,511

Clerks Added Total Salary \$ 1,230,511

H Gonzalez	\$ 125,840	\$ 60.50	\$ 120,032	\$ 5,808
A. Caton	\$ 56,304	\$ 27.07	\$ 53,705	\$ 2,599
E.Allen	\$ 88,298	\$ 42.45	\$ 84,223	\$ 4,075
F. Espana	\$ 67,407	\$ 32.41	\$ 65,074	\$ 2,333
H. Kenney	\$ 51,777	\$ 24.89	\$ 49,387	\$ 2,390
K. Richmond	\$ 49,164	\$ 23.64	\$ 46,895	\$ 2,269
D. Mead	\$ 38,768	\$ 18.64	\$ 36,979	\$ 1,789
S. Gillespie	\$ 43,826	\$ 21.07	\$ 41,803	\$ 2,023
A. Bradley	\$ 44,188	\$ 21.24	\$ 42,149	\$ 2,039
S. Oliveira	\$ 66,640	\$ 32.04	\$ 63,564	\$ 3,076
M. Torres	\$ 37,580	\$ 18.07	\$ 35,846	\$ 1,734
S. Kadish	\$ 46,440	\$ 22.33	\$ 44,297	\$ 2,143
Total	\$ 716,232		\$ 683,953	\$ 32,279

FY 2014-2015	
Fund Balance	\$ 24,925.00
<i>*Restricted</i>	\$ (24,915.00)
Revenue	\$ 1,726,902.00
<i>*Restricted</i>	\$ (12,444.00)
Expenditures	\$ (1,796,558.00)
Ending Fund Balance	\$ (44,731.00)
Restricted Fund Balance	\$ (37,359.00)
Total Fund Balance	\$ (82,090.00)

FY 2013-2014	
Fund Balance	\$ 478,499.00
<i>*Restricted</i>	\$ (12,471.00)
Revenue	\$ 1,624,115.00
<i>*Restricted</i>	\$ (12,444.00)
Expenditures	\$ (2,102,614.00)
Ending Fund Balance	\$ -
Restricted Fund Balance	\$ 24,915.00
Total Fund Balance	\$ 24,915.00

FY 2012-2013	
Fund Balance	\$ 1,321,146.00
Revenue	\$ 971,392.00
Expenditures	\$ (2,112,199.00)
Ending Fund Balance	\$ 180,339.00
Total Fund Balance	\$ 180,339.00

* Restricted Funds 2% Automation

APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

- CASH ADVANCE (Complete Section I only.)
- URGENT NEEDS (Complete Sections I through IV.)
 - ONE-TIME DISTRIBUTION
 - LOAN



SECTION I: GENERAL INFORMATION

SUPERIOR COURT: Click to enter County Siskiyou		PERSON AUTHORIZING REQUEST (Presiding Judge or Court Executive Officer): Laura Masunaga, Presiding Judge	
		CONTACT PERSON AND CONTACT INFO: Mary Frances McHugh, CEO @ 530-842-8218 / mchugh@siskiyou.courts.ca.gov	
DATE OF SUBMISSION: Click here to enter a date. 9-26-14	DATE FUNDING IS NEEDED BY: Click here to enter a date. 11-1-14	REQUESTED AMOUNT: \$72,150	

REASON FOR REQUEST

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

Siskiyou needs full 100% restoration of its 2% reserve in order to balance its budget and pay its obligations.

The scheduled 2% reserve for Siskiyou County Superior Court is \$72,150.00. Without the 2% reserve the Siskiyou County Superior Court will have a shortfall and be unable to meet all of its budgeted expenses. Siskiyou's budgeted total revenues included accounting for receipt of the full 2%. **Without that revenue, Siskiyou has a negative fund balance of \$30,113.** (See Attachment I.A, Schedule 1 with Revision). Siskiyou's budgeted annual expenditures total \$4,976,889 of which \$3,881,763 is salaries & benefits (78%). Of the Court's salaries and benefits, 18% is supported by programs which provide reimbursement funding such as Court Appointed Counsel (Dependency), interpreters, enhanced collections and AB 1058. Those funds are all paid in arrears.

As of this application Siskiyou has received its July, August and September allocations totaling \$1,543,814. From this allocation, 5 payrolls have been issued totaling \$700,000 along with one partial payroll which was supported by a cash advance of \$158,000 (July 2014, and which has been repaid), for a total of \$858,000. Operating expenditures, including payments on contract obligation for the year to day total \$201,529 (see Attachment 1.B – Trial Balance). Siskiyou County Superior Court has a bi-weekly payroll (26 weeks in a year). Each payroll averages \$140,000.00 (salaries & benefits, see Attachment IV.A.2, page 3).

Siskiyou County must conserve its allocations to meet the full annual payroll, however, in the month of October there are three (3) payroll pay periods which will require 1.5 times the regular monthly payroll (approximately \$420,000). This will recur in May 2015. Additionally, in November, the court's allocation will not be received before the first pay period of the month which is November 14th. The payroll obligation for this 1½ month period will thus equal \$560,000 at a time when available cash is projected to be about \$484,285. There are no fund balances available for these expenditures. Siskiyou is self-funding an upgrade of its Case Management System, which schedules full contract expenditure by December 31, 2014.

The scheduled allocations for Siskiyou County for the months of October 2014 through January 2015 equal \$116,076 monthly. In February 2015, the scheduled allocation is \$56,824. (See Attachment I.C, FY 14-15 Estimated Distribution of TCTF Base Allocation as of August 2014). Having the 2% restored will allow the Court to meet its payroll in October and November. The Court has a fund balance of \$529,914, these funds are encumbered for contracts for CMS and DMS, these funds cannot be used for payroll as they are already reserved for committed obligations. In November and December 2014, Siskiyou County Superior Court will be expending its fund balances for one time expenditures related to contracts for case management upgrades and document management systems.

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE

A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?

If payroll cannot be met, an immediate and catastrophic need for furloughs or layoffs would arise to avoid further payroll liabilities and would result in immediate and unplanned closure of the courts so that services would be disrupted.

B. What would be the consequence to your court's operations if your court did not receive the requested funding?

If payroll cannot be met, the consequences are an immediate and catastrophic need for furloughs or layoffs to minimize payroll liabilities, and court operations would be disrupted by immediate and unplanned closures and drops in staffing levels.

C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?

Minimize the number of furloughs or layoffs required in order to keep court functioning at a minimal level. Find ways to reduce unplanned but mandated costs, such as court ordered psychological evaluations and other similar costs. Siskiyou very timely and aggressively files its claims for reimbursable funding.

Siskiyou is implementing several upgrades of electronic systems to take advantage of efficiencies which are needed due to staff reductions. The Court is a recipient of a grant for Jury Management System upgrade; the Court is self-funding a Case Management System upgrade scheduled to go live December 19, 2014, with a contract value of \$176,000; the Court has self-funded the upgrade all of its servers and software systems to accommodate the new CMS at a contract value last fiscal year of \$100,000. The Court has self-funded and implemented an electronic document management system over the past fiscal year at a contract value of \$180,000, which will reduce staff labor on responding to document search requests. The Court has implemented receipt of payment by credit/debit card which has been enthusiastically accepted by the Court's customers.

D. Please provide five years of filing and termination numbers.

See Attachment II.D.

APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)

SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES

A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year.

Siskiyou County Superior Court has not received supplemental funding in any prior year. This fiscal year, Siskiyou County Superior Court received a cash advance for payroll coverage in the month of July and that cash advance has been repaid.

B. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.

Not applicable.

C. What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?

See Attachment III.C.

D. Please describe the employee compensation changes (e.g. cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the court.

There have been no cost of living adjustments for employee compensation given by the Siskiyou County Superior Court since 2009 (excepting the Commissioner position which is pegged to judicial COLAs). All employees contribute to their employee share of cost of retirement benefits and a share of health care costs. See Attachment IV.C for staffing levels over past 5 fiscal years, Quarterly Financial Statement Certifications for FY 09-10/13-14.

SECTION IV: FINANCIAL INFORMATION

Please provide the following:

- A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).**
See Attachment IV A.1: Current FY Budget; Attachment IV.A.2: budget year and budget year plus.
- B. Current status of your court's fund balance.**
See Attachment IV.B.
- C. Three-year history of your court's year-end fund balances, revenues, and expenditures.**
See Attachment IV.C: Quarterly Financial Statement Certifications for FY 09-10/13-14.
- D. If the trial courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.**
A loan would not be appropriate as there is no funding source to repay it and there is no material change in the Court's condition in future fiscal years.
- E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.**
See Attachment IV.E.

Urgent Needs Funding Application of Siskiyou County Superior Court - **Attachments Table of Contents**

Attachments I.B, II.D, IV.A.2 and IV.B were prepared during the period of September 12 – 23, 2014, and reflect the fiscal condition of the Court during that period.

Reference Number	Description	PAGE
Attachment I.A	Siskiyou County Superior Court Schedule 1 with Revision – FY 14-15	5
Attachment I.B	Trial Balance as of 9-12-14, Siskiyou County Superior Court	7
Attachment I.C	Fiscal Year 14-15 Estimated Distribution of TCTF Base Allocation as of August 2014	12
Attachment II.D	Filings and Dispositions past 5 fiscal years, Siskiyou County Superior Court	14
Attachment III.C	Past Efforts re Revenues and Expenditures, Siskiyou County Superior Court	21
Attachment III.D	Quarterly Financial Statements, Siskiyou County Superior Court FY 2009-2010 to 2013-2014	67, 90
Attachment IV.A.1	Current Fiscal Year Budget, Siskiyou County Superior Court	68
Attachment IV.A.2	Budget year and budget Year Plus (9-16-14 Detailed Budget Projections FY 14-15/FY15-16/FY 16-17 and Table A-Estimated 2015-2016, 2016-2017, and 2017-2018 WAFM Allocation Adjustments Using 2014-2015 WAFM – assumes \$90.6 million in new 2015-2016 funding for general court operations	80
Attachment IV.B	Current Fund Balance, Siskiyou County Superior Court	88
Attachment IV.C	Quarterly Financial Statement Certifications, Siskiyou County Superior Court, FY 2009-2010/2013-2014	
Attachment IV.E	Audit-Most recent audit findings of fiscal issues and the remediation measures taken to address them	90

**Attachment I.A, Schedule 1 with
Revision**

Schedule 1 as certified - included the receivable of the 2%

SUMMARY OF SUBMITTED BUDGET	General - TCF		General - Non-TCF		Special Revenue		Special Revenue		Capital Project		Debt Service		Proprietary		TOTAL
	General	-TCF	General	-Non-TCF	Non-Grant	Grant	Non-Grant	Grant	Capital Project	Debt Service	Proprietary	Proprietary	Proprietary		
Beginning Balance	310,056.00		192,018.00		27,839.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529,913.00	
Current Year Financing Sources	3,741,171.00		(105,495.00)		318,750.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,487,222.00	
Total Financing Sources	4,051,227.00		86,523.00		346,589.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,017,135.00	
Total Expenditures	4,049,645.00		86,314.00		308,134.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,976,889.00	
Fund Balance	1,582.00		209.00		38,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,246.00	
Fund Balance Classifications															
Nonspendable	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted	0.00		0.00		38,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,455.00	
Committed	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned	1,582.00		209.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00	
Unassigned	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Schedule 1 showing revision of 2%

SUMMARY OF SUBMITTED BUDGET	General - TCF		General - Non-TCF		Special Revenue		Special Revenue		Capital Project		Debt Service		Proprietary		TOTAL
	General	-TCF	General	-Non-TCF	Non-Grant	Grant	Non-Grant	Grant	Capital Project	Debt Service	Proprietary	Proprietary	Proprietary		
Beginning Balance	310,056.00		192,018.00		27,839.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529,913.00	
Current Year Financing Sources	3,741,171.00		(105,495.00)		318,750.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,487,222.00	
Total Financing Sources	3,979,077.00		86,523.00		346,589.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,415,072.00	
Total Expenditures	4,049,645.00		86,314.00		308,134.00	532,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,976,889.00	
Fund Balance	(70,568.00)		209.00		38,455.00*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,113.00)	
Fund Balance Classifications															
Nonspendable	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted	0.00		0.00		38,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,455.00	
Committed	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Assigned	1,582.00		209.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00	
Unassigned	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

*These funds are restricted for dispute resolution program to be created per statutory guidelines and cannot be used except for those purposes.

SUPERIOR COURTS OF CALIFORNIA
 Superior Court of Siskiyou
 Trial Balance - Debit/Credit Detail

Fiscal Year : 2014
 Period : 3 - SEPTEMBER
 Fund : ZSFUND-ALL CONSOLIDATED
 Transaction : ZGL010
 User : MFMCHUGH
 Run Date : 09-12-2014
 Run Time : 16:33:55

GL ACCOUNTS	OPEN BALANCE	DEBITS	CREDITS	ENDING BALANCE
100000 POOLED CASH	136299.42	528177.78	-444636.45	219840.75
100011 OPS DEPOSIT	0	94225.11	-107785.13	-13560.02
100017 OPS OUTGOING EFT	0	13559.56	-13559.56	0
100025 DISB CHECK-OPERATIONS	-44030.91	17881.82	-71720.45	-97869.54
100027 DISB OUTGOING EFT	-2402.63	14130.94	-11728.31	0
100037 PR OUTGOING EFT	0	152857.98	-152857.98	0
100117 UCF OUTGOING EFT	0	1.52	-50213.83	-50212.31
100151 TRUST DEPOSIT	0	962.8	-962.8	0
100165 TRUST DISBURSEMENT CHECK	-150	0	0	-150
112100 CASH PAYROLL OPERATIONS CLEARIN	0	107277.28	-107277.28	0
114000 CASH-REVOLVING	10100	0	0	10100
119001 CASH ON HAND - CHANGE FUND	800	0	0	800
119002 CASH ON HAND - PETTY CASH	375	0	0	375
120001 CASH WITH COUNTY	-2700	0	0	-2700
120002 CASH OUTSIDE OF AOC	64836.72	0	0	64836.72
120050 SHORT TERM INVESTMENTS-LAIF	864498.17	0	-300000	564498.17
120051 SHORT TERM INVESTMENTS-CAPITAL	122160.26	181681.03	-6717.4	297123.89
131204 A/R-DUE FROM AOC (CUSTOMER)	13901.91	0	0	13901.91
131601 A/R - DUE FROM EMPLOYEE	366.3	0	0	366.3
140011 OPERATIONS-DUE FROM TRUST	17.89	9.03	0	26.92
301001 A/P - GENERAL	-1612.57	164611.02	-162998.45	0
311403 INTEREST CONTROL ACCOUNT	-9.03	27.44	-18.41	0
314011 TRUST-DUE TO OPERATIONS	-17.89	0	-9.03	-26.92
321600 A/P - TC145 LIABILITY	-50212.31	100424.62	-50212.31	0
323001 A/P - SALES & USE TAX	-1249.72	0	0	-1249.72
323010 TREASURY INTEREST PAYABLE	-0.76	1.52	-0.76	0
351003 LIABILITIES FOR DEPOSITS - STALE DA	-355.81	0	0	-355.81
353003 CIVIL TRUST-OTHER(RPRTR FEES, API	-84903.66	0	-140	-85043.66
353004 JURY FEES- NON-INTEREST BEARING	-3697.8	0	-341.4	-4039.2
353090 FUNDS HELD OUTSIDE OF THE AOC	-62136.72	0	0	-62136.72
374001 PAYROLL CLEARING ACCOUNT - LIABI	0	52096.91	-52096.91	0
374101 RETIREMENT CONTRIBUTIONS EE & E	0	22586.69	-22586.69	0
374102 RETIREMENT BENEFITS - JUDGES	0	92.32	-92.32	0
374201 VOLUNTARY DEDUCTIONS EE	-33.3	0	0	-33.3
374305 SOCIAL SECURITY & MEDICARE PAYAI	0	12353	-12353	0
374401 STATE INCOME TAX WITHHOLDING-E	0	2420.16	-2420.16	0
374501 FEDERAL INCOME TAX WITHHOLDINC	0	8017.19	-8017.19	0

374603 UNION DUES	0	498.42	-498.42	0
374701 HEALTH BENEFITS PAYABLE EE & ER	12.22	0	0	12.22
374702 BENEFITS PAYABLE-MEDICAL EE AND	429.32	0	-22082.15	-21652.83
374703 BENEFITS PAYABLE-DENTAL EE AND E	0	0	-1280	-1280
374705 BENEFITS PAYABLE-LIFE EE AND ER	-0.5	0	0	-0.5
374706 BENEFITS PAYABLE-FLEX SPENDING E	-605.95	0	-369.22	-975.17
374707 BENEFITS PAYABLE-LTD EE AND ER	0.04	0	0	0.04
374709 BENEFITS PAYABLE-SUPP INSURANCE	0	1612.57	-1612.57	0
374801 DEFERRED COMPENSATION PAYABLE	0	6797.72	-6797.72	0
535001 RESERVE FOR ENCUMBRANCES	-374668.44	0	0	-374668.44
552001 FUND BALANCE - RESTRICTED	-411352.67	0	0	-411352.67
552002 FUND BALANCE - COMMITTED	-402346	0	0	-402346
553001 FUND BALANCE - ASSIGNED	-796336.39	0	0	-796336.39
554001 FUND BALANCE - UNASSIGNED	1080121.38	0	0	1080121.38
615001 ENCUMBRANCES	374668.44	0	0	374668.44
NET BALANCE SHEET	429764.01	1482304.43	-1611385.9	300682.54
812110 TCTF-PROGRAM 45.10-OPERATIONS	-1041140	0	0	-1041140
812140 TCTF-PROGRAM 45.10-SMALL CLAIM	-15	0	0	-15
812144 TCTF-PROGRAM 45.10-CLERKS TRAN\$	-100	0	0	-100
812146 TCTF-PROGRAM 45.10-COPY PREPAR	-1085	0	0	-1085
812151 TCTF-10-CUSTODY/VISITATION - MED	-120	0	0	-120
812152 TCTF-PROGRAM 45.10-RETURNED CF	-34	0	0	-34
812153 TCTF-PROGRAM 45.10-GUARDIANSH	-200	0	0	-200
812158 TCTF-10-CUSTODY/VISITATION - FAM	-80	0	0	-80
812159 TCTF-10-CIVIL ASSESSMENT	-22385	0	0	-22385
812160 45.10-AUTOMATED RECORDKEEPING	-70	0	0	-70
812165 TCTF-PROG 45.10-STEP PARENT ADO	-200	0	0	-200
812167 45.10-GC 77207.5 REPLACEMENT 2%	-3083	0	0	-3083
821120 OTHER COURT RETAINED LOCAL FEES	5003.33	0	-4804.28	199.05
821202 ENHANCED COLLECTIONS (OTHER)	21068.36	0	-21026.09	42.27
822121 GC13963f RESTITUTION REBATE	50	0	-142.87	-92.87
825010 INTEREST INCOME	18.12	0	-60.11	-41.99
831010 GF-AB2030/AB2695 SERVICE OF PRO	2450	0	-2450	0
832011 TCTF-PGM 45.10-JURY	-11795	0	0	-11795
832012 TCTF-PGM 45.10-CAC	-20594	0	0	-20594
833010 PROGRAM 45.25-JUDGES SALARIES	-5000	0	0	-5000
834010 PROGRAM 45.45-COURT INTERPRETE	-11	0	0	-11
837011 TRIAL COURT IMPROVEMENT AND M	907	0	0	907
838010 AB1058 GRANTS	15408.94	0	-16277.55	-868.61
838020 OTHER AOC GRANTS	9170.5	0	-9170.5	0
839010 NON-AOC GRANTS	15235.79	0	0	15235.79
841011 DISPUTE RESOLUTION	418	0	-423	-5
861011 MISCELLANEOUS REIMBURSEMENT	0	0	-2143.46	-2143.46
900301 SALARIES - PERMANENT	259585.72	74909.54	0	334495.26
900320 LUMP SUM PAYOUTS	-12793.37	0	0	-12793.37
900325 BILINGUAL PAY	610.47	179.55	0	790.02
900327 MISCELLANEOUS DIFFERENTIAL	5744.24	1661.62	0	7405.86
906303 SALARIES - COMMISSIONERS	20368.27	6035.34	0	26403.61
906311 SALARIES - SUPERIOR COURT JUDGES	3923.04	1153.84	0	5076.88

910301	SOCIAL SECURITY INS & MEDICARE - C	16538.18	4992.33	0	21530.51
910302	MEDICARE TAX	3931.77	1184.17	0	5115.94
910401	DENTAL INSURANCE	5142.23	1224	-175	6191.23
910501	MEDICAL INSURANCE	71765.43	19902.52	0	91667.95
910502	FLEXIBLE BENEFITS	3318.9	976.15	0	4295.05
910503	RETIREE BENEFIT	6031.26	0	0	6031.26
910601	RETIREMENT (NON-JUDICIAL OFFICER)	58697.53	16696.35	0	75393.88
912402	DEFERRED COMPENSATION - 457	1907.61	551.56	0	2459.17
912501	STATUTORY WORKERS COMPENSATION	12566	0	0	12566
913501	LIFE INSURANCE	906.98	0	0	906.98
913502	LONG-TERM DISABILITY	870.31	0	0	870.31
913601	VISION CARE INSURANCE	546.5	0	0	546.5
913699	OTHER INSURANCE	121.87	0	0	121.87
913701	OTHER JUDGES BENEFITS	355.6	0	0	355.6
913803	PAY ALLOWANCES	756	0	0	756
920302	BANK FEES	446.14	205.46	-44.2	607.4
920599	DUES AND MEMBERSHIP	85	0	0	85
920601	MISCELLANEOUS OFFICE SUPPLIES	409.56	24.6	0	434.16
921799	MEETINGS, CONFERENCES, EXHIBITS	699.85	50.99	0	750.84
922399	LIBRARY PURCHASES AND SUBSCRIPTIONS	2248.38	621.75	0	2870.13
922699	MINOR EQUIPMENT - UNDER \$5,000	15555.3	0	0	15555.3
922799	EQUIPMENT RENTAL/LEASE	290.28	0	0	290.28
922899	OFFICE EQUIPMENT MAINTENANCE	1300	550	0	1850
925101	TELECOMMUNICATIONS	611.8	0	0	611.8
925102	INTERNET ACCESS PROVIDER SERVICE	1132.56	0	0	1132.56
926199	STAMPS, STAMPED ENVELOPES, POSTAGE	84.34	14.72	0	99.06
929299	TRAVEL IN STATE	255.46	0	0	255.46
933104	TUITION AND REGISTRATION FEES	0	315	0	315
935202	RENT/LEASE NON-STATE OWNED	4450	165	0	4615
935301	JANITORIAL SERVICES	1387.44	0	0	1387.44
935499	MAINTENANCE & SUPPLIES	15.05	0	0	15.05
938201	CONSULTING SERVICES-TEMP HELP	603	0	0	603
938401	GENERAL CONSULTANTS & PROFESSIONALS	76229.17	0	0	76229.17
938502	COURT INTERPRETER TRAVEL	2600.77	0	0	2600.77
938503	COURT INTERPRETERS - REGISTERED	0	105	0	105
938504	COURT INTERPRETERS - CERTIFIED	4016.21	1755.16	0	5771.37
938513	COURT INTERPRETER-LANGUAGE LINE	114.63	0	0	114.63
938601	COURT REPORTERS SERVICES	5993.86	2697.84	0	8691.7
938701	COURT TRANSCRIPTS	5479.81	2409.26	0	7889.07
938801	DEPENDENCY COUNSEL CHRGs FOR C	6625.25	341.66	0	6966.91
938802	DEPENDENCY COUNSEL CHRGs FOR F	11508.81	0	0	11508.81
939017	EVALUATION MENTAL COMPETENCY	17862.75	3549.75	0	21412.5
941101	SHERIFF - REIMBURSEMENTS - AB203	630	0	0	630
942901	COUNTY - OTHER SERVICES	-29972.01	29964.34	0	-7.67
943201	IT MAINTENANCE	580.6	579.78	0	1160.38
943301	IT COMMERCIAL CONTRACTS	1060.65	6618.93	0	7679.58
943501	IT REPAIRS & SUPPLIES	101.21	0	0	101.21
952499	VEHICLE OPERATIONS	55.3	0	0	55.3
965101	JURORS - FEES	5190	2940	0	8130

965102 JURORS - MILEAGE	7381.36	3274.88	0	10656.24
965106 JURORS NON-SEQUESTERED MEALS	208.65	147.44	0	356.09
total 920302 - 965106	145241.18	56331.56		201528.54
999910 PRIOR YEAR ADJUSTMENTS - EXPEND	282.23	0	0	282.23
NET REVENUE & EXP	-429764.01	185798.53	-56717.06	-300682.54
NET TRIAL BALANCE	0	1668102.96	-1668102.96	0

FY 2014-15 Estimated Distribution of TQTF Base Allocation as of August 2014

Court	July 2014	August 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	Total
Alameda	14,547,316	10,659,106	11,345,985	2,814,810	2,814,810	2,814,810	2,814,810	2,814,810	1,377,981	5,775,271	5,778,271	3,982,234	1,756,038	89,339,252
Alpine	109,112	284,085	320,628	79,544	79,544	79,544	79,544	79,544	38,941	163,289	163,289	112,534	50,754	1,959,487
Amador	428,227	1,403,079	1,384,825	343,559	343,559	343,559	343,559	343,559	168,188	705,262	705,262	468,048	219,215	8,483,145
Butte	1,673,470	274,471	74,040	74,040	74,040	74,040	74,040	74,040	36,246	151,990	151,990	1,833,876	47,244	1,833,876
Calaveras	388,560	147,922	192,521	47,763	47,763	47,763	47,763	47,763	23,982	99,047	99,047	67,586	30,473	1,176,588
Colusa	280,385	5,689,977	5,677,422	1,408,504	1,408,504	1,408,504	1,408,504	1,408,504	689,528	2,891,391	2,891,391	1,992,675	898,718	34,669,696
Contra Costa	6,923,074	168,352	293,954	70,446	70,446	70,446	70,446	70,446	34,487	144,612	144,612	99,662	44,949	1,755,343
Del Norte	462,485	908,816	953,745	236,613	236,613	236,613	236,613	236,613	115,833	485,722	485,722	334,751	903,971	5,828,658
El Dorado	1,210,039	5,883,119	5,710,800	1,416,735	1,416,735	1,416,735	1,416,735	1,416,735	693,558	2,908,288	2,908,288	2,004,320	903,971	34,899,480
Fresno	6,803,641	240,041	272,002	67,481	67,481	67,481	67,481	67,481	33,035	138,525	138,525	95,462	43,056	5,652,254
Glenn	384,243	862,423	868,962	215,579	215,579	215,579	215,579	215,579	105,536	442,544	442,544	304,994	137,557	5,310,532
Humboldt	1,068,077	1,033,241	1,173,966	291,247	291,247	291,247	291,247	291,247	142,579	597,876	597,876	419,046	185,838	7,174,518
Imperial	1,404,861	313,517	77,403	77,403	77,403	77,403	77,403	77,403	37,862	158,893	158,893	108,507	49,386	1,906,718
Inyo	379,619	5,225,021	5,283,846	1,310,862	1,310,862	1,310,862	1,310,862	1,310,862	641,728	2,690,951	2,690,951	1,854,539	836,476	32,291,418
Kern	6,013,656	929,625	933,013	231,470	231,470	231,470	231,470	231,470	113,316	475,164	475,164	327,466	147,694	5,701,963
Kings	1,143,171	462,906	497,246	123,361	123,361	123,361	123,361	123,361	60,591	253,237	253,237	174,380	78,715	3,038,839
Lake	661,783	302,959	342,406	84,947	84,947	84,947	84,947	84,947	41,586	174,380	174,380	120,176	54,201	2,092,568
Lassen	457,795	76,248,020	73,639,533	18,269,133	18,269,133	18,269,133	18,269,133	18,269,133	8,943,591	37,503,061	37,503,061	25,846,136	1,656,923	480,036,733
Los Angeles	87,350,743	1,232,119	968,785	990,677	245,776	245,776	245,776	245,776	120,319	504,531	504,531	642,712	377,762	6,054,374
Madera	2,481,220	1,777,183	1,916,804	475,537	475,537	475,537	475,537	475,537	82,779	347,117	347,117	236,222	107,892	4,166,402
Marin	1,851,542	1,544,338	1,528,563	379,219	379,219	379,219	379,219	379,219	185,645	778,465	778,465	536,498	241,969	9,341,680
Marysville	192,258	112,154	137,023	33,994	33,994	33,994	33,994	33,994	16,642	69,783	69,783	68,783	21,690	897,383
Merced	243,100	216,367	206,612	51,308	51,308	51,308	51,308	51,308	25,117	105,325	105,325	72,588	32,737	1,253,901
Monterey	2,950,780	2,382,197	2,391,483	593,300	593,300	593,300	593,300	593,300	290,446	4,217,932	4,217,932	839,367	378,565	14,615,184
Napa	1,293,688	983,337	1,024,348	254,276	254,276	254,276	254,276	254,276	124,448	521,981	521,981	359,733	162,248	6,263,769
Nevada	904,419	718,505	730,515	181,233	181,233	181,233	181,233	181,233	88,722	372,036	372,036	266,396	115,636	4,464,430
Orange	24,413,248	19,833,018	19,916,253	4,940,997	4,940,997	4,940,997	4,940,997	4,940,997	2,418,848	10,142,928	10,142,928	6,990,239	3,152,666	121,715,133
Placer	2,443,579	2,031,560	2,014,362	499,740	499,740	499,740	499,740	499,740	244,646	1,025,872	1,025,872	707,006	318,886	12,310,466
Plumas	298,841	160,310	206,674	51,274	51,274	51,274	51,274	51,274	25,101	105,255	105,255	72,536	32,715	1,263,957
Riverside	13,350,381	11,801,565	11,321,478	2,808,730	2,808,730	2,808,730	2,808,730	2,808,730	1,375,004	5,765,740	5,765,740	3,973,632	1,782,189	89,189,479
Sacramento	12,865,827	10,546,290	10,538,528	2,614,440	2,614,440	2,614,440	2,614,440	2,614,440	1,279,890	5,566,948	5,566,948	3,698,184	1,688,184	64,403,376
San Benito	520,264	321,926	379,089	94,048	94,048	94,048	94,048	94,048	46,041	193,062	193,062	133,049	60,007	2,316,740
San Bernardino	14,745,807	12,962,484	12,472,138	3,094,196	3,094,196	3,094,196	3,094,196	3,094,196	1,514,753	6,351,797	6,351,797	4,377,491	1,974,305	76,221,562
San Diego	25,212,097	19,666,827	20,201,027	5,011,546	5,011,546	5,011,546	5,011,546	5,011,546	2,453,434	10,287,957	10,287,957	7,090,189	3,187,782	123,485,480
San Francisco	10,161,905	7,586,840	7,989,115	1,982,009	1,982,009	1,982,009	1,982,009	1,982,009	970,286	4,068,688	4,068,688	2,804,028	1,264,665	18,824,250
San Joaquin	5,005,586	4,132,861	4,113,306	1,020,464	1,020,464	1,020,464	1,020,464	1,020,464	499,565	2,094,820	2,094,820	1,443,899	651,127	25,197,844
San Luis Obispo	2,359,687	1,926,841	1,929,464	478,678	478,678	478,678	478,678	478,678	234,335	982,635	982,635	677,210	305,427	11,791,624
San Mateo	6,058,146	4,827,586	4,827,586	1,197,697	1,197,697	1,197,697	1,197,697	1,197,697	586,329	2,458,644	2,458,644	1,694,429	764,209	29,503,733
Santa Barbara	3,773,395	2,804,633	2,960,916	734,570	734,570	734,570	734,570	734,570	359,605	1,507,932	1,507,932	1,039,228	468,702	18,095,184
Santa Clara	14,909,531	10,670,157	11,514,001	2,856,493	2,856,493	2,856,493	2,856,493	2,856,493	1,388,387	5,863,938	5,863,938	4,041,202	1,822,634	70,366,033
Santa Cruz	2,029,301	1,615,500	1,640,608	407,016	407,016	407,016	407,016	407,016	199,253	835,527	835,527	575,825	259,570	10,026,328
Shasta	2,112,929	1,684,468	1,709,295	424,057	424,057	424,057	424,057	424,057	207,586	870,508	870,508	599,928	270,575	10,446,092
Sierra	109,130	139,354	141,846	27,748	27,748	27,748	27,748	27,748	13,884	56,962	56,962	39,259	17,707	683,546
Siiskiyou	622,314	417,140	467,882	116,076	116,076	116,076	116,076	116,076	58,824	238,282	238,282	164,223	74,062	2,389,389
Solano	3,481,523	2,859,374	2,864,182	708,090	708,090	708,090	708,090	708,090	346,643	1,453,575	1,453,575	1,001,783	451,812	17,444,827
Sonoma	3,901,069	3,154,135	3,175,704	787,856	787,856	787,856	787,856	787,856	385,682	1,617,319	1,617,319	1,114,613	502,706	19,407,827
Stanislaus	3,089,224	2,891,317	2,696,479	668,966	668,966	668,966	668,966	668,966	327,480	1,373,280	1,373,280	946,411	426,845	16,479,116
Sutter	757,899	628,389	623,969	154,799	154,799	154,799	154,799	154,799	75,781	317,774	317,774	219,004	98,775	3,813,291
Tehama	581,671	468,000	476,982	118,334	118,334	118,334	118,334	118,334	57,930	242,917	242,917	187,409	75,506	2,915,001
Trinity	289,959	239,189	238,186	59,091	59,091	59,091	59,091	59,091	28,928	121,303	121,303	83,599	37,704	1,455,636
Tulare	2,749,489	2,234,631	2,243,466	556,579	556,579	556,579	556,579	556,579	272,471	1,142,550	1,142,550	787,415	356,132	13,710,599
Tuolumne	578,920	411,632	445,870	110,615	110,615	110,615	110,615	110,615	54,151	227,072	227,072	156,497	70,580	2,724,989
Yuba	5,486,278	4,660,293	4,566,753	1,132,960	1,132,960	1,132,960	1,132,960	1,132,960	554,637	2,325,751	2,325,751	1,602,842	722,902	27,909,007
Yolo	1,538,096	1,235,625	1,248,538	309,748	309,748	309,748	309,748	309,748	151,636	635,854	635,854	438,211	197,641	7,630,246
Yuba	682,215	582,433	637,738	133,407	133,407	133,407	133,407	133,407	65,309	273,659	273,659	188,731	86,123	3,286,302
Total	308,000,000	253,471,288	282,681,906	62,687,516	62,687,516	62,687,516	62,687,516	62,687,516	30,688,460	128,685,667	128,685,667	88,688,704	38,998,820	1,544,335,872

Five Year Filings and Dispositions – Siskiyou County Superior Court

00015

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
FILINGS					
CRIMINAL					
Felony					
Pre-Jbsis *					
Homicide (10)	9	10	3	12	7
Forcible Rape (20)	14	2	1	1	3
Kidnap (30)	5	2	2	3	3
Assault (40)	94	100	118	105	149
Robbery (50)	8	4	12	7	4
Sex Offense (60)	10	18	15	11	8
Property Offense (70)	119	119	127	122	157
Drug Offense (80)	166	155	149	145	164
Other Felony (90)eg., FTA on Felony; Accessory; Firearm Possession by felon, etc.	125	113	132	102	89
Misc. Fel. Pet. (100)	34	26	19	27	17
Habeas Corpus (120)	9	2	11	9	7
	593	551	589	544	608
Misdemeanor					
Assault & Batt. (210)	184	133	195	147	115
Property Offense (220)	45	43	54	53	56
Drug Offense (230)	257	179	171	180	118
Sex Offense (240)	5	3	3	4	3
Other NT Off. (250)	287	196	227	226	163
DUI (260)	385	348	346	267	253
Other Traffic (270)	56	44	60	282	38
DWLS (280)	233	126	226	209	171
Traffic Infractions (290)	20,938	18,250	14,535	13,642	13,570
Non-Traffic Inf. (300)	236	260	317	260	301
Parking Appeal (310)					0
Pre-Jbsis					
	22626	19582	16134	15270	14788

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
CIVIL UNLIMITED					
Pre-Jbsis **	1				
Auto Tort (10)	11	8	9	13	16
Other PI/PD/WD (20)	29	8	21	11	19
Other Tort (30)	5	7	7	6	7
Employment (40)	1	1	2	0	4
Contract (50)	32	35	23	22	24
Real Property (60)	10	6	18	22	14
Unl. Detainer (70)	2	0	1	1	1
Jud. Review (80)	9	10	8	10	13
Complex Litig. (90)	0	0	0	0	0
Enforce Judg. (100)	3	0	1	1	1
Other civil (110)	91	113	92	93	96
Sm. Claims App. (120)	11	3	6	2	5
Appeals	50	35	41	33	
Mental Health	18	6	3	1	5
Probate	97	107	106	115	106
	370	339	338	330	311
Civil Limited					
Pre-JBSIS Ltd.					
Auto Tort (10)	5	3	6	0	1
Other PI/PD/WD (20)	2	2	4	3	2
Other Tort (30)	1	0	2	0	1
Employment (40)	10	1	12	5	5
Contract (50)	389	317	177	167	158
Real Property (60)	2	0	2	1	0
Unl. Detainer (70)	145	141	173	168	198
Jud. Review (80)	1	1	1	1	2
Complex Litig. (90)	0	0	0	0	0
Enforce Judg. (100)	5	4	14	2	8
Other civil (110)	40	37	99	125	111
Sm. Claims	144	143	110	103	105
	744	649	600	575	591

2009-2010 2010-2011 2011-2012 2012-2013 2013-2014

00012

FAMILY LAW

Pre-JBSIS FL					
Diss. W/Minor (10)	82	82	95	81	79
Legal Sep W/Min (20)	5	6	6	2	4
Nullity W/Minor (30)	1	2	0	0	0
Diss W/O Minor (40)	94	80	97	91	78
Legal Sep.W/O Minor					
(50)	8	7	1	6	5
Nullity W/O Minor (60)	1	0	0	5	1
Establish Parental Rel.					
(70)	24	14	15	17	7
DV Prevent W/ Minor					
(80)	77	88	85	84	93
DV Prevent W/O Minor (90)	84	68	75	82	101
DCSS (100)	234	189	202	175	203
DA-UIFSA (110)	66	85	54	54	55
Adoption (120)	11	7	19	6	9
Other Fam. Law (130)	50	70	52	69	68
	737	698	701	672	703

JUVENILE

Dependency

Dep 300 Original	88	46	78	73	78
Dep 342 Subsequent	0	3	0	0	0
Placement 387	13	8	10	14	10
Adoption	7	22	26	18	21
	108	79	114	105	109

Delinquency

Status 601 Original	16	5	20	0	0
Delinq. 602 Original	119	88	50	63	71
Staus 601 Subsequent	0	0	0	0	0
Delinq. 602 Subseq	0	0	0	1	0
W&I 777	0	0	0	0	0
	135	93	70	64	71

TOTAL FILINGS

25313 21991 18546 17560

DISPOSITIONS

000018

	2009-10	2010-11	2011-12	2012-13	2013-14					
	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial
CRIMINAL/FELONY										
Homicide (10)	1	2	4		1	1	4	1	1	0
Forcible Rape (20)	5		6		0	0	1	0	0	1
Kidnap (30)	1		0		0	0	1	0	1	0
Assault (40)	68	3	57	2	63	1	70	1	81	3
Robbery (50)	6		5		7	0	7	0	5	0
Sex Offense (60)	8		19		8	1	13	0	7	1
Property Offense (70)	67		92		67	3	86	0	81	1
Drug Offense (80)	105	3	149		99	4	95	1	105	0
Other Felony (90)	76		80	4	65	1	88	0	64	1
Misc. Fel. Pet. (100)	54	15	17	7	9	4	16	11	17	0
Reduced to Misd. (110)	98	1	53		25	0	54	0	69	0
Habeas Corpus (120)	3	3	7		15	0	9	0	7	0
	492	27	489	13	359	15	444	14	438	7
Misdemeanor										
Assault & Batt. (10)	137		142		127	5	138	5	2	97
Property Offense (20)	43		56		33	2	43	0	0	46
Drug Offense (30)	164		176	2	118	0	123	0	4	82
Sex Offense (40)	3		6		4	0	2	0	0	3
Other NT Off. (50)	258		247	2	195	3	204	1	7	136
DUI (60)	248	2	222	2	253	3	183	5	1	169
Other Traffic (70)	228	1	216		154	1	136	2	0	107
DWS (80)	109	1	109		100	1	142	2	7	106
Traffic Infractions (90)	19832	1,111	18879	1,026	15334	757	12192	869	11,487	2,016
Non-Traffic Inf. (100)	95	27	158	23	208	25	7	19	63	94
Parking Appeal (110)										0
Pre-Jbsis										
	21117	1142	20211	1055	16526	792	13170	898	11571	2856

00019

	2009-10	2010-11	2011-12	2012-13	2013-14					
	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial
CIVIL/UNLIMITED										
Auto Tort (10)	10		10		11	0	8	1	17	0
Other PI/PD/WD (20)	17	3	22	4	18	3	11	4	8	1
Other Tort (30)	4	1	6	3	4	4	4	0	2	0
Employment (40)	1		2	1	2	0	2	0	3	2
Contract (50)	24	2	34	1	34	7	14	0	27	4
Real Property (60)	9	2	10	1	14	5	14	3	20	2
Unl. Detainer (70)	2		0	0	1	0	1	0	0	0
Jud. Review (80)	3	6	6	4	4	7	1	7	6	1
Complex Litig. (90)	0		0	0	0	0	0	0	0	0
Enforce Judg. (100)	1		0		0	0	1	0	1	0
Other civil (110)	58	39	41	28	34	58	20	32	27	22
Sm. Claims App. (120)	2	2	0	0	0	1	0	2	0	0
Appeals	6		2		9		15		2	4
Mental Health	5		4		6		3		2	1
Probate	77		124		163		93		97	0
	219	55	261	42	300	85	187	49	212	38
Civil Limited										
Pre-JBSIS Ltd.	1								1	1
Auto Tort (10)	1		4		6	0	0	0	1	0
Other PI/PD/WD (20)	2		3		2	0	4	0	3	1
Other Tort (30)	1	1	0		1	0	0	0	0	0
Employment (40)	10		1		12	0	5	0	5	0
Contract (50)	377	3	419	7	220	10	159	10	156	6
Real Property (60)	1		2		1	0	2	0	0	0
Unl. Detainer (70)	105	19	153	16	145	25	131	37	129	46
Jud. Review (80)	2		3	1	1	1	0	1	2	0
Complex Litig. (90)			0		0	0	0	0	0	0
Enforce Judg. (100)	6		4		19	0	2	0	8	5
Other civil (110)	37	1	29		73	6	107	3	117	5
Small Claims	57	73	65	77	49	76	39	54	42	70
	600	97	683	101	529	118	449	105	464	134

000020

	2009-10	2010-11	2011-12	2012-13	2013-14						
	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	B/Trial	A/Trial	
FAMILY LAW											
Legal Sep W/Min (20)	3		6		3	5	9	0	2	4	
Nullity W/Minor (30)	0		2		0	1	0	1	0	0	
Diss W/O Minor (40)	62	1	85	2	67	63	92	21	84	13	
Legal Sep.W/O Minor	4		6		2	4	5	5	6	1	
Nullity W/O Minor (60)	1		0		1	4	2	0	3	0	
Establish Parental Rel.	8		18	2	13	15	21	6	32	42	
DV Prevent W/ Minor	71		78	1	79	0	140	4	90	0	
DV Prevent W/O Minor	83		63		70	0	98	0	101	0	
DCSS (100)	243		207		229	0	212	0	221	0	
DA-UIFSA (110)	92		119		143	0	1404	0	57	0	
Adoption (120)	12		2	10	13	1	0	18	1	6	
Other Fam. Law (130)	13		18		19	5	41	4	103	27	
	647	3	661	20	711	151	2135	90	776	130	
JUVENILE											
Dependency											
Dep 300 Original	68		53		41		35		29	24	
Dep 342 Subsequent	0		0		2		0		0	0	
Placement 387	9		11		5		7		2	1	
Adoption	11		22		27		19		18	0	
	88		86		75		61		49	25	
Delinquency											
Status 601 Original	14		8		13		0		0	0	
Delinq. 602 Original	99		90		64		55		13	47	
Staus 601 Subsequent	0						0		0	0	
Delinq. 602 Subseq	1						1		0	0	
Placement Supp.	0								0	0	
	114		98		77		56		13	47	
TOTAL DISPOSITIONS	23277	1324	22489	1231	18577	1161	16502	1156	13,223	3,237	

Section III.C

What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?

Siskiyou County is the little county that could. Though ranked at 43rd (the smallest court in "cluster 2"), Siskiyou County stands 36th in case dispositions, with a higher disposition rate than several courts with more judges, and Siskiyou County stands 40th in filings. Siskiyou County does more with fewer staff than similarly situated courts.

Siskiyou leads in innovation. In 2009, the Court created collaborative justice courts for drug offenders and for members of families involved dependency proceedings. This was funded for three years with a \$300,000 grant used to establish the court program and has been maintained since then with the commitment of the Court's justice partners in the County.

Historically, Siskiyou County Superior Court has regularly generated \$4.5 million annually in revenues for the State, which exceeds the base funding allocation for Siskiyou County by over \$1 million.

The attached memorandum details the painful decision the Court took in closing its Weed, California and Happy Camp branches effective January 6, 2014. The Weed branch served the southern part of the County, which has roughly one-half of the County population. As a consequence of this closure, Court calendars have been consolidated in the central Courthouse in Yreka. This creates inconveniences for the public by congestion and travel.

Siskiyou's greatest financial cost, and its greatest resource, is its employees. Those employees are the connection between the Court and the community. Employee costs are approximately 78% of the Court's total budget, but this is what we do. Obviously, the Court doesn't make any product or thing – it serves the public – and that requires people. It is people that give "access" to justice. The Court has contained its staffing costs as funding has diminished. The Court has implemented reductions of staff costs by not providing COLAs since 2009 and negotiating employee contributions for health care costs. Employees already contribute fully their employee share of retirement benefits. Furloughs were utilized in FYs 2010-2013, and may be utilized this fiscal year. Staff has been reduced by attrition – when retirements or resignations occur, positions are not filled, and duties are redistributed. The staff of the Court has been reduced from 56 in 2009. In the past three (3) years staff has reduced from 51 to 37.

To achieve more efficiencies in providing access to justice, Siskiyou is implementing several upgrades of electronic systems which are needed due equipment age and staff reductions. The Court is self-funding a Case Management System upgrade scheduled to go live December 19, 2014, with a contract value of \$176,000; the Court is a recipient of a grant for Jury Management System upgrade project with a value of \$50,000; the Court has self-funded the upgrade all of its servers and software systems to accommodate the new CMS at a contract value last fiscal year of \$100,000. The Court has self-funded and implemented an electronic document management system over the past fiscal year at a contract

value of \$180,000, which will reduce staff labor on responding to document search requests. In July 2014, the Court implemented receipt of payment by credit/debit card which has been enthusiastically accepted by the Court's customers. It is anticipated that this will increase the number of full payment obligations and earlier case closures than heretofore experienced. Anecdotally, the Court is receiving roughly 150% more revenue per month for accounts payable than the two month period prior to implementation of credit card payments.

The Court continually re-examines and re-defines the levels of service expected for access to justice. For example, Court must weigh competing levels of service for access to justice: it means balancing whether a public window can be open from 8am to 5pm, against a competing level of service for access to justice, viz., staffing a courtroom. The Court chooses which of competing levels of service for access to justice that it can fulfill with the resources it has. Siskiyou is doing all it can to maintain access to justice through extending its limited personnel resources by enhancing electronic systems for access to justice, such as case management system upgrades, document management system upgrades and financial system upgrades.

J:\FINANCE\Budget 14-15\Supplemental Funding Application 10-1-14\9-19-14 Memo for Supplemental Funding Application - attachment.doc



AGENDA MEMORANDUM

SISKIYOU COUNTY SUPERIOR COURT

For: Presiding Judge, Assistant Presiding Judge, and Judges
From: Mary Frances McHugh, Court Executive Officer
Date: November 4, 2014
Re: Report Re: Closure of Weed and Happy Camp Court Sessions and Court Operations

On October 10, 2013, after review of conditions which have overwhelmingly overtaken the courts with regards budget shortfalls and staffing resources, the Judges authorized issuance of a Notice of Intent soliciting public comment on the closure of the Weed and Happy Camp facilities and ceasing all court operations there effective January 6, 2014. Needless to say, this is a difficult step for the Courts with a real impact upon the community and its justice partners. To the extent we can, we hope to mitigate the concerns of the community and our justice partners by explaining this process.

Legal basis for action. Courts contemplating closing courtrooms or clerks' offices or reducing clerks' office hours look to Government Code 68106 for related public notice requirements. Section 61806 requires 60 days' advance written notice of a decision to take such action. Notice must be posted "conspicuously" on the court's website and "about [court] facilities" and forwarded to the Judicial Council 60 days before the effective date of the decision. (Gov. Code, § 68106(b)(1).) Courts may comply with the latter step by e-mailing a copy of the notice to Debora Morrison at Debora.Morrison@jud.ca.gov or to Senior Attorney Charley Perkins charles.perkins@jud.ca.gov.

Other than this notification requirement, there is no other law or regulation governing a court's decision to close courtrooms, courthouses or reduce clerk office hours.

Context of Decision: The Court facilities in Weed are rented for the Court's use by the Administrative Office of the Courts, which pays the rent and utilities directly. The rent is approximately \$4,200 per month. These expenses are not part of this Court's annual budget. On March 6, 2013, after conferring with the Court, the AOC gave 90 day written notice for an additional two year term of the lease of the premises at the City of Weed for the Court facilities which was due to expire on June 30, 2013. The lease allows for termination upon 90 days notification.

On April 2, 2013, at the Regional Meeting held by the Administrative Office of the Courts in Sacramento, California, the Courts in Region 3 learned of the new Funding Methodology. This funding methodology used a regression model with an index to develop the distributions for each court, and relies on filings to determine the allocation of funds. The Judicial Council approved this Funding Methodology ("WAFM") at its meeting on April 26, 2013, and exempted the 15 smallest courts from the methodology because there were anomalies in the application of the methodology that adversely impacted the smallest 15 courts which could not be readily explained or resolved. Fourteen of the fifteen cluster 1 courts would all lose allocations if WAFM had been applied. Furthermore, the index itself (which was based upon the Bureau of Labor Statistics, called the "BLS" factor) was subjected to adjustment as approved by the Judicial Council in July 2013, to address complaints that it did not use consistent variables. This WAFM was the

product of the political pressure on the Judicial Branch to come up with a new funding methodology (not historical) or any requests to refund the branch would be disregarded, and is the reality of the Trial Court budget process, even though it relies upon what Siskiyou County has consistently argued is a flawed process: Smaller courts in rural counties are adversely impacted because there is not the variety of occupations in rural communities as in urban, and because rural communities have differing governmental and public service structures than urban counties. Costs in a rural county are higher because there are no resources. Recruitment and retention are huge factors in a small rural court's staffing. Based upon our direct experience as a small rural court, higher salaries than local County or City government achieve the objectives of recruitment and retention and are justified by law and by the need in rural communities which have no depth in their local labor pool. We have to attract and retain families, not just the employee. These are not features held in common with larger courts, they are unique to local courts, just as is the way small courts deploy their staff by cross-training and cross-assignment.

The original Funding Methodology Subcommittee, whose recommendations have been wholly adopted by the Trial Court Budget Advisory Committee and the Judicial Council never considered the question of what a trial court needs to fulfill its Constitutional duties and provide essential services. Currently there is an effort being undertaken by the Small Court Subcommittee to the Funding Methodology Subcommittee to determine whether the WAFM can be adjusted to then be applied to the Cluster 1 courts (2.3-3.8 authorized judicial positions), Siskiyou County Superior Court, as the smallest of the Cluster 2 courts exemplifies the disparate and disproportionate impact on small courts of a funding methodology reliant on filings. Siskiyou County Superior Court's allocation was .23% and pursuant to the current July 2013 WAFM it is .12%. There may be some adjustments to WAFM for the Cluster 1 Courts, but those would not apply to Siskiyou County Superior Court as the smallest of the Cluster 2 Courts. The Cluster 2 Courts included courts with 4.3 authorized judicial positions up to 16.5 authorized judicial positions.

By September 2013, after the TCTF allocation for the Siskiyou County Superior Court's FY 2013-14 budget had been approved by the Administrative Office of the Courts, it was evident that the budget shortfall for FY 13-14 would be \$308,495. Using the BLS index which is projected for FY 14-15, the Court will experience a further shortfall of \$289,578 because the annual average pay declined in Siskiyou County during FY 2011-12, and the resulting index factor declines from .71 to .68. Attached for review is the budget analysis for FYs 13-15 prepared by the CEO. This analysis includes savings which have been achieved by attrition in staff reductions in the amount of \$283,637, which is reflected in this fiscal year and going forward.

The Budget for FY 13-14 puts Court at \$308,495 in deficit. This is being addressed by expending from the Court's reserves, which must be spent to 1% of operating expenses by 6-30-14. Per Government Code §77203, no reserves beyond 1% of operating expenditures from FY 13-14 will be available after 7-1-14 for use in the Court's operations or for salaries and benefits. For those that suggest legislative support exists for future funding, it is important to note that future funding is likewise controlled by the Funding Methodology. The WAFM application to Siskiyou County Superior Court is predictable. Were the Legislature to increase funding for the Courts by \$100,000,000, Siskiyou County's share would not exceed \$8,000. This is the reality of trial court funding for Siskiyou County Superior Court.

Siskiyou County Superior Court is on track to have a State built Courthouse pursuant to SB 1407, legislation. The Siskiyou County Superior Court project moved forward, as did four other courthouses for the smallest of the Cluster 2 courts (Lake, Tehama, Sutter and Tuolumne) as they were viewed as the main all-purpose courthouse for the respective counties, and not "regional" courthouses. Many of the

“regional” courthouse projects were indefinitely delayed when the SB 1407 funds were reallocated or borrowed by the State during funding shortfalls over the last five years. Siskiyou County Superior Court has a complement of judicial officers, administrators and staff who are committed to fulfill the Court’s Mission seeing the trial court funding impact as a challenge but not a barrier.

Current situation

- The number of employees at Weed site has been reduced by attrition over past 3 years from 5 to 3 (including 1 supervisor).
- The number of employees at the Main Courthouse has been reduced by attrition over past 3 years from 52 in 2010 to 42 (which includes CEO and Commissioner).
- Sick leaves and other absences result in staffing impacts requiring coverage staff to be sent from the Main Courthouse, reducing its staff.
- The average number of cases per week in Weed is 95. The average number of cases handled in Happy Camp over the past 6 months is 5.
- Officer security in Weed requires presence of 2 bailiffs, which draws away security staff from Main Courthouse calendars.
- The District Attorney’s Office and Public Defender’s Office have declined to send attorneys to Weed in recent years due to their internal staffing issues.
- Weed processes traffic citations - no cash is collected because there is no local bank for depository (that closed over 2 years ago when the County Treasurer changed banks). No court operations occur in Happy Camp.
- Workloads for clerks in both Weed and the Main Courthouse have increased due to redistributions of duties resulting from staffing reductions. Because of these increasing workloads, business processes are being re-examined.

The Court must use its resources to fulfill its Mission to Siskiyou County and deploying staff from main courthouse will support that effort. The way the methodology works, the funding need is determined by the number of full time equivalent employees allotted the court based upon a filings-driven workload study done 3 years ago. The number of FTEs is multiplied by the statewide average pay for court employees, this is the “funding need”. The “funding need” is multiplied by the BLS factor to determine what funds will be available. Siskiyou County’s BLS factor is .71 for this fiscal year. This means that the funding need of Siskiyou County is reduced by 29% for this year. For fiscal year 14-15 the BLS factor for Siskiyou County will be .68 and the funding need will be reduced by 32%.

Moreover, Federal law requires break periods and lunch hours which affect staffing during these periods and impacts public hours access and courtroom operations at Weed and Main Courthouse locations. Economies and efficiencies of staff redeployment from Weed to the Main Courthouse will allow the Court to maintain public hours without closing during the noon hour or other hours and will allow courtroom support to be maintained without redistributing court calendars such that calendars run beyond 5pm (and thereby avert overtime costs).

The Court expends only about \$13,000 annually for operating expenses in Weed. The Court sends one bench officer one day a week for four weeks out of the month for court sessions. The court expends a half day of a bench officer and a court clerk for the Happy Camp sessions along with the cost of

transportation (court car). The Weed lease is a cost borne by the State of California. Weed lease was renewed in March 2013 for additional 2 year term - this action was due and taken prior to the April 2, 2013, Regional Meeting which rolled out the new Funding Methodology. The fiscal impacts upon court staffing were not known at the time of the renewal. The Court's presence in Happy Camp is in the Sheriff's substation, which is made available without cost to the Court.

The average weekly Weed caseload and calendar can be absorbed into the Main Courthouse calendar with minimal disruption, and, due to the availability of the Commissioner there will be an additional bench officer available for the entire calendar and caseload; the reconfigured calendar would retain the same matters set in the same recurring days. Law enforcement agencies have been notified of the new schedule so that there will be minimal disruption in the citation process. In making calendar adjustments we are trying to retain the same calendar dates as have been used in Weed. There will be slight adjustments in the Civil/Family Law calendars, which will be published by mid-November.

Prior advice from Larry Gobelman at the time of the Tulelake closure indicated the continued operation of the Weed Court was problematic and that closure would have to be contemplated. Anticipated impacts upon public agencies are expected to be minimal, given that the Offices of the District Attorney and the Public Defender have not staffed the Weed Court facility regularly over the past few years, and make no appearances in the Happy Camp court facility.

The Court remains committed to provide outreach service for the community it serves. The Self-Help and Family Facilitator services are being maintained. The business process for those services has been re-examined and is being developed to provide direct services in outlying areas. Family Law matters currently have the greatest number of self-represented litigants, and the continuing services of the Family Law Facilitator will directly benefit that population. Use of electronic communication and data base access are being explored so that the public may obtain access to justice by remote means rather than physically coming into the courthouse. These efforts include the upgrade of the Court's case management system, digitizing court records, and developing electronic filing rules for local electronic filing of documents with the court. The Court recognizes we will have to challenge ourselves to develop processes and procedures for citizens to have access to court information and services in a different manner than previously and welcome suggestions from the court users for evaluation.

Notice of Intent has been posted and served upon all affected public agencies. Ten court days were afforded for notice. Public comment has been received and is attached to this report for your consideration.

Recommendation: This is, without question, a difficult step for the Court to take. The local communities of Siskiyou County expect local justice because Siskiyou County traditionally served its communities by the location of justice courts which served the needs of the local communities for small claims and misdemeanor matters. It was not uncommon for misdemeanor jury trials to be conducted in justice courts in the County. This experience of locally administered justice was necessary in such a wide-flung territory as Siskiyou County. With the changes in the structure of the court system since the early '90s, from justice courts to municipal courts to the unification of all courts into the Superior Court, access to justice has been progressively redefined.

The contraction of the State funding for trial courts drives the need for a different work model, an evolution from historic and traditional means of providing access to justice to a modern model. While the Court has to survive and needs fully functioning staff to do so, it is important to mitigate impacts of this decision to the extent possible, and that means replacing the means of access to justice by use of technology. There have been constructive comments received regarding this action that the Court should explore further, such as, how to make remote testimony possible for litigants and witnesses. This Court has initiated changes already through implementation of case management system upgrade and digitization of court records which will need to be followed through. Business processes are continually under review for efficiencies of both time and technology, and consideration of e-filing needs to be chief among these processes.

With the foregoing in mind, it is recommended that court operations and court sessions in Weed and Happy Camp cease effective 60 days from November 7, 2013, which would be January 6, 2014, and that the CEO be authorized to:

1. execute necessary notifications pursuant to Government Code Section 61806
2. issue a press release describing the process related to the closure at Weed and Happy Camp, and,
3. Develop recommendations for further consideration by the Court on re-engineered business processes which will promote access to justice by use of technological means to supplant historical business processes.

J:\JUDGES Meetings-Agenda and Minutes\11-4-13 Budget Analysis FY 13-15

	FY 2013-14		FY 2014-15	
S & B for FY	3,888,782 ¹		3,605,145*	
Projected Revenue		3,689,806		3,798,223
less OE&E per WAFM		<u>-791,000</u>		<u>-791,000</u>
		2,898,806		3,007,223
add grants ²		<u>397,844</u>		<u>308,344</u>
Net avail for S&B	<u>-3,296,650</u>	3,296,650	<u>3,315,567</u>	<u>3,315,567</u>
shortfall	592,132		289,578	289,578
FY unfilled positions	<u>-283,637</u>			
net shortfall	308,495 ³		289,578	308,495
Total for FY 13-15				<u>598,073</u>

Note 1: original budget was 3,954,272; actuals \$3,888,782, difference of \$65,400 is acknowledged as savings during FY 12-13. Does not include pass throughs.

Note 2: The Grant for the Family Drug Court expires at the end of FY 13-14 and will not be in place in FY 14-15.

Note 3: The Court will absorb this shortfall for FY 13-14 by voluntary separation incentives and other economies.

*FY 13-14 reduced by FY unfilled positions 283,637

COMMENTS RECEIVED ARE ATTACHED:

FROM	DATE RECEIVED
Tom Wetter, Lake Shastina, CA	10-25-13
Prem Rajababa, Mt. Shasta, CA	10-28-13
Supervisor Michael N. Kobseff Enclosed a copy of an unexecuted letter from the City Council, Weed, CA	11-4-13
Robert D. Winston, Esq., Weed, CA	11-4-13
Kirk Andrus, District Attorney, Siskiyou County	11-4-13
Holly Hansard, Weed, CA	11-4-13
City of Weed	11-6-13
Catrina Cangiamilla and William Gann, Modesto, CA	11-6-13
Melanie Mehaffey, Weed, CA John Hecker, Weed, CA Jeannette Tallerico, Weed, CA Arlis Tyner, Weed, CA	11-6-13
Kathy Riley, Weed, CA	11-6-13
Daniel Cole (sp?), Weed, CA	11-6-13
Kevin Taylor, Weed, CA	11-6-13
Craig Baker, Weed, CA	11-6-13
Laura Winkleman	11-6-13
Holly Hansard, Weed, CA	11-6-13
Pat Dawson	11-6-13
Linda Wade, Weed, CA Tom Moore, Weed, CA	11-6-13

Mary Frances McHugh

From: Tom Wetter [tom@lakeshastina.com]
Sent: Thursday, October 24, 2013 4:33 PM
To: Mary Frances McHugh
Cc: John McCarthy
Subject: Proposed Closure Of Weed Superior Court [html-removed]

RECEIVED
SUPERIOR COURT
OCT 25 2013

YREKA

Ms McHugh,

I've just read in the Weed Press that due to budget shortfalls you are proposing the elimination of court services at the Weed and Happy Camp facilities. Seems like a win for your department and a big loss for the folks who live in south and west areas of the County. Having access to the court system is a fundamental part of our way of life and constitutionally guaranteed. Circuit courts have been around since the founding fathers. So only providing court services in Yreka is a step in the wrong direction. In our economically depressed area moving all court services to Yreka could in some cases deny access to the courts. It will also require local law enforcement personnel to travel to Yreka for any court appearance, taking them away from the public and increasing costs for local communities. Finally, because of associated costs it will reduce the enforcement of traffic laws (because of increased travel and personnel costs) and make our roads less safe.

All in all it's a bad idea. I know the state is being irresponsible with their budgeting, but making this change will pass the costs on to already under served citizens and underfunded communities.

Regards,

Tom Wetter
Lake Shastina

Mary Frances McHugh**RECEIVED
SUPERIOR COURT**

OCT 28 2013

YREKA

From: Prem [joybook@sbcglobal.net]
Sent: Monday, October 28, 2013 12:26 PM
To: Mary Frances McHugh
Subject: WEED COURT CLOSURES [html-removed]

Attention of Mary Frances McHugh

The court systems of this country and this county are broken and have been ever since the war on drugs, which is a war on the people of this country. It has overloaded the courts. If the state refuses to support the county of Siskiyou in enforcing their illegal drugs laws, it is the responsibility of the court system to refuse to enforce the non victim and illegal drug laws. That one act will unload the case loads of the court system by over 50% and solve the money problem and repair the court system.

WHY THE DRUG LAWS ARE ILLEGAL

Under title 18, USC 2381, "Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States".

The war on drugs is actually a war on people and the drugs targeted are no more harmful or addictive than alcohol or tobacco. The war on drugs was designed to target African Americans and other minorities to ethnically cleanse them from society and take their right to vote away from them.

The war on drugs has harmed and destroyed more innocent lives of innocent children and other family members by criminalizing innocent people related to them.

BUT THE BOTTOM LINE FOR YOU, MS MCHUGH AND YOUR COWORKERS IS:

By working in a court system that enforces these laws, you all are guilty of treason and shall suffer death.

There is an underground movement that will soon expose this and challenge all the governments and their employees, law enforcement agencies and file criminal complaints against all of them and their employees, officers, elected officials, which includes you and your fellow employees and supervisors and judges.

If you and your court take action to show now that you are aware that you have been committing crimes under Title 18, USC 2381, you all refuse to enforce and/or try any drug cases in your court system and challenge the state of California to repeal all those drug prohibition laws and enact drug control laws, similar to those that control tobacco and alcohol use.

If this doesn't happen, I guarantee that your and your coworkers' and employers' chances of getting off without being convicted of treason will be the same chances as a snowball in hell.

Contrary to what you probably are thinking, I do not use drugs and do not like others using drugs and do not support the use of drugs. But I also do not believe it is my right or the right of any government to control other people's rights to do what they want, as long as it does not harm anyone. The convicting and incarceration of innocent people, for non victim drug laws is a form of legal slavery, per the thirteenth amendment.

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation. Also, per this amendment, the arrest and incarceration of suspects of crimes they have not been "duly convicted of" is slavery, which is a violation of the Constitution of the United States. This is the law and you and your court system and criminal system has been violating the constitutional rights of everyone that has experienced the cruel end of your system.

You have to ask yourself, Mary, just how many innocent children have had their lives destroyed because of the illegal and treasonous actions of the system against their parents, that you profit from.

Prem Rajababa
Mount Shasta, CA

Mary Frances McHugh

From: Supervisor Michael N. Kobseff [michael@kobseff.org]
Sent: Saturday, November 02, 2013 8:08 AM
To: Mary Frances McHugh
Cc: Tom Odom; Rose Ann Herrick; Brian Morris
Subject: FW: Court closure in Weed [html-removed]
Attachments: OPPOSITION TO COURT CLOSURE.doc

RECEIVED
 SUPERIOR COURT
 NOV 04 2013

YREKA

Mary Frances,

The Weed City Council would like this letter of opposition secured in the record. They will have representatives at our meeting next week. Lake Shastina will have representatives also.

Thank you,

MK

Michael N. Kobseff

Siskiyou County Supervisor, District 3

Phone or Fax - 530.918.9128

From: ken palfini [mailto:kenpalfini@att.net]
Sent: Friday, November 01, 2013 4:31 PM
To: Supervisor Michael N. Kobseff
Subject: Court closure in Weed

Mike,

The court house in Weed is scheduled to close the first of the year. The city council of Weed is signing a letter of opposition to this closure. This will pass state and county expenses to south county municipalities and citizens. I have also contacted Brian Dahle.

We want to make sure this letter gets entered into the public hearing record. Will there be any future hearings on the matter?? If there are, could you keep the Weed City council apprised? Any suggestions?

Thanks

Ken Palfini



City of Weed

550 Main Street
P. O. Box 470
Weed, CA 96094

(530) 938-5020
(530) 938-5096 (FAX)

November 4, 2013

Mary Francis McHugh, Court Executive Officer
Siskiyou County Superior Court
311 Fourth Street
Yreka, CA 96097

Dear Ms. McHugh,

Thank you for providing the City of Weed with an opportunity to comment on the Superior Court's proposal to discontinue holding court and conducting court operations in Weed, California.

We strongly oppose this proposal and encourage you to continue holding court and conducting court operations in Weed.

As we understand it, regularly a judge and a bailiff travel from Yreka to Weed to conduct court hearings on most Tuesdays and you have two clerks conducting court operations in Weed. You have stated that due to a reduction in funding you have been unable to fill vacancies, you have eliminated vacant staff positions, and the court is operating at a deficit. However, we cannot see that the elimination of the court operations in Weed will significantly improve your staffing issues. You are proposing to retain the same staff, but simply have them working from the courthouse in Yreka rather than in Weed. The clerks will continue to handle the court operations, the judge and bailiff will continue to hold court, and you will save at the most 1 hour of time for the judge and bailiff (their travel time to and from Weed). Two hours a week is not likely to make a significant improvement in the efficiencies of operations and will certainly not equate to replacing the \$1.6 million in funding that has been cut since FY 2011-12.

However, eliminating court operations in Weed will have a significant detrimental effect on the entire population of South Siskiyou County. For example, last week there were 113 individuals calendared to appear before the court and hundreds more that came to the counter during the week to pay tickets, obtain information, and conduct business. So, in return for saving 2 hours of staff time each week, you will cause the citizens of South County to incur literally hundreds of hours of travel time.

We shouldn't forget that many of these citizens are the least fortunate of our population and the additional cost that would be imposed on them may well be a significant expense to them. We

are certain that you are committed to eliminating the barriers these individuals face in obtaining justice and will give this great consideration in your deliberations.

In addition, eliminating court operations in Weed will have a budgetary impact on our police department and law enforcement generally within South County. Our officers will have to travel to Yreka to appear. This will add some cost to our operations and the travel time will reduce the number of hours that these officers will be on the street providing services to our community. We view these costs as yet one more unfunded mandate by the State on local government, to improve your budget situation you are transferring costs to our budget.

We want to assure you that our opposition to your proposal has nothing to do with the fact that the State is paying rent to the City of Weed. Although we use these funds to provide utilities and to maintain the building, if reduction or even the elimination of the rent for a period of time would be sufficient to retain this convenience to the citizens of South County, we would be willing to agree to such changes.

Thank you for your consideration.

Bob Hall, Mayor

Dave Pearce, Mayor Pro Tem

Stacey Green, Council Member

Chuck Sutton, Council Member

Ken Palfini, Council Member

000007

WEED OFFICE
150 Alamo, Suite 103
(530) 938-3438

YREKA OFFICE
115 S. Oregon St.
(530) 842-3552

www.kwb-law.net

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WRAY E. KIRSHER (1922-2003)
U.S. Magistrate Judge, Retired

ROBERT D. WINSTON
ROBERT B. BOSTON

STACEY L. MACK
Sr. Paralegal
JULIE A. JACKSON
Sr. Estate Administration Specialist

Please Respond To:

205 N. Mt. Shasta Blvd., Suite 400
P.O. Box 177, Mt. Shasta, CA 96067
(530) 926-3444, Fax (530) 926-3599

RECEIVED
SUPERIOR COURT

NOV 04 2013

YREKA

November 1, 2013

Mary Francis McHugh
Court Executive Officer
Siskiyou County Superior Court
311 Fourth Street
Yreka, CA 96097

Re: Weed Court Closure

Dear Mary Francis:

This is to express, on behalf of my firm and our many southern Siskiyou County clients, our strong opposition to the proposal to close the Weed court.

Although there may be some savings for the court in such a change, it will be at the expense and hardship of law enforcement and the public, all of whom would then have to travel more than 50 miles, round-trip, to the Yreka courthouse for every traffic ticket and Small Claims Court proceeding.

If you feel that a drastic cut-back is necessary, please consider, instead, live remote video court proceedings, which I understand are now in use elsewhere in the state. It seems to me that could be done in one or two rooms, with only a court clerk and bailiff present, both of whom could be there only on court days, if desired. There would be a one-time investment in equipment, but that would be recovered relatively quickly.

Thank you for considering my comments.



Robert D. Winston

RDW/

Mary Frances McHugh

RECEIVED
SUPERIOR COURT
NOV 04 2013

From: Mary Frances McHugh
Sent: Tuesday, October 29, 2013 6:16 PM
To: 'Kirk Andrus'
Cc: Renee Crane; Rita Koven
Subject: RE: Confusion over Court changes
Attachments: Court Dates to Agencies 2014.wpict.doc; 2014 Weed, Dorris, Happy Camp Court - Law Enforcement Copy.doc; 2014 Yreka - Law Enforcement Copy.doc; Amended Court Dates to Agencies 2014.wpict.doc; 2014 Amended Yreka and Dorris Court - Law Enforcement and Court Copy.doc

Kirk, your questions are probably best answered by beginning with a brief review of the notices which have been issued by the Court Manager of the Weed Court, both of which are attached for your information.

On 9-30-13, Ms. Koven issued the necessary 2014 calendar court dates for Yreka, Weed, Dorris and Happy Camp. This Notice occurs annually, so that law enforcement agencies receive timely information on court dates for citations to be properly issued for the next calendar year.

After review of conditions which have overwhelmingly overtaken the courts with regards budget and staffing resources, on October 10th the Judges authorized issuance of a Notice of Intent soliciting public comment on the closure of the Weed and Happy Camp facilities and ceasing all court operations there effective January 6, 2014. In anticipation of law enforcements' need for timely information for citations, Ms. Koven issued an amended notice on October 22nd, which states the dates for citation for the various case types which are to be in Yreka. This was prudent, given that the citations which are soon to be issued will require information current as of 1-1-14.

As Judge Masunaga indicated, the Yreka calendars will not be changed, but will absorb the Weed and Happy Camp cases. In making our calendar adjustments we are trying to retain the same calendar dates as have been used in Weed. There will be slight adjustments in the Civil/Family Law calendars, which will be published by mid-November.

Ms. Koven is available for any questions which law enforcement may have regarding the Notices of the Misdemeanor, Traffic and Criminal Infraction Court dates. Her direct number is 8183.

Needless to say, this is a difficult step for the Courts with a real impact upon the community and its justice partners. To the extent we can, we hope to mitigate the concerns of the community and our justice partners by explaining this process. I hope this assists you in understanding the situation. As always, I appreciate your perspective and welcome any comments you have.

mfm

Mary Frances McHugh
Court Executive Officer
Siskiyou County Superior Court
311 Fourth Street
Yreka, CA 96097
(530)842-8218
mchugh@siskiyou.courts.ca.gov

-----Original Message-----
From: Kirk Andrus [<mailto:kandruss@siskiyouda.org>]

Sent: Tuesday, October 29, 2013 4:46 PM
To: Mary Frances McHugh
Subject: RE: Confusion over Court changes

Sounds great. Thanks.

-----Original Message-----

From: Mary Frances McHugh [mailto:mchugh@siskiyou.courts.ca.gov]
Sent: Tuesday, October 29, 2013 9:54 AM
To: Laura Masunaga; Kirk Andrus
Cc: Rita Koven; Rita Yreka Koven
Subject: RE: Confusion over Court changes

Kirk, I have a planning meeting on this topic this morning, and will get you updated information shortly thereafter. Thanks. mf

-----Original Message-----

From: Laura Masunaga
Sent: Tuesday, October 29, 2013 9:16 AM
To: Kirk Andrus
Cc: Mary Frances McHugh; Rita Koven; Rita Yreka Koven
Subject: RE: Confusion over Court changes [html-removed]

Good Morning

I will ask that Mary Frances bring you up to date on notices that Rita has circulated to law enforcement agencies regarding the infractions. The Yreka misdemeanor calendars are not changing.

There are no changes in the Tuleka-Dorris courts.

You could have law enforcement agencies contact Rita Koven, Criminal Dept. manager.

Thank You
Judge Masunaga

-----Original Message-----

From: Kirk Andrus [mailto:kandrus@siskiyouda.org]
Sent: Tuesday, October 29, 2013 9:09 AM
To: Laura Masunaga
Cc: Mary Frances McHugh
Subject: Confusion over Court changes [html-removed]

Dear Judge Masunaga,

With the announcement that the Weed and Happy Camp courts will be closing we have recently been beset by confusion coming from the law enforcement agencies. They are trying many different and interesting things, such as citing Weed, Happy Camp and Dorris infractions to the Yreka Court but at the same times that they were scheduled in the former locations. The same is true for cited misdemeanor referrals.

Can you tell us if there will be any changes to the Yreka calendar schedule? We would like to know if there will be any changes to the date and time of the Misdemeanor Arraignment calendar and the Infraction calendar. We will pass the information along to the law enforcement agencies (along with the reminder that the Dorris Court will remain open for business).

00040

Thank you for your assistance.

Kirk Andrus
Siskiyou County District Attorney

RECEIVED
SUPERIOR COURT

NOV 04 2013

YREKA

Monday November 4th, 2013

From: Holly Hansard -211 Pine Street WEED, CALIFORNIA

To Whom It May Concern

Re: Siskiyou County Superior Court—Weed Branch

Please do NOT close the Weed Branch of the Siskiyou County Superior Court. It would be a huge inconvenience and UNDUE HARDSHIP to people such as me in South Siskiyou County who do not have easy access to travel to YREKA.

Officers of the Peace of The City of Weed Police Department freely issues tickets left and right as a punitive measure against struggling women people such as me for such things as "dog at large" or other minor violations, such as a PUBLIC NUANCE ticket concerning the aesthetics on a construction site where a CANVAS for an ART project born of a real practical need, and grief over the loss of my father and many of my father's belongings and historic documents is being perfected over time by me on my private property, when myriad, other alternatives to ticketing would suffice.

To have to travel to YREKA to claim innocent or guilty with an appeal for COMMUNITY SERVICE to work off the already exorbitant CALIFORNIA STATE and local "MANDATORY" and not mandatory fines, when my only vehicle is a truck that I can't drive in the rain or the snow, and that often breaks down and which I often times don't even have \$\$ for gasoline for, seems unfair, unjust and even cruel. At the very least, again, it would be an extreme hardship placed upon a person such as me already suffering hard-hard economic times. In addition, for some, to take off work in order to protest a just or unjust ticketing by a law enforcement officer would also serve as an extreme hardship upon that person.

Perhaps, the County of Siskiyou could agree that the City of Weed could SELL Weed Superior Court T-Shirts designed by Lisa Mallory of Wild Hare Printables or another local GRAPHIC ARTIST to help offset the cost of KEEPING the SISKIYOU COUNTY SUPERIOR COURT open in the city of Weed? I've noticed that many who come to the Siskiyou County Superior Court in the City of Weed take PICTURES of the name "Siskiyou County Superior Court—WEED, CALIFORNIA" as they are waiting to check in with the clerk. It seems to me that SOME of these people would love to take back a T-shirt (or other items) that, say the same. If allowed, I would be happy to pay for the initial graphic design set up by Lisa for this cause.

Seeking Sound and JUST ways to KEEP JUSTICE (and Mercy) alive and well in SOUTH COUNTY...

Yours Truly

Holly Hansard





City of Weed

550 Main Street
P. O. Box 470
Weed, CA 96094

(530) 938-5020
(530) 938-5096 (TDD)

RECEIVED
SUPERIOR COURT
NOV 06 2013

YREKA

November 4, 2013

Mary Francis McHugh, Court Executive Officer
Siskiyou County Superior Court
311 Fourth Street
Yreka, CA 96097

Dear Ms. McHugh,

Thank you for providing the City of Weed with an opportunity to comment on the Superior Court's proposal to discontinue holding court and conducting court operations in Weed, California.

We strongly oppose this proposal and encourage you to continue holding court and conducting court operations in Weed.

As we understand it, regularly a judge and a bailiff travel from Yreka to Weed to conduct court hearings on most Tuesdays and you have two clerks conducting court operations in Weed. You have stated that due to a reduction in funding you have been unable to fill vacancies, you have eliminated vacant staff positions, and the court is operating at a deficit. However, we cannot see that the elimination of the court operations in Weed will significantly improve your staffing issues. You are proposing to retain the same staff, but simply have them working from the courthouse in Yreka rather than in Weed. The clerks will continue to handle the court operations, the judge and bailiff will continue to hold court, and you will save at the most 1 hour of time for the judge and bailiff (their travel time to and from Weed). Two hours a week is not likely to make a significant improvement in the efficiencies of operations and will certainly not equate to replacing the \$1.6 million in funding that has been cut since FY 2011-12.

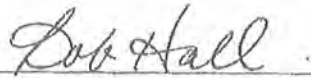
However, eliminating court operations in Weed will have a significant detrimental effect on the entire population of South Siskiyou County. For example, last week there were 113 individuals calendared to appear before the court and hundreds more that came to the counter during the week to pay tickets, obtain information, and conduct business. So, in return for saving 2 hours of staff time each week, you will cause the citizens of South County to incur literally hundreds of hours of travel time.

We shouldn't forget that many of these citizens are the least fortunate of our population and the additional cost that would be imposed on them may well be a significant expense to them. We are certain that you are committed to eliminating the barriers these individuals face in obtaining justice and will give this great consideration in your deliberations.

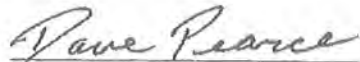
In addition, eliminating court operations in Weed will have a budgetary impact on our police department and law enforcement generally within South County. Our officers will have to travel to Yreka to appear. This will add some cost to our operations and the travel time will reduce the number of hours that these officers will be on the street providing services to our community. We view these costs as yet one more unfunded mandate by the State on local government, to improve your budget situation you are transferring costs to our budget.

We want to assure you that our opposition to your proposal has nothing to do with the fact that the State is paying rent to the City of Weed. Although we use these funds to provide utilities and to maintain the building, if reduction or even the elimination of the rent for a period of time would be sufficient to retain this convenience to the citizens of South County, we would be willing to agree to such changes.

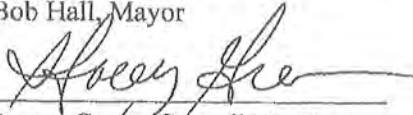
Thank you for your consideration.



Bob Hall, Mayor



Dave Pearce, Mayor Pro Tem



Stacey Green, Council Member



Chuck Sutton, Council Member



Ken Pallini, Council Member

Mary Frances McHugh

From: Mary Frances McHugh
Sent: Wednesday, November 06, 2013 8:28 AM
To: 'Deborah Salvestrin'
Subject: RE: One of 10 comments in re: Court Closure [html-removed]

Thank you, Deborah, we won't need the hard copies. I have received 10 total comments plus a correction on the tenth.

mfm
Mary Frances McHugh
Court Executive Officer
Siskiyou County Superior Court
311 Fourth Street
Yreka, CA 96097
(530)842-8218
mchugh@siskiyou.courts.ca.gov

-----Original Message-----

From: Deborah Salvestrin [<mailto:salvestrin@ci.weed.ca.us>]
Sent: Wednesday, November 06, 2013 8:16 AM
To: Mary Frances McHugh
Subject: One of 10 comments in re: Court Closure [html-removed]

Please let me know if you need the hard copy.

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA

RECEIVED

NOV - 5 2013

CITY OF WEED

00045

11/5/2013

To Whom it May Concern,

Though we are from Modesto, CA we are here in Siskiyou County at the Weed Branch Superior Court paying a ticket.

When we return an extra half hour drive to Yreka to tend to our court proceedings would be a hardship.

Keep the court where it is in Weed, CA - its good

Thank you -

Catrina Carganilla
Catrina Carganilla

William East
William East

3100 Center Court Drive
Modesto, Ca. 99355



Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:17 AM
To: Mary Frances McHugh
Subject: Two of 10 comments in re: court closure [html-removed]
Attachments: 0434_001.pdf

Please let me know if you want the hard copy.

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

00047

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA

RECEIVED

NOV - 5 2013

CITY OF WEED

Tuesday, November 5th, 2013

To Whom It May Concern,

RE: Superior Court Weed Branch

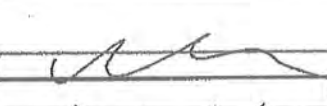
We the following residents of SISKIYOU COUNTY appeal to the Siskiyou County Board of Supervisors to PLEASE keep the SISKIYOU COUNTY SUPERIOR COURT WEED BRANCH open. Please in the best interest of HUMAN KIND do not close the Superior Court WEED BRANCH. Life is hard enough as it is. Local and California State punitive fines and measures are as hard and as heartless as they are. Having to get to YREKA that is just shy of the CALIFORNIA/OREGON border in order to DEFEND one's civil liberties or, defend oneself in COURT on a matter of a law enforcement officers zeal in punitive ticket writing (when other more humane alternatives are available), or overzealous charges in vehicle code violations, or other city municipal code violation, is an undue hardship for those who are already strapped to the max.

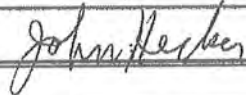
It seems to me whatever decision making body in the county of SISKIYOU made the decision to move the WEED SUPERIOR COURT to the city of YREKA in coming up with ideas to "save money" is not looking at the whole picture. This seemingly "bright" idea will negatively affect not only the city of Weed economically, but, also all the residents of SOUTH COUNTY and all who may need to defend their civil as well as economic liberties in the face of injustice, or "injustice" that poses as policy steep punitive measures upon the people.

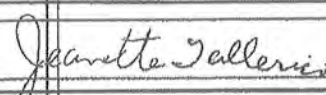
Error, or possible error, by those who are administrating justice even law enforcement officers happens. We as a free people need to be able to make for justice and mercy. It's not JUST that the Weed Branch of the Weed Superior Court be closed in the name of saving money for Government of Siskiyou County. There are ALTERNATIVES to closing the Weed Superior COURT Branch.

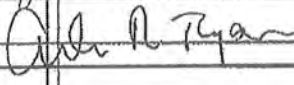
Let us reason together to find them.

Thank you,

Melanie Mahaffey  11/5/13 308 E. Lake St Weed, Ca. 96094

John Hecker  11/5/13 92 Main St. Weed, Ca. 96094

Jeanette Tullerico  Jeanette Tullerico 367 Main St Weed, Ca. 96094

ARCIS TYNER  261 MAIN STREET

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:17 AM
To: Mary Frances McHugh
Subject: Three of 10 comments in re: court closure [html-removed]
Attachments: 0435_001.pdf

Please let me know if you need the hard copy.

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

00049
RECEIVED
SUPERIOR COURT
NOV 06 2013

RECEIVED
NOV - 5 2013
CITY OF WEED

YREKA

Nov 5th 2013

Please keep the
Weed Superior Court
Branch office in Weed.

It's centrally located
and would be a
huge hardship
to have it in Yreka

Thank you

Kathy Riky
Kathy Riky
Box 245
Weed CA

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:18 AM
To: Mary Frances McHugh
Subject: Four of 10 comments in re: court closure [html-removed]
Attachments: 0436_001.pdf

Please let me know if you need the hard copy.

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA

Nov 5th 2015

To Whom it May Concern

Please keep
the Superior Court
Weed Branch

Open.

Thankyou-

Daniel Cook

507 Geneva St
Weed Ca 96094

Daniel Cook

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:18 AM
To: Mary Frances McHugh
Subject: Five of 10 comments (court closure) [html-removed]
Attachments: 0437_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

00053
RECEIVED
SUPERIOR COURT
NOV 06 2013

YREKA

Nov 5th 2013

I am in support
of keeping the
Wood Superior
Court open.

Not all people ~~that~~
have the liberty to
get to YREKA easily.

Plus, keeping the
Court open would help
to keep jobs open in
South County.

Please don't close
our Wood Court.
Thankyou ~

Kevin Taylor

Gift Shop
Employee

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:19 AM
To: Mary Frances McHugh
Subject: Six of 10 comments (court closure) [html-removed]
Attachments: 0438_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

00055
RECEIVED
SUPERIOR COURT
NOV 06 2013

YREKA
Nov 5th 2013

I don't agree
with closing
the court.

I can't afford
to go to court
in Yreka.

It's a hardship
we need to keep
South County folks.

CRIG A BAKER - Craig Baker
737 G #12 S. Weed BL
96094

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:19 AM
To: Mary Frances McHugh
Subject: Seven of 10 comments (court closure) [html-removed]
Attachments: 0439_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

**RECEIVED
SUPERIOR COURT**

NOV 06 2013

YREKA

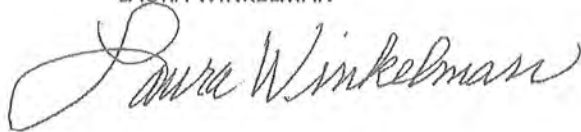
NOVEMBER 5, 2013

TO WHOM IT MAY CONCERN:

I AM IN SUPPORT OF THE WEED LOCATION SUPERIOR COURT REMAINING OPEN AND ACTIVE IN OUR ATTEMPTS AT JUSTICE IN THE FINE COUNTY OF SISKIYOU, CALIFORNIA.

THANK YOU,

LAURA WINKELMAN

A handwritten signature in cursive script that reads "Laura Winkelman". The signature is written in dark ink and is positioned below the printed name.

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:20 AM
To: Mary Frances McHugh
Subject: Eight of 10 comments [html-removed]
Attachments: 0440_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA

To Whom It May Concern,

RE: Siskiyou County Superior Court—Weed Branch closure.

Weed City Council Special Meeting--November 5th, 2013

To Whom It May Concern,

In Support of the City of Weed City Council's Support of the Weed Branch Superior Court.

We the following appeal to the powers that be to PLEASE keep the SISKIYOU COUNTY SUPERIOR COURT WEED BRANCH open.

Whatever decision making body in the county of SISKIYOU made the decision to close the SUPERIOR COURT --Weed Branch, consolidating all court hearings to the city of YREKA in order to "save money" as it seems, did not look at the whole picture. Closing the WEED BRANCH of the Siskiyou County Superior court will negatively affect not only the city of Weed, but, also negatively affect all the residents of SOUTH COUNTY and all who may need to defend their civil as well as economic liberties in the face of injustice, or possible injustice, or even "justice" that poses as a "policy," a policy of steep punitive measures upon an already taxed to the max people during hard times.

Error, or possible error, even heartlessness by those who are adminlstrating justice even law enforcement officers happens. We as a free people need to be able to have our case in defense of justice and mercy true to be heard before a just judge that greater justice and mercy might prevail.

It's not JUST that the Weed Branch of the Weed Superior Court be closed in the name of saving money for Government of Siskiyou County. There are ALTERNATIVES to closing the Weed Superior COURT Branch. One such possibility is that the Superior Court under an ordinance (that could in potential be enacted into law) from the Weed City Council could offer a product line that people ticketed from out of the area, might bring home an ANTI-POT pro city of Weed memorabilia from our city.

For the sake of fair play in these United States of America where "the Gov dollar" or lack thereof, isn't always the bottom line, where concern for human kind, thus just justice and real life is factored into the equation, let us reason together to find alternatives to the Superior Court of the City of Weed closure.

Thank you,

Joseph Handard 211 Pine St. Weed, CA
96094

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:20 AM
To: Mary Frances McHugh
Subject: Nine of 10 comments in re: court closure [html-removed]
Attachments: 0441_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

YREKA
Nov 5th 2013

Keep Wood Superior Court
open.

The City of Wood is
centrally located in
the county of Siskiyou,
We need to have
consideration for the
people of South County.

Pat Dawson

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:21 AM
To: Mary Frances McHugh
Subject: Nine of 10 comments in re: court closure [html-removed]
Attachments: 0442_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA
NOV 5TH 2013

Keep Wood Superior Court
open.

The City of Wood is
centrally located in
the county of Siskiyou,
We need to have
consideration for the
people of South County.

Pat Dawson

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 8:23 AM
To: Mary Frances McHugh
Subject: Correction -- Ten of 10 comments in re: court closure [html-removed]
Attachments: 0442_001.pdf

Correction.

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

RECEIVED
SUPERIOR COURT

NOV 06 2013

YREKA

11-6-2013

To Whom it May Concern,

We want our
court to stay here in
Weed. It's a nice court
house. Weed is centrally
located for the ~~the~~

County.

Linda Wade
Linda Wade
233 Clay St.
Weed, Ca. 96094

Tom Moore
217 Clay St

Mary Frances McHugh

From: Deborah Salvestrin [salvestrin@ci.weed.ca.us]
Sent: Wednesday, November 06, 2013 2:04 PM
To: Mary Frances McHugh
Subject: One Court closure comment [html-removed]
Attachments: 0443_001.pdf

Deborah Salvestrin

City Clerk

City of Weed

P. O. Box 470

Weed, CA 96094

530.938.5020

530-938-5096 (fax)

salvestrin@ci.weed.ca.us

00067

**Attachment III.D - Quarterly Financial
Statements, Siskiyou County Superior
Court FY 2009-2010 to 2013-2014**

GO TO ATTACHMENT IV C

B3000

Judicial Council of California

BASELINE BUDGET

Certification

Court: Superior Court - Siskiyou
 Court Contact: Lorena Barnes
 Phone: 530-842-8368
 E-mail Address: lbarnes@siskiyou.courts.ca.gov

Fiscal Year: FY 2014-15
 Budget Prepared By: Lorena Barnes
 Preparer's Phone: 530-842-8368
 E-mail Address: lbarnes@siskiyou.courts.ca.gov

SUMMARY OF SUBMITTED BUDGET	General	Special Revenue Non-Grant	Special Revenue Grant	Capital Project	Debt Service	Proprietary	TOTAL
Beginning Balance	502,074	27,839	0	0	0	0	529,913
Current Year Financing Sources	3,635,676	318,750	532,796	0	0	0	4,487,222
Total Financing Sources	4,137,750	346,589	532,796	0	0	0	5,017,135
Total Expenditures	4,135,959	308,134	532,796	0	0	0	4,976,889
Fund Balance	1,791	38,455	0	0	0	0	40,246
Fund Balance Classifications							0
Nonspendable	0	0	0	0	0	0	0
Restricted	0	38,455	0	0	0	0	38,455
Committed	0	0	0	0	0	0	0
Assigned	1,791	0	0	0	0	0	1,791
Unassigned	0	0	0	0	0	0	0

CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Baseline Budget detail documents included by reference above, fairly present a statement of all court estimated revenues (financing sources) and court expenditures in accordance with the reporting requirements adopted by the Judicial Council pursuant to authority granted by Government Code section 77206.



Signature of Presiding Judge or Executive Officer

9-12-14

Date

**Phoenix Budget Template
FY 2014-15
Summary**

Description	General TCTF	General Non-TCTF	Special Revenue Non-Grant	Special Revenue Grant	Capital Project	Debt Service	Proprietary	Amounts Not Assigned to Fund Type	Total
Revenue	3,675,938	74,505	318,750	418,029	-	-	-	-	4,487,222
Salaries	1,856,442	-	119,686	325,178	-	-	-	-	2,301,306
Staff Benefits	1,069,013	-	76,950	171,553	-	-	-	-	1,317,516
Salary Savings	-	-	-	-	-	-	-	-	-
Operating Expense and Equipment	1,066,390	81,414	111,498	36,065	-	-	-	-	1,295,367
Special Items of Expense	57,800	4,900	-	-	-	-	-	-	62,700
Capital Costs	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	-	-	-	-	-	-	-	-	-
Total Expenditures	4,049,645	86,314	308,134	532,796	-	-	-	-	4,976,889
Difference Between Budgeted Revenues and Expenditures	(373,707)	(11,809)	10,616	(114,767)	-	-	-	-	(489,667)
Net Interfund Transfers	65,233	(180,000)	-	114,767	-	-	-	-	-
Functional Area									
1100	918,998	720	-	114,653	-	-	-	-	1,034,371
1211	321,636	-	-	-	-	-	-	-	321,636
1212	349,938	-	-	-	-	-	-	-	349,938
1220	117,699	-	-	-	-	-	-	-	117,699
1231	252,346	-	-	400,143	-	-	-	-	652,489
1232	183,780	-	-	-	-	-	-	-	183,780
1233	304,550	-	-	-	-	-	-	-	304,550
1234	55,699	-	-	18,000	-	-	-	-	73,699
1310	123,385	800	-	-	-	-	-	-	124,185
1320	79,882	-	-	-	-	-	-	-	79,882
1330	131,306	5,050	-	-	-	-	-	-	136,356
1340	-	-	-	-	-	-	-	-	-
2110	84	-	308,134	-	-	-	-	-	308,218
2120	-	-	-	-	-	-	-	-	-
9100	327,342	-	-	-	-	-	-	-	327,342
9200	141,121	-	-	-	-	-	-	-	141,121
9300	111,319	-	-	-	-	-	-	-	111,319
9400	173,146	1,330	-	-	-	-	-	-	174,476
9500	457,414	78,414	-	-	-	-	-	-	535,828
9600	-	-	-	-	-	-	-	-	-
Total	4,049,645	86,314	308,134	532,796	-	-	-	-	4,976,889

Phoenix Budget Template
FY 2014-15
Summary

Description	General TCTF	General Non-TCTF	Special Revenue Non-Grant	Special Revenue Grant	Capital Project	Debt Service	Proprietary	Amounts Not Assigned to Fund Type	Total
Cost Center									
471001	4,049,645	86,314	308,134	532,796	-	-	-	-	4,976,889
473100	-	-	-	-	-	-	-	-	-
473200	-	-	-	-	-	-	-	-	-
Cost Center Total	4,049,645	86,314	308,134	532,796	-	-	-	-	4,976,889

**Phoenix Budget Template
FY 2014-15
Summary by Expense GL Account**

Expense GL Account #	General TCTF	General Non-TCTF	Special Revenue Non-Grant	Special Revenue Grant	Capital Project	Debt Service	Proprietary	Amounts Not Assigned to Fund Type	Total
900301	1,695,036	0	119,686	248,129	0	0	0	0	2,062,851
900320	7,055	0	0	0	0	0	0	0	7,055
900322	0	0	0	0	0	0	0	0	0
900325	4,777	0	0	0	0	0	0	0	4,777
900327	42,525	0	0	0	0	0	0	0	42,525
906303	77,049	0	0	77,049	0	0	0	0	154,098
906311	30,000	0	0	0	0	0	0	0	30,000
910301	107,780	0	7,421	19,907	0	0	0	0	135,108
910302	25,695	0	1,736	4,655	0	0	0	0	32,086
910401	27,933	0	2,222	4,728	0	0	0	0	34,883
910501	445,221	0	33,338	74,761	0	0	0	0	553,320
910601	341,856	0	24,138	49,216	0	0	0	0	415,210
912301	0	0	0	0	0	0	0	0	0
912402	12,006	0	810	1,884	0	0	0	0	14,700
912501	60,375	0	4,801	10,218	0	0	0	0	75,394
913301	9,129	0	726	1,545	0	0	0	0	11,400
913501	6,820	0	408	1,113	0	0	0	0	8,341
913502	6,858	0	463	1,242	0	0	0	0	8,563
913601	3,652	0	290	618	0	0	0	0	4,560
913699	2,510	0	0	0	0	0	0	0	2,510
913701	2,950	0	0	0	0	0	0	0	2,950
913803	6,480	0	0	0	0	0	0	0	6,480
913899	9,748	0	597	1,666	0	0	0	0	12,011
920302	4,200	0	0	0	0	0	0	0	4,200
920599	1,010	0	0	150	0	0	0	0	1,160
920601	10,000	0	0	0	0	0	0	0	10,000
921599	0	0	0	0	0	0	0	0	0
921799	0	2,000	0	350	0	0	0	0	2,350
922399	71,535	0	0	500	0	0	0	0	72,035
922614	0	0	0	0	0	0	0	0	0
922699	35,000	0	0	9,000	0	0	0	0	44,000
922799	1,200	0	0	0	0	0	0	0	1,200
922899	15,000	0	0	0	0	0	0	0	15,000
923999	0	1,000	0	6,000	0	0	0	0	7,000
924599	3,500	0	0	0	0	0	0	0	3,500

**Phoenix Budget Template
FY 2014-15
Summary by Expense GL Account**

925101	25,000	0	0	4,100	0	0	0	0	29,100
925102	18,000	0	0	0	0	0	0	0	18,000
926199	20,100	0	20,180	0	0	0	0	0	40,280
928801	1,800	0	0	0	0	0	0	0	1,800
929299	4,750	0	0	3,000	0	0	0	0	7,750
933104	1,600	0	0	0	0	0	0	0	1,600
935202	8,900	0	0	0	0	0	0	0	8,900
935301	1,775	0	0	0	0	0	0	0	1,775
935499	1,500	0	0	0	0	0	0	0	1,500
938201	9,000	0	0	0	0	0	0	0	9,000
938401	191,395	0	0	12,065	0	0	0	0	203,460
938404	31,000	0	0	0	0	0	0	0	31,000
938405	0	0	0	0	0	0	0	0	0
938502	19,000	0	0	0	0	0	0	0	19,000
938503	0	0	0	0	0	0	0	0	0
938504	40,000	0	0	0	0	0	0	0	40,000
938506	1,000	0	0	0	0	0	0	0	1,000
938513	2,000	0	0	0	0	0	0	0	2,000
938601	65,000	0	0	0	0	0	0	0	65,000
938701	45,000	0	0	0	0	0	0	0	45,000
938801	90,000	0	0	0	0	0	0	0	90,000
938802	150,000	0	0	0	0	0	0	0	150,000
938803	800	0	0	0	0	0	0	0	800
939002	2,300	0	0	0	0	0	0	0	2,300
939009	4,800	0	0	0	0	0	0	0	4,800
939017	55,000	0	0	0	0	0	0	0	55,000
941101	8,000	0	0	0	0	0	0	0	8,000
942901	100,225	0	0	0	0	0	0	0	100,225
943201	5,500	0	0	900	0	0	0	0	6,400
943301	6,000	78,414	91,318	0	0	0	0	0	175,732
943501	2,000	0	0	0	0	0	0	0	2,000
943502	5,000	0	0	0	0	0	0	0	5,000
946601	5,000	0	0	0	0	0	0	0	5,000
952499	3,500	0	0	0	0	0	0	0	3,500
965101	26,500	2,100	0	0	0	0	0	0	28,600
965102	31,300	2,300	0	0	0	0	0	0	33,600
965106	0	500	0	0	0	0	0	0	500
971101	0	0	0	0	0	0	0	0	0
992008	0	0	0	0	0	0	0	0	0
999910	0	0	0	0	0	0	0	0	0
Total	4,049,645	86,314	308,134	532,796	0	0	0	0	4,976,889

PHOENIX BUDGET TEMPLATE
FY 2014-15
Budgeted Expenditures

Fund Type	Fund	Cost Center	GL #	GL Description	WBS Element	Judges and Courtroom Support	Traffic & Other Infractions	Other Criminal Cases	Civil	Family and Children Services	Probate, Guardianship & Mental Health Services	Juvenile Dependency Services	Juvenile Delinquency Services	Other Support Operations	Court Interpreters	Jury Services	Security	Enhanced Collections	Other Non-Court Operations	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Allocate Budget by PECT Salary	Total	
						1100	1211	1212	1220	1231	1232	1233	1234	1310	1320	1330	1340	2110	2120	9100	9200	9300	9400	9500	9600		
General TCTF	110001	471001	900301	Permanent		352,165	183,695	157,603	67,696	146,051	110,555	35,587	32,169	71,029	1320	1330	1340	2110	2120	9100	9200	9300	9400	9500	9600		1,625,280
General TCTF	110001	471001	900301	Permanent	O-479600-2															227,862	81,803	74,677					28,688
General TCTF	110001	471001	900301	Permanent	O-479700-2			3,127																			7,588
General TCTF	110001	471001	900301	Permanent	O-479901-3																						30,353
General TCTF	110001	471001	906303	Commissioners		77,049																					77,049
General TCTF	110001	471001	910301	Social Security		26,811	11,369	9,771	4,197	9,055	6,854	2,206	1,994	4,404	565	2,315				12,040	5,072	4,630				2,352	103,455
General TCTF	110001	471001	910301	Social Security	O-479600-2																						1,779
General TCTF	110001	471001	910301	Social Security	O-479700-2			194																			470
General TCTF	110001	471001	910301	Social Security	O-479901-3																						1,882
General TCTF	110001	471001	910302	Medicare		6,224	2,864	2,285	982	2,118	1,603	516	466	1,030	132	541				3,304	1,186	1,083				550	24,884
General TCTF	110001	471001	910302	Medicare	O-479600-2																						416
General TCTF	110001	471001	910302	Medicare	O-479700-2			45																			110
General TCTF	110001	471001	910302	Medicare	O-479901-3																						440
General TCTF	110001	471001	910401	Dental Insurance		6,426	3,883	3,442	1,267	2,249	1,625	643	688	1,395	184	753				1,744	1,285	780				459	28,823
General TCTF	110001	471001	910401	Dental Insurance	O-479600-2																						578
General TCTF	110001	471001	910401	Dental Insurance	O-479700-2			73																			92
General TCTF	110001	471001	910401	Dental Insurance	O-479901-3																						367
General TCTF	110001	471001	910501	Health Insurance		111,034	64,781	58,758	20,761	34,695	25,106	10,665	11,697	23,713	3,192	13,087				20,900	15,150	9,350				5,500	428,389
General TCTF	110001	471001	910501	Health Insurance	O-479600-2																						10,655
General TCTF	110001	471001	910501	Health Insurance	O-479700-2			1,277																			1,100
General TCTF	110001	471001	910501	Health Insurance	O-479901-3																						4,400
General TCTF	110001	471001	910601	Retirement (Non-Judicial Officers)		71,025	37,048	31,785	13,653	28,455	22,297	7,177	6,488	14,325	1,837	7,531				45,955	16,498	15,081				7,652	327,787
General TCTF	110001	471001	910601	Retirement (Non-Judicial Officers)	O-479600-2																						5,786
General TCTF	110001	471001	910601	Retirement (Non-Judicial Officers)	O-479700-2			631																			1,530
General TCTF	110001	471001	910601	Retirement (Non-Judicial Officers)	O-479901-3																						6,122
General TCTF	110001	471001	912301	Retirement (Subordinate Judicial Officers)																							-
General TCTF	110001	471001	912402	Deferred Compensation - 457		2,190	300	120	197	774	577	78	30	60						3,630	1,380	1,470				600	11,406
General TCTF	110001	471001	912402	Deferred Compensation - 457	O-479700-2																						120
General TCTF	110001	471001	912402	Deferred Compensation - 457	O-479901-3																						480
General TCTF	110001	471001	912501	Statutory Workers Compensation		13,888	8,392	7,440	2,738	4,861	3,512	1,389	1,488	3,016	397	1,627				3,770	2,778	1,686				992	57,974
General TCTF	110001	471001	912501	Statutory Workers Compensation	O-479600-2																						1,250
General TCTF	110001	471001	912501	Statutory Workers Compensation	O-479700-2			159																			198
General TCTF	110001	471001	912501	Statutory Workers Compensation	O-479901-3																						794
General TCTF	110001	471001	913301	Unemployment Insurance		2,100	1,269	1,125	414	735	531	210	225	456	60	246				570	420	255				150	7,796
General TCTF	110001	471001	913301	Unemployment Insurance	O-479600-2																						189
General TCTF	110001	471001	913301	Unemployment Insurance	O-479700-2			24																			30
General TCTF	110001	471001	913301	Unemployment Insurance	O-479901-3																						120
General TCTF	110001	471001	913501	Life Insurance		1,308	523	456	173	321	232	87	92	185	24	98				1,735	435	685				200	6,534
General TCTF	110001	471001	913501	Life Insurance	O-479600-2																						76
General TCTF	110001	471001	913501	Life Insurance	O-479700-2			10																			40
General TCTF	110001	471001	913501	Life Insurance	O-479901-3																						160
General TCTF	110001	471001	913502	Long-Term Disability		1,661	711	610	262	565	428	138	124	275	35	145				882	317	289				147	6,589
General TCTF	110001	471001	913502	Long-Term Disability	O-479600-2																						29
General TCTF	110001	471001	913502	Long-Term Disability	O-479700-2			12																			41
General TCTF	110001	471001	913502	Long-Term Disability	O-479901-3																						117
General TCTF	110001	471001	913601	Vision Care		840	508	450	166	294	212	84	90	182	24	98				228	168	102				80	3,696
General TCTF	110001	471001	913601	Vision Care	O-479600-2																						76
General TCTF	110001	471001	913601	Vision Care	O-479700-2			10																			12
General TCTF	110001	471001	913601	Vision Care	O-479901-3																						22
General TCTF	110001	471001	913899	Other Benefits		2,753	794	655	330	648	633	155	133	269	33	134				1,457	510	564				182	9,450
General TCTF	110001	471001	913899	Other Benefits	O-479600-2																						103
General TCTF	110001	471001	913899	Other Benefits	O-479700-2			13																			49
General TCTF	110001	471001	913899	Other Benefits	O-479901-3																						36
Special Revenue Non-Grant	120007	471001	900301	Permanent	O-470304-1																						146
Special Revenue Non-Grant	120007	471001	900301	Permanent	O-470304-2																						46
Special Revenue Non-Grant	120007	471001	910301	Social Security	O-470304-1																						5,973
Special Revenue Non-Grant	120007	471001	910301	Social Security	O-470304-2																						

PHOENIX BUDGET TEMPLATE
FY 2014-15
Budgeted Expenditures

Fund Type	Fund	Cost Center	GL #	GL Description	WBS Element	Judges and Courtroom Support	Traffic & Other Infractions	Other Criminal Cases	Civil	Family and Children Services	Probate, Guardianship & Mental Health Services	Juvenile Dependency Services	Juvenile Delinquency Services	Other Support Operations	Court Interpreters	Jury Services	Security	Enhanced Collections	Other Non-Court Operations	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Allocate Budget by PECT Salary	Total	
						1100	1211	1212	1220	1231	1232	1233	1234	1310	1320	1330	1340	2110	2120	9100	9200	9300	9400	9500	9600		
Special Revenue Non-Grant	120007	471001	912501	Statutory Workers Compensation	O-470304-1													3,968								3,968	
Special Revenue Non-Grant	120007	471001	912501	Statutory Workers Compensation	O-470304-2													833								833	
Special Revenue Non-Grant	120007	471001	913301	Unemployment Insurance	O-470304-1													600								600	
Special Revenue Non-Grant	120007	471001	913301	Unemployment Insurance	O-470304-2													126								126	
Special Revenue Non-Grant	120007	471001	913501	Life Insurance	O-470304-1													350								350	
Special Revenue Non-Grant	120007	471001	913501	Life Insurance	O-470304-2													58								58	
Special Revenue Non-Grant	120007	471001	913502	Long-Term Disability	O-470304-1													373								373	
Special Revenue Non-Grant	120007	471001	913502	Long-Term Disability	O-470304-2													90								90	
Special Revenue Non-Grant	120007	471001	913601	Vision Care	O-470304-1													240								240	
Special Revenue Non-Grant	120007	471001	913601	Vision Care	O-470304-2													50								50	
Special Revenue Non-Grant	120007	471001	913899	Other Benefits	O-470304-1													478								478	
Special Revenue Non-Grant	120007	471001	913899	Other Benefits	O-470304-2													119								119	
Special Revenue Grant	190100	471001	900301	Permanent	G-471058-1-14					55,920																55,920	
Special Revenue Grant	190100	471001	900301	Permanent	G-471059-1-14					31,860																	31,860
Special Revenue Grant	190100	471001	900301	Permanent	G-471059-1-14	12,769																					147,580
Special Revenue Grant	190100	471001	906303	Commissioners	G-471059-1-14	77,049																					160,349
Special Revenue Grant	190100	471001	910301	Social Security	G-471058-1-14					3,213																	77,049
Special Revenue Grant	190100	471001	910301	Social Security	G-471059-1-14	4,777				1,975																	3,213
Special Revenue Grant	190100	471001	910301	Social Security	G-471059-1-14	792				9,150																	6,752
Special Revenue Grant	190100	471001	910302	Medicare	G-471058-1-14					751																	9,942
Special Revenue Grant	190100	471001	910302	Medicare	G-471059-1-14	1,117				462																	751
Special Revenue Grant	190100	471001	910302	Medicare	G-471059-1-14	185				2,140																	1,579
Special Revenue Grant	190100	471001	910401	Dental Insurance	G-471058-1-14					597																	2,325
Special Revenue Grant	190100	471001	910401	Dental Insurance	G-471059-1-14	459				459																	597
Special Revenue Grant	190100	471001	910401	Dental Insurance	G-471059-1-14	275				2,938																	918
Special Revenue Grant	190100	471001	910501	Health Insurance	G-471058-1-14					10,881																	3,213
Special Revenue Grant	190100	471001	910501	Health Insurance	G-471059-1-14	5,500				5,250																	10,881
Special Revenue Grant	190100	471001	910501	Health Insurance	G-471059-1-14	4,788				48,342																	10,750
Special Revenue Grant	190100	471001	910601	Retirement (Non-Judicial Officers)	G-471058-1-14					10,451																	53,130
Special Revenue Grant	190100	471001	910601	Retirement (Non-Judicial Officers)	G-471059-1-14					6,426																	10,451
Special Revenue Grant	190100	471001	910601	Retirement (Non-Judicial Officers)	G-471059-1-14	2,575				29,764																	6,426
Special Revenue Grant	190100	471001	912301	Retirement (Subordinate Judicial Officers)	G-471059-1-14																						32,339
Special Revenue Grant	190100	471001	912402	Deferred Compensation - 457	G-471058-1-14					234																	-
Special Revenue Grant	190100	471001	912402	Deferred Compensation - 457	G-471059-1-14	1,050				300																	234
Special Revenue Grant	190100	471001	912402	Deferred Compensation - 457	G-471059-1-14					300																	1,350
Special Revenue Grant	190100	471001	912501	Statutory Workers Compensation	G-471058-1-14					1,290																	300
Special Revenue Grant	190100	471001	912501	Statutory Workers Compensation	G-471059-1-14	992				992																	1,290
Special Revenue Grant	190100	471001	912501	Statutory Workers Compensation	G-471059-1-14	595				6,349																	1,984
Special Revenue Grant	190100	471001	913301	Unemployment Insurance	G-471058-1-14					195																	6,944
Special Revenue Grant	190100	471001	913301	Unemployment Insurance	G-471059-1-14	150				150																	195
Special Revenue Grant	190100	471001	913301	Unemployment Insurance	G-471059-1-14	90				960																	300
Special Revenue Grant	190100	471001	913501	Life Insurance	G-471058-1-14					78																	1,050
Special Revenue Grant	190100	471001	913501	Life Insurance	G-471059-1-14	525				75																	78
Special Revenue Grant	190100	471001	913501	Life Insurance	G-471059-1-14	36				399																	800
Special Revenue Grant	190100	471001	913502	Long-Term Disability	G-471058-1-14					201																	435
Special Revenue Grant	190100	471001	913502	Long-Term Disability	G-471059-1-14	298				123																	201
Special Revenue Grant	190100	471001	913502	Long-Term Disability	G-471059-1-14	49				571																	421
Special Revenue Grant	190100	471001	913601	Vision Care	G-471058-1-14					78																	620
Special Revenue Grant	190100	471001	913601	Vision Care	G-471059-1-14	60				60																	78
Special Revenue Grant	190100	471001	913601	Vision Care	G-471059-1-14	36				384																	120
Special Revenue Grant	190100	471001	913899	Other Benefits	G-471058-1-14					373																	420
Special Revenue Grant	190100	471001	913899	Other Benefits	G-471059-1-14	437				182																	373
Special Revenue Grant	190100	471001	913899	Other Benefits	G-471059-1-14	49				625																	182
General TCTF	110001	471001	900320	Lump Sum Payouts	G-471059-1-14																						674
General TCTF	110001	471001	900322	Premium Pay																							619
General TCTF	110001	471001	900325	Bilingual			2,047																				7,055
General TCTF	110001	471001	900327	Miscellaneous Differential		1,589	2,047																				-
General TCTF	110001	471001	906311	Superior Court Judges		30,000		12,530	4,785	11,785				2,278	2,277												4,777
General TCTF	110001	471001	913699	Other Insurance		900	85	33	78	215	115	15	15	83	15	16			84	85	50	207	514				42,525
General T																											

PHOENIX BUDGET TEMPLATE
 FY 2014-15
 Budgeted Expenditures

Fund Type	Fund	Cost Center	GL #	GL Description	WBS Element	Judges and Courtroom Support	Traffic & Other Infractions	Other Criminal Cases	Civil	Family and Children Services	Probate, Guardianship & Mental Health Services	Juvenile Dependency Services	Juvenile Delinquency Services	Other Support Operations	Court Interpreters	Jury Services	Security	Enhanced Collections	Other Non-Court Operations	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Allocate Budget by PECT Salary	Total
						1100	1211	1212	1220	1231	1232	1233	1234	1310	1320	1330	1340	2110	2120	9100	9200	9300	9400	9500	9600	
General TCTF	110001	471001	922399	Library Purchases and Subscriptions		70,535																	1,000			71,535
Special Revenue Grant	190100	471001	922399	Library Purchases and Subscriptions	G-471058-1-14					500																500
General TCTF	110001	471001	922614	Security Surveillance																						-
General TCTF	110001	471001	922699	Minor Equipment - Under \$5,000																				35,000		35,000
Special Revenue Grant	190100	471001	922699	Minor Equipment - Under \$5,000	G-471058-1-14					9,000																9,000
General TCTF	110001	471001	922799	Equipment Rental/Lease																			1,200			1,200
General TCTF	110001	471001	922899	Office Equipment/Maintenance												1,750							6,850	6,800		15,000
Special Revenue Grant	190100	471001	923999	General Expense - Service	G-471060-1-14							6,000														6,000
General Non-TCTF	120001	471001	923999	General Expense - Service																			1,000			1,000
General TCTF	110001	471001	924599	Printing			1,500																500			3,500
General TCTF	110001	471001	925101	Telecommunications																			22,000	2,700		25,000
Special Revenue Grant	190100	471001	925101	Telecommunications	G-471060-1-14								700													700
Special Revenue Grant	190100	471001	925101	Telecommunications	G-471059-1-14					2,400																2,400
Special Revenue Grant	190100	471001	925101	Telecommunications	G-471058-1-14					1,000																1,000
General TCTF	110001	471001	925102	Internet Access Provider Services																				18,000		18,000
General TCTF	110001	471001	926199	Stamps, Stamped Envelopes, Postcards, etc		800																				800
Special Revenue Non-Grant	120007	471001	926199	Stamps, Stamped Envelopes, Postcards, etc	O-470304-1																		19,000			20,180
General TCTF	110001	471001	928801	Insurance										600												600
General TCTF	110001	471001	929299	Travel-In State		3,000															1,000					4,750
Special Revenue Grant	190100	471001	929299	Travel-In State	G-471059-1-14					1,000											250	500				1,000
Special Revenue Grant	190100	471001	929299	Travel-In State	G-471058-1-14					2,000																2,000
General TCTF	110001	471001	933104	Tuition and Registration Fees		300					500										800					1,600
General TCTF	110001	471001	935202	Rent/Lease Non-State Owned																						8,900
General TCTF	110001	471001	935301	Janitorial Services																						1,775
General TCTF	110001	471001	935499	Maintenance and Supplies																						1,500
General TCTF	110001	471001	938201	Consulting Services - Temp							9,000															9,000
General TCTF	110001	471001	938401	General Consultant and Professional Services		17,750																		173,645		191,395
Special Revenue Grant	190100	471001	938401	General Consultant and Professional Services	G-471060-1-14								10,950													10,950
Special Revenue Grant	190100	471001	938401	General Consultant and Professional Services	G-471059-1-14					1,115																1,115
General TCTF	110001	471001	938404	Administrative																				10,000		10,000
General TCTF	110001	471001	938404	Administrative	O-479801-3																			17,000		21,000
General TCTF	110001	471001	938405	Auditing																						-
General TCTF	110001	471001	938502	Court Interpreter Travel																						19,000
General TCTF	110001	471001	938503	Court Interpreter-Registered																						-
General TCTF	110001	471001	938504	Court Interpreter-Certified																						40,000
General TCTF	110001	471001	938506	Court Interpreter-Non Certified																						1,000
General TCTF	110001	471001	938513	Court Interpreter-Language Line-In Court																						2,000
General TCTF	110001	471001	938601	Court Reporter Services		65,000																				65,000
General TCTF	110001	471001	938701	Court Transcripts		45,000																				45,000
General TCTF	110001	471001	938801	Dependency Counsel Charges For Children								90,000														90,000
General TCTF	110001	471001	938802	Dependency Counsel Charges For Parents								150,000														150,000
General TCTF	110001	471001	938803	Court Appointed Counsel Charges-Family Code Section 3150								800														800
General TCTF	110001	471001	939002	Psychiatric Evaluations				2,300																		2,300
General TCTF	110001	471001	939009	Expert Witness								4,800														4,800
General TCTF	110001	471001	939017	Mental Competency Hearing Evaluation				55,000																		55,000
General TCTF	110001	471001	941101	Sheriff Reimbursement-AB2030/AB2695						8,000																8,000
General TCTF	110001	471001	942901	County-Provided Services												25										100,225
General TCTF	110001	471001	943201	IT Maintenance																		200	50,000	5,500		5,500
Special Revenue Grant	190100	471001	943201	IT Maintenance	G-471059-1-14					700																700
Special Revenue Grant	190100	471001	943201	IT Maintenance	G-471058-1-14					200																200
General TCTF	110001	471001	943301	Commercial Contract												6,000										6,000
General Non-TCTF	120001	471001	943301	Commercial Contract																				78,414		78,414
Special Revenue Non-Grant	120007	471001	943301	Commercial Contract	O-470304-1																					91,318
General TCTF	110001	471001	943501	Repairs and Supplies																					2,000	2,000
General TCTF	110001	471001	943502	IT Software and License Fees																				5,000		5,000
General TCTF	110001	471001	946601	Major Equipment-IT																						5,000
General TCTF	110001	471001	952499	Vehicle Operations																						3,500
General TCTF	110001	471001	965101	Jury Fees																						26,500
General Non-TCTF	120001	471001	965101	Jury Fees																						2,100
General TCTF	110001	471001	965102	Jury Mileage																						31,300
General Non-TCTF	120001	471001	965102	Jury Mileage																						2,300

*includes \$25K add'l for BMT

FY 2014-15 Calculated Trial Court Trust Fund "Base" 812110 Allocation as of August 2014 (See below for footnotes)

Court	FY 2013-14 TCF Program 45.10 Ending Base Allocation	Annualization of Reduction for Appointed Converted SJO Position	FY 2012-13 Benefits Cost Changes Reduction	\$10 Million Pro-Rata Adjustment for Funding to be Distributed from ICNA	Net Reallocation of 15 Percent of Historical Funding	Reverse FY 2013 14 Net Reallocation of 10 Percent of Historical Funding	Allocation of \$80 Million in New Funding Using Updated WAFM	Net Reallocation of \$60.8 Million in Historical Funding	Reverse FY 2013 14 Allocation and Reallocation of \$60 Million in New Funding	Allocation of \$86.3 Million in New Funding	Net Reallocation of \$86.3 Million in Historical Funding	Adjustment Related to WAFM Funding Floor	FY 2012-13 and FY 2013-14 Benefits Cost Changes Funding	\$22.7 Million Reduction for Estimated Revenue Shortfall (One-time)	Preliminary Reduction for Fund Balance Above the 1% Cap (One-time)	2% Reserve (One-time)	Pro-Rata Allocation of Remaining 2% Set-Aside (One-time)	Criminal Justice Realignment Funding (1st Half) (One-time)	Criminal Justice Realignment Funding (2nd Half) (One-time)	Less: Self-Help Funding (\$32810) Included in Court Base Allocation	Total
Alameda	71,494,038		(1,117,460)	(472,754)	(2,563,397)	1,294,630	2,186,657	(711,814)	(1,820,989)	3,145,142	(1,023,625)	(53,299)	1,609,137	(1,006,310)		(1,607,602)		151,377	(104,209)		89,339,252
Alpine	536,863		(7,857)	(52,170)	(52,170)		8,511	(14,487)	(7,226)	12,242	(20,637)	266,308	6,245		(82,134)			97	(34,058)		45,612
Amador	2,075,747		(1,811)	(13,533)	(68,000)		67,773	(18,885)	(61,365)	97,480	(27,163)	(1,615)	23,828	(29,737)			2,000	(35,773)		1,959,497	
Butte	8,170,991		(95,367)	(54,249)	(88,680)	(18,573)	328,181	24,625	(320,369)	472,034	35,419	(6,221)	158,491	(116,127)			37,520	(44,097)		8,463,145	
Calaveras	1,840,406		(59,318)	(12,636)	(49,656)		67,470	(13,789)	(62,256)	97,045	(19,834)	(1,513)	45,771	(27,738)			2,679	(36,125)		1,823,876	
Colusa	1,369,335		(11,356)	(9,122)	(35,875)		47,031	(9,952)	(41,323)	67,647	(14,329)	123,127	16,004		(255,628)		1,366	(35,000)		1,765,776	
Contra Costa	34,404,261		(887,134)	(225,156)	26,323	(101,350)	1,377,947	7,309	(1,461,261)	1,981,948	10,513	(27,312)	1,020,012	(524,858)			(869,598)	47,333	(81,852)		34,696,699
Del Norte	2,300,564		(62,921)	(15,022)	(12,665)		88,190	(3,573)	(79,107)	126,603	(5,138)	(1,763)	45,700	(34,619)	(522,675)		4,570	(35,357)		1,735,343	
El Dorado	5,872,358		(21,412)	(39,305)	(48,927)		231,368	(13,509)	(233,268)	332,785	(19,541)	(4,768)	18,950	(88,211)			(146,161)	15,520	(42,191)		5,828,668
Fresno	33,705,145		(676,146)	(220,549)	492,812	(232,624)	1,571,980	136,700	(1,638,598)	2,261,031	196,750	(28,256)	923,246	(554,229)			154,695	(918,493)		34,899,460	
Glenn	1,794,458		(31,067)	(11,849)	(62,279)		59,109	(17,294)	(49,329)	83,666	(24,874)	32,838	24,061		(58,702)		2,634	(35,332)		1,662,294	
Humboldt	5,241,699		(83,444)	(34,651)	(74,712)	83,109	187,764	(20,746)	(139,430)	270,057	(4,042)	137,243	(76,110)				20,003	(40,161)		5,310,532	
Imperial	7,028,750		(230,012)	(45,671)	95,007	(46,529)	269,693	26,909	(302,356)	415,797	38,705	(5,349)	204,591	(100,431)			(169,429)	12,293	(41,749)		7,174,518
Inyo	1,894,107		(84,537)	(12,359)	(79,617)		49,637	(22,108)	(50,201)	71,394	(31,799)	186,861	32,711				911	(34,861)		1,905,718	
Kern	29,595,035		(629,057)	(194,583)	1,811,768	(940,847)	1,701,933	903,098	(1,695,067)	2,447,947	723,623	(26,903)	551,636	(617,540)			168,444	(70,253)		32,291,418	
Kings	5,519,658		(6,952)	(37,032)	90,958	(39,852)	223,753	25,258	(232,642)	321,832	36,329	(4,100)	22,140	(77,594)			29,473	(40,867)		5,701,963	
Lake	3,102,931			(20,847)	(92,616)		76,098	95,229	(25,718)	136,972	(36,991)	(2,237)	3,199	(41,896)			8,091	(36,900)		3,038,839	
Lesser	2,222,061		(6,830)	(14,682)	(35,333)		88,940	(9,811)	(69,479)	69,158	(14,112)	(1,498)	5,580	(27,456)			3,755	(35,640)		2,092,558	
Los Angeles	429,950,172	(316,326)	(7,700,966)	(2,833,643)	7,151,892	(2,523,297)	16,333,848	1,985,964	(16,535,886)	28,370,184	2,856,478	(339,019)	12,101,803	(6,588,036)			1,636,166	(510,282)		490,036,733	
Madras	6,069,746		(137,838)	(39,983)	(18,573)		23,742	242,810	(5,157)	(208,985)	349,242	(4,814)	45,479	(88,349)			21,564	(40,712)		6,054,374	
Madera	12,354,069	(6,453)	(324,291)	(80,769)	(770,602)		520,264	341,811	(213,964)	(120,165)	(491,351)	(307,700)	358,566	(100,059)			6,175	(208,400)		11,714,255	
Mariposa	664,124		(6,416)	(6,366)	(25,008)		31,401	(6,944)	(32,895)	45,165	(9,988)	66,473	3,560				764	(34,847)		984,323	
Merced	4,435,925		(239,862)	(28,188)	(86,816)		39,152	(159,192)	227,677	(34,675)	(3,459)	235,265	(63,500)	(167,682)			11,187	(38,204)		4,165,402	
Mendocino	9,208,327		(269,184)	(60,650)	230,694	(222,543)	440,323	84,000	(584,667)	633,331	92,140	(7,899)	310,199	(148,653)			37,349	(45,471)		9,341,580	
Modoc	932,838		(1,273)	(6,256)	(60,877)		20,250	(16,849)	(29,126)	24,234	34,375	3,544		(1,099)			544	(34,457)		837,393	
Mono	1,210,549		(32,349)	(7,915)	(6,857)		49,925	(2,404)	(45,169)	70,372	(3,458)	69,167	11,323				407	(34,632)		1,263,901	
Monterey	14,497,845		(227,572)	(95,003)	97,146	(140,122)	569,839	26,976	(661,895)	818,120	38,800	(10,949)	264,491	(204,155)			35,503	(53,749)		14,615,184	
Napa	6,372,800		(107,676)	(42,087)	(179,919)		108,997	203,682	(49,950)	(162,945)	292,933	(71,829)	181,753	(91,731)			6,854	(40,250)		8,263,769	
Nevada	4,479,222		(100,179)	(29,417)	(42,439)		34,238	147,213	(110,830)	211,741	(16,950)	(3,091)	120,300	(60,469)			5,767	(100,239)		4,494,430	
Orange	121,968,177	(209,171)	(3,871,441)	(793,404)	(3,109,525)	1,884,108	4,259,112	(863,464)	(3,558,096)	6,126,622	(1,241,952)	(97,195)	5,785,430	(1,828,581)			252,219	(3,830,285)		121,715,133	
Placer	12,068,757		(238,459)	(79,458)	201,516	(171,865)	518,890	59,958	(609,351)	746,337	80,488	(9,598)	284,459	(108,599)	(4,178)		18,655	(48,712)		12,310,496	
Plumas	1,448,318		(273)	(8,532)			35,439	(24,584)	(33,259)	50,973	(35,390)		6,015	(19,092)			806	(34,997)		1,263,057	
Riverside	65,277,663	(168,861)	(685,149)	(432,775)	2,318,069	(1,528,075)	3,023,740	843,695	(3,674,954)	4,349,145	925,489	(51,696)	1,843,210	(998,161)			175,431	(68,412)		64,603,376	
Sacramento	63,873,683		(1,673,778)	(417,838)	(258,809)	(120,612)	2,492,580	(71,684)	(2,676,151)	3,595,161	(103,393)	(50,844)	2,297,449	(899,404)			1,855	(1,599,942)		62,273,740	
San Benito	2,526,744		(6,678)	(16,915)	(103,256)		75,293	(28,672)	(85,264)	108,297	(41,241)	(1,885)	16,844	(34,673)			4,275	(36,679)		2,516,740	
San Bernardino	72,147,163		(1,011,778)	(477,862)	3,088,707	(2,180,083)	3,411,893	457,128	(4,398,841)	4,907,440	1,232,836	(56,332)	1,333,588	(1,075,223)			353,554	(126,593)		76,221,562	
San Diego	125,478,197		(819,364)	(3,338,346)	1,938,179	4,185,290	(927,004)	(3,502,289)	6,019,842	(1,333,341)	(95,765)	4,121,481	(1,824,897)				260,762	(3,024,484)		123,455,489	
San Francisco	49,195,369		(330,477)	(2,320,867)	1,459,083	(619,475)	1,567,617	(988,514)	2,283,522	(891,012)	(40,937)	1,495,904	(788,005)				71,587	(1,307,585)		48,824,250	
San Joaquin	24,914,839		(756,034)	(182,269)	399,572	(1,415,668)	1,095,593	110,995	(1,336,224)	1,575,827	159,590	(20,058)	535,858	(378,529)			108,993	(627,306)		25,137,844	
San Luis Obispo	11,449,303		(36,773)	(76,665)	58,129	26,551	(421,150)	658,561		89,237	23,217	(8,923)	122,245	(172,442)			27,629	(265,828)		11,791,624	
San Mateo	29,551,664		(211,070)	(197,100)	(562,349)	314,903	1,083,844	(156,155)	(900,049)	1,558,929	(224,603)	(23,884)	603,175	(457,780)			30,994	(67,661)		29,503,723	
Santa Barbara	18,243,443		21,451	(122,697)	(463,424)		636,277	(128,685)	(501,019)	915,179	(185,092)	(14,454)	121,806	(271,206)			29,215	(449,529)		18,095,184	
Santa Clara	73,257,781		(1,120,423)	(484,593)	(2,830,533)	1,800,135	2,307,436	(785,993)	(1,759,734)	3,318,862	(1,130,520)	(56,104)	825,453	(1,656,021)			146,761	(116,433)		70,386,053	
Santa Cruz	9,997,292		(1174,422)	(65,887)	(106,452)		113,143	383,233	(29,589)	(42,517)	(7,839)	154,317	(149,105)				15,580	(46,196)		10,026,328	
Shasta	10,169,734		(38,857)	(68,578)	31,203	(31,687)	317,272	8,605	(336,493)	456,343	12,463	(6,340)	184,003	(121,205)			35,175	(200,883)		10,446,092	
Sierra	530,195		(9,268)	(3,553)	(51,110)		8,362	(14,192)	(7,815)	12,071	(20,413)	273,324	8,941				254	(17,235)		683,546	
Siskiyou	3,072,125		(60,127)	(20,234)	(216,492)		157,748	74,862	(60,872)	(3,406)	107,720	(67,266)	(2,303)	59,476	(43,536)	(13,295)	5,101	(26,145)		2,859,889	
Solano	17,240,736		(417,276)	(113,914)	181,524	(243,496)	704,526	50,406	(661,556)	1,013,343	72,501	(13,346)	497,180	(252,201)			55,453	(53,657)		17,442,897	
Sonoma	19,441,709		(884,741)	(126,874)	77,454	(134,615)	806,487	21,508	(901,348)	30,935	(15,724)	816,911	(295,531)				55,654	(56,310)		19,407,827	
Stanislaus	15,057,751		(1,003,375)	(100,459)	598,507	(487,819)	811,719	166,196	(1,033,047)	1,167,522	239,045	(13,714)	816,944	(257,914)			8,081	(90,461)		3,813,291	
Sutter	3,690,455		(24,529)	(24,825)	75,589	(66,291)	162,735	20,990	(169,663)	234,068	30,190	(2,979)	72,212	(54,599)			6,888	(36,251)		3,613,291	
Tehama	2,875,184		(17,295)	(19,199)	2,884	9,440	121,897	801	(113,639)	175,329	1,152	(2,412)	24,866	(44,321)			10,626	(73,433)		2,915,001	
Trinity	1,421,481		(15,561)	(9,436)	(18,348)		36,158	(5,005)	(43,420)	52,004	(7,328)	85,985	19,678				868	(24,852)		1,455,636	
Tulare	13,404,033		(127,031)	(69,190)	180,077	(107,295)	562,040	50,004	(604,334)	868,400	71,923	(10,451)	103,341	(199,524)			52,844	(53,553)		13,710,599	
Tuolumne	2,806,339		(2,616)	(18,834)	(71,034)		38,673	88,147	(19,725)	(75,770)	(2,025)	19,249	(37,684)	(2,119)			3,004	(36,707)		2,729,009	
Ventura																					

9-16-14 Detailed Budget Projections FY 14-15/FY15-16/FY16-17

The budget for FY 2014-15 was approved including the 2% set aside.

	2014-2015 Budget	2015-16*	2016-17*
Balance Forward	529,913.68	30000.00	32000.00
A. TRIAL COURT TRUST FUND	Budget approved		
BASE	2,951,773.00	2858287.00	2910837.00
ADJUSTMENTS			
1. Ongoing	-		
1.1.SAL Retirement savings & Alloc. SAL Growth	91,037.00	0.00	0.00
1.2.Security	-		
1.3. Improvement	6,208.00	6200.00	6200.00
1.4.Micro Elder Abuse	586.00	0.00	0.00
2. One-Time	-		
2.1 45.10 GC 77207.5 Replacement	36,996.00	0.00	0.00
3. Reimbursements	-		
3.1 Jury	57,660.00	60000.00	60000.00
3.2 Ct. Appt Counsel	240,000.00	240000.00	240000.00
3.3 Judges	30,000.00	30000.00	30000.00
3.4. SJO Benefits	-		
3.5 Interpreters	60,000.00	60000.00	60000.00
3.5 Mod. Fund	-		
3.6 Retirement	-		
Other State Receipts	-		
5. Return of Fees/Asses.	-		
5.2 Small Claims	730.00	700.00	700.00
5.3 Adm fee NSF	-		
5.3 Adm PRTL Pmt	-		
5.4 Clerk Trans	8,725.00	5000.00	5000.00
5.5 Copy Prep	10,342.00	5000.00	5000.00
5.5 Comparison	-		
5.6 Record Search	570.00	600.00	600.00
5.7 Estate Search			
5.8 Visit Mediation	960.00	1000.00	1000.00
5.8 Rtrn Check	1,296.00	1000.00	1000.00
5.9 Guardianship	3,650.00	2000.00	2000.00
5.10 Info. Package	-	50.00	50.00
5.11 conservatorship investig. Annual Fee	3,400.00	2000.00	2000.00
	-		

5.12 Visit FLF	640.00	0.00	0.00
5.12 Civil Assessments	156,531.00	200000.00	200000.00
5.12 Micrographs	886.00	800.00	800.00
45.10 Premarital	125.00	125.00	125.00
Declare Child Free	-		
Step Parent	1,000.00	500.00	500.00
Misc. Revenue	-		
Civil Jury Reimbursement	3,523.00	2000.00	2000.00
Misc. Reimbursement	-		
6. Prior Year Adjust.	-		
TOTAL DIST.REV.FROM TCTF	<u>3,666,638.00</u>	3475262.00	3527812.00
B. TCTF Grants and Non-TCTF			
1.TCTF Grants			
1.1 1058 Commissioner	302,917.00	400000.00	350000.00
1.2 1058 Facilitator	97,112.00	97000.00	97000.00
1.3 Substance Abuse			
2. Non-TCTF			
2.1 Block Dispute Res.	2,756.00	2000.00	2000.00
Other Co. svcs			
2.1 Local Fees/Fines	69,082.00	70000.00	70000.00
CRC10-500 Pub Access	-		
2.2 Enhanced Coll. (other)	278,014.00	220000.00	220000.00
Non-Fee Rev 1	-		
GC13963f Restituion (VT)	724.00		
2.3 Interest Income	4,260.00	5000.00	5000.00
2.4 Other Local Fees	-		
2.5 Other local fee 2	-		
2.7 Other State Grants - Collaborative	18,000.00	18000.00	18000.00
2.7 Other State Grants - Jury System	-		
GF-AB2030 SVS Process	8,470.00	6000.00	6000.00
Non-AOC Grants	-	-	-
2.8 GF-MOU Reimbursements	39,249.00	-	-
TOTAL REV. NON-TCTF/OTHR	820,584.00	818000.00	768000.00
	4,487,222.00	4293262.00	4295812.00
SALARIES & BENEFITS EXPENSES			
Salaries Regular	2,062,851.00	2,013,451**	2,013,451**
Salaries Transcripts	-		
Lump Sum Payouts	7,055.00	0.00	0.00
Premium Pay	-	2000.00	2000.00
Bilingual Pay	4,777.00	2000.00	2000.00
Differential - Misc.	42,525.00		

Furl & Sal Sav Non Jud	-		
Temp. Employees on P/R	-		
Commissioner	154,098.00	155000.00	155000.00
Salaries Sup. Judge	30,000.00	30000.00	30000.00
Furlgh Save Commish	-		
OT	-		
Social Security Ins.**	135,108.00	135,108.00	135,108.00
Medicare Tax**	32,086.00	32,086.00	32,086.00
Dental Insurance**	34,883.00	34,883.00	34,883.00
Health Insurance**	553,320.00	553,320.00	553,320.00
Flexible Benefits**	26,062.00	-	-
Retiree Benefits**	28,187.00	-	-
Retirement**	54,249.00	415,210.00	415,210.00
Retirement (Sub. Jud. Officers)**	-	-	-
Def. Comp 457**	14,700.00	14,700.00	14,700.00
Workers Comp**	75,394.00	75,394.00	75,394.00
Unemployment Ins.**	11,400.00	11,400.00	11,400.00
Disability Insurance**			
Life Insurance**	8,341.00	8,341.00	8,341.00
LTD**	8,563.00	8,563.00	8,563.00
Vision**	4,560.00	4,560.00	4,560.00
Other Benefits - EAP**	2,510.00	2,510.00	2,510.00
Judge Life**	2,950.00	2,950.00	2,950.00
Pay Allowances**	6,480.00	6,480.00	6,480.00
Other Benefits - EAP**	12,011.00	12,011.00	12,011.00
Subtotal Non-Regular Salaries and deductions	1,555,971.00	1,506,516.00	1,506,516.00
TOTAL SALARIES & BENEFITS EXP."	3,618,822.00	3,519,967	3,519,967
OPERATING & EQUIPMENT EXPENSES			
Bank Fees	4,200.00	4,000.00	4,000.00
Dues Legal & Other	1,160.00	1,200.00	1,200.00
Misc. Office Supplies	10,000.00	10,000.00	10,000.00
Advertising			
Meeting/Conf./Exh/Shw	2,350.00	2,500.00	2,500.00
Libry Pchse/Sub/Pub	72,035.00	35,000.00	35,000.00
Minor Office Equip/Machine			
Security Surveillance - Minor	-		
Minor Equip.	44,000.00	20,000.00	20,000.00
Equip. Rental/lease	1,200.00	1,200.00	1,200.00
Office Equip. Maint.	15,000.00	15,000.00	15,000.00
General Exp-Svc	7,000.00	7,000.00	7,000.00
Printed Forms/Printing	3,500.00	3,500.00	3,500.00
Telecommunications	29,100.00	30,000.00	30,000.00
ISP Lease Lines	18,000.00	18,000.00	18,000.00
Postage	40,280.00	40,000.00	40,000.00
Insurance	1,800.00	2,000.00	2,000.00
Travel-per Diem In State	7,750.00	7,750.00	7,750.00

Out of State Travel		0.00	0.00
Tuition/Registration	1,600.00	1,600.00	1,600.00
Perimeter Security		0.00	0.00
Perimeter Security - Sheriff		0.00	0.00
Perimeter Sec. - Other		0.00	0.00
Courtroom Security		0.00	0.00
Rent-Non State Owned	8,900.00	9,000.00	9,000.00
Janitorial	1,775.00	1,775.00	1,775.00
Maintenance & Supplies, cleaning	1,500.00	1,500.00	1,500.00
Other Facility Costs - Svcs			
Utilities			
Agency Temp Help	9,000.00	9,000.00	9,000.00
Repair & Supplies - IT		1,000.00	1,000.00
General Consultants	203,460.00	70,000.00	70,000.00
Administrative Service	31,000.00	31,000.00	31,000.00
Auditing Services			
Interpreter travel	19,000.00	19,000.00	19,000.00
Interpreter register		4,500.00	4,500.00
Interpreter certified	40,000.00	40,000.00	40,000.00
Interpreter - Non Reg.		0.00	0.00
interpreter non certified	1,000.00	1,000.00	1,000.00
Interpreter - Languageselect svcs	2,000.00	2,000.00	2,000.00
Court Reporter Per Diem	65,000.00	65,000.00	65,000.00
Court Reporter Transcript	45,000.00	45,000.00	45,000.00
CAC child	90,000.00	90,000.00	90,000.00
CAC parent	150,000.00	150,000.00	150,000.00
CAC 3150	800.00	10,000.00	10,000.00
Investigative Services			
Court ordered investigation			
Psych evaluations	2,300.00	2,300.00	2,300.00
Other Cr. Order Svcs.			
Expert Witness	4,800.00		
Eval Not Guilty Insanity			
Exam Sexually Vioent W&I 6600			
Eval Mental Competency	55,000.00	60,000.00	60,000.00
Mediators/Arbitrators			
Civil Arbitration Fee			
Sheriff-Reimb-AB2030	8,000.00	8,000.00	8,000.00
County - Other Services	100,225.00	100,000.00	100,000.00
IT maintenance	6,400.00	35,000.00	35,000.00
IT commerical contracts	175,732.00	25,000.00	25,000.00
IT repairs and supplies	2,000.00	4,500.00	4,500.00
IT Software & Lic. Fees	5,000.00	25,000.00	25,000.00
Other IT Expenditures		1,000.00	1,000.00
Major Equipment - Non IT		5,000.00	5,000.00
Major Equip. IT	5,000.00	25,000.00	25,000.00
Other Items of Expense			

Vehicle Operations	3,500.00	3,000.00	3,000.00
Cashier Shortages			
TOTAL OPERATING & EQUIP EXPENSES	1,295,367.00	1,042,325.00	1,042,325.00
SPECIAL ITEMS OF EXPENSE			
Jurors fees	28,600.00	25,000.00	25,000.00
Jurors mileage	33,600.00	35,000.00	35,000.00
Jurors Non-Seq. Meals	500.00	1,000.00	1,000.00
Witness Fees & Trans.			
OPEB Expense			
TOTAL SPECIAL ITEMS OF EXPENSE	62,700.00	61,000.00	61,000.00
	4,976,889.00	4,623,292.00	4,623,292.00
	(489,667.00)	(330,030.00)	(327,480.00)

Use of Fund Balance

***ESTIMATED**-see calculation Estimated 2015-2016, 2016-2017, and 2017-2018 WAFM

Allocation Adjustments Using 2014-2015 WAFM -- assumes \$90.6 million in new 2015-2016 funding for general court operations (See Attached Table A)

** assumes two positions vacated one 12-13-14 and one 3-31-15
approximating \$50,000 in savings - deductions will have to be adjusted

ⁿ Note: Salaries and Benefits per payroll = \$140,000

Estimated 2015-2016, 2016-2017, and 2017-2018 WAFM Allocation Adjustments Using 2014-2015 WAFM -- assumes \$90.6 million in new 2015-2016 funding for general court operations

Table with 21 columns: Cluster, Court, (Historical) Funding Subject to Reallocation (A), Court's Share of Current Historical Funding vs. FY 14-15 WAFM Funding Need (B, C), Reallocation of 30% (D, E, F), Reallocation of \$90.6M (J, K, L), Reversal of 2014-15 WAFM Allocation (O), Estimated 2015-16 Net Total Adjustments to Allocation (P), Estimated 2015-16 Funding Floor Adjustment (Q), Estimated Adjustment in 2016-17 Related to Reallocation of 40% of Historical Base (R), Estimated Funding Floor Adjustment in 2016-17 (S), Estimated Adjustment in 2017-18 Related to Reallocation of 50% of Historical Base (T), Estimated Funding Floor Adjustment in 2017-18 (U).

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Cluster	Court	(Historical) Funding Subject to Reallocation	Court's Share of Current Historical Funding vs. FY 14-15 WAFM Funding Need		Reallocation of 30%			Reallocation of \$90.6M			Reversal of 2014-15 WAFM Allocation	Estimated 2015-16 Net Total Adjustments to Allocation	Estimated 2015-16 Funding Floor Adjustment	Estimated Adjustment in 2016-17 Related to Reallocation of 40% of Historical Base	Estimated Funding Floor Adjustment in 2016-17	Estimated Adjustment in 2017-18 Related to Reallocation of 50% of Historical Base	Estimated Funding Floor Adjustment in 2017-18	
			Share of Total Funding Subject to Reallocation Using WAFM (Historical funding proportion)	Share of Total WAFM Funding Need (FY 14-15)	30 Percent of Funding Subject to Reallocation	Reallocation Using WAFM Proportion	Net	Allocation of \$90.6 Million Using 14-15 WAFM	Original Share of \$90.6 Million of "Old" Money To Be Reallocated	Net								Allocation of \$90.6 Million Using 14-15 WAFM6
		A	B	C	D = 30% * Col. A	E = \$432.1M * Col. C	F=D+E	J = \$90.6M * C	K = -\$90.6M * B	L = J+K	N = \$90.6M * C	O	P	Q	R	S	T	U
3	San Joaquin	23,639,320	1.64%	1.83%	(7,091,796)	7,890,940	799,144	1,654,345	(1,486,803)	167,541	1,654,345	(399,572)	2,221,458	(23,227)	266,381	(11,910)	266,381	(8,633)
2	San Luis Obispo	10,604,942	0.74%	0.76%	(3,181,483)	3,297,740	116,257	691,375	(667,002)	24,373	691,375	(58,129)	773,877	(10,161)	38,752	(5,179)	38,752	(3,731)
3	San Mateo	29,770,060	2.07%	1.81%	(8,931,018)	7,806,321	(1,124,697)	1,636,604	(1,872,398)	(235,794)	1,636,604	562,349	838,461	(26,209)	(374,899)	(13,164)	(374,899)	(9,345)
3	Santa Barbara	18,365,326	1.27%	1.06%	(5,509,598)	4,582,750	(926,847)	960,779	(1,155,094)	(194,315)	960,779	463,424	303,041	(15,697)	(308,949)	(7,850)	(308,949)	(5,547)
4	Santa Clara	74,267,457	5.16%	3.85%	(22,280,237)	16,619,171	(5,661,067)	3,484,229	(4,671,078)	(1,186,849)	3,484,229	2,830,533	(533,154)	(59,560)	(1,887,022)	(29,492)	(1,887,022)	(20,629)
2	Santa Cruz	9,910,386	0.69%	0.64%	(2,973,116)	2,760,211	(212,905)	578,681	(623,317)	(44,636)	578,681	106,452	427,593	(8,720)	(70,968)	(4,402)	(70,968)	(3,141)
2	Shasta	7,409,092	0.51%	0.53%	(2,222,728)	2,285,134	62,406	479,081	(465,997)	13,084	479,081	(31,203)	523,368	(7,199)	20,802	(3,666)	20,802	(2,639)
1	Sierra	542,215	0.04%	0.01%	(162,665)	60,445	(102,220)	12,672	(34,103)	(21,430)	12,672	51,110	(59,868)	333,200	(34,073)	34,073	(34,073)	34,073
2	Siskiyou	3,254,627	0.23%	0.12%	(976,388)	539,405	(436,983)	113,087	(204,701)	(91,614)	113,087	218,492	(197,019)	(2,303)	(145,661)	(1,111)	(145,661)	(755)
3	Solano	15,704,185	1.09%	1.17%	(4,711,256)	5,074,303	363,048	1,063,834	(987,720)	76,113	1,063,834	(181,524)	1,321,471	(15,329)	121,016	(7,838)	121,016	(5,665)
3	Sonoma	18,845,883	1.31%	1.34%	(5,653,765)	5,808,674	154,909	1,217,795	(1,185,318)	32,477	1,217,795	(77,454)	1,327,726	(17,876)	51,636	(9,104)	51,636	(6,554)
3	Stanislaus	15,497,803	1.08%	1.35%	(4,649,341)	5,846,355	1,197,014	1,225,695	(974,740)	250,955	1,225,695	(598,507)	2,075,158	(16,326)	399,005	(8,458)	399,005	(6,192)
2	Sutter	3,403,045	0.24%	0.27%	(1,020,914)	1,172,091	151,177	245,730	(214,036)	31,695	245,730	(75,589)	353,014	(3,468)	50,392	(1,783)	50,392	(1,295)
2	Tehama	2,907,298	0.20%	0.20%	(872,189)	877,957	5,768	184,065	(182,856)	1,209	184,065	(2,884)	188,158	(2,729)	1,923	(1,388)	1,923	(997)
1	Trinity	990,359	0.07%	0.06%	(297,108)	260,412	(36,696)	54,596	(62,289)	(7,693)	54,596	18,348	28,555	76,556	(12,232)	12,232	(12,232)	12,232
3	Tulare	12,293,011	0.85%	0.94%	(3,687,903)	4,048,057	360,154	848,680	(773,173)	75,507	848,680	(180,077)	1,104,263	(12,059)	120,051	(6,176)	120,051	(4,471)
2	Tuolumne	2,589,803	0.18%	0.15%	(776,941)	634,873	(142,068)	133,102	(162,887)	(29,785)	133,102	71,034	32,283	(2,192)	(47,356)	(1,094)	(47,356)	(772)
3	Ventura	24,366,827	1.69%	1.94%	(7,310,048)	8,362,209	1,052,161	1,753,147	(1,532,560)	220,587	1,753,147	(526,080)	2,499,814	(24,607)	350,720	(12,646)	350,720	(9,186)
2	Yolo	6,504,149	0.45%	0.47%	(1,951,245)	2,037,483	86,238	427,161	(409,081)	18,080	427,161	(43,119)	488,360	(6,184)	28,746	(3,154)	28,746	(2,274)
2	Yuba	3,225,076	0.22%	0.20%	(967,523)	871,229	(96,294)	182,654	(202,842)	(20,188)	182,654	48,147	114,319	(2,848)	(32,098)	(1,434)	(32,098)	(1,021)
	Statewide	1,440,487,965	100%	100%	(432,146,390)	432,146,390	0	90,600,000	(90,600,000)	0	90,600,000	(0)	90,600,000	(0)	0	(0)	0	0

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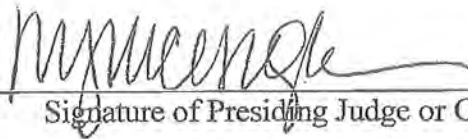
Fund	1000/110001	1000/120001	1000/120004	1000/120007	1000/120021	1000/180004	1000/190100	1000/1910581	1000/1910591	1000/1910801	1000/1910821	1000/1930031	1000/1940031	Overall Result
	General Fund - TCTF	General Fund - NTCTF	Dispute Resolution	Enhanced Collections	Special Revenue Fund	2% Automation	AOC Grant Fund	1058 FLF Program	1058 CSC Program	Substance Abuse Focu	CA Drug Court	USD0J	Juv. Drug & Alcohol	
Beginning Fund Balance	\$ -310,056.49	-192,017.94	-27,094.45	0.00	-724.16	-20.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-529,913.68
Trial Court Revenue Sources	\$ -1,065,473.42	51.41	-0.22	36.95	53.31	-3,083.00								-1,068,414.97
Trial Court Reimbursements	\$ -38,636.46	-4,230.60	-5.00				-868.61					15,235.79		-28,504.88
Prior Year Revenue														
Revenue Total	\$ -1,104,109.88	-4,179.19	-5.22	36.95	53.31	-3,083.00	-868.61					15,235.79		-1,098,919.85
Personal Services	\$ 472,094.26	228.75		42,500.50			75,363.00							590,186.51
Operating Expenses and Equipment	\$ 180,790.28	8,430.42	0.00				451.30					-7,285.79		182,386.21
Special Items of Expense	\$ 14,254.64	4,887.69												19,142.33
Internal Cost Recovery														
Prior Year Expense Adjustments	\$ 282.23													282.23
Expense Total	\$ 667,421.41	13,546.86	0.00	42,500.50			75,814.30					-7,285.79		791,997.28
Operating Transfers In														
Operating Transfers Out														
Other Financial Sources Total														
Ending Fund Balance	\$ -746,744.96	-182,650.27	-27,099.67	42,537.45	-670.85	-3,103.64	74,945.69	0.00	0.00	0.00	0.00	7,950.00	0.00	-834,836.25

**Attachment IV.C- Quarterly Financial
Statement Certifications for FY 09-
10/13-14.**

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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

8-13-14

Date

SISKIYOU

Court

FY 2013-2014 4th QTR

Fiscal Year and Ending Quarter

26000

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

SISKIYOU

Court

FY 2013-2014 4th 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	39

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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SISKIYOU

Court

FY 2013-2014 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Siskiyou
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

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	For the month ended June							2012/13	
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (91,901)	\$ 27,242	\$ 0				\$ 94,139	\$ 29,480	\$ 73,651
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (4,929)	\$ (4,929)	\$ (3,539)
Cash on Hand	\$ 1,175							\$ 1,175	\$ 1,250
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (80,626)	\$ 27,242	\$ 0				\$ 64,837	\$ 64,837	\$ 66,969
Short Term Investment	\$ 649,303								
Investment in Financial Institution							\$ 48,646	\$ 697,949	\$ 1,404,931
Total Investments	\$ 649,303						\$ 48,646	\$ 697,949	\$ 1,404,931
Accrued Revenue	\$ 773	\$ 108							
Accounts Receivable - General			\$ 52,677				\$ 0	\$ 681	\$ 4,996
Dishonored Checks								\$ 52,677	\$ 234,966
Due From Employee	\$ 1,507	\$ 0	\$ 0					\$ 1,507	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 160,978							\$ 160,978	\$ 262,953
Due From Other Governments	\$ 15,998	\$ 66,646						\$ 102,642	\$ 93,051
Due From Other Courts	\$ 2,979							\$ 2,979	\$ 0
Due From State	\$ 70,043	\$ 3,083	\$ 39,815				\$ 0	\$ 112,941	\$ 121,985
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 61							\$ 61	\$ 37
Total Receivables	\$ 252,338	\$ 69,837	\$ 92,492				\$ 0	\$ 434,665	\$ 737,688
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 821,013	\$ 117,079	\$ 92,492				\$ 202,692	\$ 1,233,276	\$ 2,311,070
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 110,472	\$ 154	\$ 105					\$ 110,731	\$ 37,612
Accounts Payable - General	\$ 43,322	\$ 0	\$ 0				\$ 0	\$ 43,322	\$ 21,737
Due to Other Funds	\$ 0	\$ 69,085	\$ 71,892				\$ 61	\$ 161,038	\$ 262,990
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ (331)
TC145 Liability									
Due to Other Governments	\$ 44,024		\$ 20,494				\$ 53,328	\$ 53,328	\$ 69,456
AB145 Due to Other Government Agency								\$ 64,518	\$ 58,685
Due to Other Public Agencies									
Sales and Use Tax	\$ 66							\$ 66	\$ 5
Interest								\$ 1	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 197,903	\$ 69,239	\$ 92,492				\$ 53,389	\$ 439,024	\$ 470,356
Civil									
Criminal							\$ 84,316	\$ 84,316	\$ 72,894
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 64,837	\$ 64,837	\$ 86,989
Miscellaneous Trust									
Total Trust Deposits							\$ 149,153	\$ 149,153	\$ 159,883
Accrued Payroll	\$ 118,371	\$ 0	\$ 0					\$ 118,371	\$ 67,722
Benefits Payable	\$ 2,309		\$ 0					\$ 2,309	\$ 2,536
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 120,680	\$ 0	\$ 0					\$ 120,680	\$ 70,258
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 356							\$ 356	\$ 387
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 150
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 356						\$ 150	\$ 506	\$ 537
Total Liabilities	\$ 318,939	\$ 69,239	\$ 92,492				\$ 202,692	\$ 703,362	\$ 701,035
Total Fund Balance	\$ 502,074	\$ 27,839	\$ 0					\$ 529,914	\$ 1,610,035
Total Liabilities and Fund Balance	\$ 821,013	\$ 117,079	\$ 92,492				\$ 202,692	\$ 1,233,276	\$ 2,311,070

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

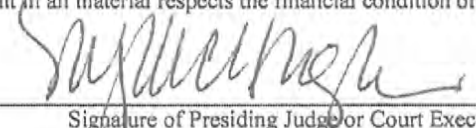
For the month ended June											
Fiscal Year 2013/14											
	Governmental Funds							2012/13			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,248,002	\$ 36,996					\$ 3,284,998	\$ 3,184,853	\$ 2,364,286	\$ 2,306,337	
Improvement and Modernization Fund	\$ 6,208						\$ 6,208	\$ 6,207	\$ 6,207		
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000		
Court Interpreter (45.46)	\$ 59,871						\$ 59,871	\$ 52,740	\$ 52,740	\$ 90,899	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 333,497						\$ 333,497	\$ 344,096	\$ 284,037	\$ 391,667	
Other Miscellaneous	\$ 91,037						\$ 91,037	\$ 91,037	\$ 165,756	\$ 45,618	
	\$ 3,768,615	\$ 36,996					\$ 3,805,611	\$ 3,689,932	\$ 2,893,005	\$ 2,867,841	
Grants											
AB 1058 Commissioner/Facilitator			\$ 412,457				\$ 412,457	\$ 400,029	\$ 416,099	\$ 400,029	
Other AOC Grants			\$ 19,899				\$ 19,899	\$ 18,500	\$ 18,712	\$ 19,139	
Non-AOC Grants			\$ 89,518				\$ 89,518	\$ 89,518	\$ 120,691	\$ 141,544	
			\$ 521,874				\$ 521,874	\$ 608,047	\$ 555,503	\$ 580,712	
Other Financing Sources											
Interest Income	\$ 3,996	\$ 263					\$ 4,259	\$ 6,504	\$ 6,504	\$ 11,000	
Investment Income											
Donations											
Local Fees	\$ 69,141						\$ 69,141	\$ 70,001	\$ 73,875	\$ 70,000	
Non-Fee Revenues	\$ 0	\$ 724					\$ 724	\$ 900	\$ 350		
Enhanced Collections		\$ 278,015					\$ 278,015	\$ 230,000	\$ 191,075	\$ 175,000	
Escheatment											
Prior Year Revenue	\$ 12,281	\$ (7,018)					\$ 5,263	\$ 5,263	\$ (34,628)		
County Program - Restricted	\$ 0	\$ 2,756					\$ 2,756	\$ 3,000	\$ 4,889	\$ 2,900	
Reimbursement Other	\$ 4,134						\$ 4,134	\$ 5,936	\$ 15,837		
Sale of Fixed Assets											
Other Miscellaneous	\$ 88						\$ 88	\$ 68			
	\$ 89,639	\$ 274,740					\$ 264,379	\$ 321,272	\$ 257,903	\$ 258,900	
Total Revenues	\$ 3,858,254	\$ 311,736	\$ 821,678				\$ 4,691,665	\$ 4,518,251	\$ 3,706,410	\$ 3,687,453	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,065,215	\$ 124,822	\$ 284,417				\$ 2,474,454	\$ 2,561,243	\$ 2,529,489	\$ 2,692,347	
Temp Help											
Overtime											
Staff Benefits	\$ 1,161,508	\$ 74,375	\$ 142,122				\$ 1,378,005	\$ 1,320,520	\$ 1,359,293	\$ 1,356,663	
	\$ 3,226,723	\$ 199,197	\$ 426,539				\$ 3,862,469	\$ 3,881,763	\$ 3,888,782	\$ 4,051,030	
Operating Expenses and Equipment											
General Expense	\$ 128,928	\$ 2,456	\$ 10,793				\$ 142,176	\$ 205,405	\$ 86,517	\$ 190,389	
Printing	\$ 3,218						\$ 3,218	\$ 4,000	\$ 6,645	\$ 7,000	
Telecommunications	\$ 58,804		\$ 3,200				\$ 62,004	\$ 70,300	\$ 75,830	\$ 88,000	
Postage	\$ 33,966						\$ 33,966	\$ 35,000	\$ 69,978	\$ 64,000	
Insurance	\$ 1,602						\$ 1,602	\$ 1,800	\$ 2,013	\$ 1,821	
In-State Travel	\$ 13,091	\$ 1,288	\$ 5,079				\$ 19,458	\$ 25,000	\$ 9,663	\$ 5,350	
Out-of-State Travel											
Training	\$ 1,659		\$ 25				\$ 1,684	\$ 1,900	\$ 2,912	\$ 2,325	
Security Services											
Facility Operations	\$ 38,661	\$ 5,389					\$ 44,050	\$ 30,504	\$ 17,648	\$ 17,380	
Utilities											
Contracted Services	\$ 817,969	\$ 11,100	\$ 98,656				\$ 927,725	\$ 805,583	\$ 639,527	\$ 787,651	
Consulting and Professional Services	\$ 101,761						\$ 101,761	\$ 110,500	\$ 94,653	\$ 97,000	
Information Technology	\$ 105,443	\$ 149,059	\$ 1,383				\$ 255,885	\$ 365,500	\$ 60,407	\$ 45,646	
Major Equipment	\$ 18,167	\$ 42,740					\$ 60,907	\$ 64,700	\$ 19,774		
Other Items of Expense	\$ 3,559						\$ 3,559	\$ 3,000	\$ 2,680	\$ 3,000	
	\$ 1,126,818	\$ 211,900	\$ 117,046				\$ 1,455,862	\$ 1,713,192	\$ 1,078,463	\$ 1,299,332	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 63,319						\$ 63,319	\$ 72,472	\$ 42,989	\$ 80,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 400,000						\$ 400,000	\$ 400,000	\$ 322		
Capital Costs											
Internal Cost Recovery	\$ (85,590)		\$ 85,590				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (283,906)	\$ 284,062					\$ 157	\$ 157	\$ (7,528)		
	\$ 93,824	\$ 284,062	\$ 85,590				\$ 463,478	\$ 472,629	\$ 35,793	\$ 69,000	
Total Expenditures	\$ 4,447,352	\$ 695,249	\$ 629,175				\$ 5,771,796	\$ 6,087,584	\$ 5,003,028	\$ 6,419,362	
Excess (Deficit) of Revenues Over Expenditures	\$ (589,108)	\$ (383,513)	\$ (107,500)				\$ (1,080,121)	\$ (1,549,333)	\$ (1,296,618)	\$ (1,731,909)	
Operating Transfers In (Out)	\$ (107,500)		\$ 107,500				\$ 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)	\$ 602,074	\$ 27,839	\$ 0				\$ 929,014	\$ 60,702	\$ 1,610,035	\$ 1,174,744	

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

	For the month ended June									
	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	\$ 527,019	\$ 161,360					\$ 688,379	\$ 991,438	\$ 642,321	\$ 1,021,481
Traffic & Other Infractions	\$ 246,434	\$ 5,519					\$ 250,953	\$ 332,634	\$ 323,565	\$ 412,134
Other Criminal Cases	\$ 364,363	\$ 60,407					\$ 444,770	\$ 395,912	\$ 503,657	\$ 396,454
Civil	\$ 227,714	\$ 2,798					\$ (53,551)	\$ 195,213	\$ 223,785	\$ 206,509
Family & Children Services	\$ 726,966	\$ 32,628				\$ (284,062)	\$ 759,594	\$ 613,564	\$ 706,530	\$ 722,255
Probate, Guardianship & Mental Health Services	\$ 45,340	\$ 3,501			\$ 0		\$ 48,841	\$ 125,515	\$ 48,153	\$ 107,702
Juvenile Dependency Services	\$ 43,295	\$ 346,942					\$ 390,237	\$ 414,085	\$ 391,493	\$ 494,020
Juvenile Delinquency Services	\$ 35,536	\$ 17,180					\$ 52,716	\$ 56,441	\$ 48,101	\$ 78,389
Other Court Operations	\$ 220,657	\$ 5,920					\$ 226,577	\$ 164,108	\$ 252,954	\$ 226,946
Court Interpreters	\$ 14,969	\$ 60,867				\$ 157	\$ 75,992	\$ 68,759	\$ 65,127	\$ 91,541
Jury Services	\$ 41,799	\$ 20,757	\$ 63,319				\$ 125,875	\$ 153,547	\$ 87,394	\$ 132,521
Security		\$ 4,154					\$ 4,154	\$ 2,211	\$ 1,577	
Trial Court Operations Program	\$ 2,493,093	\$ 742,031	\$ 63,319		\$ 0	\$ (283,906)	\$ 3,014,537	\$ 3,515,427	\$ 3,294,656	\$ 3,891,858
Enhanced Collections	\$ 207,112	\$ 120,244				\$ 284,062	\$ 611,419	\$ 203,977	\$ 168,306	\$ 157,620
Other Non-Court Operations										
Non-Court Operations Program	\$ 207,112	\$ 120,244				\$ 284,062	\$ 611,419	\$ 203,977	\$ 168,306	\$ 157,620
Executive Office	\$ 478,173	\$ 9,208					\$ 486,379	\$ 318,938	\$ 573,314	\$ 345,438
Fiscal Services	\$ 150,648	\$ 56,210					\$ 206,858	\$ 195,915	\$ 240,808	\$ 221,407
Human Resources	\$ 136,444	\$ 3,758					\$ 140,203	\$ 546,990	\$ 139,185	\$ 124,430
Business & Facilities Services	\$ 91,985	\$ 178,957	\$ 400,000				\$ 670,932	\$ 375,456	\$ 197,889	\$ 224,401
Information Technology	\$ 295,023	\$ 346,435					\$ 641,459	\$ 910,922	\$ 388,869	\$ 454,211
Court Administration Program	\$ 1,152,254	\$ 593,577	\$ 400,000				\$ 2,145,830	\$ 2,340,180	\$ 1,540,066	\$ 1,369,587
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,852,469	\$ 1,455,852	\$ 463,319		\$ 0	\$ 157	\$ 5,771,786	\$ 6,087,584	\$ 5,003,028	\$ 6,419,362

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

10-8-13
Date

Siskiyou
Court
FY 2012-2013 4th QTR
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Siskiyou

Court

FY 2012-2013 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Siskiyou

Court

FY 2012-2013 4th 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)	43.00	44.50	44.50	44.50	43.00

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)

00100

	For the month ended June							2011/12	
	Fiscal Year 2012/13							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (350,892)	\$ 346,394	\$ 0				\$ 78,149	\$ 73,651	\$ (65,800)
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,539)	\$ (3,539)	\$ 2,216
Credit Card									
Cash on Hand	\$ 1,250							\$ 1,250	\$ 1,450
Cash with County									
Cash Outside of the AOC							\$ 66,989	\$ 66,989	\$ 62,120
Total Cash	\$ (338,542)	\$ 346,394	\$ 0				\$ 161,599	\$ 168,451	\$ 70,086
Short Term Investment	\$ 1,337,002							\$ 67,929	\$ 1,404,931
Investment in Financial Institution									
Total Investments	\$ 1,337,002						\$ 67,929	\$ 1,404,931	\$ 2,992,862
Accrued Revenue	\$ 4,581	\$ 135					\$ 0	\$ 4,696	\$ 2,376
Accounts Receivable - General			\$ 234,966					\$ 234,966	\$ 112,556
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 282,953							\$ 282,953	\$ 144,569
Due From Other Governments	\$ 31,311	\$ 61,741	\$ 0					\$ 93,051	\$ 84,267
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 60,716	\$ 3,083	\$ 58,166				\$ 0	\$ 121,985	\$ 139,544
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 37							\$ 37	\$ 31
Total Receivables	\$ 379,578	\$ 64,959	\$ 293,152				\$ 0	\$ 707,688	\$ 483,342
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,377,038	\$ 411,353	\$ 293,152				\$ 229,527	\$ 2,311,070	\$ 3,546,290
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 37,734		\$ 78					\$ 37,812	\$ 191,743
Accounts Payable - General	\$ 21,737		\$ 0				\$ 0	\$ 21,737	\$ 20,806
Due to Other Funds	\$ 0	\$ 0	\$ 262,953				\$ 37	\$ 262,990	\$ 144,600
Due to Other Courts									
Due to State	\$ (331)							\$ (331)	
TC145 Liability							\$ 69,466	\$ 69,466	\$ 52,377
Due to Other Governments	\$ 48,566		\$ 10,120					\$ 58,685	\$ 42,963
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 5							\$ 5	\$ 2
Interest							\$ 1	\$ 1	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 107,710	\$ 0	\$ 293,152				\$ 69,494	\$ 470,358	\$ 452,595
Civil									
Criminal							\$ 72,894	\$ 72,894	\$ 60,235
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 86,989	\$ 86,989	\$ 82,120
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 159,883	\$ 159,883	\$ 122,355
Accrued Payroll	\$ 67,722	\$ 0	\$ 0					\$ 67,722	\$ 61,223
Benefits Payable	\$ 2,536		\$ 0					\$ 2,536	\$ 664
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 70,258	\$ 0	\$ 0					\$ 70,258	\$ 61,886
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 387							\$ 387	\$ 848
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 1,060
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387						\$ 150	\$ 537	\$ 2,798
Total Liabilities	\$ 178,355	\$ 0	\$ 293,152				\$ 229,527	\$ 701,035	\$ 639,637
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 343,771						\$ 343,771	\$ 297,822
Fund Balance - Committed	\$ 509,582							\$ 509,582	\$ 500,000
Fund Balance - Assigned	\$ 2,053,300							\$ 2,053,300	\$ 2,274,439
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (1,364,199)	\$ 67,581	\$ 0					\$ (1,296,618)	\$ (165,608)
Total Fund Balance	\$ 1,198,682	\$ 411,353	\$ 0					\$ 1,610,035	\$ 2,906,663
Total Liabilities and Fund Balance	\$ 1,377,038	\$ 411,353	\$ 293,152				\$ 229,527	\$ 2,311,070	\$ 3,546,290

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

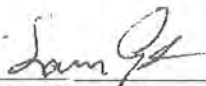
For the month ended June										
Fiscal Year 2012/13								2011/12		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 479,082	\$ 164,292				\$ (1,052)	\$ 642,321	\$ 1,021,481	\$ 816,894	\$ 1,018,297
Traffic & Other Infractions	\$ 313,813	\$ 10,622				\$ (870)	\$ 323,565	\$ 412,134	\$ 349,806	\$ 414,399
Other Criminal Cases	\$ 429,531	\$ 75,316				\$ (1,191)	\$ 503,657	\$ 396,454	\$ 472,034	\$ 360,314
Civil	\$ 213,410	\$ 10,995				\$ (620)	\$ 223,785	\$ 206,509	\$ 208,351	\$ 239,841
Family & Children Services	\$ 687,948	\$ 10,557	\$ 322		\$ 0	\$ (1,297)	\$ 706,530	\$ 722,255	\$ 748,614	\$ 794,997
Probate, Guardianship & Mental Health Services	\$ 47,077	\$ 1,217				\$ (141)	\$ 48,153	\$ 107,702	\$ 64,898	\$ 161,053
Juvenile Dependency Services	\$ 45,862	\$ 348,414				\$ (602)	\$ 391,493	\$ 494,020	\$ 393,490	\$ 510,001
Juvenile Delinquency Services	\$ 31,537	\$ 16,642				\$ (78)	\$ 48,101	\$ 78,389	\$ 61,711	\$ 67,709
Other Court Operations	\$ 245,652	\$ 7,933				\$ (631)	\$ 252,954	\$ 226,848	\$ 442,549	\$ 357,542
Court Interpreters	\$ 13,812	\$ 51,358				\$ (42)	\$ 65,127	\$ 91,541	\$ 67,929	\$ 108,264
Jury Services	\$ 37,019	\$ 7,481	\$ 42,999			\$ (105)	\$ 67,394	\$ 132,521	\$ 121,548	\$ 102,059
Security		\$ 1,577					\$ 1,577		\$ 41,108	
Trial Court Operations Program	\$ 2,544,563	\$ 713,403	\$ 43,321		\$ 0	\$ (6,631)	\$ 3,294,668	\$ 3,891,855	\$ 3,628,732	\$ 4,134,477
Enhanced Collections	\$ 165,642	\$ 3,108				\$ (444)	\$ 168,306	\$ 157,620	\$ 149,065	\$ 219,878
Other Non-Court Operations										
Non-Court Operations Program	\$ 165,642	\$ 3,108				\$ (444)	\$ 168,306	\$ 157,620	\$ 149,065	\$ 219,878
Executive Office	\$ 550,675	\$ 14,434				\$ (1,794)	\$ 573,314	\$ 345,438	\$ 507,125	\$ 348,458
Fiscal Services	\$ 187,662	\$ 50,500				\$ 2,646	\$ 240,808	\$ 221,407	\$ 230,369	\$ 224,226
Human Resources	\$ 132,716	\$ 6,825				\$ (359)	\$ 139,185	\$ 124,430	\$ 132,085	\$ 134,197
Business & Facilities Services	\$ 1,007	\$ 196,884				\$ (3)	\$ 197,889	\$ 224,401	\$ 157,970	\$ 231,305
Information Technology	\$ 296,515	\$ 93,298				\$ (944)	\$ 388,869	\$ 454,211	\$ 544,907	\$ 441,292
Court Administration Program	\$ 1,178,577	\$ 361,942				\$ (453)	\$ 1,540,085	\$ 1,369,967	\$ 1,572,455	\$ 1,378,478
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,888,782	\$ 1,078,453	\$ 43,321		\$ 0	\$ (7,528)	\$ 5,003,028	\$ 5,419,362	\$ 5,560,251	\$ 5,733,833

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 June											
Fiscal Year 2012/13											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	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	\$ 2,320,353	\$ 33,913					\$ 2,354,266	\$ 2,308,337	\$ 4,031,588	\$ 4,015,675	
Trial Court Improvement Fund	\$ 6,207						\$ 6,207		\$ 6,207	\$ 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)	\$ 52,740						\$ 52,740	\$ 90,899	\$ 90,482	\$ 91,985	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 284,037						\$ 284,037	\$ 391,987	\$ 390,392	\$ 387,218	
Other Miscellaneous	\$ 165,755						\$ 165,755	\$ 48,618	\$ 48,618		
	\$ 2,859,092	\$ 33,913					\$ 2,893,005	\$ 2,867,841	\$ 4,600,257	\$ 4,510,953	
Grants											
AB 1059 Commissioner/Facilitator	\$ 0		\$ 416,098				\$ 416,098	\$ 400,029	\$ 409,978	\$ 402,818	
Other AOC Grants			\$ 18,712				\$ 18,712	\$ 19,139	\$ 15,519	\$ 19,139	
Non-AOC Grants			\$ 120,691				\$ 120,691	\$ 141,544	\$ 92,124	\$ 118,654	
	\$ 0		\$ 555,502				\$ 555,503	\$ 560,712	\$ 517,621	\$ 538,611	
Other Financing Sources											
Interest Income	\$ 5,476	\$ 1,029					\$ 6,504	\$ 11,000	\$ 11,174	\$ 16,000	
Investment Income											
Donations											
Local Fees	\$ 73,875						\$ 73,875	\$ 70,000	\$ 71,885	\$ 70,000	
Non-Fee Revenues	\$ 350						\$ 350		\$ 20		
Enhanced Collections		\$ 191,075					\$ 191,075	\$ 175,000	\$ 170,197	\$ 205,000	
Eachatement											
Prior Year Revenue	\$ (34,628)						\$ (34,628)		\$ 0		
County Program - Restricted	\$ 1,800	\$ 3,089					\$ 4,889	\$ 2,900	\$ 2,964	\$ 3,000	
Reimbursement Other	\$ 15,837						\$ 15,837		\$ 100	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous									\$ 1,425		
	\$ 62,710	\$ 198,193					\$ 257,903	\$ 258,900	\$ 256,785	\$ 294,500	
Total Revenues	\$ 2,921,802	\$ 229,106	\$ 555,502				\$ 3,706,410	\$ 3,687,453	\$ 5,384,043	\$ 5,344,094	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,152,349	\$ 99,176	\$ 277,964				\$ 2,529,489	\$ 2,692,347	\$ 2,769,037	\$ 2,997,877	
Temp Help									\$ 294	\$ 10,357	
Overtime									\$ 30		
Staff Benefits	\$ 1,171,213	\$ 62,348	\$ 125,731				\$ 1,359,293	\$ 1,358,883	\$ 1,347,520	\$ 1,459,678	
	\$ 3,323,562	\$ 161,525	\$ 403,695				\$ 3,888,782	\$ 4,051,030	\$ 4,136,981	\$ 4,477,910	
Operating Expenses and Equipment											
General Expense	\$ 74,580		\$ 11,937				\$ 86,517	\$ 190,399	\$ 197,531	\$ 141,180	
Printing	\$ 6,845						\$ 6,845	\$ 7,000	\$ 10,320	\$ 10,000	
Telecommunications	\$ 72,447		\$ 3,382				\$ 75,830	\$ 88,000	\$ 84,807	\$ 88,000	
Postage	\$ 59,975						\$ 59,975	\$ 54,000	\$ 72,834	\$ 54,000	
Insurance	\$ 2,013						\$ 2,013	\$ 1,821	\$ 1,821	\$ 2,000	
In-State Travel	\$ 4,813		\$ 5,050				\$ 9,863	\$ 5,350	\$ 5,831	\$ 15,000	
Out-of-State Travel											
Training	\$ 2,817		\$ 295				\$ 2,912	\$ 2,325	\$ 2,528	\$ 2,000	
Security Services											
Facility Operations	\$ 17,648						\$ 17,648	\$ 17,350	\$ 21,874	\$ 20,710	
Utilities									\$ 39	\$ 1,300	
Contracted Services	\$ 515,253		\$ 124,274				\$ 639,527	\$ 787,651	\$ 736,673	\$ 739,747	
Consulting and Professional Services	\$ 94,853						\$ 94,853	\$ 97,000	\$ 86,272	\$ 106,500	
Information Technology	\$ 50,547		\$ 861				\$ 50,407	\$ 48,846	\$ 54,075	\$ 42,486	
Major Equipment	\$ 19,774						\$ 19,774		\$ 55,042		
Other Items of Expense	\$ 2,690						\$ 2,690	\$ 3,000	\$ 3,540	\$ 6,000	
	\$ 932,655		\$ 145,799				\$ 1,078,453	\$ 1,299,332	\$ 1,332,968	\$ 1,228,923	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,999						\$ 42,999	\$ 69,000	\$ 68,679	\$ 27,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 322						\$ 322				
Capital Costs											
Internal Cost Recovery	\$ (81,039)		\$ 81,039				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,728)		\$ (801)				\$ (7,529)		\$ 11,503		
	\$ (44,445)		\$ 80,238				\$ 35,793	\$ 69,000	\$ 80,382	\$ 27,000	
Total Expenditures	\$ 4,211,772	\$ 161,525	\$ 629,732				\$ 5,003,025	\$ 5,419,362	\$ 5,950,251	\$ 6,733,833	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,289,970)	\$ 67,581	\$ (74,229)				\$ (1,296,618)	\$ (1,731,909)	\$ (165,608)	\$ (389,739)	
Operating Transfers In (Out)	\$ (74,229)		\$ 74,229				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,562,682	\$ 343,771	\$ 0				\$ 2,906,653	\$ 2,906,653	\$ 3,072,261	\$ 3,072,261	
Ending Balance (Deficit)	\$ 1,198,682	\$ 411,353	\$ 0				\$ 1,610,036	\$ 1,174,744	\$ 2,906,653	\$ 2,682,522	

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

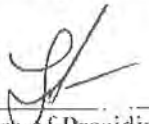
FY2011-2012 4th Quarter

Fiscal Year and Ending Quarter

001.04

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

08/13/2012

Date

Siskiyou
Court
FY 2011-2012 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Siskiyou
 Court

FY 2011-12 4th Quarter
 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)	51.25	51	51	51	51

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

00106

Siskiyou

Court

FY 11-12 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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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 (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		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									
Investment in Financial Institution	\$ 2,941,632						\$ 51,230	\$ 2,992,862	\$ 3,039,183
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	\$ 3,570,918
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	\$ 3,570,918

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

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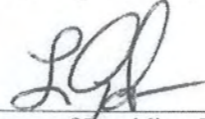
	For the month ended Jun									
	Fiscal Year 2011/12							2010/11		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
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

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			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		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						\$ 4,900,257	\$ 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	\$ 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	\$ 1,412,626	
	\$ 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	\$ 44,842	\$ 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				\$ 1,332,989	\$ 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	\$ 4,796,728	\$ 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)	\$ 2,582,882	\$ 343,771	\$ 0				\$ 2,906,653	\$ 2,682,522	\$ 3,072,261	\$ 2,774,001	

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			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		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	\$ 69,588	\$ 90,699	\$ 69,489
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	\$ 298,600
Total Revenues	\$ 5,456,680	\$ 222,308	\$ 469,584				\$ 6,148,672	\$ 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	\$ 2,769,810	\$ 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				\$ 4,345,066	\$ 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				\$ 1,794,939	\$ 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										
	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								\$ 1,450	\$ 1,450	
Cash on Hand	\$ 1,450							\$ 52,221	\$ 79,339	
Cash with County										
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	\$ 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	\$ 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	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 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	

00116

Judicial Council of California
Trial Court Funding Act of 1997
QUARTERLY FINANCIAL STATEMENT

Transmittal and Certification

FY 2009-2010

Court System: Superior Court - Siskiyou

Fiscal Year: FY 2009-2010

County Number

(for AOC Use): 47

Quarter: 4 [Enter only current quarter #]

Court Contact: Becky Greenley

QFS Prepared By: _____

Contact's Phone: 530-842-8108

Preparer's Phone: _____

E-mail Address: bgreenle@siskiyou.courts.ca.gov

E-mail Address: _____

	TCTF			Non-TCTF		
	Revised Budget	Actual	Actual and Accruals	Revised Budget	Actual	Actual and Accruals
FINANCING SOURCES						
Beginning Balance	1,479,457	1,479,457	1,479,457	1,733,441	1,733,441	1,733,441
Prior Year Adjustments	-	(2,792)	(3,419)	-	-	-
Financing Sources	5,587,430	5,534,865	5,586,308	298,500	225,597	291,031
Interfund Transfer (In/Out)	-	-	-	-	-	-
TOTAL BB & FINANCING SOURCES	7,066,887	7,011,530	7,062,346	2,031,941	1,959,038	2,024,472

	Revised Budget	Actual	Actual, Accruals and Encumbrances	Revised Budget	Actual	Actual, Accruals and Encumbrances
USE OF FINANCING SOURCES						
Expenditures	6,378,899	5,545,062	5,845,619	109,039	154,620	156,413

Fund Balance	687,988	1,466,469	1,216,726	1,922,902	1,804,418	1,868,058
Fund Balance Designation						
Restricted - Contractual	230,000	925,349	925,349	130,000	100,000	100,000
Restricted - Statutory	-	-	-	195,079	258,877	258,877
Unrestricted - Designated	457,988	291,377	291,377	1,597,823	1,509,181	1,509,181
Unrestricted - Undesignated	0	249,743	0	(0)	(63,640)	0
TOTAL	687,988	1,466,469	1,216,726	1,922,902	1,804,418	1,868,058

CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Quarterly Financial Statement detail documents included by reference above, fairly present a statement of all court revenues (financing sources), funds held in trust, and court expenditures in accordance with the reporting requirements adopted by the Judicial Council pursuant to authority granted by Government Code section 77206.

Signature of Presiding Judge or Court Executive

Date

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Superior Court of California, County of Siskiyou
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

00118

For the month ended June										
Fiscal Year 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	\$ (51,623)	\$ 210,836	\$ (14,881)				\$ 4,280	\$ 148,611	\$ 3,266,108	
Payroll	\$ (69,505)						\$ 0	\$ (69,505)	\$ (67,977)	
Jury										
Revolving	\$ 10,100							\$ 10,100	\$ 10,100	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 63,330	
Trust							\$ 73,941	\$ 73,941	\$ 63,870	
Credit Card										
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450	
Cash with County										
Cash Outside of the AOC										
Total Cash	\$ (109,576)	\$ 210,836	\$ (14,881)				\$ 79,339	\$ 79,339	\$ 212,509	
Short Term Investment	\$ 3,215,923	\$ 739					\$ 60,359	\$ 3,277,021		
Investment in Financial Institution										
Total Investments	\$ 3,215,923	\$ 739					\$ 60,359	\$ 3,277,021		
Accrued Revenue	\$ 5,859	\$ 245	\$ (24,959)				\$ 0	\$ (18,854)	\$ 3,875	
Accounts Receivable - General			\$ 83,327					\$ 83,327		
Dishonored Checks										
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 505	
Civil Jury Fees	\$ 0							\$ 0	\$ 2,261	
Trust										
Due From Other Funds	\$ 47,996						\$ 0	\$ 47,996	\$ 156,059	
Due From Other Governments	\$ 14,997	\$ 48,347						\$ 63,344	\$ 64,164	
Due From Other Courts							\$ 0	\$ 0		
Due From State	\$ 32,036		\$ 15,392					\$ 47,428	\$ 302,350	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 100,888	\$ 48,592	\$ 73,761				\$ 0	\$ 223,241	\$ 529,214	
Prepaid Expenses - General	\$ 264							\$ 264		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 264							\$ 264		
Other Assets										
Total Other Assets										
Total Assets	\$ 3,207,497	\$ 260,166	\$ 58,880				\$ 217,918	\$ 3,744,461	\$ 4,078,605	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 255,062		\$ 6,806					\$ 261,868	\$ 253,539	
Accounts Payable - General	\$ 56,824		\$ 0				\$ 0	\$ 56,824	\$ 59,272	
Due to Other Funds	\$ 0	\$ 0	\$ 47,939				\$ 57	\$ 47,996	\$ 156,059	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 64,630	\$ 64,630	\$ 63,330	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 55							\$ 55	\$ 32	
Interest							\$ 8	\$ 8	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 311,942	\$ 0	\$ 54,745				\$ 64,695	\$ 431,382	\$ 532,232	
Civil							\$ 70,284	\$ 70,284	\$ 61,454	
Criminal							\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 79,339	\$ 79,339	\$ 212,509	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 149,623	\$ 149,623	\$ 273,064	
Accrued Payroll	\$ 38,451	\$ 1,290	\$ 4,134					\$ 43,875	\$ 27,486	
Benefits Payable	\$ 30,427		\$ 0					\$ 30,427	\$ 28,985	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 50	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 68,878	\$ 1,290	\$ 4,134					\$ 74,302	\$ 56,521	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 770						\$ 150	\$ 920	\$ 740	
Jury Fees - Non-Interest							\$ 3,450	\$ 3,450	\$ 2,250	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 770						\$ 3,600	\$ 4,370	\$ 2,990	
Total Liabilities	\$ 381,589	\$ 1,290	\$ 58,880				\$ 217,918	\$ 659,677	\$ 865,707	
Total Fund Balance	\$ 2,825,908	\$ 258,877	\$ 0					\$ 3,084,785	\$ 3,212,898	
Total Liabilities and Fund Balance	\$ 3,207,497	\$ 260,166	\$ 58,880				\$ 217,918	\$ 3,744,461	\$ 4,078,605	

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 June										
	Fiscal Year 2009/10								2008/09		
	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	\$ 4,613,671						\$ 4,613,671	\$ 4,597,337	\$ 4,036,905	\$ 4,634,570	
Improvement and Modernization Fund	\$ 6,054						\$ 6,054	\$ 37,000	\$ 6,223	\$ 6,207	
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 20,630	\$ 30,000	
Court Interpreter (45.45)	\$ 90,699						\$ 90,699	\$ 69,469	\$ 110,532	\$ 78,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 410,440						\$ 410,440	\$ 439,889	\$ 417,448	\$ 472,145	
Other Miscellaneous									\$ 17,113	\$ 17,113	
	\$ 5,150,864						\$ 5,150,864	\$ 5,173,695	\$ 5,608,851	\$ 5,438,035	
Grants											
AB 1058 Commissioner/Facilitator			\$ 402,817				\$ 402,817	\$ 398,735	\$ 409,291	\$ 398,735	
Other AOC Grants			\$ 18,907				\$ 18,907	\$ 15,000	\$ 19,975	\$ 19,545	
Non-AOC Grants											
			\$ 421,724				\$ 421,724	\$ 413,735	\$ 429,266	\$ 418,280	
Other Financing Sources											
Interest Income	\$ 18,943	\$ 1,647					\$ 20,590	\$ 30,000	\$ 30,067	\$ 80,000	
Investment Income											
Donations											
Local Fees	\$ 68,031						\$ 68,031	\$ 65,000	\$ 80,744	\$ 70,000	
Non-Fee Revenues	\$ 51						\$ 51		\$ 70		
Enhanced Collections		\$ 205,397					\$ 205,397	\$ 200,000	\$ 198,988	\$ 225,000	
Escheatment											
Prior Year Revenue	\$ (625)						\$ (625)				
County Program - Restricted		\$ 3,303					\$ 3,303	\$ 3,500	\$ 4,012	\$ 3,000	
Reimbursement Other	\$ 7,143						\$ 7,143		\$ 16,108	\$ 10,785	
Sale of Fixed Assets											
Other Miscellaneous	\$ 235						\$ 235		\$ 0		
	\$ 93,778	\$ 210,347					\$ 304,126	\$ 298,500	\$ 309,989	\$ 398,785	
Total Revenues	\$ 5,244,643	\$ 210,347	\$ 421,724				\$ 5,876,713	\$ 5,885,930	\$ 6,248,106	\$ 6,245,100	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,378,046	\$ 102,144	\$ 289,421				\$ 2,769,610	\$ 2,927,474	\$ 2,693,410	\$ 2,819,248	
Temp Help	\$ 12,310						\$ 12,310	\$ 13,614	\$ 19,032	\$ 1,702	
Overtime								\$ 5,000	\$ 544	\$ 5,000	
Staff Benefits	\$ 1,085,388	\$ 44,405	\$ 114,167				\$ 1,243,960	\$ 1,383,128	\$ 1,268,032	\$ 1,410,390	
	\$ 3,475,743	\$ 146,549	\$ 403,588				\$ 4,025,880	\$ 4,329,216	\$ 3,981,018	\$ 4,336,340	
Operating Expenses and Equipment											
General Expense	\$ 144,319		\$ 10,690				\$ 155,009	\$ 187,600	\$ 209,277	\$ 228,500	
Printing	\$ 11,683						\$ 11,683	\$ 15,000	\$ 10,980	\$ 17,000	
Telecommunications	\$ 98,007		\$ 4,455				\$ 102,462	\$ 115,000	\$ 111,810	\$ 133,000	
Postage	\$ 48,360						\$ 48,360	\$ 62,000	\$ 59,309	\$ 52,000	
Insurance	\$ 2,143						\$ 2,143	\$ 2,300	\$ 2,230	\$ 1,671	
In-State Travel	\$ 10,935		\$ 1,434				\$ 12,369	\$ 25,000	\$ 19,827	\$ 37,000	
Out-of-State Travel											
Training	\$ 2,817		\$ 550				\$ 3,367	\$ 5,000	\$ 2,514	\$ 17,000	
Security Services	\$ 620,443						\$ 620,443	\$ 620,443	\$ 652,671	\$ 651,512	
Facility Operations	\$ 26,007						\$ 26,007	\$ 26,280	\$ 25,581	\$ 34,175	
Utilities	\$ 1,347						\$ 1,347	\$ 1,700	\$ 1,597	\$ 1,500	
Contracted Services	\$ 730,257		\$ 11,914				\$ 742,170	\$ 803,447	\$ 754,587	\$ 827,547	
Consulting and Professional Services	\$ 99,896						\$ 99,896	\$ 95,942	\$ 86,345	\$ 87,837	
Information Technology	\$ 96,672		\$ 1,156				\$ 97,829	\$ 63,000	\$ 77,963	\$ 39,860	
Major Equipment								\$ 110,000	\$ 11,845	\$ 72,000	
Other Items of Expense	\$ 4,310						\$ 4,310	\$ 5,000	\$ 3,256	\$ 5,500	
	\$ 1,897,197		\$ 30,199				\$ 1,927,396	\$ 2,137,722	\$ 2,029,793	\$ 2,205,092	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 48,757						\$ 48,757	\$ 21,000	\$ 21,773	\$ 35,100	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 250	
Capital Costs											
Internal Cost Recovery	\$ (80,803)		\$ 80,803				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 2,794						\$ 2,794		\$ (6,915)		
	\$ (29,252)		\$ 80,803				\$ 51,551	\$ 21,000	\$ 14,858	\$ 35,350	
Total Expenditures	\$ 5,343,688	\$ 146,549	\$ 514,590				\$ 6,004,827	\$ 6,487,938	\$ 6,025,669	\$ 6,677,782	
Excess (Deficit) of Revenues Over Expenditures	\$ (99,046)	\$ 63,798	\$ (92,866)				\$ (128,113)	\$ (602,008)	\$ 222,437	\$ (332,682)	
Operating Transfers In (Out)	\$ (92,866)		\$ 92,866				\$ 0	\$ 0	\$ 0	\$ 140,486	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,017,819	\$ 195,079	\$ 0				\$ 3,212,898	\$ 3,212,898	\$ 2,990,460	\$ 2,990,460	
Ending Balance (Deficit)	\$ 2,925,905	\$ 258,877	\$ 0				\$ 3,084,785	\$ 2,610,890	\$ 3,212,898	\$ 2,798,264	

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

	For the month ended June									
	Fiscal Year 2009/10						2008/09			
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Coats	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 457,035	\$ 219,257	\$ 0				\$ 676,293	\$ 854,810	\$ 792,398	\$ 934,385
Traffic & Other Infractions	\$ 291,756	\$ 20,363					\$ 312,119	\$ 367,097	\$ 339,871	\$ 369,669
Other Criminal Cases	\$ 393,563	\$ 63,635					\$ 457,197	\$ 739,352	\$ 388,926	\$ 710,248
Civil	\$ 183,112	\$ 16,651					\$ 199,763	\$ 262,255	\$ 180,423	\$ 222,165
Family & Children Services	\$ 673,260	\$ 53,680			\$ 0		\$ 726,940	\$ 877,366	\$ 728,307	\$ 970,676
Probate, Guardianship & Mental Health Services	\$ 83,386	\$ 5,854					\$ 89,240	\$ 103,639	\$ 87,620	\$ 79,943
Juvenile Dependency Services	\$ 40,680	\$ 302,741					\$ 343,421	\$ 509,334	\$ 411,337	\$ 508,449
Juvenile Delinquency Services	\$ 45,254	\$ 21,774					\$ 67,028	\$ 73,641	\$ 47,528	\$ 56,778
Other Court Operations	\$ 654,611	\$ 48,252				\$ 627	\$ 703,490	\$ 508,025	\$ 611,095	\$ 462,311
Court Interpreters	\$ 13,485	\$ 77,052					\$ 90,537	\$ 87,560	\$ 74,901	\$ 97,005
Jury Services	\$ 25,364	\$ 10,826	\$ 48,757				\$ 84,946	\$ 61,564	\$ 64,980	\$ 80,485
Security		\$ 623,974					\$ 623,974	\$ 620,443	\$ 673,637	\$ 651,512
Trial Court Operations Program	\$ 2,861,507	\$ 1,464,058	\$ 48,757		\$ 0	\$ 627	\$ 4,374,948	\$ 5,065,087	\$ 4,400,924	\$ 5,143,626
Enhanced Collections	\$ 151,092	\$ 9,435					\$ 160,528	\$ 127,490	\$ 179,726	
Other Non-Court Operations										
Non-Court Operations Program	\$ 151,092	\$ 9,435					\$ 160,528	\$ 127,490	\$ 179,726	
Executive Office	\$ 434,735	\$ 30,742					\$ 465,477	\$ 366,816	\$ 433,342	\$ 337,317
Fiscal Services	\$ 170,098	\$ 68,914					\$ 239,013	\$ 193,773	\$ 215,335	\$ 308,122
Human Resources	\$ 112,826	\$ 10,363				\$ 2,167	\$ 125,356	\$ 141,116	\$ 121,010	\$ 192,047
Business & Facilities Services		\$ 190,938					\$ 190,938	\$ 28,283	\$ 228,535	\$ 108,321
Information Technology	\$ 295,622	\$ 152,945					\$ 448,567	\$ 565,374	\$ 455,351	\$ 488,349
Court Administration Program	\$ 1,013,281	\$ 453,903				\$ 2,167	\$ 1,469,360	\$ 1,295,361	\$ 1,453,672	\$ 1,434,156
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ (1,638)	
Prior Year Adjustments Not Posted to a Program									\$ (6,915)	
Total	\$ 4,025,880	\$ 1,927,396	\$ 48,757		\$ 0	\$ 2,794	\$ 6,004,827	\$ 6,487,938	\$ 6,025,669	\$ 6,577,782



INTERNAL AUDIT SERVICES

AUDIT OF THE
SUPERIOR COURT OF CALIFORNIA,
COUNTY SISKIYOU

OCTOBER 2008



ADMINISTRATIVE OFFICE
OF THE COURTS

FINANCE DIVISION
INTERNAL AUDIT SERVICES

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Superior Court of California, County of Siskiyou

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Superior Court of California, County of Siskiyou

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MANAGEMENT SUMMARY

Introduction

The Trial Court Funding Act of 1997 (Act) eliminated the requirement for county audits of the courts effective January 1, 1998. Since that time, there have been significant changes to the operations and internal control structure of the Superior Courts of California. These changes have impacted the internal control structure of the courts, yet no independent reviews of their operations were generally conducted until Internal Audit Services (IAS) initiated audits in 2002.

The audit of the Superior Court of California, County of Siskiyou (Court) was initiated by IAS of the Administrative Office of the Courts (AOC) in April 2008. Depending on the size of the court, the audit process typically involves three or four cycles, or audits, encompassing the following primary areas:

- Court administration;
- Cash controls;
- Court revenue and expenditure; and
- General operations.

During audits, we plan on covering all four of the above areas. The audit process involves the review of compliance with statute, California Rules of Court, the *Trial Court Financial Policies and Procedures Manual* (FIN Manual), and other relevant policies. An important consideration in this audit is the Court's use of the Phoenix Financial System (Phoenix) which was implemented in November 2003. Prior to the implementation of Phoenix, the AOC contracted with an outside accounting firm to assist the Court achieve an acceptable level of accounting readiness for the Court's transition to the then Phoenix Financial System. The results of that review are incorporated into this audit.

Compliance with the Financial Integrity and State Manager's Accountability Act known as FISMA is also an integral part of the audit process. The primary thrust of a FISMA review is to evaluate the Court's internal control structure and processes. While we do not believe that the FISMA applies to the judicial branch, we do believe that it represents good public policy and we conduct internal audits incorporating FISMA concepts relating to internal control. These guidelines include:

- A plan of organization that provides segregation of duties appropriate for proper safeguarding of assets;
- A plan that limits access to assets to authorized personnel;

- A system of authorization, record keeping, and monitoring that adequately provides effective internal control;
- An established system of practices to be followed in the performance of duties and functions; and
- Personnel of a quality commensurate with their responsibilities.

Audits performed by IAS are specifically designed to identify instances of non-compliance with the FIN Manual and FISMA. We did note some instances of non-compliance that are highlighted in the **Audit Issues Overview** below. However, we would be remiss in not commenting upon the numerous examples in which the Court was in compliance with the FIN Manual and FISMA. Specifically, we identified these areas of compliance including:

- An organizational plan that provides for an effective segregation of duties at the three locations to properly safeguard assets including money from its collection to deposit;
- An organizational plan that limits access to assets to authorized personnel;
- A well documented system of authorization and recordkeeping for revenues and expenditures that provides effective accounting control;
- Written policies and procedures for cash handling, human resources, information services, accounting, and procurements that are adhered to and help ensure a consistent and proper performance of duties and activities;
- Management controls are in place to monitor personnel in the performance of their duties and responsibilities; and
- The ability to attract and retain quality personnel at all court locations that are knowledgeable and motivated to take accountability and responsibility for the performance of their duties.

The Court has made significant efforts since the inception of State Trial Court Funding and its transition from the County's financial reporting systems to the state financial reporting system. This is the first comprehensive audit of the Court following the PHOENIX readiness review. Our review of the Court's operations affirms their efforts to embrace FISMA concepts and ensuring the success of the PHOENIX accounting system. We believe that overall, the Court is actively engaged in improving all of its operations.

We believe that in the performance of our internal audit of the Court we have provided the Court with a review that also accomplishes what FISMA requires. It is important to note those areas of noncompliance reported below and in the body of this report that the Court

should actively monitor these issues brought up within this internal audit and any issues identified by its own staff that may perform periodic reviews of Court operations and practices.

Audit Issues Overview

At the conclusion of the audit, the Court adequately responded to and considered complete many issues IAS identified. We believe the Court, relative to its size, generally has a satisfactory level of operational controls although we note certain high risk areas in the audit report (e.g., handling of exhibits and revenue distribution).

This internal audit identified 109 points of interest that were consolidated into 10 reportable issues included in this report as well as several verbal recommendations. IAS has not tested the implementation of all the corrective measures to verify their correction. There were some points of interest that were not significant enough in our opinion to be included in the report that were discussed with court management. While the Court was not in full agreement with all recommendations, IAS understands the basis of the disagreements and will continue to work with the Court in the future to resolve all issues.

Specifically the Court needs to improve and refine certain procedures and practices in order to fully comply with statewide policies and procedures and/or best practices. The most significant are summarized below.

Cash Handling

Although IAS identified opportunities for improving the Court's cash handling practices, we commend the Court for its willingness to address and take action to correct identified issues before the audit was completed. IAS identified the following cash handling issues during the course of our review:

- Although stored in locked boxes then stored in locked desks or cabinets, the Criminal/Traffic division at the main courthouse does not secure the daily deposit in a safe overnight. Best practices advise that courts secure change funds and daily deposits in a safe. In addition, the safe combination in Weed has not been changed on a routine basis or with changes to staff that have knowledge of the combination (4.2, page 9).
- The Court does not have another employee verify the deposit other than the person who prepared it (4.1, page 7).
- Court clerks located in all branch offices have their own set of judicial signature stamps and block stamps. Judicial officers have delegated clerks the authority to approve certain court documents with judicial stamps in place of judicial officer review, but the court does not have a procedure in place requiring secondary review, at least periodically on a sample basis, by a supervisor when a stamp is used. In addition, we were informed that clerks do not lock up their judicial stamps overnight and on weekends (4.2, page 9).
- Void transactions are not always reviewed and approved by a supervisor or lead at the time the void occurs (4.1, page 8).

- The Weed location does not always process mail payments away from the front counter (4.2, page 10). Best practice advises not commingling mail payments with payments presented at the front counter by the public.

The Court responded positively and reports the following changes since IAS preformed its review: The Criminal/Traffic division now secures the deposit in a safe that was purchased by the Court during the audit. The court also agreed to verify deposits by someone other than the person who prepared it. Judge's stamps have been moved away from the front counters and are locked in drawers overnight and on the weekends. The court also agreed that voided receipts should be reviewed and approved by a supervisor. Finally, the court agreed to process mail payments away from the front counter by someone who is not accepting payments from the public.

Domestic Violence (14.1, page 32)

The disposition of Domestic Violence cases is often complex, with fines and fees that are dependent upon other factors in the case. When IAS suggested to the Court that it could benefit from a review procedure to ensure that all the minimum mandated fines/ fees are being assessed, including documenting all waivers or reductions of statutory fines/fees in the court minute orders, the Court agreed to issue a memorandum that summarizes DV fees, fines, and penalties to all judges and courtroom clerks.

Specifically, IAS noted the following exceptions based on our review of 30 domestic violence cases: (a) the Court did not assess the minimum \$400 DV fee in two cases, (b) the Court incorrectly assessed less than the minimum \$400 DV fee in 5 cases, (c) the court security fee was not imposed in one case, (d) the Court did not include the 10% administrative fee pursuant to PC1202.4(1) in two cases, (e) the Court did not impose the mandated Probation Revocation fine pursuant to PC 1202.44 in one case, and (f) the Court did not require the defendant to make payments to a battered women's shelter in two cases.

Revenue Distribution (4.3, page 12)

State statutes and local ordinances govern the distribution of the fees, fines, penalties, and other assessments that courts collect and the distribution can be complex. To assist the trial courts, the California State Controller's Offices publishes a *Manual of Accounting and Audit Guidelines for Trial Courts*, commonly referred to as *Appendix C*. In response to the audit findings, the court read the guidelines, agrees with the findings, and have implemented the recommended changes to the CMS financial codes to bring the distributions in line with AOC and SCO guidelines.

Specifically, we selected a sample of cases with violations occurring with FY 2006-07 and FY 2007-08. The sample included high-volume cases and complex distribution cases, and additional cases as necessary to validate our initial findings. Our review of eight Traffic Infraction and seven Misdemeanor/Felony cases found several calculation and distribution errors relating to: the Two Percent State Automation Fund (2%) pursuant to GC §68090.8, traffic school dispositions, railroad and red light funds, health and safety violations, and fish and game violations.

Exhibit Handling

Consistent with its overall willingness to address identified issues, the Court states it is committed to improving its exhibit handling operations. The Court maintains exhibits under its control and responsibility in four separate locations including two off-site public storage units. Since the Court started entered exhibit information on JALAN in 2002, there appear to be 172 (96 criminal and 76 civil records regarding exhibits taken under control by the Court. The individual responsible for exhibits at the Court also maintains manual listings that include exhibits from prior to 2002. During our testing of exhibits IAS noted the following types of issues and concerns.

- The Court maintains an abbreviated manual which describes the manner in which it handles and maintains exhibits. IAS was provided with a one page document that IAS was told was the procedures utilized by the Court. While not requiring an extensive thoroughly documented 'manual,' IAS believes that a more comprehensive manual should be produced that outlines the procedures that the Court follows to receipt for, monitor, account for, and secure exhibits. (15.1, page 35)
- A comparison of exhibits reports (Jalan and manual listings) disclosed that the records do not appear to be complete. (15.1, page 37)
- The exhibit reports and control documents do not provide sufficient information to effectively and efficiently locate all exhibits that the Court is responsible for. IAS selected exhibits from the listings for five cases (criminal and civil) and could not easily locate the exhibits. The Court indicated that the boxes containing the exhibits would have to be opened to until the exhibits were located. (10.1, page 36)
- Physical security over the exhibits was also a concern of IAS. The off-site public storage units are aluminum structures that are only secured by a small key lock that could be easily cut to access the unit. Additionally, rain had seeped into the unit getting boxes containing exhibits (including documents) on the floor of the unit wet. (10.1, page 36)

We recommend that the Court: (a) enter event code EXL in JALAN for every exhibit accepted into evidence, (b) develop a comprehensive exhibit procedures manual, (c) conduct an aggressive exhibits record destruction effort, (d) establish a viable exhibits inventory locator system , and (e) move Criminal and Civil exhibits to a more secure location, ideally within the courthouse.

The court stated that it has an exhibits procedures manual that it updates as required. The exhibit technician keeps his own records. He indicates to the clerks the location of exhibits, which they in turn enter into JALAN. The court has an exhibits locator program in place that we continually work to improve and update. The court recently acquired new storage locations for exhibits.

Information Systems (5.1, page 18)

The Court acknowledged that it does not have a Business Continuity Plan (BCP) or Disaster Recovery Plan (DRP). However, the Court proactively requested assistance from the AOC's Emergency Response and Security unit. This unit provided the Court with a

Continuity of Operations Plan (COOP) template to assist the Court in developing a BCP and DRP. The Court has an existing security policy that it is transitioning to the COOP and has begun enhancing its current policies and procedures to address the issues identified by IAS. The Court stated that it has partially completed its COOP and will continue working with the AOC.

The Court also acknowledged that it does not have documented IT policies and procedures. IAS provided the Court with resources from which it can develop formal and comprehensive IT policies and procedures.

Temporary Judges (1.2, page 2)

To its credit, the Court acknowledges the opportunities to improve its administration and training of temporary judges and is committed to improvement. In turn, IAS appreciates that the Court's geographic location does not present the Court with many local training opportunities and there are practical difficulties in sending attorneys, who volunteer to become temporary judges, to San Francisco for in-person training . Consequently, we recommend that the Court work and cooperate with other courts to develop local training opportunities for temporary judges. We also encourage the Court to contact the AOC's CJER Division to explore regional training opportunities. Also, the Court must improve its recordkeeping in order to comply with CRC 2.812(e), CRC 2.814, and CRC 2.815(b), et al; along with the reporting requirements of CRC 10.742(c).

To be specific, the court was non-compliant with CRC guidelines and other requirements for the administration of the temporary judges program, specifically:

- Application for Temporary Judge
- Documenting Membership in the State of California Bar
- Training
- Retention of Appointment Orders and Swearing in Oath
- Quarterly Reporting

Traffic Cases (16.1, page 40)

The Court understands its responsibility to keep DMV data secure and protected and it reports that as of March 1, 2009, it has addressed this issue. The Court indicates it is committed to review annual re-certification requirements on the Information Security Statements, Form INF 1128, for all employees having DMV access and will also review the DMV error log on a bi-weekly basis to make sure the errors are resolved on a timely basis.

External Audits (12.1, page 29)

The Court engages Smith and Newell, Certified Public Accountants, to perform bi-annual reviews of the court's financial statements during the three to four year interim between IAS'

regularly scheduled audits. If the objective of retaining an external auditor is to provide more frequent reviews of the same areas tested by IAS, the work the external auditor is engaged to perform is not consistent with IAS's primary purpose. Specifically, although financial statement audits involve testing of internal controls over financial reporting, the comprehensive audits IAS performs involve testing of operational internal controls, compliance with statutes, California Rules of Court, and judicial branch policies, such the Trial Court Financial Policies and Procedures manual.

Currently, IAS does not have the resources to conduct annual comprehensive audits. However, the Court and IAS agree that IAS will perform limited cash handling testing once a year.

STATISTICS

The Siskiyou County Superior Court operates 4 locations. The Court has four judges and one subordinate judicial officer who handled approximately 25,376 cases in FY 2006-07. Further, the Court employed 55 staff to fulfill its administrative and operational activities, with total trial court expenditures of more than \$5.4 million for the fiscal year ended June 30, 2007.

Before 1997, the Court and the County worked within common budgetary and cost parameters—often the boundaries of services and programs offered by each blurred. The Court operated much like other County departments and, thus, may not have comprehensively or actively sought to segregate or identify the cost and service elements attributable to court operations and programs. With the mandated separation of the Court system from county government, each entity had to reexamine their respective relationships relative to program delivery and services rendered, resulting in the evolution of specific cost identification and contractual agreements for the delivery of County services necessary to operate the court. The county provides credit card merchant processing, new employee fingerprinting, Sheriff to serve restraining order, and Sheriff bailiff and perimeter security services.

The charts below contain general court statistical information.

	Yreka	Weed	Dorris	Happy Camp	Total
Number of Authorized Judgeships as of June 30, 2007	4				4
Number of Authorized Subordinate Judicial Officers as of June 30, 2007	1				1
Number of Full Time Equivalent Employees as of the Pay Period Ending Date June 30, 2007	46.5	5	1		52.5
Total authorized positions (FTE) as of June 30, 2007	49	5	1		55

The court does not have staff permanently assigned to Happy Camp. The location is open for court business one day each month with staff from Yreka.

County Population	47,500 est. in 2005
Number of Temporary Employees as of June 30, 2007 Per 7A.	
Total Salaries estimated for temporary employees for FY 2006/07 (QFS)	\$21,995 actual
FY 2006/07 Daily Average Revenues Collected:	\$ 19,119
Number of Case filings:	
• Civil Limited	445
• Civil Unlimited	206
• Criminal Felony	588
• Non-Traffic Misdemeanor	936
• Non-Traffic Infractions	150
• Traffic Infractions	20,797
• Traffic Misdemeanors	922
• Family Law	227
• Probate	116
• Small Claims	151

FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has identified accountability as the paramount objective of financial reporting. The GASB has further identified two essential components of accountability: fiscal and operational. **Fiscal accountability** is defined as:

The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

The *Strategic Plan for California's Judicial Branch 2006-2012* entitled *Justice in Focus* established, consistent with the mission statement of the Judicial Council, a guiding principle that states that "Accountability is a duty of public service" and the principle has a specific statement that "The Judicial Council continually monitors and evaluates the use of public funds." As the plan states, "All public institutions, including the judicial branch, are increasingly challenged to evaluate and be accountable for their performance, and to ensure that public funds are used responsibly and effectively. For the courts, this means developing meaningful and useful measures of performance, collecting and analyzing data on those measures, reporting the results to the public on a regular basis, and implementing changes to maximize efficiency and effectiveness." Goal II of the plan is independence and accountability with an overall policy stated as:

"Exercise the constitutional and statutory authority of the judiciary to plan for and manage its funding, personnel, resources, and records and to practice independent rule making."

Two of the detailed policies are:

1. Establish fiscal and operational accountability standards for the judicial branch to ensure the achievement of and adherence to these standards throughout the branch.
2. Establish improved branch wide instruments for reporting to the public and other branches of government on the judicial branch's use of public resources.

Under the independence and accountability goal of *The Operational Plan for California's Judicial Branch, 2008 - 2011*, objective 4 is to "Measure and regularly report branch performance - including branch progress toward infrastructure improvements to achieve benefits for the public." The proposed desired outcome is "Practices to increase perceived accountability."

To assist in the fiscal accountability requirements of the branch, the statewide fiscal infrastructure process, Phoenix - FI, was established and the Court implemented this in 2003. Fiscal data is processed through the shared services center in Sacramento for the Court using Phoenix - FI. The fiscal data on the following pages are from this system and present the unaudited FY 2005-06 and FY 2006 - 07 financial statements of the Trial Court Operations

Fund for the Court. The three financial statement schedules are:

- Balance Sheet (statement of position)
- Statement of Revenues, Expenditures, and Changes in Fund Balances (statement of activities)
- Statement of Program Expenditures (could be considered a "product line" statement)

The fiscal year 2005 – 06 information is also condensed into a total funds column (does not include individual fund detail). The financial statements specify that the total funds columns for each year are for "information purposes" as the consolidation of funds are not meaningful numbers. Additionally, the financial information is unaudited and therefore presumed to be presented, as required, on a modified accrual basis of accounting, which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

There are three basic fund categories available for courts to use: Government, Proprietary and Fiduciary. The Court uses the following fund types and categories with the classifications.

Governmental

General – Used as the chief operating fund to account for all financial resources except those required to be accounted for in a separate fund.

Special Revenue – Used to account for certain revenue sources "earmarked" for specific purposes (including grants received). Funds included here are:

Special Revenue

1. Dispute Resolution
2. Enhanced Collections

Grants

1. 1058 Family Law Facilitator Program
2. 1058 Child Support Commissioner Program
3. Substance Abuse Focus Program
4. California Drug Court Program

Fiduciary

Trust – Used to account for funds held in a fiduciary capacity for a third party (non-governmental) generally under a formal trust agreement. Generally Accepted Accounting Principles (GAAP) indicates that fiduciary funds should be used "to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs."¹ Fiduciary funds include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust funds and agency funds is that trust funds normally are subject to "a trust agreement that affects the degree of

¹ GASB Statement No. 34, paragraph 69.

management involvement and the length of time that the resources are held." Funds included here include deposits for criminal bail trust, civil interpleader, eminent domain, etc. The fund used here is: Trust - 320001.

Agency - Used to account for resources received by one government unit on behalf of a secondary governmental or other unit. Agency funds, unlike trust funds, typically do not involve a formal trust agreement. Rather, agency funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Accordingly, all assets reported in an agency fund are offset by a liability to the party(ies) on whose behalf they are held. Finally, as a practical matter, a government may use an agency fund as an internal clearing account for amounts that have yet to be allocated to individual funds. This practice is perfectly appropriate for internal accounting purposes. However, for external financial reporting purposes, GAAP expressly limits the use of fiduciary funds, including agency funds, to assets held in a trustee or agency capacity for others. Because the resources of fiduciary funds, by definition, cannot be used to support the government's own programs, such funds are specifically excluded from the government-wide financial statements.² **They are reported, however, as part of the basic fund financial statements to ensure fiscal accountability.** Sometimes, a government will hold escheat resources on behalf of another government. In that case, the use of an agency fund, rather than a private-purpose trust fund, would be appropriate. Funds included here are:

Trust Fund - 320001 and
Civil Filing Fees Fund - 450000.

² GASB No. 34, paragraph 12.

SISKIYOU SUPERIOR COURT
TRIAL COURT OPERATIONS FUND
BALANCE SHEET
(UNAUDITED)

	AS OF JUNE 30					
	2007				2006	
	Governmental Funds				TOTAL FUNDS (Info. Purposes Only)	TOTAL FUNDS (Info. Purposes Only)
General	Special Revenue	Fiduciary Funds	Proprietary Funds			
ASSETS						
Cash - Operations	\$ 2,316,243	-107,051	\$ -	\$ -	\$ 2,209,192	\$ 1,776,245
Cash - Civil Filing Fees	-	-	74,119	-	74,119	-
Cash - Trust Account	-	-	305,991	-	305,991	143,497
Cash on Hand	1,450	-	-	-	1,450	1,450
Cash-Revolving	10,100	-	-	-	10,100	10,100
Total Cash and Cash Equivalents	\$ 2,327,793	-107,051	\$ 380,110	\$ -	\$ 2,600,852	\$ 1,931,292
A/R - Accrued Revenue	\$ 9,598	\$ 157	\$ 1,269	\$ -	\$ 11,024	\$ 6,861
A/R - Due From Other Funds	1,256	-	-	-	1,256	-
A/R - Due From Other Govts	74,325	17,672	-	-	91,997	184,480
A/R - Due From State	137,203	148,914	-	-	286,116	79,785
Prepaid Expense	19	26	-	-	45	-
Total Receivables	\$ 222,402	\$ 166,769	\$ 1,269	\$ -	\$ 390,440	\$ 271,125
Total Assets	\$ 2,550,195	\$ 69,718	\$ 381,379	\$ -	\$ 2,991,292	\$ 2,202,417
LIABILITIES AND FUND BALANCES						
A/P - Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A/P - General	2,111	-	-	-	2,111	-
A/P - Due to Other Funds	-	-	1,256	-	1,256	-
A/P - TC145 Liability	-	-	74,119	-	74,119	-
A/P - Sales & Use Tax	55	-	-	-	55	271
A/P - Accrued Liabilities	104,296	2,779	-	-	107,075	182,714
Total Accounts Payable	\$ 106,461	\$ 2,779	\$ 75,375	\$ -	\$ 184,615	\$ 182,985
Accrued Payroll	\$ 105,777	\$ 3,783	\$ -	\$ -	\$ 109,560	\$ -
Liabilities For Deposits	193	-	-	-	193	76
Payroll	37,022	-3,908	-	-	33,114	54,839
Criminal General	-	-	-	-	-	-
Criminal Trust (Reconciled/Unreconciled)	-	-	-	-	-	-
Civil Trust - Other	-	-	301,429	-	301,429	-
Jury Fees - Non Interest	-	-	1,350	-	1,350	1,200
Civil Trust - Court Reporter	-	-	-	-	-	142,297
Civil Trust - Appeal Transcripts	-	-	-	-	-	-
AB 145 Due To Other Government Agencies	-	-	-	-	-	-
Escheatment Liability	-	-	-	-	-	-
Trust Interest Payable	-	-	3,225	-	3,225	633
Total Other Liabilities	\$ 142,992	-125	\$ 306,004	\$ -	\$ 448,871	\$ 199,046
Total Liabilities	\$ 249,453	\$ 2,654	\$ 381,379	\$ -	\$ 633,486	\$ 382,031
Fund Balance - Restricted	-	-	-	-	-	-
Contractual	\$ 590,822	\$ 57,065	-	-	\$ 647,887	1,575,111
Statutory	81,397	-	-	-	81,397	-
Fund Balance - Unrestricted	-	-	-	-	-	-
Designated	1,628,523	-	-	-1	1,628,522	39,768
Undesignated	-	-	-	-	-	-
Total Fund Balance	\$ 2,300,742	\$ 57,065	\$ -	\$ -	\$ 2,357,808	\$ 1,614,879
Total Liabilities and Fund Balance	\$ 2,550,195	\$ 69,718	\$ 381,379	\$ -	\$ 2,991,292	\$ 1,996,910

SOURCE: Phoenix Financial System

Note 1: FY 2005-06 fund balance amounts obtained from the trial balance. FY 2006-07 fund balance amounts obtained from the report to the legislature.

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 October 2008
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SISKIYOU SUPERIOR COURT
 TRIAL COURT OPERATIONS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 (UNAUDITED)

	FOR THE FISCAL YEAR ENDED JUNE 30					
	2007				2006	
	GOVERNMENT FUNDS				TOTAL FUNDS	TOTAL FUNDS
	General	Special Revenue	Fiduciary Funds	Proprietary Funds	(Info. Purposes Only)	(Info. Purposes Only)
REVENUES						
State Financing Sources:						
Trial Court Trust Fund-Program 45,10	\$ 4,831,855	\$ -	\$ -	\$ -	\$ 4,831,855	\$ 4,718,524
Trial Court Improvement Fund - Reimbursement	11,304	-	-	-	11,304	-
Trial Court Improvement Fund - Block	7,500	-	-	-	7,500	-
Judicial Administration Efficiency & Mod Fund	30,000	-	-	-	30,000	30,000
Judges' Compensation (45.25)	76,442	-	-	-	76,442	78,100
Court Interpreter (45.45)	330,551	-	-	-	330,551	108,159
MOU 45.10 Reimbursement	-	-	-	-	-	-
Other miscellaneous	-	-	-	-	-	-
	\$ 5,287,652	\$ -	\$ -	\$ -	\$ 5,287,652	\$ 4,834,783
Grants:						
AB 1058 Commissioner/Facilitator	\$ -	\$ 358,792	\$ -	\$ -	\$ 358,792	\$ 351,271
Other AOC Grants	4,191	17,868	-	-	22,059	20,495
Non-State Grants	-	-	-	-	-	12,095
	\$ 4,191	\$ 376,660	\$ -	\$ -	\$ 380,851	\$ 383,861
Other Financing Sources:						
Investment Income	91,896	\$ 224	\$ -	\$ -	\$ 91,920	\$67,904
Donations	-	-	-	-	-	-
Local Fee and Non-Fee Revenue	102,085	102,800	-	-	204,885	241,468
Prior year revenue	19,115	-8,682	-	-	10,433	-104,864
County Program - restricted	-	2,679	-	-	2,679	-
Reimbursement Other	1,643	-	-	-	1,643	-
Other miscellaneous	-	-	-	-	-	-
	\$ 214,539	\$ 97,021	\$ -	\$ -	\$ 311,560	\$204,489
Total Revenues	\$ 5,506,382	\$ 473,881	\$ -	\$ -	\$ 5,980,263	\$ 5,523,132
EXPENDITURES						
Personal Services:						
Salaries and Wages	\$ 2,214,947	\$ 286,360	\$ -	\$ -	\$ 2,501,307	\$ 2,400,445
Employee Benefits	951,336	86,637	-	-	1,037,973	1,022,366
	\$ 3,166,283	\$ 372,997	\$ -	\$ -	\$ 3,539,280	\$ 3,422,812
Operating Expenses and Equipment:						
General Expense	\$ 186,964	\$ 10,435	\$ -	\$ -	\$ 197,399	\$ 141,328
Printing	15,819	25	-	-	15,844	66,185
Communications	110,247	5,917	-	-	116,164	102,699
Postage	46,548	-	-	-	46,548	53,856
Insurance	718	-	-	-	718	361
In-State Travel	22,580	1,705	-	-	24,285	21,051
Out-of-State Travel	-	-	-	-	-	20
Training	2,555	2,190	-	-	4,745	4,200
Facilities Operations	\$56,790	10,851	-	-	67,641	85,638
Security Contractual Services	595,324	210	-	-	595,534	558,897
Utilities	5,934	2,498	-	-	8,430	10,359
Contracted Services	641,773	24,477	-	-	666,250	649,397
Consulting and Professional Services	28,098	-	-	-	28,098	-
Information Technology	31,368	3,041	-	-	34,409	104,459
Major Equipment	15,781	-	-	-	15,781	63,259
Other Items of Expense	36,264	-	-	-	36,264	11,051
	\$ 1,796,762	\$ 61,347	\$ -	\$ -	\$ 1,858,109	\$ 1,872,860
Special Items of Expense - Juror Costs						
Special Items of Expense - Other	\$ 46,323	\$ -	\$ -	\$ -	\$ 46,323	\$ 36,435
Prior Year Adjustment to Expense	-1,089	-	-	-	46,323	-12,103
	\$ 45,234	\$ -	\$ -	\$ -	\$ 45,234	\$ 21,952
Total Expenditures	\$ 5,008,300	\$ 434,344	\$ -	\$ -	\$ 5,442,644	\$ 5,317,624
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 498,082	\$ 39,337	\$ -	\$ -	\$ 537,418	\$ 205,508
FUND BALANCES (DEFICIT)						
Beginning Balance (Deficit)	1,802,659	17,726	-	-	1,820,387	1,614,878
Ending Balance (Deficit)	\$ 2,300,741	\$ 57,063	\$ -	\$ -	\$ 2,357,804	\$ 1,820,388

SOURCE: Phoenix Financial System

**SISKIYOU SUPERIOR COURT
STATEMENT OF PROGRAM EXPENDITURES
TRIAL COURT OPERATIONS FUND
FOR THE FISCAL YEAR ENDED JUNE 30
(UNAUDITED)**

PROGRAM EXPENDITURES:	2006-07	2005-06
Judges and Courtroom Support	\$ 664,666	\$ 1,256,464
Traffic & Other Infractions	\$ 335,681	\$ 269,589
Other Criminal Cases	\$ 415,105	\$ 385,268
Civil	\$ 205,316	\$ 132,311
Family and Children Services	\$ 727,231	\$ 640,424
Probate, Guardianship & Mental Health Services	\$ 41,886	\$ 66,646
Juvenile Dependency Services	\$ 365,458	\$ 339,472
Juvenile Delinquency Services	\$ 56,083	\$ 45,755
Other Support Operations	\$ 440,089	\$ 555,730
Court Interpreters	\$ 77,154	\$ 86,217
Jury Services	\$ 91,128	\$ 61,253
Security	\$ 595,599	\$ -
Enhanced Collections	\$ 65,261	\$ -
Other Non-Court Operations	\$ -	\$ -
Executive Office	\$ 393,434	\$ 270,175
Fiscal Services	\$ 213,061	\$ 296,957
Human Resources	\$ 150,296	\$ 123,850
Business & Facilities Services	\$ 230,669	\$ 283,236
Information Technology	\$ 375,616	\$ 506,660
Prior year adjustment to expense	-1,088	-2,381
	-1	
Total	\$ 5,442,644	\$ 5,317,626

SOURCE: Q4 QFS

PURPOSE AND SCOPE

The purpose of this review was to determine the extent to which the Court has:

- Complied with the Trial Court Financial Policies and Procedures Manual and the Court's own documented policies and procedures;
- Compliance with various statutes and rules of court; and
- Designed and implemented an internal control structure that can be relied upon to ensure the reliability and integrity of information; compliance with policies, procedures, laws and regulations; the safeguarding of assets; and the economical and efficient use of resources.

The scope of audit work included reviews of the Court's major functional areas, including: cash, contracting and procurement, accounts payable, payroll, financial reporting, case management, information technology, and court security. Coverage in depth of each area is based on initial scope coverage decisions.

TIMING AND REVIEWS WITH MANAGEMENT

The entrance letter was issued to the Court on February 7, 2008.
The entrance meeting was held with the Court on April 1, 2008.
Audit fieldwork immediately commenced on April 21, 2008.
Fieldwork was completed in October 2008.

Preliminary results were discussed with court management during the course of the review.

A preliminary review of audit results was held on March 20, 2009 with:

- Larry Gobelman, Court Executive Officer;
- Renee Crane, Assistant Court Executive Officer; and
- Becky Greenley, Court Financial Officer.

A final review of audit results was not conducted by mutual agreement.

Final management responses to our recommended actions were received on June 5, 2009.

ISSUES AND MANAGEMENT RESPONSES

1. Court Administration

Background

Superior courts are subject to rules and policies established by the Judicial Council to promote efficiency and uniformity within a system of superior court management. Within the boundaries established by the Judicial Council, each superior court has the authority and is responsible for managing its own operations. All employees are expected to fulfill at least the minimum requirements of their positions and to conduct themselves with honesty, integrity and professionalism. All employees shall also operate within the specific levels of authority that is established by the superior court for their positions.

California Rules of Court (CRC) and the *Trial Court Financial Policy and Procedures Manual* (FIN Manual), established under Government Code section (GC) 77001 and proceduralized under CRC 10.804, specify guidelines and requirements concerning court administration and governance.

1.1 Add Annual Review And Approval Procedures To The Court's Governance and Administrative Protocols

Background

The Judicial Council has adopted rules of court to enable the trial courts to operate in an efficient, effective, and accountable manner in serving the people of California. CRC Division IV, Trial Court Administration, establishes rules concerning the authority and duties of presiding judges (CRC 10.603), executive committees when established (CRC 10.605), and court executive officers (CEO) (CRC 10.610).

CRC 10.603(b) establishes the authority of the presiding judge to authorize and direct expenditures from the court's Trial Court Operations Fund. This authority, as authority in general, cannot be delegated to any other court personnel. CRC 10.603(c) establishes special duties of the presiding judge that include under paragraph 6, budget and fiscal management, the duty to approve procurements, contracts, and expenditures; and the allocation of funds in a manner that promotes the implementation of state and local budget priorities. This paragraph also expressly allows the presiding judge the authority to delegate those duties, but not the authority listed in paragraph 6, to the CEO, if the court has an executive officer. This is under the stipulation that the presiding judge ensures that the CEO performs such delegated duties consistent with the court's established budget. Under CRC 10.603(d), the presiding judge may delegate any of the specific duties listed in the rule, but the presiding judge "remains responsible for all duties listed...even if he or she has delegated particular tasks to someone else".

The Court published a Governance and Administrative Protocols document in 2007 to establish the structure, process, and principles guiding the overall administration of the court.

Issues

The Governance and Administrative Protocols document does not include a requirement to review and approve the following items annually or as a best practice upon the election of a new presiding judge as required or recommended by the FIN Manual sections cited.

- Organization chart (FIN 1.01, paragraph 6.3.1(e)),
- Court budget (FIN 1.01, paragraph 6.3.2(c)),
- Responsibility delegation by the presiding judge (CRC 10.603(d)),
- Authorization matrix (FIN 1.02, paragraph 6.2.2),
- Court contracts (FIN 7.01, paragraph 6.0.2),
- Policies and procedures changes (FIN 1.02, paragraph 6.1.2(b)),
- Local rules (CRC 3.711, CRC 10.613(h)), and
- Job descriptions (FIN 4.03), if any changes have occurred.

Recommendations

Add annual review and approval procedures to the court's Governance and Administrative Protocols for the items listed above. The review procedure should also be conducted whenever there is a change in the presiding judge. The review and approval requirement should be documented and included with the Governance and Administrative Protocols.

Superior Court Response By: Becky Greenley Date: 12-11-2008

The Court currently has a procedure in the Governance and Administrative Protocols for amendments, which requires approval of at least three of the four judges to change something. If and when we have a new Presiding Judge we will follow the procedure by having the Presiding Judge review and request for any changes.

The last two Presiding Judges collaborated in putting the Governance and Administrative Protocol document together.

1.2 Improvements Are Needed In The Administration Of The Temporary Judges Program

Background

Judges face an ever increasing case load each year requiring continuances on the court's own motion. Sometimes the result is a delay in the resolution of a case, plus added costs in additional trial or hearing preparation. As a result, trial courts often appoint judges pro tem to assist them in expediting hearing of and resolution of cases. A judge pro tem is an attorney who is brought in to serve temporarily as a judge with the consent of the parties.

Judges pro tem are often practitioners in the field in which they are asked to hear cases and often have as much knowledge about the cases they will hear as a permanent judge.

There are two rules in the CRC (California Rules of Court) that guide trial courts in the administration of temporary judges programs. Rule 2.810 through 2.819 primarily discuss the qualifications for appointment and the education requirements of a judge pro tem, while CRC 10.740 through 10.746 focus on the court's responsibilities for administering their judges pro tem program. Some of the specific requirements include:

- Application for temporary judge CRC 10.744(a)
- Member in good standing of the California State Bar for at least five years CRC 2.812(a) and 2.812(b)(1)
- In person class on Bench Conduct, Demeanor, and Decorum CRC 2.812(c)(1)
- Class on Judicial Ethics for Temporary Judges CRC 2.812(c)(2)
- Substantive law training in each subject area to serve as temporary judge CRC 2.812(c)(3)
- Records of attendance CRC 2.812(e)
- Appointment and oath CRC 2.814

Issues

The Court has appointed four attorneys as judges pro tem since April 2004. The Court has appointed one of these attorneys for 89 days, while appointing the other three a combined total of only five days. Except for testing for State Bar membership for all four attorneys, we chose the attorney most frequently appointed by the Court to test for compliance with CRC requirements.

Application for Temporary Judge

The court acknowledged that it has not complied with CRC 10.744(a) in the past, but is accepting applications for the judge pro tem position it is currently seeking to fill.

Member of the California State Bar

The court does not have a process to confirm that temporary judges are members in good standing with the State Bar of California. We conducted an attorney search in the State Bar of California website for the four attorneys appointed as temporary judges by the court. The search in the state bar's website returned no results on one of the attorneys. We could not determine, based on the information in the website, when that attorney's bar membership ended, nor could we determine if the attorney's membership was active when appointed as a temporary judge.

Bench Conduct, Demeanor, and Decorum

One attorney serving as a judge pro tem acknowledged not having completed the course on Bench Conduct, Demeanor, and Decorum. This course is offered only in San Francisco. The

attorney stated travel and workload considerations have prevented him from completing this course.

Judicial Ethics for Temporary Judges

The attorney stated that he was encouraged to review the Code of Judicial Ethics, which he subsequently did. Neither the Court nor attorney could provide us with any documentation concerning this.

Substantive Law Training

The attorney has completed only one substantive law course. It is the AOC's Traffic Cases online self-study course.

We noted after reviewing the Court's calendars from April 2004 to the present that the attorney has also been involved as a judge pro tem in Small Claims, Drug Court, Misdemeanor, Appeals, and Adoption, Guardianship, and Conservatorship matters.

Appointment and Oath

The court did not have appointment orders and swearing-in documents on file for the attorney for 14 bench assignments beginning 8-13-2007 to the present.

Quarterly Reporting Requirements

CRC 10.742(c) requires the trial courts to report quarterly concerning its use of attorneys as temporary judges. The Court reported to the AOC in each quarter of FY 2006-07 and the first and third quarter of FY 2007-08, but missed the second quarter.

Recommendations

Since most of the issues identified above relate to training, we recommend that the Court work and cooperate with other courts to develop local training opportunities for judges pro tem. This recommendation is consistent with the CRC Advisory Committee Comments relating to CRC 2.813, *Contents of Training Programs*. We also encourage the Court to contact the AOC's CJER Division to explore regional training opportunities.

Also, the Court must improve its recordkeeping in order to comply with CRC 2.812(e), CRC 2.814, and CRC 2.815(b), et al; along with the reporting requirements of CRC 10.742(c).

Superior Court Response By: Larry Gobelman

Date:

Please indicate agreement or disagreement. If you agree please indicate so and action(s) to be taken, date when actions(s) will be taken, and responsible person. If you do not agree, please indicate why and provide details and submit supporting documentation, if necessary.

The Court agrees but notes that its geographic location presents a challenge to find local training opportunities and there are practical difficulties in sending attorneys, who volunteer to become temporary judges, to San Francisco for training.

2. Fiscal Management

Background

Superior courts must operate within the limitations of the funding approved and appropriated in the State Budget Act. To accomplish this, they establish budgetary control procedures to monitor their budgets throughout the year to assure that actual expenditures do not exceed budgeted amounts. Courts must also have an adequate fiscal system and sound fiscal practices in place to properly track and report on how and when funds are used. Regular budget monitoring allows the court to exercise an appropriate level of control over available funds and to take corrective action as necessary. These financial management tools also help courts meet applicable requirements specific to different funding sources, such as grants, including funds used to administer programs and support operations, and funds held in a fiduciary capacity.

There were no issues identified during this audit to report to management in this section.

3. Accounting Practices

Background

Superior courts are obligated to account for use of public funds, and demonstrate their accountability by producing financial reports that are understandable, reliable, relevant, timely, consistent, and comparable. To assist courts in meeting this object, the FIN Manual provides uniform accounting guidelines for superior courts to follow when recording revenues and expenditures associated with court operations. Superior courts are required to prepare and submit various financial reports using these accounting guidelines to the AOC and appropriate counties, as well as internal reports for monitoring purposes.

There were no issues identified during this audit to report to management in this section. However, IAS did note one minor issue which is addressed in Appendix A of this report.

4. Cash Collections

Background

FIN 10.02, Cash Handling, was established to provide uniform guidelines for superior court employees to use in receiving and accounting for payments from the public in the form of fees, fines, forfeitures, restitutions, penalties, and assessments resulting from court orders. Additionally, FIN 10.01, Revenue Collection and Distribution, provides uniform guidelines regarding collection, processing, and reporting of these amounts. Superior courts should institute procedures and internal controls that assure safe and secure collection, and accurate accounting of all payments.

The Court collects payments in the form of cash, checks, and money orders within the Civil/ Family/ Probate Division (Civil Division) and at the Criminal/ Traffic/ Juvenile Division (Traffic Division) located in the main courthouse. Both divisions use the JALAN case management system (CMS). During May 2007, the Court's average daily collection was \$5,200, of which 75 percent was collected in the form of checks and the balance of 25 percent was collected in cash.

4.1 The Court Lacks Proper Monitoring and Oversight over Some Cash Handling Procedures

Background

Trial courts are required to maintain effective internal control systems as an integral part of its management practices. The objective of an internal control system is to minimize the court's financial risks and provide reasonable assurance that court assets are safeguarded.

The control environment is the cumulative effect of factors including management style, organizational structure, delegation of authority, control methods, personnel guidelines, appropriate segregation of duties, and others that establish and enhance the effectiveness of specific policies and procedures.

Issues

We identified several areas within cash handling, as listed below, that may be strengthened with improved monitoring, oversight, and/or segregation of duties.

Daily Deposit

The Court does not have another employee other than the person who prepares the deposit (preferably a supervisor) verify, sign, and date each day's receipts as stated in FIN 13.01, paragraph 6.3.8, Deposits.

Change Funds

Each cashier clerk has a change fund that is used during the workday to make change. However, we did not consistently observe cashier clerks verifying the receipt of their

beginning cash funds with their supervisors as recommended by FIN 10.02, paragraph 6.3.1, Beginning Daily Balance, so that cash discrepancies are resolved before the start of the cashier's shift. In addition, this verification was not documented for future review on a beginning till balance sheet.

Void/Reversal Transactions

Voids and reversals are not always being reviewed and approved by a supervisor at the time they occurred. Two court departments had instances where the voided receipt documentation from the daily deposit showed no evidence of supervisor approval signature, reason for void, and date. See FIN 10.02, paragraph 6.3.8, Void Transactions.

Recommendations:

The Court should establish the following monitoring and oversight procedures over its cash handling operations:

1. We recommend that the court establish a policy that requires someone, other than the person who prepared the deposit, verify, sign, and date the deposit documentation. Preferably, this second documented verification should be done by a supervisor.
2. The Court should adopt procedures that require each cashier to verify their beginning cash funds with their supervisor and document this verification on a beginning till balance sheet in compliance with FIN 10.02, paragraph 6.3.1 Beginning Daily Balance. This practice protects each cashier by ensuring any discrepancies are resolved prior to the end of day balance.
3. We recommend the Court re-emphasize and strictly enforce current procedures for voids and reversals. The Court must enforce strict limits on cashiers from performing voids. Authorization of voids needs to occur at the time the void is being performed. In addition, all voids/reversals need to clearly document a reason for the void and the clerk and supervisor/manager needs to be reviewing and authorizing each void with a signature and date.

Superior Court Response By: Becky Greenley Date: 1-8-2009

1. We agree and will implement issue. We will have the supervisor verify, sign and date each day's receipts as stated in FIN 13.01.6.3.8.
2. We will continue to follow the daily closeout procedure as listed above and implement the Beginning Daily Balance procedure by having the clerks run a balance till sheet at the beginning of the work day and have the supervisor or lead clerk verify the beginning cash funds.
3. We agree that voided receipts should have supervisor approval. We know of the one, which was at the Weed Court, and have been in contact with the Weed Supervisor to stress on the importance of following the procedures and documenting voided receipts at the time of instance.

4.2 Some Physical Safeguards Are Inadequate Due To Poor Controls

Background

A trial court must promote appropriate physical security of court assets and sensitive or confidential court documents by limiting access to court employees, and by monitoring such access. In fact, FIN 2.02, paragraph 6.3.4, Supervision, identifies controlled access to assets as one of the key components to an effective system of internal controls.

Issues

During our visit at the main courthouse and two branch offices, we identified the following control weaknesses over physical security.

Secure Daily Deposits

The Criminal/Traffic Division at the main courthouse does not secure the daily deposit in a safe overnight. In addition, the safe at the Weed location has not had the combination changed on a routine basis or with changes to staff that have knowledge of the combination. Best practices advise that locations and divisions that collect large amounts of cash should secure the change funds and daily deposit in a safe and limit the number of individuals that have knowledge of the combination to as few as possible.

Judicial Officer Stamps

Court clerks located in all branch offices have their own set of judicial officer signature stamps and block stamps. Judicial officers have delegated clerks the authority to approve certain court documents with judicial stamps in place of judicial officer review, but the court does not have a procedure in place requiring secondary review, at least periodically on a sample basis, by a supervisor when a stamp is used. In addition, we were informed that clerks do not lock up their judicial stamps overnight and on weekends.

Manual Receipts

FIN 10.02, paragraph 6.3.9.1, Backup Procedure For Automated System Down Time, states: "In the case of a failure of the automated accounting system, pre-numbered receipt books will be issued by the supervisor or designated employee". We noted that the court is not properly securing handwritten receipt books. While the court issues very few handwritten receipts per month, with the current problems with manual receipts throughout the state, we believe that compensating controls must be considered in situations like this where internal controls are compromised.

The court's fiscal unit conducts a monthly review of the green board to ensure each handwritten receipt issued has been posted in the case management system. We feel that this is a proper compensating control because the control is in place after the transaction is complete and results of the review are documented.

Mail Payments Processing

The Weed location does not always process mail payments away from the collection window. Best practices involve the processing of mail payments away from collection windows so mail and window payments are not commingled, thus allowing proper segregation of duties for a cashier clerk.

Confidential Court Records

The Criminal/Traffic division has sensitive and confidential court records housed in three wall lockers outside in the public area of the criminal/traffic division. While these lockers are locked, this area is accessible to the public.

Recommendations

The Court must improve physical security controls by instituting the following:

1. Secure cashier change funds and daily deposits in high risk, high cash volume areas by installing safes at Dorris location and Criminal/Traffic division at main courthouse. In addition, the safe combinations at all locations should be changed when: (a) they become known to an excessive number of employees; (b) an employee with knowledge of the combination leaves; (c) an employee no longer requires the combination to perform his/her job; and (d) on a periodic basis defined by the Court.
2. The issuance of judicial stamps must be controlled and the use of stamps should be closely monitored by adopting a secondary review, at least periodically on a sample basis, by a supervisor when a stamp is used. Court clerks must be required to secure their set of judicial stamps in locked desk drawers after business hours.
3. We feel that Fiscal's review of handwritten receipts to ensure the payments are posted to CMS is a proper compensating control, therefore we encourage the court to continue reviewing handwritten receipts issued for timely posting and propriety at least on a monthly basis.
4. Mail payments should be processed in a suitable location away from the public collection window and in the presence of other court staff. Ideally, mail payments should be processed by a clerk that is not accepting payments from the public at the front counter that day.
5. Confidential and sensitive court records must be stored in a secured area away from possible public access.

Superior Court Response By: Becky Greenley Date: 1-14-2009

1. We agree with this issue and have already started implementing your recommendation by ordering safes for each of the locations. All of the safes have been installed and are being used except for the Civil Department where we are waiting for the maintenance department to install a shelf for the safe. The supervisor and the lead clerk have the

combination to the safe. The Asst. CEO or the Admin. Services Officer can open the safes in the instances when they are not available.

2. The judges stamps have been moved away from the counters and are locked in the drawers nightly and on the weekends.
3. We will continue to review the handwritten receipts issued on a monthly basis as per our internal controls procedures.
4. We have discussed these concerns with the Weed Supervisor. The new procedure is as follows: The Supervisor will open the mail, distribute the mail payments to the Criminal Clerks, leaving the cashiers only taking money at the counter. The supervisor will verify the cash boxes, reports and take the deposit to the bank.
5. We agree with your recommendation that confidential and sensitive court records should be in a secured area. However, we do not have sufficient space to store them anywhere else. When we receive more space or a new building, the public will not be able to access the lockers. In the meantime we will continue to keep them locked so the public cannot access them without breaking the lock.

4.3 The Case Management System Does Not Always Calculate Correct Assessments or Comply with Certain Statutes and Guidelines Governing Distribution

Background

State statutes and local ordinances govern the distribution of the fees, fines, penalties, and other assessments that courts collect. The *Uniform Bail and Penalty Schedule (UBS)* and the *Office of the State Controller's Manual of Accounting and Audit Guidelines for Trial Courts – Appendix C (SCO Appendix C)* are guidelines courts use to appropriately calculate and distribute these court collections. Courts use either manual or automated systems to make and track the often complex calculations and distributions required by law.

The Court uses SUNGARD HTE, formerly known as JALAN, as its case management system (CMS) to process traffic infraction and criminal misdemeanor/felony case payments, respectively. The CMS automatically calculates and distributes the court collections using financial code distribution tables where distribution percentages and standard fees are entered for both specific (e.g. DUI cases) and non-specific violations (e.g. base fine is \$100). The Court employs a manual excel spreadsheet to calculate the distribution percentages for entry into the CMS distribution tables.

Issues

We selected a sample of cases with violations occurring within FY 2006-2007, and FY 2007-2008. The samples included a combination of high-volume cases and complex distribution cases, and included additional cases as necessary to validate our initial findings. In total, we reviewed 15 cases of the following types:

- **Traffic Infraction (8 total)** – (2) Speeding, (2) Red Light, (2) Railroad, and 1 each for: Proof of Insurance, Proof of Correction
- **Misdemeanor/Felony (7 total)** – (2) DUI, (2) Fish & Game, (2) Health & Safety, and (1) Penal Code

We communicated to the Court our initial findings and were able to finalize the following calculation and distribution errors noted during our review of the above 15 cases.

1. The Two Percent State Automation (2%) pursuant to GC §68090.8 was improperly applied thus resulting in calculation and distribution inaccuracies to the following cases:
 - For all four cases tested, which were disposed as traffic school, 2% was deducted to applicable fines and penalty assessments.
 - For all six applicable cases tested, 2% was not deducted from the State Restitution Fine pursuant to PC §1202.4.
2. For all applicable cases disposed as traffic school (TS), the distribution and composition dictated by VC §42007 sections in the SCO Appendix C were not followed.
 - Red Light TS case (IN-TR-07-0001578-001) – There are no \$1 distributions to GC §76100 – Courthouse Construction fund and GC §76101 – Criminal Justice Facilities Construction fund pursuant to VC §42007.3.
 - Red light and Speeding TS cases – Base fine is not separately distributed and is consolidated in one account for the Traffic Violator School (TVS) balance amount pursuant to VC §42007.
 - Red light and Speeding TS cases – DNA penalty assessments are distributed separately and not included in the Traffic Violator School (TVS) balance pursuant to VC §42007.

Table 1 (on the next page) illustrates the issues cited above. The expected distribution applies to violations eligible for traffic school except Railroad and Child Seat offenses. Railroad distribution composition is detailed on the next bullet.

- Railroad TS case (DO IN-TR-06-0012724-001) – Traffic school distribution composition is dissimilar to the distribution composition of a conviction (e.g. bail forfeiture) and shows no distribution to GC §76000, PC §1464, PC §1463.001, and VC §42007.4 – Railroad fund.

Table 2 (on the next page) illustrates the issue cited above. Similar to Railroad TS cases, Child Seat TS cases are distributed the same manner as a conviction. However, since total fine remains as fine, they are subject to 2% State Automation pursuant to GC §68090.8 unlike Railroad TS cases.

TABLE 1. General Traffic School Distribution Composition Comparison Table

✓ = Met Expected Composition X = Did Not Meet Expected Composition na = Not Applicable		
EXPECTED COMPOSITION (Does not include \$24 TS fee)	COURT'S COMPOSITION (bold = variance from expected)	
	Red Light	Speeding
AB 3000 - 20% State Surcharge	✓	✓
PC 1465.7 - \$20 Court Security	✓	✓
GC 70372(a) - State Courthouse Construction	✓	✓
GC 76104 - \$2 per 10 EMS PA (taken from GC 76000 7/10)	✓	✓
GC 76100 - \$1 Local Courthouse Construction	X	✓
GC 76101 - \$1 Local Criminal Justice Facilities	X	✓
PC 1463.001 - Base County or County/City Split	X	X
VC 42007.3 - Balance of Traffic Violator School Fee ¹	✓ ³	✓ ³
VC 42007.3 - 30% Red Light Fund ²	X	na
na	GC 76104.6 - DNA PA	
na	GC 76104.7 - DNA Add'l PA	

Notes:

1	TVS balance equals PC 1464 (10/10), GC 76000 less EMS (5/10), and both DNA PA's (2/10) or \$17 per 10 minus \$2
2	30% taken from TVS balance and Base fine
3	Court uses one TS account (e.g. County TS) that includes the Base fine and TVS balance less DNA PA's

TABLE 2. Railroad Traffic School Distribution Composition Comparison Table

✓ = Met Expected Composition X = Did Not Meet Expected Composition na = Not Applicable		
EXPECTED COMPOSITION (Does not include \$24 TS fee)	COURT'S COMPOSITION (Railroad) (bold = variance from expected)	
	AB 3000 - 20% State Surcharge	✓
PC 1465.7 - \$20 Court Security	✓	
GC 70372(a) - State Courthouse Construction	✓	
GC 76104.6 - DNA PA	✓	
GC 76104.7 - DNA Additional PA	✓	
GC 76000 - Local PA (\$7 per 10)	X ²	
PC 1464 - State (\$7 per 10)	X	
PC 1464 - County (\$3 per 10)	X	
PC 1463.001 - Base County or County/City Split	X	
VC 42007.4 - 30% Railroad Fund ¹	X	
na	County TS ³	

Notes:

1	30% taken from PC 1463.001-Base fine, PC 1464 & GC 76000
2	Court had no distributions to some local GC 76000 components (Fingerprinting & County Penalty Fund) and miscalculated distributions to others (Courthouse & Crim Justice)
3	Court uses one TS account (e.g. County TS) that includes amounts from PC 1463.001, PC 1464 & GC 76000.

3. For the two Railroad cases tested, there was no 30% allocation and distribution to the Railroad Fund pursuant to VC §42007.4 for one case disposed as traffic school (DO

IN-TR-06-0012724-001) and pursuant to PC §1463.12 for one multiple count case disposed as a conviction (DO IN-TR-06-0020770-001).

4. For the two Red Light cases tested, 30% allocation to the Red Light Fund was incorrectly configured into CMS calculation and distribution:
 - There was no 30% allocation and distribution to the Red Light Fund pursuant to VC §42007.3 for the case disposed as traffic school (IN-TR-07-0001578-001)
 - GC §70372(a) – State Courthouse Construction was subjected to 30% allocation to the Red Light Fund pursuant to PC 1463.11 for the case disposed as a conviction (YK IN-08-0011024-001),
5. For the two Health & Safety (HS) cases tested (YK CR-F 06-0001796-002 and YK DR-M-06-0001174-002), HS-specific assessment and distribution guidelines per SCO Appendix C were not followed:
 - Base fine pursuant to PC §1463.001 was distributed entirely to the County which is inconsistent with HS §11502 – General Distribution of Uniform Controlled Substances.
 - Both HS §11372.5 – Criminal Lab Fee and HS §11372.7 – Drug Program Fee were applied as fees and not as base fine enhancements thus were not subject to all applicable penalty assessments and to GC §68090.8 – 2% State Automation
 - Both HS §11372.5 – Criminal Lab Fee and HS §11372.7 – Drug Program Fee were \$160 each, which exceeded the maximum amounts allowable per their respective statutes.
6. For the two Fish & Game (FG) cases tested (YK CR-M-06-0001793-002 and WD CR-I-07-0000325-002), total distribution variance from fines and penalty assessments totaled \$15, which is equivalent to the FG Secret Witness penalty per FG §12021.

Recommendations

To ensure appropriate calculation and distribution of fines, fees and penalty assessments, the Court should correct its CMS financial code distribution table configuration by considering the following:

1. Ensure “2% State Automation” pursuant to GC §68090.8 is correctly addressed in the CMS.
 - Cases disposed as traffic school, except for Child Seat cases, are disposed as fees and not fines thus are *not subject* to two percent deduction.
 - Pursuant to PC §1202.4, State Restitution fine is defined as a fine and not a fee thus is *subject* to two percent deduction.

These CMS corrections would result in appropriate distributions to the State Automation Fund and consequent remittances and reporting of the *Trial Court Improvement Fund – GC §68090.8 – 2% Automation* line item in the *TC-31 – Report to State Controller of Remittance to State Treasurer (TC 31)*.

2. Ensure that appropriate distribution composition is addressed for cases disposed as traffic school. Pursuant to VC §42007, when disposed as traffic school a fine becomes a fee or the uniform traffic violator school fee (TVS fee).
 - As specified in the county resolution for GC 76000 distribution, \$1 amounts should be distributed to GC §76100 – Courthouse Construction fund and GC §76101 – Criminal Justice Facilities Construction fund pursuant to VC §42007.3.
 - As required in the 50/50 Excess Split Revenue Form, only VC 42007 collections distributed to the county general fund, which excludes distributions to the cities, are reported. To facilitate accurate and proper distribution, the Court should separate base fine distribution from the Traffic Violator School balance regardless if it was a city or county arrest.
 - Per *DNA Penalty Assessment (Proposition 69)* and *DNA Additional Penalty Assessment (Assembly Bill 1806)* distribution guidelines published by the SCO, both DNA penalty assessments, if levied, are part of the VC 42007 distribution to the county general fund since there is no specified distribution to the DNA Identification Fund from the TVS fee.
 - Pursuant to VC §42007.4, the remaining balance of the TVS fee after 30% allocation to the Railroad fund will be distributed under PC §1463 or as if the case was disposed as a conviction. The only difference between a Railroad case disposed as traffic school and disposed as a conviction is the addition of the \$24 traffic school fee and the ineligibility for 2% State automation.

These CMS corrections would result in more appropriate distributions to county or county/city general funds pursuant to VC 42007 and in a more effective remittance and subsequent reporting of the *VC 42007 line item* in the “*50/50 Excess Split Revenue Computation Form*”, which determines the fifty percent excess revenue transferred to the State pursuant to GC §77205.

3. Ensure that a 30% allocation to the Railroad Fund is established and calculated correctly per guidelines set by the SCO Appendix C. Pursuant to PC §1463.12, the 30% allocation is taken from PC §1463.001, PC §1464, and GC §76000 moneys. The Court should create a separate general ledger account, one for each arresting agency, to appropriately distribute the 30% allocation to the Railroad fund.
4. Ensure that a 30% allocation to the Red Light Fund is established and calculated correctly per guidelines set by the SCO Appendix C.
 - Pursuant to VC 42007.3, 30% allocation is taken from PC §1463.001 and the TVS fee balance that includes PC §1464, GC §76000 less EMS PA and DNA PA'S. The Court should create a separate general ledger account, one for each arresting agency, to appropriately distribute the 30% allocation to the Red Light fund.
 - Pursuant to PC §1463.11, the 30% allocation applies to only PC §1463.001, PC §1464, and GC §76000 distributions and should not be taken from GC §70372(a) – State Courthouse Construction.

5. Ensure conformity with statutes relating to Health and Safety fees and distribution.
 - Pursuant to HS §11502, for violations within HS 11000-11651, Base fine – PC 1463.001 should be distributed to both the State (75%) and the County or City (25%), depending on the arresting agency.
 - HS §11372.5 – Criminal Lab Fee and HS §11372.7 – Drug Program Fee are considered as base fine enhancements not fees thus impacting the calculation of the “per 10” penalty assessments and the PC §1465.7 – 20% State Surcharge as it increases the base fine amount. However, these base fine enhancements will still be distributed to their appropriate funds and should not be consolidated with the PC 1463.001 distributions. In addition, as fines, both are applicable to 2% deduction pursuant to GC §68090.8.
 - HS §11372.5 – Criminal Lab Fee and HS §11372.7 – Drug Program Fee have maximum amounts of \$50 and \$150 respectively. The Court should inform the bench officers of the maximum limits for each base fine enhancement and should arrive at a consensus to facilitate proper determination of amounts to be assessed going forward prior to CMS configuration changes.
6. Review and evaluate the Fish and Game CMS distribution tables and manual spreadsheets to verify correctness and consistency of calculated distribution percentages. Either update the CMS distribution tables or modify the algorithm used to calculate distribution percentages for FG cases to improve the integration of constant or “fixed” amounts (e.g. \$15 FG Secret Witness fee, \$20 Court Security fee) and consequently, to minimize, if not eliminate, distribution amount variances for applicable fines and penalty assessments. The Court should consider examining other violation codes with a similar scenario.

Superior Court Response By: Colleen Brown Date: 2/20/2009

Please indicate agreement or disagreement. If you agree please indicate so and action(s) to be taken, date when actions(s) will be taken, and responsible person. If you do not agree, please indicate why and provide details and submit supporting documentation, if necessary.

1. Agree. All distributions for traffic school have been corrected and the 2% calculation removed. The State Restitution fine has been corrected and the 2% calculation has been added. The changes were effective 1/1/09.
2. Agree. Additional changes had been implemented to the financial codes to bring the distributions in line with AOC and SCO guidelines.
3. Agree. New financial codes and distributions have been created and set up to handle the 30% allocation to the Railroad Fund. The changes were effective 1/1/09.
4. Agree. The distribution for Red Light violations has been corrected. The changes were effective 1/1/09.
5. Agree. The distributions have been recalculated. The changes were effective 1/1/09.

6. Agree with correcting applicable fines for Fish & Game. Effective 2/1/09, the \$15 Cal Tip fee will no longer be a part of the overall fine amount for Fish & Game violations. A separate financial code has been set up to handle the Cal Tip fee. The case management system that is used automatically adds a separate entry (charge) for the \$20.00 court security fee. The court security fee will not be added to any of the fines.

5. Information Systems

Background

The Court employs a staff of three IT professionals to support its information technology operations. The IT Department: (a) supports the JALAN case management system, (b) monitors the network environment that provides e-mail services to court staff and research services to the public, and (c) is quite skilled at writing customized reports for the court.

5.1 Develop Formal Procedures For Information Technology Governance

Background

The Court uses the JALAN case management system and does not rely on the county for any of its computing needs. The court has a staff of three Information Technology professionals that manages the network and provides support services to court staff.

Business continuity plans (BCP) address how a trial court will respond to a business disruption. A business disruption is any event that prevents a trial court from carrying out its primary objectives which includes providing equal access to the courts. Events that cause a business disruption can be man-made (e.g., bomb) or natural (e.g., flood) and vary in size from a minor nuance to a disaster or catastrophic event.

BCPs should be based on a risk assessment which defines the critical processes a trial court needs to reestablish so that the trial court can as quickly as possible resume its primary functions. BCPs are a comprehensive plan to address business disruptions. BCPs include a separate Disaster Recovery Plan (DRP) which specifically deals with all the related technology issues that must be addressed if a trial court is to overcome a business disruption. BCP and DR plans should take into account local issues (e.g., geography, flooding, earthquakes, etc) when establishing alternative facilities from which the trial court can operate or establishing where critical and necessary back-up material should be stored.

Business continuity plans should be tested at least annually so that trial court personnel understand their roles and responsibilities during a disruption or disaster. It allows the trial court to validate that its selected technology solution will actually work. Most importantly, it allows a trial court to assess its readiness to handle a disruption or disaster and to identify areas of improvement.

Issues

The court acknowledged that it does not have a BCP or DRP. The court also stated that it has requested assistance from the AOC's Emergency Response and Security unit which created a COOP (Continuity of Operations Plan) template which can assist the court in developing a BCP and DRP.

The court also acknowledged that it does not have documented IT policies and procedures.

Recommendations

1. We encourage the court to continue working with the COOP team to develop a comprehensive BCP/DRP.
2. We recommend that the court develop documented IT policies and procedures.

Superior Court Response By: Becky Greenley Date: 12-11-2008

1. The Court has made progress toward the completion of COOP, which was given to the Auditors. There are sections in the COOP that pertain to the BCP and DRP. We will continue to work on COOP. However, at this time we will continue to operate under the Security Manual for The Siskiyou County Courthouse or Outlying Facilities we have in place. A copy of the manual has been given to every employee as well as the Auditors. The manual covers emergency phone numbers, trapped in the elevator, chemical spills, power outage, letter bombs, fire, earthquakes, disturbances/threats/robbery/theft/suspicious person(s), hostage situations, evacuations, medical emergency, bomb threat checklist, anthrax exposure and weapons policy.
2. There are policies and procedures for the use of computer equipment. The Court requests that the AOC place IS policies into the FIN manual.

6. Banking and Treasury

Background

GC 77009 authorizes the Judicial Council to establish bank accounts for superior courts to deposit court operations funds and other funds under the courts' control separate from the county treasury. FIN 13.01, Banking Services, establishes the conditions and operational controls under which superior courts may open these bank accounts and maintain funds. At the time of our review, the Court maintains its bail and civil trusts and an old operating account in the County Treasury and its current operating accounts outside the County Treasury.

There were no significant issues identified during this audit to report to management in this section. However, IAS did note two minor issues which are addressed in Appendix A of this report.

7. Court Security

Background

Appropriate law enforcement services are essential to trial court operations and public safety. The Court currently receives services from security personnel provided by the County Sheriff's Office. Currently, two bailiffs provide security services within two courtrooms in the main courthouse and one courtroom situated in the Sheriff's office.

There were no significant issues identified during this audit to report to management in this section. However, IAS did note two minor issues which are addressed in Appendix A of this report.

8. Procurement

Background

The FIN Manual provides uniform guidelines for superior courts to use in procuring necessary goods and services, and to document their procurement practices. Typically, a written or electronic purchase requisition is used to initiate all procurement actions. The requestor specifies the correct account code(s) and verifies that budgeted funds are available for the purchase, completes the requisition form, and forwards it to the superior court employee responsible for approving the purchase, verifying that the correct account code(s) are listed, and assuring that funding is available.

There were issues identified in this area, but they are included with related issues in section 10, Accounts Payable. We also noted one minor issue which is addressed in Appendix A of this report.

9. Contracts

Background

FIN 7.02, Memorandums of Understanding, establishes uniform guidelines for the trial courts to follow in preparing, reviewing, negotiating, and entering into memorandums of understanding (MOUs) between itself and other entities. It is the responsibility of every court employee authorized to commit court resources to apply contract principles and procedures that protect the interests of the court.

There were no significant issues identified in this area, but they are included with related issues in section 10, Accounts Payable. We also noted four minor issues which are addressed in Appendix A of this report.

10. Accounts Payable

Background

All invoices received from superior court vendors, suppliers, consultants, and other contractors shall be routed to the superior court accounts payable department for processing. The accounts payable staff shall process the invoices in a timely fashion and in accordance with the terms and conditions of the purchase agreements. All invoices must be matched to the proper supporting documentation and must be approved for payment by authorized court personnel acting within the scope of their authority.

Superior court judges and employees may be required to travel in the course of performing their official duties, and may occasionally conduct official court business during a meal. Courts may reimburse its judges and employees for their reasonable and necessary travel expenses incurred while traveling on court business only within maximum reimbursement limits. Courts may also pay vendors' invoices or reimburse its judges and employees for the actual cost of business meals only when related rules and limits are met.

10.1 Comply With Procurement Procedures

Background

As stewards of public funds, trial courts have an obligation to use sound procurement practices to demonstrate that goods and services are purchased in a fair and reasonable manner, and that public funds were used economically. To obtain the best value for a purchase, courts should attempt to obtain competing offers from multiple, well-qualified vendors. At the same time, they should evaluate the time and resources dedicated to such activities. Therefore, we believe that the procurement methods and corresponding dollar thresholds suggested by the *Trial Court Financial Policies and Procedures Manual* (FIN Manual) provide a good framework for courts to follow.

FIN 6.01, paragraph 6.11.2, Sole Source Procurements, provides that justification of the rationale for sole source procurements should predate the actual procurement, must be documented thoroughly and carefully in the event an audit or investigation is performed during or after the procurement.

Issues

To determine whether the court adheres to the procurement policies and procedures set forth in the FIN Manual, we interviewed appropriate Court staff regarding the Court's current practices. We also reviewed purchase documentation (i.e. invoices, claims, contracts, MOUs, if available) related to a sample of 30 judgmentally selected expenses incurred in FY 2006-07. We found the following control weaknesses and/or areas of noncompliance.

1. The court does not have an authorization matrix. An authorization matrix listing the scope and levels of authority for various trial court employees must be created and

maintained by the court as a means of establishing effective management control over assets, liabilities, revenues, and expenditures. The authorization matrix shall be updated as responsibilities change, and no less frequently than annually. Please refer to FIN 1.02, paragraph 6.2, Levels of Authority.

2. The court cited Section 10.3 License Fees for the Professional Unit of the MOU for Professional/Miscellaneous Units as justification for paying the CEO's California State Bar Association dues. However, the Operating Guidelines and Directive for Budget Management in the Judicial Branch approved by the Judicial Council on August 29, 2003 is still in force. The guideline prohibits reimbursement for professional association dues that are due or owing on or after January 1, 2004. This does not include those license fees, including State Bar dues, where the license is requirement of the position. The court did, however, acknowledge that a law degree is not required as a condition of employment for the position of court executive officer.
3. The court could not provide sole source justification for the procurement action with vendor Hue and Cry Security. The procurement action was for a security system in Family Law. The cost was \$1,799.99.

Recommendations

To ensure that it demonstrates prudent use of public funds, the Court should:

1. The court should establish an authorization matrix and ensure that purchase requisitions are approved by a court employee with the appropriate approval level. Please refer to FIN 6.01, paragraph 6.3, Purchase Requisition and Approval, for suggested approval threshold amounts. Additionally, the matrix should be reviewed annually or when a Presiding Judge is elected. Please refer to audit report item 1.1.
2. The court should not be paying the CEO's annual bar association dues. The CEO is an executive management position and would not fall under the reference cited by the court, unlike the Research Attorney position that would require a law degree or a doctor at the county hospital who would require a medical degree.
3. Full and open competition is a primary goal of public procurement. Sole source procurement is a noncompetitive exception to the norm. It is accomplished by soliciting an offer from only one source under conditions that normally require the use of competitive procurement methods. Ensure that the rationale for sole source procurements is thoroughly and carefully documented before any actual procurement. Also refer to FIN 6.01, paragraph 6.11, Sole Source Procurements, for sole source procurement documentation requirements.

Superior Court Responses By: Becky Greenley Date: 1-6-2009

1. We disagree with your findings: The Court follows the Levels of Authority procedure by using the Suggested Approval thresholds for Trial Court Procurements listed in the Trial

Court Financial Policies and Procedures Manual 6.3. We have incorporated these policies into our Governance and Administrative Protocols.

In addition, as a smaller court, Siskiyou Superior Court can not justify the expenditure of staff time to develop it's own policies and procedures when it has already agreed to follow the Administrative Office of the Courts policies and procedures.

2. Our Memorandum of Understanding with our CEO states that the Court shall pay the CEO's bar dues. In our opinion, this is permissible.
3. The Supervising Officer for the Sheriff's Department solicited bids and found Hue and Cry to be the only local vendor that could perform the work. In addition, Hue & Cry provides all of our electronic and security, it seemed reasonable to use the same vendor.

11. Fixed Asset Management

Background

The *Trial Court Financial Policies and Procedures Manual* (FIN Manual), Procedure No. FIN 9.01, Subsection 3.0 states that, the trial court shall establish and maintain a Fixed Asset Management System to record, control and report all court assets in accordance with this policy's uniform guidelines. This system's primary objectives are to:

- Ensure that court assets are properly identified and recorded;
- Ensure that court assets are effectively utilized; and
- Safeguard court assets against loss or misuse.

There were no issues identified to report to management in this section. IAS used the court's Fixed Asset Management System inventory report and selected 32 items to verify their existence. IAS was able to find 30 of the items. The missing two items were disposed of when they were damaged in a recent flood. Court personnel inadvertently forgot to advise the CFO and when notified she stated she would update the listing. Despite this minor set-back, IAS commends the court in this area.

12. Audits

Background

There are many legal requirements and restrictions surrounding the use of public resources that can lead to audits of superior court operations and finances. The Court shall, as part of its standard management practice, conduct its operations and account for its resources in a manner that will withstand audit scrutiny. During an audit, the Court shall fully cooperate with the auditors to demonstrate full accountability, efficient use of public resources, and compliance with all requirements. Substantiated audit findings shall be investigated and corrected in a timely fashion.

12.1 Orient External Audits Towards Performance and Operational Reviews of Trial Court Operations

Background

The Siskiyou County Superior Court engages Smith and Newell, Certified Public Accountants, to perform annual reviews of the court's financial statements during the three to four year interim between Internal Audit Services (IAS) regularly scheduled audits. The financial audits performed by Smith and Newell are primarily concerned with providing reasonable assurance that the financial statements are presented fairly in all material respects and in conformity with generally accepted accounting principles. The focus of Smith and Newell's review is clearly financial as evidenced by the first sentence in the last paragraph of the Independent Auditor's Report.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements.

In contrast, while financial statement audits involve testing of internal controls over financial reporting, the comprehensive audits performed by IAS also involve testing of operational internal controls, compliance with statutes, California Rules of Court, and judicial branch policies such the Trial Court Financial Policies and Procedures manual.

Issue

If the objective of retaining an external auditor is to provide more frequent reviews of the same areas tested by IAS, then the current scope of work performed by the external auditors is inconsistent with IAS's primary purpose as authorized by the right-to-audit code sections in the Government Code. As a result, the external auditors' work while providing value, is not fully meeting the Court's objective.

Right-to-audit Statute

The right-to-audit government code sections are oriented toward performance and operational reviews of trial court operations. Performance audits entail an objective and systematic examination of evidence to provide an independent assessment of the

performance and management of a program against objective criteria. Operational audits are a systematic review and evaluation of an organizational unit, including a review of the management control system for any business activity or function.

First and overarching, Government Code Section 13400-13407 Financial Integrity and State Manager's Accountability (FISMA), requires each state agency to maintain effective systems of internal accounting and administrative control as an integral part of its management practices and prepare a report on the adequacy of the system of control. While we do not believe that FISMA applies to the judicial branch, we do believe that it represents good public policy and IAS conducts its internal audits incorporating FISMA concepts relating to internal control. Additional statutes authorize the Judicial Council to audit courthouse construction funds; bank accounts opened to deposit monies for trial court operations and fiscal compliance of those funds; superior court operations and records; budget and fiscal management including the collection of fees, fines, forfeitures and penalties; and county-provided services.

FIN Manual

FIN 2.02, Internal Controls, establishes the minimum standards of internal control for the trial court to use as a reference in forming organization plans, implementing procedures and controlling accounting records. To be effective, the system of internal controls must be an integral part of court management practices. It covers all aspects of the court's operations from the overall planning of the court organization to the implementation of specific operating and administrative procedures. The components of an effective system of internal controls are listed in FIN 2.02, paragraph 6.3.2, Key Elements of an Effective System, of Internal Controls, followed by a more detailed discussion of each component in FIN 2.02, paragraph 6.4.1 through FIN 2.02, paragraph 6.4.17, Minimum Internal Control Standards.

Additionally, please consider if the Smith and Newell audit procedures include and are sufficient to opine on the control concepts presented in FIN 2.01, paragraph 6.3, Accounting System, FIN 2.01, paragraph 6.4, Internal Controls, and FIN 2.01, paragraph 6.5, Accounting Records; and whether the reporting provided by Smith and Newell is sufficient to provide the court reasonable assurance that the goals and objectives outlined in these and other FIN Manual sections are being achieved.

Risk Assessment

A risk assessment is a process that identifies and analyzes the relevant risks to the achievement of objectives, determines how those risks will be managed, and looks for the safeguards that will help prevent losses from such risks. The output of the risk assessment can be turned into an audit program that makes sure needed controls are operating to reduce risk. At the end of the risk assessment one should decide which of the audit engagement types listed below would be most effective in providing reasonable assurance that the overall objectives and goals of the organization are achieved in an efficient, effective, and economical manner.

Financial audits provide reasonable assurance that the financial statements are presented fairly and are materially accurate.

Performance audits provide an independent assessment of the performance and management of a program against criteria.

Operational audits appraise an organization and managerial efficiency.

Attestation engagements perform agreed-upon procedures on a subject matter or an assertion about a subject matter.

Auditors can also be engaged in consulting services requested by management.

Decision Making

Finally, in considering whether the court is receiving maximum value for the cost of the Smith and Newell engagement, we would ask the court to consider how essential Smith and Newell's work product is as an input to any or all court decision-making processes.

Recommendations

To the extent the Court feels it is necessary to continue engaging an external auditor to perform financial audits; IAS instead recommends that the court consider conducting periodic reviews of its system of internal controls. Specific high risk areas of court operations that should be reviewed include: (a) cash handling, (b) exhibits, (c) submitted cases, (d) trust payments, (e) contracts and MOUs, and (f) disposition of traffic cases.

We suggest the Court to ensure that the internal control concepts presented in Section 2 Fiscal Management of the FIN Manual are embodied in the review process. These concepts should give the court a reasonable basis from which to develop the proper action plans, obtaining resources for implementing the plans, monitoring its operations, and accounting publicly for its performance. Additionally, IAS can provide the Court with self-assessment tools that can be utilized in internal reviews of controls and mandatory policies and procedures.

Superior Court Response By: Larry Gobelman

Date: 3-20-2009

Upon further discussion at the preliminary exit teleconference on March 20, 2009, the Court and IAS agreed that IAS would perform limited cash handling testing annually.

13. Records Retention

Background

It is the policy of the superior court to retain financial and accounting records in compliance with all statutory requirements. Where legal requirements are not established, the superior court shall employ sound business practices that best serve the interests of the court. The superior court shall apply efficient and economical management methods regarding the creation, utilization, maintenance, retention, preservation, and disposal of court financial and accounting records. This policy applies to all superior court officials and employees who create, handle, file, and reproduce accounting and financial records in the course of their official responsibilities.

There were no issues identified to report to management in this section.

14. Domestic Violence

Background

There are three main categories of domestic violence cases: Criminal, Civil, and Juvenile. While there is little to no money collected in Civil and Juvenile cases, the bulk of court-ordered domestic violence fines and fees are derived from assessments in criminal cases. At most courts the collection and distribution of court-ordered domestic violence fines and fees in criminal cases are handled by the county probation departments.

The main types of criminal domestic violence related fine and fee assessments are:

- Penal Code (PC)1203.097 probation fees
- PC 1202.4(b) State Restitution Fees
- PC 1465.8 Court Security Fee
- Direct restitution payments to victims
- Court-ordered payments to Battered Women's Shelters
- PC 273.5 Fines
- State penalty assessments
- Local penalty assessments

14.1 Assess Domestic Violence Fines And Fees As Required By Statute

Background

In June 2003, the Joint Legislative Audit Committee (JLAC) requested that the Internal Audit Services Unit of the Administrative Office of the Courts conduct an audit of court-ordered fines and fees in domestic violence cases. JLAC had approved an audit on the funding for domestic violence shelters based on a request from an Assembly Member. As part of the report that was issued in March 2004, Internal Audit Services agreed to test the assessment of fees and fines in domestic violence cases on an on-going basis.

The audit program used by Internal Audit Services is updated on an annual basis to reflect new and changed minimum fees and fines that must be assessed in domestic violence cases. The Court is required to assess all of the following statutory fines/fees:

- Penal Code (PC) 1203.097 (a)(5) Fees (also known as "DV Fees")
Effective 1/1/2004, a minimum \$400 DV Fee must be imposed on convicted batterers who are granted probation for committing DV crimes.
- PC 1465.8 (a)(1) Fee
Effective August 17, 2003, a court security fee of \$20 must be imposed on every conviction of a criminal offense.
- PC 1202.4 (b) State Restitution Fine

The court must impose a separate and additional restitution fine of not less than \$200 for a felony conviction and shall not be less than \$100 for a misdemeanor conviction in every case where a person is convicted of a crime. In assessing the amount of fine in excess of the \$200 or \$100 minimum, the court shall consider any relevant factors such as the defendant's inability to pay, the seriousness and circumstances of the offense, any economic gain derived by defendant, the extent that the victim(s) suffer and the number of victims involved in the crime.

- PC 1202.44 (or PC 1202.45) Probation (or Parole) Revocation Fine
Effective January 2005, the court must impose an additional probation revocation restitution fine in the same amount as that imposed under PC 1202.4 (b) in every case in which a person is convicted of a crime and a probation (or parole) sentence is imposed.

We judgmentally selected 30 cases from FY 2006-07 DV criminal convictions. We reviewed the minute orders to identify the following charge codes and fees and fines assessed.

- Nineteen of the 30 cases selected for review were disposed as DV cases: 3 defendants were sentenced to jail or prison and 16 defendant received probation.
- In 10 out of 30 cases, the Court dismissed the DV charge or deferred entry of judgment pending review for possible dismissal.
- In 1 out of 30 cases, the Court changed the charge code to a non-DV charge.

Issues

We noted the following exceptions based on our review of the minute orders:

1. In 2 out of 16 cases (13 percent non-compliance rate) that we reviewed where the defendants were granted probation, the Court did not assess the minimum \$400 DV fee.
2. In 5 out of 16 cases (31 percent non-compliance rate) that we reviewed where the defendant was granted probation, the Court incorrectly assessed less than the minimum \$400 DV fee.
3. In 1 out of 19 cases (5 percent non-compliance rate) that we reviewed, the Court failed to impose the PC 1465.8 (a) (1) court security fee of \$20.00.
4. In 2 out of 16 cases (13 percent non-compliance rate) that we reviewed, the Court did not include the 10% administrative fee pursuant to PC1202.4(1).
5. In 1 out of 16 cases (6 percent non-compliance rate) that we reviewed where the defendants were granted probation, the Court failed to impose the mandated Probation Revocation fine pursuant to PC 1202.44.
6. In 2 out of 16 cases (13 percent non-compliance) that we reviewed where the defendants were granted probation, the Court did not require the defendant to make payments to a battered women's shelter, up to a maximum of \$5,000 pursuant to PC 1203.097 (a)(11)(A).

Recommendations

1. The Court should implement process and review procedures to ensure that all the minimum mandated fines/ fees are being assessed.
2. All waivers or reductions of statutory fines/fees should be well documented in the court minute orders.

Superior Court Responses By: Becky Greenley**Date: 12-11-2008**

1. We agree and will have our Presiding Judge issue a memo to all Judges of the minimum mandated fines and fees. This information will also be given to court clerk, so that they may assist the Judges.
2. We agree and will have our Presiding Judge issue a memo to all Judges that any waiver or reductions of statutory fines must be noted on the record, which will then be noted in the court minutes. This information will also be given to court clerks.

15. Exhibits

Background

Evidence is oftentimes presented in both criminal and civil cases and accepted by the court as exhibits during trials. Trial courts are responsible for properly handling, safeguarding, and transferring these exhibits. Trial court and security personnel with these responsibilities should exercise different levels of caution depending on the types of exhibits. Compared to paperwork and other documents, extra precautions should be taken when handling weapons and ammunition, drugs and narcotics, money and other valuable items, hazardous or toxic materials, and biological materials.

A best practice for trial courts is to prepare a written Exhibit Room Manual (manual). This manual normally will define the term "exhibit" as evidence such as papers, documents, or other items produced during a trial or hearing and offered in proof of facts in a criminal or civil case. While some exhibits have little value or do not present a safety hazard, such as documents and photographs; other exhibits are valuable or hazardous and may include: contracts or deeds, weapons, drugs, or drug paraphernalia; toxic substances such as PCP, ether, and phosphorus; as well as cash, jewelry, or goods such as stereo equipment. In order to minimize the risk of exhibits being lost, stolen, damaged, spilled, and/or disbursed into the environment; a manual should be prepared to guide and direct exhibit custodians in the handling of exhibits. Depending on the type and volume of exhibits, the manual at superior courts can be minimum in length or very extensive. Manuals would provide practices and procedures that consistently directs exhibit custodians in the proper handling, storing, and safeguarding of evidence until final closure of the case.

The Court is among the "early adopters" for the new California Case Management System (CCMS) and indicates that will use the exhibit handling capabilities built into the CCMS to improve its exhibit operations. Currently, the Court has few storage options available. In addition, the Court is constructing a new courthouse which it hopes will enable it to consolidate storage of its exhibits.

15.1 Improve Controls Over Exhibit Handling and Storage

Background

Exhibits are oftentimes presented in both criminal and civil cases. Trial courts are responsible for proper handling, safeguarding, and transferring of exhibits. Trial courts and security personnel with these responsibilities should exercise different levels of caution depending on the types of exhibits presented. Compared to paperwork and other documents, extra precautions should be taken when handling weapons and ammunition, drugs and narcotics, money and other valuable items, hazardous or toxic materials, and biological materials.

There are four exhibit storage locations that the court has. There are two evidence closets adjacent to courtrooms 1 and 2 that hold exhibits for cases that are being heard currently. The court also rents two units at a public storage enterprise in Yreka. One unit houses civil exhibits and the second unit houses criminal exhibits.

Issues

We identified the following issues during our review of controls over the handling of exhibits.

1. The courtroom clerks enter event code EXL in the docket when an exhibit has been entered into evidence. The Court has been tracking exhibits in its case management system with this event code since October 1, 2002. There are 172 (96 criminal and 76 civil records) on a report produced by the Court using event code EXL and the date range October 1, 2002 to the present as the retrieval criteria. We compared the records on the EXL report to the inventory lists maintained manually by the Court and found that only 25 records had been entered on the inventory lists. Consequently, the inventory lists appear incomplete.
2. The Court's exhibit procedures can be enhanced. Currently, the procedures are documented on one page and include major heading titles for Felony and Misdemeanor Cases and Traffic and Criminal Infractions.
3. The court does not reconcile the case management system exhibit records and exhibit inventory lists to stored exhibits.
4. Not all fields in the court's inventory lists are filled in. The exhibit inventory list for courtroom 1 does not include the entered date for every exhibit on the list. We also noted that many of the exhibits on the four inventory lists maintained manually are quite old and the exhibits might be eligible for disposition. Lastly, we observed that the Weed location does not maintain an exhibit inventory list.
5. The Court does not have an effective exhibits locator system. We selected five cases on the inventory list for the criminal storage unit. We were unable to find the first exhibit in our sample. The court acknowledged that we would have to open boxes until it was found. As a result, we did not bother looking for the remaining four exhibits we had selected. We were also unable to find the first exhibit in our sample in the civil storage. While the court would generally have sufficient time prior to needing an exhibit in court, it is not an efficient use of staff resources.

In both the criminal and civil exhibit storage units, we selected six exhibits on the shelves in each storage unit and found that the Court had entered only five of the six exhibits selected on their respective inventory lists.

6. The Court stores Criminal and Civil exhibits in off-site public storage units. We observed that the storage units are aluminum structures that could be broken into because

each unit is secured only by a small key lock that can be easily cut by a bolt cutter. We also observed rain coming in under the door and as a result, boxes with documentation were getting wet because the boxes had been placed directly on the concrete slab floor.

Recommendations

1. Ensure courtroom clerks enter event code EXL for every exhibit accepted into evidence. Procedures must include documenting intake of exhibits on a comprehensive control listing(s). The EXL report from the CMS and other inventory lists must be reconciled or inventoried to the actual exhibits to validate that records are complete.
2. The court should develop a comprehensive exhibit procedures manual. At a minimum the procedures should include a documented process that addresses: (a) intake, safeguarding, and ongoing inventory of exhibits, (b) storage, destruction and/or disposition of exhibits, (c) segregation of duties, and (d) security of exhibit information in the case management system.

Relevant code sections and other authoritative references to consider are:

- CRC 2.502 and GC 68151(a) which define exhibits,
 - PC 1417 – 1417.9 requires the clerk of the court to establish a procedure to account for exhibits properly until final determination of the action or proceedings and the distribution or disposition as provided in these code sections,
 - PC 1420 establishes the rules for depositing of unclaimed monies received in criminal actions,
 - CRC 2.400(c) which address return of exhibits in general,
 - PC 12021.3 return of firearms,
 - CCP 1952 and CCP 1952.3 that address return of civil exhibits,
 - GC 69846 that places responsibility for safekeeping all papers and records filed with the court in any action or proceeding with the clerk of the court,
 - GC 68150 – 68153 Management of Trial Court Records, and
 - Rules on Appeal.
3. We suggest that they document intake of exhibits on a three-part form as this is an efficient and effective manner of controlling exhibits. The original goes in the case file, the second copy goes to the exhibit room custodian, and the third goes to a court employee that is independent of the exhibit process. Establish procedures to reconcile case management system exhibit records, manually maintained inventory lists, and the third copy of the intake record.
 4. Conduct an aggressive exhibits record destruction effort and establish an exhibits inventory list at Weed.
 5. Establish an exhibits inventory locator system to facilitate locating exhibits.

6. We recommend that the court move Criminal and Civil exhibits to a more secure location, ideally within the courthouse. The location should afford adequate protection from damage.

Superior Court Response By: Becky Greenley

Date: 11-7-2008

1. Our exhibit technician keeps his own records. He indicates to the clerks the location of exhibits, which they in turn log on to our JALAN case tracking system.

IAS Response: A strong exhibit control system requires adequate record keeping both in the CMS, which is used by the courtroom clerks, and a separate exhibit tracking system used by exhibit room staff. The independent systems when adequately reconciled serve as a check and balance, strengthening the control environment and reducing risk to the court.

2. We do have an exhibits procedures manual. We will update the manual as required.

IAS Response: The Court provided IAS with a one page written procedure on exhibits. If the Court has the manual in electronic form, please kindly send it to us via email for evaluation.

3. We do not have this three-part form or is it in use at this time. Because we are a very small court, it is not necessary at this time in our opinion.
4. Our exhibits record destruction effort is an on-going project that has been in place since 2001.
5. We do have an exhibits locator program in place that we continually work to improve & update, although our efforts are hampered due to lack of accessible space. We were able to set-up some new storage locations for exhibits recently. This storage unit lends itself to our efforts to better organize our exhibits. Our technician will continue these efforts.
6. Currently, the Court has few storage options available, In addition, the Court is constructing a new courthouse which it hopes will enable it to consolidate storage of its exhibits.

16. Traffic

Background

The purpose of the traffic case file review is to determine the degree to which a court is controlling access to DMV records. The Court should ensure that proper agreements are in place and that properly executed Employee Security Statements are on file for each employee that has access to DMV records. A periodic review should also be done by the Court to determine that there is a legitimate business reason for every DMV query submitted by the court.

16.1 Court Should Strengthen Its Procedures for Controlling and Monitoring Access to Sensitive DMV Records

Background

The California Department of Motor Vehicles (DMV) and the trial courts agree to share information when each court enters into a Memorandum of Understanding (MOU) with DMV. For example, courts need certain DMV data to assist them in determining appropriate judgments in traffic cases. Similarly, DMV needs certain traffic case information from each court to assist it in carrying out its motor vehicle and driver license program responsibilities. MOUs provide courts with the ability to access and update DMV data on-line, such as data in the DMV vehicle registration and driver license files.

The DMV also requires each requestor agency employee and contractor having access to DMV records to sign a security statement, and annually re-certify on the log attached to the statement or by completing a new statement. Agencies are required to retain the security statements and a current list of individuals with direct or incidental access to DMV records for a two-year period in the event that the agency is audited.

Before DMV allows courts to access and update sensitive and confidential DMV data, DMV requires each court to agree to certain conditions spelled out in an MOU. For example, DMV may require courts to agree to the following conditions in an MOU:

- Maintain a current list of individuals who are authorized to access DMV files.
- Allow audits or inspections by DMV authorized employees at court premises for purposes of determining compliance with the terms of the MOU.
- Establish security procedures to protect DMV access information, including ensuring that each employee having access to DMV records sign an individual security statement which must be re-certified annually.

Additionally, MOUs include a condition that allows DMV to immediately cancel the MOU and terminate court access to DMV data if a court negligently or intentionally misuses DMV data.

Issues

Although the Court understands its responsibility to keep DMV data secure and protected, our review of Court procedures to control and monitor access to DMV data identified the following exceptions:

1. We compared the names on a report of employees with CMS access, and therefore access to DMV records, to a list of current employees obtained from HR. We noted one userid was still active for a retired employee and one other userid that was not on the employee list. In addition, there were three userids still active that had changed as a result of a name change.
2. Thirty-nine (66 percent) of the 59 DMV Individual Security Statements were not signed or re-certified within the last 12 months.
3. We also noted that the Individual Security Statement should be updated for seven employees that now have a different last name. Also, there were no Individual Security Statements on file for two employees.
4. DMV errors are logged on report DMV005B DMV Communication Errors Review. There were 61 errors on the report when we reviewed the 5-20-2008 report. On this date there were 25 (41 percent) errors older than two weeks.

Recommendations

To ensure it takes responsible steps to meet the conditions stated in the MOU with the DMV, the Court should consider the following:

1. Establish a process to periodically review the list of userids with access to sensitive and confidential DMV data, and authorize access to DMV data to only those individuals that need such access to perform their current job assignments.
2. Require employee authorized access to DMV data to complete and annually recertify their Information Security Statement, Form INF 1128.
3. The Court should consider establishing monitoring procedures to ensure DMV errors are processed timely.

Superior Court Responses By: Becky Greenley Date: 1/14/09

Court Response #1: The Court has a process in place and agrees.

Court Response #2: The Court now has a process to review the forms annually and is in the process of updating its forms. Employee A has filled out the Security Statement. We are having seven employees whose names have changed fill out a new Security Statement. Employee B no longer works with us, therefore we cannot get the security statement from that individual.

Court Response #3: Currently, each clerk is responsible to clean up their own errors from the log. However, the managers have agreed to monitor the DMV error log on a bi-weekly basis to make sure the errors are cleaned up in a timely manner.

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
1								
		1.1	9					
			Add Annual Review And Approval Procedures To The Court's Governance and Administrative Protocols					
			The Governance and Administrative Protocols document does not include a requirement to review and approve the following items annually or upon the election of a new presiding judge, for example: <ul style="list-style-type: none"> • Court budget, • Authorization matrix, • Policies and procedures changes, 	I		The Court currently has a procedure in the Governance and Administrative Protocols for amendments, which requires approval of at least three of the four judges to change something. If and when we have a new Presiding Judge we will follow the procedure by having the Presiding Judge review and request for any changes. The last two Presiding Judges collaborated in putting the Governance and Administrative Protocol document together.	CEO	TBD
		Log	The purpose of the Governance and Administrative Protocols document is to establish the structure, process and principles guiding the overall administration of the court. Amendments require approval of at least three of the four judges of Siskiyou County Superior Court. The document doesn't include a chronology to document amendments and the date adopted.	I		CEO has sent a request to the finance director to allow our Courts policies to be reviewed when there is a new Presiding Judge or an Amendment. Have not heard back as of today's date [May 20, 2009].	CEO	TBD
		1.2	3					
			Improvements Are Needed In The Administration Of The Temporary Judges Program					
			The court needs to review its procedures for administering the temporary judges program. The court was non-compliant with CRC guidelines and other requirements in the following areas: Application for Temporary Judge Documenting Membership in the State of California Bar Training Retention of Appointment Orders and Swearing in Oath Quarterly Reporting	I		The Court agrees but notes that its geographic location presents a challenge to find local training opportunities and there are practical difficulties in sending attorneys, who volunteer to become temporary judges, to San Francisco for training.	CEO	TBD
2			No issues to report.					
3								
		Log	The court has a credit balance of \$107,051 in the special revenue fund categories. The accounts are 111000 Cash Operations Account, 111100 Cash Operations Clearing, and 112100 Cash Payroll Operations.	I		Negative cash is an issue for the court and Phoenix. The management team is working with Phoenix to resolve this issue.	CFO and Phoenix	TBD

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	i	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
4	Cash Handling							
		4.1	1			The Court Lacks Proper Monitoring and Oversight over Some Cash Handling Procedures		
					C	The Court does not have another employee other than the person who prepares the deposit (preferably a supervisor) verify, sign, and date each day's receipts as stated in FIN 13.01.6.3.8.	CFO	N/A
					C	Each cashier clerk has a change fund that is used during the workday to make change. However, we did not consistently observe cashier clerks verifying the receipt of their beginning cash funds with their supervisors as recommended by FIN 10.02.6.3.1 so that cash discrepancies are resolved before the start of the cashier's shift. In addition, this verification was not documented for future review on a beginning till balance sheet.	CFO	N/A
					C	Voided and reversals are not always being reviewed and approved by a supervisor at the time they occurred. Two court departments had instances where the voided receipt documentation from the daily deposit showed no evidence of supervisor approval signature, reason for void, and date.	CFO	N/A
		4.2	2			Some Physical Safeguards are Inadequate Due To Poor Controls		
					C	The Criminal/Traffic division at the main courthouse does not secure the daily deposit in a safe overnight. In addition, the safe at the Weed location has not had the combination changed on a routine basis or with changes to staff that have knowledge of the combination. Best practices advise that outlying locations and divisions that collect large amounts of cash should secure the change funds and daily deposit in a safe and limit the number of individuals that have knowledge of the combination to as few as possible.	CFO	N/A
					C	Court clerks located in all branch offices have their own set of judicial signature stamps and block stamps. Judicial officers have delegated clerks the authority to approve certain court documents with judicial stamps in place of judicial officer review, but the court does not have a procedure in place requiring secondary review, at least periodically on a sample basis, by a supervisor when a stamp is used. In addition, we were informed that clerks do not lock up their judicial stamps overnight and on weekends.	CFO	N/A
					C	FIN 1002.6.3.9.1 states: "In the case of a failure of the automated accounting system, pre-numbered receipt books will be issued by the supervisor or designated employee". This specifically implies that handwritten receipt books will be not be available unless the system is down, that is, in the possession and control of a supervisor until needed by cashiers. We noted that the court is not properly securing handwritten receipt books. Compensating controls must be considered in situations like this where internal controls are compromised. The court's fiscal unit conducts a monthly review of the green board to ensure each handwritten receipt issued has been posted in the case management system. We feel that this is a proper compensating control because the control is in place after the transaction is complete and results of the review are documented.	CFO	N/A
					C	The Weed location does not always process mail payments away from the collection window. Best practice advises to secure and control the processing of mail payments that they should be processed away from collection window so to not coningle mail payments with daily collection payments allowing proper segregation of duties for a cashier clerk.	CFO	N/A

001374

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
			For the two Fish & Game (FG) cases tested (YK CR-M-06-0001793-002 and WD CR-1-07-0000325-002), total distribution variance from fines and penalty assessments totaled \$15, which is equivalent to the FG Secret Witness penalty per FG §12021.		C	Agree with correcting applicable fines for Fish & Game. Effective 2/1/09, the \$15 Cal Tip fee will no longer be a part of the overall fine amount for Fish & Game violations. A separate financial code has been set up to handle the Cal Tip fee. The case management system that is used automatically adds a separate entry (charge) for the \$20.00 court security fee. The court security fee will not be added to any of the fines.	CFO	N/A
5								
	5.1	7	Develop Formal Procedures for Information Technology Governance					
			The court does not have a BCP or DRP. The court also stated that it has requested assistance from the AOC's Emergency Response and Security unit which created a COOP (Continuity of Operations Plan) template which can assist the court in developing a BCP and DRP.		C	The Court has made progress toward the completion of COOP, which was given to the Auditors. There are sections in the COOP that pertain to the BCP and DRP. We will continue to work on COOP. However, at this time we will continue to operate under the Security Manual for The Siskiyou County Courthouse or Outlying Facilities we have in place. A copy of the manual has been given to every employee as well as the Auditors. The manual covers emergency phone numbers, trapped in the elevator, chemical spills, power outage, letter bombs, fire, earthquakes, disturbances/thefts/robbery/theft/suspicious person(s), hostage situations, evacuations, medical emergency, bomb threat checklist, anthrax exposure and weapons policy.	Director of Information Technology	N/A
			The court does not have documented IT policies and procedures.		C	There are policies and procedures for the use of computer equipment. The Court requests that the AOC place IS policies into the FIN manual.	Director of Information Technology	N/A
	Log		The court's anti-virus software is not configured in such a manner as to prevent users from disabling the anti-virus software including the auto-update feature.		C	This issue has been corrected. Options are password protected.	Director of Information Technology	N/A
	Log		The court's servers and other critical hard drives are not scanned regularly for viruses.		C	This issue has been corrected. Drives are scanned monthly.	Director of Information Technology	N/A
6								
	Log		Invoices are parked for review and approval only once in Phoenix Financials, regardless of the payment amount. Payments are processed in Phoenix that exceed \$15,000 should be 'parked' and approved twice by court officials before the check is issued by the Phoenix Shared Services Center in order to comply with FIN 13.01, paragraph 6.4.4.	I		The court has query only access. TCAFS/Phoenix posts, parks, edits, deletes and processes all of our financials. IAS Response: IAS will work with Phoenix to address this issue.	CFO	TBD

00186

Issues Control Log

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
7 Court Security								
	Log		We walked through the parking lot behind the courthouse and believe that lighting is inadequate. Although the court does not hold night court, employees do park in this lot. We sought feedback from several employees and each agreed with our observation. One employee added that occasionally there are 'homeless types' lingering in the parking lot. (a) Please request sufficient lighting when discussing building design requirements for the courthouse remodeling request recently submitted. (b) Please ensure employees accompany each other when walking to their cars in this parking lot. (c) Inquire of the sheriff if they will patrol through this area between 1630 and 1700 hours.	I		We agree. We will request sufficient lighting, and the possibility of a secure parking area for employee during the design phase of the new courthouse construction.	CEO	Not provided by Court.
	Log		We also reviewed the security survey conducted by the AOC's ERS (Emergency Response and Security) unit in December 2007. Please describe the corrective taken on each of the ten recommendations made by ERS.		C	This survey was to provide recommendations only. The court reviewed the survey and took appropriate action where possible. This item should not be in this audit report.	CEO	N/A
8 Procurement			No issues to report.					
9 Contracts								
	Log		The county bills the court for telephone services that are not included in the MOU.		C	We disagree. In the Memorandum of Understanding: under Recitals 3rd paragraph it states; County was required to continue to provide and Court was required to continue to use, County services provided to Court, including, but not limited to, auditor/controller services, coordination of telephone services, data-processing and information technology service, procurement, human resources, county counsel services, facilities management and legal representation.	CFO	N/A
	Log		Court did not have a contract or blank purchase order with vendor Gold Nugget Printing. Total purchases were \$3,642.19 in FY 2007-08.		C	We agree that we didn't have a contract for Gold Nugget Printing. However, we currently have a short form agreement with them for FY 08-09.	CFO	N/A
	Log		The court's standard contract 'terms and conditions' does not contain language for disputes and dispute resolution, remedies, and confidentiality.	I		Future contracts will include this clause.	CFO	
10 Accounts Payable								
	10.1	12	Comply With Procurement Procedures					
			The court does not have an authorization matrix. Please refer to FIN 1.02, paragraph 6.2 Levels of Authority.		C	We disagree with your findings: The Court follows the Levels of Authority procedure by using the Suggested Approval thresholds for Trial Court Procurements listed in the Trial Court Financial Policies and Procedures Manual 6.3. We have incorporated these policies into our Governance and Administrative Protocols.	CFO	N/A

00157

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
			The court cited Section 10.3 License Fees for the Professional Unit of the MOU for Professional/Miscellaneous Units as justification for paying the CEO's California State Bar Association dues. However, the Operating Guidelines and Directive for Budget Management in the Judicial Branch approved by the Judicial Council on August 29, 2003 is still in force. The guideline prohibits reimbursement for professional association dues that are due or owing on or after January 1, 2004. This does not include those license fees, including State Bar dues, where the license is requirement of the position. The court did, however, acknowledge that a law degree is not required as a condition of employment for the position of court executive officer.	I		Our Memorandum of Understanding with our CEO states that the Court shall pay the CEO's bar dues. In our opinion, this is permissible.	CFO	
			The court could not provide sole source justification for the procurement action with vendor Hue and Cry Security. The procurement action was for a security system in Family Law. The cost was \$1,799.99.	I		The Supervising Officer for the Sheriff's Department solicited bids and found Hue and Cry to be the only local vendor that could perform the work. In addition, Hue & Cry provides all of our electronic and security, it seemed reasonable to use the same vendor.	CFO	
	Log		The court's purchase of a new refrigerator is not rule 810 allowable.	I		We know that the refrigerator is not a rule 810 allowable expense. We charged it to Non-TCTF. IAS Response: IAS has determined that all funds expended by a superior court must be CRC 10.810 allowable.	CFO	
11	Fixed Asset Management		No issues to report.					
12	Audits	12.1	6					
			Orient External Audits Towards Performance and Operational Reviews of Trial Court Operations					
			If the objective of retaining an external auditor is to provide more frequent reviews of the same areas tested by IAS, then the current scope of work performed by the external auditors is inconsistent with IAS's primary purpose as authorized by the right-to-audit code sections in the Government Code. As a result, the external auditors' work while providing value, may not fully meet the Court's objectives or needs.		C	At the preliminary exit teleconference the Court and IAS agreed that IAS would perform limited cash handling testing annually.	CEO	N/A
13	Records Retention		No issues to report.					
14	Domestic Violence							

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
	14.1	8	Required Fines and Fees Were Not Always Assessed for Criminal Domestic Violence Cases Reviewed					
			We reviewed a random sample of 30 misdemeanor and felony cases in which the defendant was convicted of a domestic violence charge code in FY 2006—2007 and identified 13 exceptions.		C	The Court agrees with the recommendations set forth in this issue memorandum and would like to request that the AOC/OGC provide a bench schedule to ensure accurate assessment of these fines and consistent application of compelling and extraordinary reasons, waivers and determinations. A standard bench schedule would insure standard application of these rules throughout the state and eliminate duplicative work by individual courts. The Presiding Judge will bring these recommendations to the Criminal Team meeting to re-emphasize these statutes, and continuing education will be sought on this matter.	Director of Criminal Operations	N/A
	Log		The court has a list of standard fine/fee amounts for specific violations and fees in a document titled Financial Codes for Specific Violations & Fees. The listing is in alphabetical order by subject matter, with three DV related code sections listed on two pages. The document doesn't include any DV charge code sections. We feel that the court can present DV fees, fines, and penalties in a more cohesive manner. We think the intent is there and with a little effort the Financial Codes for Specific Violations & Fees report could evolve into an outstanding bench guide oriented solely toward domestic violence.		C	We agree and will have our Presiding Judge issue a memo to all Judges of the minimum mandated fines and fees. This information will also be given to court clerk, so that they may assist the Judges.	Director of Criminal Operations	N/A
15	Exhibits							
	15.1	10	Controls Over Exhibit Handling and Storage Need Improvement					
			The court has been tracking exhibits in its case management system with this event code since 10-1-2002. There are 172 (96 criminal and 76 civil records) on a report produced by the court using event code EXL and date range 10-1-2002 to the present as the retrieval criteria. We compared the records on the EXL report to the inventory lists maintained manually by the court and found that only 25 records had been entered on the inventory lists. Consequently, the inventory lists appear incomplete.		I	Our exhibit technician keeps his own records. He indicates to the clerks the location of exhibits, which they in turn log on to our Jan case tracking system. The Court is one of the CCMS "early adopter" courts and will use the capabilities in the CCMS to enhance its exhibit operations.	Director of Courtroom Operations	TBD
			The Court's exhibit procedures can be enhanced. The procedures are documented on one page and include major heading titles for Felony and Misdemeanor Cases and Traffic and Criminal Infractions.		I	We do have an exhibits procedures manual. We will update the manual as required.	Director of Courtroom Operations	TBD
			The court does not reconcile the case management system exhibit records and exhibit inventory lists to stored exhibits.		I	We do not have this three-part form or is it in use at this time. Because we are a very small court, it is not necessary at this time in our opinion.	Director of Courtroom Operations	TBD
			The exhibit inventory list for courtroom 1 does not include the entered date for every exhibit on the list. We also noted that many of the exhibits on the four inventory lists maintained manually are quite old. Lastly, we observed that the Weed location does not maintain an exhibit inventory list.		I	Our exhibits record destruction effort is an on-going project that has been in place since 2001.	Director of Courtroom Operations	TBD

001389

Issues Control Log

FUNCTION	RPT NO.	ISSUE MEMO	ISSUE	I	C	COURT RESPONSE	RESPONSIBLE EMPLOYEE	ESTIMATED COMPLETION DATE
			<p>The court does not have an effective exhibits locator system. We selected five cases on the inventory list for the criminal storage unit. We were unable to find the first exhibit in our sample. The court acknowledged that we would have to open boxes until it was found. As a result, we did not bother looking for the remaining four exhibits we had selected. We were also unable to find in the civil storage unit the first exhibit in our sample.</p> <p>In both the criminal and civil exhibit storage units, we selected six exhibits on the shelves in each storage unit and found that the court had entered five of the six exhibits selected on their respective inventory lists.</p>	I		We do have an exhibits locator program in place that we continually work to improve & update, although our efforts are hampered due to lack of accessible space. We were able to set-up some new storage locations for exhibits recently. This storage unit lends itself to our efforts to better organize our exhibits. Our technician will continue these efforts.	Director of Courtroom Operations	TBD
			The court stores Criminal and Civil exhibits in off-site public storage units. We observed that the storage units are aluminum structures that could be broken into because each unit is secured only by a small key lock that can be easily cut by a bolt cutter. We also observed rain coming in under the door and as a result, boxes with documentation were getting wet, because the boxes had been placed directly on the concrete slab floor.	I		Currently, the Court has few storage options available. In addition, the Court is constructing a new courthouse which it hopes will enable it to consolidate storage of its exhibits.	Director of Courtroom Operations	TBD
		Log	The court should create and document a written policy stating that only the courtroom clerks working on that case are allowed to access exhibit screens in Jalan.	I		The court procedure requires that the courtroom clerk working that case is the clerk who would access and/or create the exhibit event. (The JALAN system cannot accommodate exclusive access to any events.)	Director of Courtroom Operations	TBD
16	Traffic Case Review							
		16.1	5	Court Could Strengthen Its Procedures for Controlling and Monitoring Access to Sensitive DMV Records				
			We compared the names on a report of employees with CMS access to a list of current employees obtained from HR. We noted one userid was still active for a retired employee and one other userid that was not on the employee list. In addition, there were three userids still active that had changed as a result of a name change.		C	The Court has a process in place and agrees.	Director of Criminal Operations	N/A
			Thirty-nine (66 percent) of the 59 DMV Individual Security Statements were not signed or re-certified within the last 12 months.		C	The Court now has a process to review the forms annually and is in the process of updating its forms. Employee A has filled out the Security Statement. We are having seven employees whose names have changed fill out a new Security Statement. Employee B no longer works with us, therefore we cannot get the security statement from that individual.	Director of Criminal Operations	N/A
			We also noted that the Individual Security Statement should be updated for seven employees that now have a different last name. Also, there were no Individual Security Statements on file for two employees.		C	Employee A has since filled out the Security Statement. We are having seven employees whose names have changed fill out a new Security Statement. Employee B no longer works with us, therefore we cannot get the security statement from her.	Director of Criminal Operations	N/A
			Additionally, DMV errors are logged on report DMV005B DMV Communication Errors Review. There were 61 errors on the report when we pulled it on 3-20-2008. On this date there were 25 (41 percent) errors older than two weeks.		C	Currently, each clerk is responsible to clean up their own errors from the log. However, the managers have agreed to monitor the DMV error log on a bi-weekly basis to make sure the errors are cleaned up in a timely manner.	Director of Criminal Operations	N/A

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Superior Court of California
County of Siskiyou

311 Fourth Street, Room 207
Yreka, California 96097

(530) 842-8179 Telephone
(530) 842-8339 Fax

Laura J. Masunaga, Presiding Judge

September 29, 2014

By email

Mr. Zlatko Theodorovic,
Judicial Council of California
2850 Gateway Oaks Drive, Suite 300
Sacramento, CA 95833-4353

Re: Application for Supplemental Funding – Siskiyou County Superior Court

ADDENDUM

Dear Mr. Theodorovic:

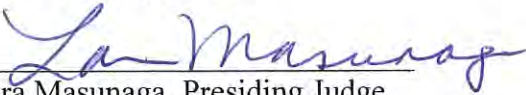
After the Application for Supplemental Funding was submitted by the Siskiyou County Superior Court for consideration by the Judicial Council at its October 2014 meeting of restoring the funding of the 2% hold back funds to Siskiyou County, the Siskiyou County Superior Court discovered a slight error in calculation and submits the attached Addendum to replace the page in Attachment I.A “Schedule 1 with Revision” of the Court’s application.

Please confirm receipt of this request by acknowledging receipt by email.

Thank you very much.

Very truly yours,

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SISKIYOU

By: 
Laura Masunaga, Presiding Judge

/mfm

cc: Patrick Ballard, Supervising Budget Analyst, Judicial Council, Finance/Administrative Div.

Schedule 1 as Certified - included the receivable of the 2%

SUMMARY OF SUBMITTED BUDGET	General -		Special Revenue		Special Revenue		Capital Project	Debt Service	Proprietary	TOTAL
	General -TCTF	Non-TCTF	General	Non-Grant	Grant	Special Revenue				
Beginning Balance	310,056.00	192,018.00	502,074.00	27,839.00	0.00	0.00	0.00	0.00	0.00	529,913.00
Current Year Financing Sources	3,741,171.00	(105,495.00)	3,635,676.00	318,750.00	532,796.00	0.00	0.00	0.00	0.00	4,487,222.00
Total Financing Sources	4,051,227.00	86,523.00	4,137,750.00	346,589.00	532,796.00	0.00	0.00	0.00	0.00	5,017,135.00
Total Expenditures	4,049,645.00	86,314.00	4,135,959.00	308,134.00	532,796.00	0.00	0.00	0.00	0.00	4,976,889.00
Fund Balance	1,582.00	209.00	1,791.00	38,455.00	0.00	0.00	0.00	0.00	0.00	40,246.00
Fund Balance Classifications										
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	38,455.00	0.00	0.00	0.00	0.00	0.00	38,455.00
Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	1,582.00	209.00	1,791.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00
Unassigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Schedule 1 showing revision of 2%

SUMMARY OF SUBMITTED BUDGET	General -		Special Revenue		Special Revenue		Capital Project	Debt Service	Proprietary	TOTAL
	General -TCTF	Non-TCTF	General	Non-Grant	Grant	Special Revenue				
Beginning Balance	310,056.00	192,018.00	502,074.00	27,839.00	0.00	0.00	0.00	0.00	0.00	529,913.00
Current Year Financing Sources	3,741,171.00	(105,495.00)	3,635,676.00	318,750.00	532,796.00	0.00	0.00	0.00	0.00	4,487,222.00
less 2%		(72,150.00)								(72,150.00)
Revised Total Financing Sources	3,979,077.00	86,523.00	4,137,750.00	346,589.00	532,796.00	0.00	0.00	0.00	0.00	4,944,985.00
Total Expenditures	4,049,645.00	86,314.00	4,135,959.00	308,134.00	532,796.00	0.00	0.00	0.00	0.00	4,976,889.00
Fund Balance reflecting 2% deduction	(70,568.00)	209.00	1,791.00	38,455.00*	0.00	0.00	0.00	0.00	0.00	(31,904.00)
Fund Balance Classifications										
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	38,455.00	0.00	0.00	0.00	0.00	0.00	38,455.00
Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	1,582.00	209.00	1,791.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.00
Unassigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*These funds are restricted for dispute resolution program to be created per statutory guidelines and cannot be used except for those purposes.

changes are highlighted by bold italics