

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

12-4-14
Date

SISKIYOU

Court

FY 2014-2015 1ST QTR

Fiscal Year and Ending Quarter

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

SISKIYOU

Court

FY 2014-2015 1ST 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)	38	37			

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 2014-2015 1ST 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)

For the month ended September									
Fiscal Year 2014/15									2013/14
	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	\$ 112,738	\$ (17,523)	\$ (101,676)				\$ 76,735	\$ 70,275	\$ 297,942
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 10,100							\$ 10,100	\$ 10,100
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (150)	\$ (150)	\$ 0
Credit Card									
Cash on Hand	\$ 1,175							\$ 1,175	\$ 1,250
Cash with County							\$ 0	\$ 0	
Cash Outside of the AOC							\$ 58,465	\$ 58,465	\$ 96,838
Total Cash	\$ 124,013	\$ (17,523)	\$ (101,676)				\$ 135,050	\$ 139,865	\$ 406,129
Short Term Investment	\$ 1,138,665						\$ 42,028	\$ 1,180,693	\$ 1,960,722
Investment in Financial Institution									
Total Investments	\$ 1,138,665						\$ 42,028	\$ 1,180,693	\$ 1,960,722
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 342					\$ 342	\$ 41,087
Dishonored Checks									
Due From Employee	\$ 300	\$ 0	\$ 0					\$ 300	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 36							\$ 36	\$ 59
Total Receivables	\$ 336	\$ 0	\$ 342				\$ 0	\$ 678	\$ 41,147
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,263,014	\$ (17,523)	\$ (101,334)				\$ 177,078	\$ 1,321,235	\$ 2,407,998
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,613	\$ 0	\$ 0				\$ 0	\$ 1,613	\$ 1,998
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 36	\$ 36	\$ 59
Due to Other Courts									
Due to State									\$ 5,839
TC145 Liability							\$ 48,812	\$ 48,812	\$ 59,402
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,653							\$ 1,653	\$ 30
Interest							\$ 8	\$ 8	\$ 28
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,265	\$ 0	\$ 0				\$ 48,857	\$ 52,122	\$ 67,357
Civil							\$ 69,606	\$ 69,606	\$ 281,118
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 58,465	\$ 58,465	\$ 96,838
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 128,071	\$ 128,071	\$ 377,955
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 787		\$ 0					\$ 787	\$ 1,140
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 787	\$ 0	\$ 0					\$ 787	\$ 1,140
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 356						\$ 0	\$ 356	\$ 356
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 992
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 356						\$ 150	\$ 506	\$ 1,348
Total Liabilities	\$ 4,408	\$ 0	\$ 0				\$ 177,078	\$ 181,486	\$ 447,801
Total Fund Balance	\$ 1,258,606	\$ (17,523)	\$ (101,334)					\$ 1,139,749	\$ 1,960,197
Total Liabilities and Fund Balance	\$ 1,263,014	\$ (17,523)	\$ (101,334)				\$ 177,078	\$ 1,321,235	\$ 2,407,998

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

For the month ended September										
Fiscal Year 2014/15									2013/14	
	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	\$ 116,183	\$ 43,103					\$ 159,287	\$ 1,034,371	\$ 129,546	\$ 991,438
Traffic & Other Infractions	\$ 53,766	\$ 0					\$ 53,766	\$ 321,636	\$ 62,965	\$ 332,634
Other Criminal Cases	\$ 62,016	\$ 26,204					\$ 88,220	\$ 349,938	\$ 95,367	\$ 395,912
Civil	\$ 36,124						\$ 36,124	\$ 117,699	\$ 51,793	\$ 195,213
Family & Children Services	\$ 141,068	\$ 3,555					\$ 144,623	\$ 652,489	\$ 167,324	\$ 613,564
Probate, Guardianship & Mental Health Services	\$ 10,915	\$ 1,395					\$ 12,310	\$ 183,780	\$ 8,150	\$ 125,515
Juvenile Dependency Services	\$ 10,423	\$ 28,578					\$ 39,002	\$ 304,550	\$ 75,754	\$ 414,085
Juvenile Delinquency Services	\$ 8,058	\$ 0					\$ 8,058	\$ 73,699	\$ 8,584	\$ 58,441
Other Court Operations	\$ 39,792	\$ 334					\$ 40,126	\$ 124,185	\$ 51,280	\$ 164,108
Court Interpreters	\$ 4,033	\$ 10,594				\$ 282	\$ 14,909	\$ 79,882	\$ 18,159	\$ 68,759
Jury Services	\$ 10,255	\$ 768	\$ 20,961				\$ 31,985	\$ 136,356	\$ 23,456	\$ 153,547
Security										\$ 2,211
Trial Court Operations Program	\$ 492,633	\$ 114,532	\$ 20,961			\$ 282	\$ 628,408	\$ 3,378,585	\$ 692,380	\$ 3,515,427
Enhanced Collections	\$ 53,966						\$ 53,966	\$ 278,218	\$ 35,546	\$ 203,977
Other Non-Court Operations										
Non-Court Operations Program	\$ 53,966						\$ 53,966	\$ 278,218	\$ 35,546	\$ 203,977
Executive Office	\$ 100,941	\$ 235					\$ 101,176	\$ 327,342	\$ 101,305	\$ 318,938
Fiscal Services	\$ 27,923	\$ 886					\$ 28,809	\$ 141,121	\$ 50,326	\$ 195,915
Human Resources	\$ 25,226	\$ 185					\$ 25,411	\$ 111,319	\$ 28,244	\$ 546,950
Business & Facilities Services	\$ 24,423	\$ 14,697					\$ 39,120	\$ 174,476	\$ 22,464	\$ 375,455
Information Technology	\$ 11,298	\$ 109,542					\$ 120,840	\$ 565,828	\$ 114,816	\$ 910,922
Court Administration Program	\$ 189,811	\$ 125,546					\$ 315,356	\$ 1,320,086	\$ 317,155	\$ 2,348,180
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 736,409	\$ 240,077	\$ 20,961			\$ 282	\$ 997,730	\$ 4,976,889	\$ 1,045,080	\$ 6,067,584

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 September											
Fiscal Year 2014/15								2013/14			
	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	\$ 1,545,635	\$ 6,166					\$ 1,551,801	\$ 3,177,624	\$ 1,368,723	\$ 3,164,853	
Improvement and Modernization Fund	\$ (907)						\$ (907)	\$ 6,208	\$ 1	\$ 6,207	
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (45.45)	\$ 6,731						\$ 6,731	\$ 60,000	\$ 5,966	\$ 52,740	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 50,523						\$ 50,523	\$ 345,965	\$ 47,928	\$ 344,095	
Other Miscellaneous								\$ 91,037		\$ 91,037	
	\$ 1,609,482	\$ 6,166					\$ 1,615,648	\$ 3,710,834	\$ 1,430,118	\$ 3,688,932	
Grants											
AB 1058 Commissioner/Facilitator			\$ 869				\$ 869	\$ 400,029	\$ (22,441)	\$ 400,029	
Other AOC Grants			\$ 0				\$ 0	\$ 18,000	\$ (7,898)	\$ 18,500	
Non-AOC Grants			\$ (15,236)				\$ (15,236)		\$ 0	\$ 89,518	
			\$ (14,367)				\$ (14,367)	\$ 418,029	\$ (30,339)	\$ 508,047	
Other Financing Sources											
Interest Income	\$ 48	\$ 6					\$ 54	\$ 4,260	\$ 24	\$ 6,504	
Investment Income											
Donations											
Local Fees	\$ (199)						\$ (199)	\$ 69,082	\$ 7	\$ 70,001	
Non-Fee Revenues	\$ 146	\$ (53)					\$ 93	\$ 724	\$ (13)	\$ 500	
Enhanced Collections		\$ (42)					\$ (42)	\$ 278,014	\$ (132)	\$ 230,000	
Escheatment											
Prior Year Revenue										\$ 5,263	
County Program - Restricted		\$ 5					\$ 5	\$ 2,756	\$ (2,085)	\$ 3,000	
Reimbursement Other	\$ 6,374						\$ 6,374	\$ 3,523	\$ (2,379)	\$ 5,936	
Sale of Fixed Assets											
Other Miscellaneous									\$ 43	\$ 68	
	\$ 6,369	\$ (85)					\$ 6,285	\$ 358,359	\$ (4,536)	\$ 321,272	
Total Revenues	\$ 1,615,851	\$ 6,081	\$ (14,367)				\$ 1,607,565	\$ 4,487,222	\$ 1,395,242	\$ 4,518,251	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 355,055	\$ 31,945	\$ 59,316				\$ 446,316	\$ 2,301,306	\$ 509,584	\$ 2,561,243	
Temp Help											
Overtime											
Staff Benefits	\$ 237,740	\$ 19,498	\$ 32,855				\$ 290,093	\$ 1,317,516	\$ 304,750	\$ 1,320,520	
	\$ 592,795	\$ 51,443	\$ 92,171				\$ 736,409	\$ 3,618,822	\$ 814,334	\$ 3,881,763	
Operating Expenses and Equipment											
General Expense	\$ 31,127		\$ 0				\$ 31,127	\$ 156,945	\$ 11,860	\$ 205,405	
Printing	\$ 0						\$ 0	\$ 3,500	\$ 1,736	\$ 4,000	
Telecommunications	\$ 8,539		\$ 439				\$ 8,977	\$ 47,100	\$ 13,177	\$ 70,300	
Postage	\$ 133						\$ 133	\$ 40,280	\$ 364	\$ 35,000	
Insurance	\$ 0						\$ 0	\$ 1,800		\$ 1,800	
In-State Travel	\$ 1,255	\$ 0					\$ 1,255	\$ 7,750	\$ 1,605	\$ 25,000	
Out-of-State Travel											
Training	\$ 99		\$ 315				\$ 414	\$ 1,600	\$ 551	\$ 1,900	
Security Services											
Facility Operations	\$ 6,277						\$ 6,277	\$ 12,175	\$ 11,669	\$ 30,504	
Utilities											
Contracted Services	\$ 187,440		\$ (6,094)				\$ 181,346	\$ 718,360	\$ 111,007	\$ 805,583	
Consulting and Professional Services	\$ 1,357						\$ 1,357	\$ 108,225	\$ 10,624	\$ 110,500	
Information Technology	\$ 8,805		\$ 136				\$ 8,941	\$ 189,132	\$ 44,609	\$ 365,500	
Major Equipment								\$ 5,000	\$ 9,198	\$ 54,700	
Other Items of Expense	\$ 249						\$ 249	\$ 3,500	\$ 274	\$ 3,000	
	\$ 245,281	\$ 0	\$ (5,204)				\$ 240,077	\$ 1,295,367	\$ 216,675	\$ 1,713,192	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 20,961						\$ 20,961	\$ 62,700	\$ 13,915	\$ 72,472	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 400,000	
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment	\$ 282						\$ 282		\$ 157	\$ 157	
	\$ 21,243						\$ 21,243	\$ 62,700	\$ 14,071	\$ 472,629	
Total Expenditures	\$ 859,320	\$ 51,443	\$ 86,967				\$ 997,730	\$ 4,976,889	\$ 1,045,080	\$ 6,067,584	
Excess (Deficit) of Revenues Over Expenditures	\$ 756,532	\$ (45,362)	\$ (101,334)				\$ 609,835	\$ (489,667)	\$ 350,162	\$ (1,549,333)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 502,074	\$ 27,839	\$ 0				\$ 529,914	\$ 529,914	\$ 1,610,035	\$ 1,610,035	
Ending Balance (Deficit)	\$ 1,258,606	\$ (17,523)	\$ (101,334)				\$ 1,139,749	\$ 40,247	\$ 1,960,197	\$ 60,702	