

**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

FY 2010-2011 3rd Quarter

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

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

For the month ended Mar									
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	\$ 119,157	\$ 242,144	\$ (364,328)				\$ 2,343	\$ (685)	\$ 290,852
Payroll	\$ 0						\$ 0	\$ 0	\$ (66)
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 58,524
Trust							\$ 78,656	\$ 78,656	\$ 78,170
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450
Cash with County							\$ 54,639	\$ 54,639	\$ 104,621
Total Cash	\$ 130,707	\$ 242,144	\$ (364,328)				\$ 135,638	\$ 144,160	\$ 543,652
Short Term Investment	\$ 3,031,998	\$ 0					\$ 53,601	\$ 3,085,599	\$ 2,996,161
Investment in Financial Institution									
Total Investments	\$ 3,031,998	\$ 0					\$ 53,601	\$ 3,085,599	\$ 2,996,161
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 291,302					\$ 291,302	\$ 128,849
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 50						\$ 0	\$ 50	\$ 44
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	\$ 50	\$ 0	\$ 291,302				\$ 0	\$ 291,352	\$ 128,893
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,162,755	\$ 242,144	\$ (73,026)				\$ 189,239	\$ 3,521,112	\$ 3,668,706
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 90		\$ 0				\$ 0	\$ 90	\$ 17,262
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 50	\$ 50	\$ 44
Due to Other Courts									
Due to State									
TC145 Liability							\$ 55,938	\$ 55,938	\$ 58,524
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 28							\$ 28	\$ 25
Interest							\$ 17	\$ 17	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 118	\$ 0	\$ 0				\$ 56,005	\$ 56,123	\$ 75,866
Civil							\$ 76,794	\$ 76,794	\$ 74,814
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 54,639	\$ 54,639	\$ 104,621
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 131,433	\$ 131,433	\$ 179,436
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 3,222		\$ 0					\$ 3,222	\$ 2,881
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 50
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,222	\$ 0	\$ 0					\$ 3,222	\$ 2,931
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 848						\$ 0	\$ 848	\$ 920
Jury Fees - Non-Interest							\$ 1,800	\$ 1,800	\$ 3,150
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 848						\$ 1,800	\$ 2,648	\$ 4,070
Total Liabilities	\$ 4,187	\$ 0	\$ 0				\$ 189,239	\$ 193,426	\$ 262,303
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.	\$ 332,660	\$ (16,733)	\$ (73,026)					\$ 242,901	\$ 193,506
Total Fund Balance	\$ 3,158,568	\$ 242,144	\$ (73,026)					\$ 3,327,686	\$ 3,406,404
Total Liabilities and Fund Balance	\$ 3,162,755	\$ 242,144	\$ (73,026)				\$ 189,239	\$ 3,521,112	\$ 3,668,706

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

For the month ended Mar										
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						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 3,607,541					\$ 3,607,541	\$ 4,868,898	\$ 3,437,468	\$ 4,597,337	
Trial Court Improvement Fund	\$ 154					\$ 154	\$ 6,207	\$ 1	\$ 37,000	
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)	\$ 22,500					\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 59,378					\$ 59,378	\$ 89,588	\$ 61,971	\$ 69,469	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 222,647					\$ 222,647	\$ 420,540	\$ 274,770	\$ 439,889	
Other Miscellaneous										
	\$ 3,912,220					\$ 3,912,220	\$ 5,415,233	\$ 3,796,711	\$ 5,173,695	
Grants										
AB 1058 Commissioner/Facilitator			\$ 291,301			\$ 291,301	\$ 402,818	\$ 278,778	\$ 398,735	
Other AOC Grants			\$ 0			\$ 0	\$ 15,000	\$ 0	\$ 15,000	
Non-AOC Grants										
			\$ 291,301			\$ 291,301	\$ 417,818	\$ 278,778	\$ 413,735	
Other Financing Sources										
Interest Income	\$ 7,469	\$ 772				\$ 8,241	\$ 20,000	\$ 11,820	\$ 30,000	
Investment Income										
Donations										
Local Fees	\$ 53,318					\$ 53,318	\$ 67,000	\$ 33,584	\$ 65,000	
Non-Fee Revenues	\$ 25					\$ 25		\$ 51		
Enhanced Collections		\$ 105,767				\$ 105,767	\$ 205,000	\$ 111,414	\$ 200,000	
Escheatment										
Prior Year Revenue	\$ 6,216					\$ 6,216		\$ (625)		
County Program - Restricted		\$ 1,557				\$ 1,557	\$ 3,500	\$ 1,620	\$ 3,500	
Reimbursement Other	\$ 1,532					\$ 1,532	\$ 4,000	\$ 526		
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 68,560	\$ 108,096				\$ 176,656	\$ 299,500	\$ 158,390	\$ 298,500	
<b>Total Revenues</b>	\$ 3,980,780	\$ 108,096	\$ 291,301			\$ 4,380,177	\$ 6,132,551	\$ 4,233,878	\$ 5,885,930	
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,797,119	\$ 80,863	\$ 212,962			\$ 2,090,944	\$ 2,961,744	\$ 1,990,928	\$ 2,927,474	
Temp Help	\$ 5,557					\$ 5,557	\$ 15,000	\$ 9,027	\$ 13,614	
Overtime							\$ 5,000		\$ 5,000	
Staff Benefits	\$ 860,538	\$ 43,965	\$ 90,763			\$ 995,266	\$ 1,412,625	\$ 853,544	\$ 1,383,128	
	\$ 2,663,213	\$ 124,829	\$ 303,725			\$ 3,091,767	\$ 4,394,369	\$ 2,853,499	\$ 4,329,216	
Operating Expenses and Equipment										
General Expense	\$ 98,247		\$ 2,625			\$ 100,871	\$ 177,972	\$ 95,679	\$ 187,600	
Printing	\$ 9,958					\$ 9,958	\$ 12,000	\$ 9,682	\$ 15,000	
Telecommunications	\$ 52,812		\$ 2,375			\$ 55,187	\$ 105,000	\$ 64,063	\$ 115,000	
Postage	\$ 42,972					\$ 42,972	\$ 55,000	\$ 37,437	\$ 62,000	
Insurance	\$ 1,726					\$ 1,726	\$ 2,200	\$ 2,143	\$ 2,300	
In-State Travel	\$ 6,060		\$ 3,113			\$ 9,173	\$ 15,000	\$ 5,706	\$ 25,000	
Out-of-State Travel			\$ 2,510			\$ 2,510				
Training	\$ 1,218		\$ 644			\$ 1,863	\$ 5,000	\$ 2,108	\$ 5,000	
Security Services	\$ 306,087					\$ 306,087	\$ 612,173	\$ 310,222	\$ 620,443	
Facility Operations	\$ 16,801					\$ 16,801	\$ 25,850	\$ 21,439	\$ 26,290	
Utilities	\$ 1,174					\$ 1,174	\$ 1,700	\$ 1,083	\$ 1,700	
Contracted Services	\$ 363,318		\$ 6,436			\$ 369,754	\$ 689,952	\$ 500,482	\$ 803,447	
Consulting and Professional Services	\$ 36,908					\$ 36,908	\$ 175,019	\$ 25,288	\$ 95,942	
Information Technology	\$ 44,134		\$ 317			\$ 44,450	\$ 80,000	\$ 77,608	\$ 63,000	
Major Equipment	\$ 28,090					\$ 28,090	\$ 25,000		\$ 110,000	
Other Items of Expense	\$ 2,706					\$ 2,706	\$ 5,000	\$ 2,637	\$ 5,000	
	\$ 1,012,210		\$ 18,021			\$ 1,030,231	\$ 1,986,866	\$ 1,155,577	\$ 2,137,722	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 14,104					\$ 14,104	\$ 62,100	\$ 29,130	\$ 21,000	
Judgements, Settlements and Claims										
Debt Service										
Other										
Internal Cost Recovery	\$ (42,582)		\$ 42,582			\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 1,175					\$ 1,175		\$ 2,167		
	\$ (27,303)		\$ 42,582			\$ 15,279	\$ 62,100	\$ 31,297	\$ 21,000	
<b>Total Expenditures</b>	\$ 3,648,120	\$ 124,829	\$ 364,327			\$ 4,137,276	\$ 6,443,335	\$ 4,040,372	\$ 6,487,938	
Excess (Deficit) of Revenues Over Expenditures	\$ 332,660	\$ (16,733)	\$ (73,026)			\$ 242,901	\$ (310,784)	\$ 193,506	\$ (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)	\$ 3,158,568	\$ 242,144	\$ (73,026)			\$ 3,327,686	\$ 2,774,001	\$ 3,406,404	\$ 2,610,890	

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

For the month ended Mar									
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	\$ 354,644	\$ 120,869			\$ 74	\$ 475,587	\$ 871,460	\$ 453,113	\$ 854,810
Traffic & Other Infractions	\$ 244,761	\$ 10,399			\$ 61	\$ 255,220	\$ 355,252	\$ 214,353	\$ 367,097
Other Criminal Cases	\$ 275,339	\$ 29,845			\$ 68	\$ 305,252	\$ 679,427	\$ 325,327	\$ 739,352
Civil	\$ 120,084	\$ 7,763			\$ 32	\$ 127,879	\$ 247,119	\$ 143,742	\$ 262,255
Family & Children Services	\$ 512,956	\$ 28,323		\$ 0	\$ 81	\$ 541,359	\$ 828,605	\$ 517,876	\$ 877,366
Probate, Guardianship & Mental Health Services	\$ 71,874	\$ 2,967			\$ 18	\$ 74,859	\$ 99,941	\$ 60,618	\$ 103,639
Juvenile Dependency Services	\$ 33,073	\$ 172,554			\$ 7	\$ 205,635	\$ 432,153	\$ 229,441	\$ 509,334
Juvenile Delinquency Services	\$ 39,308	\$ 8,917			\$ 10	\$ 48,234	\$ 70,170	\$ 41,605	\$ 73,641
Other Court Operations	\$ 471,127	\$ 21,204			\$ 119	\$ 492,451	\$ 433,040	\$ 517,130	\$ 508,025
Court Interpreters	\$ 11,425	\$ 55,408			\$ 445	\$ 67,279	\$ 104,337	\$ 63,779	\$ 87,560
Jury Services	\$ 20,767	\$ 10,169	\$ 14,104		\$ 5	\$ 45,045	\$ 100,557	\$ 55,848	\$ 61,564
Security		\$ 306,258				\$ 306,258	\$ 612,873	\$ 311,883	\$ 620,443
Trial Court Operations Program	\$ 2,155,358	\$ 774,676	\$ 14,104	\$ 0	\$ 921	\$ 2,945,059	\$ 4,834,935	\$ 2,934,714	\$ 5,065,087
Enhanced Collections	\$ 129,266	\$ 4,586			\$ 31	\$ 133,883	\$ 115,702	\$ 116,579	\$ 127,490
Other Non-Court Operations									
Non-Court Operations Program	\$ 129,266	\$ 4,586			\$ 31	\$ 133,883	\$ 115,702	\$ 116,579	\$ 127,490
Executive Office	\$ 362,116	\$ 15,022			\$ 103	\$ 377,242	\$ 378,932	\$ 332,635	\$ 366,816
Fiscal Services	\$ 128,602	\$ 46,867			\$ 34	\$ 175,504	\$ 213,358	\$ 167,140	\$ 193,773
Human Resources	\$ 82,924	\$ 5,363			\$ 22	\$ 88,309	\$ 130,696	\$ 86,767	\$ 141,116
Business & Facilities Services		\$ 111,566				\$ 111,566	\$ 276,764	\$ 90,282	\$ 28,283
Information Technology	\$ 233,501	\$ 72,150			\$ 64	\$ 305,715	\$ 492,948	\$ 312,255	\$ 565,374
Court Administration Program	\$ 807,143	\$ 250,969			\$ 223	\$ 1,058,335	\$ 1,492,698	\$ 989,079	\$ 1,295,361
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 3,091,767	\$ 1,030,231	\$ 14,104	\$ 0	\$ 1,175	\$ 4,137,276	\$ 6,443,335	\$ 4,040,372	\$ 6,487,938