

**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

7/6/11

\_\_\_\_\_  
Date

Siskiyou

\_\_\_\_\_  
Court

FY2010-2011 1st Quarter

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

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

For the month ended Sep									
Fiscal Year 2010/11								2009/10	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (182,160)	\$ 225,569	\$ (99,488)				\$ 2,724	\$ (53,354)	\$ 197,865
Payroll	\$ (3,529)						\$ 0	\$ (3,529)	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 62,340
Trust							\$ 69,784	\$ 69,784	\$ 65,502
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450
Cash with County							\$ 79,339	\$ 79,339	\$ 212,509
Total Cash	\$ (174,139)	\$ 225,569	\$ (99,488)				\$ 151,847	\$ 103,790	\$ 549,766
Short Term Investment	\$ 3,332,957	\$ 0					\$ 63,880	\$ 3,396,837	\$ 3,015,000
Investment in Financial Institution									
Total Investments	\$ 3,332,957	\$ 0					\$ 63,880	\$ 3,396,837	\$ 3,015,000
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 474
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 44							\$ 44	\$ 54
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 44	\$ 0	\$ 0				\$ 0	\$ 44	\$ 528
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,158,863	\$ 225,569	\$ (99,488)				\$ 215,727	\$ 3,500,671	\$ 3,565,294
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,238		\$ 0				\$ 0	\$ 21,238	\$ 9,501
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 44	\$ 44	\$ 54
Due to Other Courts									
Due to State									
TC145 Liability							\$ 66,596	\$ 66,596	\$ 62,340
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 8							\$ 8	\$ 29
Interest							\$ 18	\$ 18	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 21,245	\$ 0	\$ 0				\$ 66,658	\$ 87,903	\$ 71,933
Civil							\$ 67,480	\$ 67,480	\$ 63,039
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							\$ 146,819	\$ 146,819	\$ 275,549
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 7,295		\$ 0					\$ 7,295	\$ 2,068
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ (6,352)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 7,295	\$ 0	\$ 0					\$ 7,295	\$ (4,285)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 848						\$ 150	\$ 998	\$ 740
Jury Fees - Non-Interest							\$ 2,100	\$ 2,100	\$ 2,250
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 848						\$ 2,250	\$ 3,098	\$ 2,990
Total Liabilities	\$ 29,388	\$ 0	\$ 0				\$ 215,727	\$ 245,116	\$ 346,187
Fund Balance - Restricted	\$ 1,129,281	\$ 258,877						\$ 1,388,158	\$ 1,187,549
Fund Balance - Unrestricted									
Designated	\$ 1,625,807							\$ 1,625,807	\$ 1,798,211
Undesignated	\$ 70,819	\$ 0	\$ 0					\$ 70,819	\$ 227,138
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 303,566	\$ (33,308)	\$ (99,488)					\$ 170,771	\$ 6,209
Total Fund Balance	\$ 3,129,474	\$ 225,569	\$ (99,488)					\$ 3,255,555	\$ 3,219,107
Total Liabilities and Fund Balance	\$ 3,158,863	\$ 225,569	\$ (99,488)				\$ 215,727	\$ 3,500,671	\$ 3,565,294

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

For the month ended Sep											
Fiscal Year 2010/11										2009/10	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,183,333						\$ 1,183,333	\$ 4,868,898	\$ 1,107,265	\$ 4,597,337	
Trial Court Improvement Fund	\$ (3,120)						\$ (3,120)	\$ 6,207	\$ 1	\$ 37,000	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (45.45)	\$ 18,700						\$ 18,700	\$ 89,588	\$ 9,113	\$ 69,469	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 97,297						\$ 97,297	\$ 420,540	\$ 55,564	\$ 439,889	
Other Miscellaneous											
	\$ 1,303,710						\$ 1,303,710	\$ 5,415,233	\$ 1,179,443	\$ 5,173,695	
Grants											
AB 1058 Commissioner/Facilitator			\$ (8,947)				\$ (8,947)	\$ 402,818	\$ (18,171)	\$ 398,735	
Other AOC Grants			\$ 0				\$ 0	\$ 15,000	\$ (11,987)	\$ 15,000	
Non-AOC Grants											
			\$ (8,947)				\$ (8,947)	\$ 417,818	\$ (30,158)	\$ 413,735	
Other Financing Sources											
Interest Income	\$ 153	\$ 6					\$ 158	\$ 20,000	\$ 5	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 3,048						\$ 3,048	\$ 67,000	\$ 1,315	\$ 65,000	
Non-Fee Revenues									\$ 1		
Enhanced Collections		\$ (31)					\$ (31)	\$ 205,000	\$ (43)	\$ 200,000	
Escheatment											
Prior Year Revenue									\$ (625)		
County Program - Restricted		\$ 18					\$ 18	\$ 3,500	\$ (135)	\$ 3,500	
Reimbursement Other	\$ (90)						\$ (90)	\$ 4,000	\$ 29		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 3,111	\$ (7)					\$ 3,104	\$ 299,500	\$ 547	\$ 298,500	
<b>Total Revenues</b>	<b>\$ 1,306,821</b>	<b>\$ (7)</b>	<b>\$ (8,947)</b>				<b>\$ 1,297,867</b>	<b>\$ 6,132,551</b>	<b>\$ 1,149,833</b>	<b>\$ 5,885,930</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 541,393	\$ 22,010	\$ 63,163				\$ 626,566	\$ 2,961,744	\$ 616,389	\$ 2,927,474	
Temp Help	\$ 347						\$ 347	\$ 15,000	\$ 3,483	\$ 13,614	
Overtime								\$ 5,000		\$ 5,000	
Staff Benefits	\$ 236,840	\$ 11,291	\$ 26,542				\$ 274,672	\$ 1,412,625	\$ 277,763	\$ 1,383,128	
	\$ 778,579	\$ 33,301	\$ 89,705				\$ 901,585	\$ 4,394,369	\$ 897,635	\$ 4,329,216	
Operating Expenses and Equipment											
General Expense	\$ 32,864		\$ 532				\$ 33,396	\$ 177,972	\$ 28,711	\$ 187,600	
Printing	\$ 973						\$ 973	\$ 12,000	\$ 1,110	\$ 15,000	
Telecommunications	\$ 10,311		\$ 303				\$ 10,614	\$ 105,000	\$ 7,049	\$ 115,000	
Postage	\$ 20,949						\$ 20,949	\$ 55,000	\$ 10,854	\$ 62,000	
Insurance	\$ 264						\$ 264	\$ 2,200	\$ 294	\$ 2,300	
In-State Travel	\$ 1,703						\$ 1,703	\$ 15,000	\$ 1,053	\$ 25,000	
Out-of-State Travel											
Training	\$ 350						\$ 350	\$ 5,000	\$ 270	\$ 5,000	
Security Services	\$ 0						\$ 0	\$ 612,173	\$ 0	\$ 620,443	
Facility Operations	\$ 8,931						\$ 8,931	\$ 25,850	\$ 10,559	\$ 26,290	
Utilities	\$ 308						\$ 308	\$ 1,700	\$ 290	\$ 1,700	
Contracted Services	\$ 98,056		\$ 0				\$ 98,056	\$ 689,952	\$ 142,044	\$ 803,447	
Consulting and Professional Services	\$ 9,248						\$ 9,248	\$ 175,019	\$ 6,801	\$ 95,942	
Information Technology	\$ 25,186						\$ 25,186	\$ 80,000	\$ 31,238	\$ 63,000	
Major Equipment	\$ 8,284						\$ 8,284	\$ 25,000		\$ 110,000	
Other Items of Expense	\$ 649						\$ 649	\$ 5,000	\$ 517	\$ 5,000	
	\$ 218,076		\$ 836				\$ 218,912	\$ 1,986,866	\$ 240,789	\$ 2,137,722	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,424						\$ 5,424	\$ 62,100	\$ 5,199	\$ 21,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment	\$ 1,175						\$ 1,175				
	\$ 6,599						\$ 6,599	\$ 62,100	\$ 5,199	\$ 21,000	
<b>Total Expenditures</b>	<b>\$ 1,003,255</b>	<b>\$ 33,301</b>	<b>\$ 90,540</b>				<b>\$ 1,127,096</b>	<b>\$ 6,443,335</b>	<b>\$ 1,143,623</b>	<b>\$ 6,487,938</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 303,566	\$ (33,308)	\$ (99,488)				\$ 170,771	\$ (310,784)	\$ 6,209	\$ (602,008)	
Operating Transfers In (Out)									\$ 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)	\$ 3,129,474	\$ 225,569	\$ (99,488)				\$ 3,255,555	\$ 2,774,001	\$ 3,219,107	\$ 2,610,890	

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

For the month ended Sep									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>									
Judges & Courtroom Support	\$ 104,519	\$ 36,389			\$ 74	\$ 140,983	\$ 871,460	\$ 136,350	\$ 854,810
Traffic & Other Infractions	\$ 78,815	\$ 2,757			\$ 67	\$ 81,640	\$ 355,252	\$ 70,293	\$ 367,097
Other Criminal Cases	\$ 79,196	\$ 11,299			\$ 68	\$ 90,564	\$ 679,427	\$ 102,724	\$ 739,352
Civil	\$ 40,431	\$ 1,969			\$ 38	\$ 42,438	\$ 247,119	\$ 48,364	\$ 262,255
Family & Children Services	\$ 148,713	\$ 6,007			\$ 80	\$ 154,800	\$ 828,605	\$ 160,728	\$ 877,366
Probate, Guardianship & Mental Health Services	\$ 19,573	\$ 549			\$ 17	\$ 20,139	\$ 99,941	\$ 19,213	\$ 103,639
Juvenile Dependency Services	\$ 10,311	\$ 45,178			\$ 8	\$ 55,497	\$ 432,153	\$ 60,790	\$ 509,334
Juvenile Delinquency Services	\$ 11,401	\$ 320			\$ 10	\$ 11,731	\$ 70,170	\$ 11,099	\$ 73,641
Other Court Operations	\$ 134,642	\$ 4,674			\$ 117	\$ 139,432	\$ 433,040	\$ 163,093	\$ 508,025
Court Interpreters	\$ 3,547	\$ 14,967			\$ 445	\$ 18,959	\$ 104,337	\$ 15,279	\$ 87,560
Jury Services	\$ 6,550	\$ 897	\$ 5,424		\$ 6	\$ 12,877	\$ 100,557	\$ 12,216	\$ 61,564
Security		\$ 150				\$ 150	\$ 612,873	\$ 95	\$ 620,443
Trial Court Operations Program	\$ 637,698	\$ 125,157	\$ 5,424		\$ 930	\$ 769,209	\$ 4,834,935	\$ 800,244	\$ 5,065,087
Enhanced Collections	\$ 33,956	\$ 929			\$ 29	\$ 34,913	\$ 115,702	\$ 39,965	\$ 127,490
Other Non-Court Operations									
Non-Court Operations Program	\$ 33,956	\$ 929			\$ 29	\$ 34,913	\$ 115,702	\$ 39,965	\$ 127,490
Executive Office	\$ 104,028	\$ 3,241			\$ 100	\$ 107,369	\$ 378,932	\$ 100,332	\$ 366,816
Fiscal Services	\$ 36,240	\$ 12,656			\$ 33	\$ 48,930	\$ 213,358	\$ 49,138	\$ 193,773
Human Resources	\$ 23,864	\$ 1,460			\$ 22	\$ 25,346	\$ 130,696	\$ 25,011	\$ 141,116
Business & Facilities Services		\$ 34,174				\$ 34,174	\$ 276,764	\$ 20,441	\$ 28,283
Information Technology	\$ 65,798	\$ 41,295			\$ 61	\$ 107,154	\$ 492,948	\$ 108,492	\$ 565,374
Court Administration Program	\$ 229,931	\$ 92,826			\$ 217	\$ 322,973	\$ 1,492,698	\$ 303,415	\$ 1,295,361
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 901,585	\$ 218,912	\$ 5,424		\$ 1,175	\$ 1,127,096	\$ 6,443,335	\$ 1,143,623	\$ 6,487,938