

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 2nd Quarter

Fiscal Year and Ending Quarter

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

| For the month ended Dec | | | | | | | | | |
|---|--------------------|-----------------|--------------|-----------------|--------------|-------------------|-----------------|--------------------------------------|--------------------------------------|
| Fiscal Year 2010/11 | | | | | | | | | 2009/10 |
| | Governmental Funds | | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Total Funds (Info. Purposes Only) |
| | General | Special Revenue | | Capital Project | Debt Service | | | | |
| | | Non-Grant | Grant | | | | | | |
| ASSETS | | | | | | | | | |
| Operations | \$ 12,682 | \$ 227,946 | \$ (240,783) | | | | \$ 1,307 | \$ 1,151 | \$ 222,715 |
| Payroll | \$ 0 | | | | | | \$ 0 | \$ 0 | \$ (5,807) |
| Jury | | | | | | | | | |
| Revolving | \$ 10,100 | | | | | | | \$ 10,100 | \$ 10,100 |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | | | | | | | \$ 0 | \$ 0 | \$ 55,749 |
| Trust | | | | | | | \$ 93,302 | \$ 93,302 | \$ 66,559 |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 1,450 | | | | | | | \$ 1,450 | \$ 1,450 |
| Cash with County | | | | | | | \$ 84,421 | \$ 84,421 | \$ 124,677 |
| Total Cash | \$ 24,232 | \$ 227,946 | \$ (240,783) | | | | \$ 179,029 | \$ 190,424 | \$ 475,443 |
| Short Term Investment | \$ 3,083,671 | \$ 0 | | | | | \$ 61,562 | \$ 3,145,232 | \$ 3,091,275 |
| Investment in Financial Institution | | | | | | | | | |
| Total Investments | \$ 3,083,671 | \$ 0 | | | | | \$ 61,562 | \$ 3,145,232 | \$ 3,091,275 |
| Accrued Revenue | \$ 0 | \$ 0 | \$ 0 | | | | \$ 0 | \$ 0 | \$ 0 |
| Accounts Receivable - General | | | \$ 193,509 | | | | | \$ 193,509 | |
| Dishonored Checks | | | | | | | | | |
| Due From Employee | \$ 0 | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 |
| Civil Jury Fees | | | | | | | | | \$ 0 |
| Trust | | | | | | | | | |
| Due From Other Funds | \$ 45 | | | | | | \$ 0 | \$ 45 | \$ 40 |
| 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 | \$ 45 | \$ 0 | \$ 193,509 | | | | \$ 0 | \$ 193,554 | \$ 40 |
| Prepaid Expenses - General | \$ 0 | | | | | | | \$ 0 | |
| Salary and Travel Advances | | | | | | | | | |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | \$ 0 | | | | | | | \$ 0 | |
| Other Assets | | | | | | | | | |
| Total Other Assets | | | | | | | | | |
| Total Assets | \$ 3,107,947 | \$ 227,946 | \$ (47,274) | | | | \$ 240,591 | \$ 3,529,210 | \$ 3,566,758 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | \$ 0 | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 25,261 | | \$ 0 | | | | \$ 0 | \$ 25,261 | \$ 37,939 |
| Due to Other Funds | \$ 0 | \$ 0 | \$ 0 | | | | \$ 45 | \$ 45 | \$ 40 |
| Due to Other Courts | | | | | | | | | |
| Due to State | | | | | | | | | |
| TC145 Liability | | | | | | | \$ 62,863 | \$ 62,863 | \$ 55,749 |
| Due to Other Governments | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ 151 | | | | | | | \$ 151 | \$ 125 |
| Interest | | | | | | | \$ 18 | \$ 18 | \$ 10 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 25,412 | \$ 0 | \$ 0 | | | | \$ 62,926 | \$ 88,338 | \$ 93,863 |
| Civil | | | | | | | \$ 91,894 | \$ 91,894 | \$ 63,809 |
| Criminal | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Unreconciled - Civil and Criminal | | | | | | | | | |
| Trust Held Outside of the AOC | | | | | | | \$ 84,421 | \$ 84,421 | \$ 124,677 |
| Trust Interest Payable | | | | | | | | | |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | | | | | | | \$ 176,315 | \$ 176,315 | \$ 188,487 |
| Accrued Payroll | \$ 0 | \$ 0 | \$ 0 | | | | | \$ 0 | \$ 0 |
| Benefits Payable | \$ 9,372 | | \$ 0 | | | | | \$ 9,372 | \$ 47,931 |
| Deferred Compensation Payable | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Deductions Payable | \$ 309 | | \$ 0 | | | | | \$ 309 | \$ 50 |
| Payroll Clearing | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Total Payroll Liabilities | \$ 9,681 | \$ 0 | \$ 0 | | | | | \$ 9,681 | \$ 47,981 |
| Revenue Collected in Advance | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Liabilities For Deposits | \$ 848 | | | | | | \$ 0 | \$ 848 | \$ 740 |
| Jury Fees - Non-Interest | | | | | | | \$ 1,350 | \$ 1,350 | \$ 2,550 |
| Fees - Partial Payment & Overpayment | | | | | | | | | |
| Uncleared Collections | \$ 0 | | | | | | \$ 0 | \$ 0 | |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 848 | | | | | | \$ 1,350 | \$ 2,198 | \$ 3,290 |
| Total Liabilities | \$ 35,941 | \$ 0 | \$ 0 | | | | \$ 240,591 | \$ 276,532 | \$ 333,621 |
| 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. | \$ 246,098 | \$ (30,931) | \$ (47,274) | | | | | \$ 167,893 | \$ 20,239 |
| Total Fund Balance | \$ 3,072,006 | \$ 227,946 | \$ (47,274) | | | | | \$ 3,252,678 | \$ 3,233,137 |
| Total Liabilities and Fund Balance | \$ 3,107,947 | \$ 227,946 | \$ (47,274) | | | | \$ 240,591 | \$ 3,529,210 | \$ 3,566,758 |

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

| For the month ended Dec | | | | | | | | | | | |
|--|--------------------|-----------------|-------------|------------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|--------------|
| Fiscal Year 2010/11 | | | | | | | | | 2009/10 | | |
| | Governmental Funds | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Current Budget (Annual) | Total Funds (Info. Purposes Only) | Final Budget (Annual) | |
| | General | Special Revenue | | Capital Projects | | | | | | | Debt Service |
| | | Non-Grant | Grant | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | | |
| Trial Court Trust Fund | \$ 2,372,268 | | | | | \$ 2,372,268 | \$ 4,868,898 | \$ 2,276,529 | \$ 4,597,337 | | |
| Trial Court Improvement Fund | \$ 154 | | | | | \$ 154 | \$ 6,207 | \$ 1 | \$ 37,000 | | |
| Judicial Administration Efficiency & Mod Fund | | | | | | | | | | | |
| Judges' Compensation (45.25) | \$ 15,000 | | | | | \$ 15,000 | \$ 30,000 | \$ 15,000 | \$ 30,000 | | |
| Court Interpreter (45.45) | \$ 42,865 | | | | | \$ 42,865 | \$ 89,588 | \$ 39,372 | \$ 69,469 | | |
| Civil Coordination Reimbursement (45.55) | | | | | | | | | | | |
| MOU Reimbursements (45.10 and General) | \$ 146,172 | | | | | \$ 146,172 | \$ 420,540 | \$ 191,819 | \$ 439,889 | | |
| Other Miscellaneous | | | | | | | | | | | |
| | \$ 2,576,459 | | | | | \$ 2,576,459 | \$ 5,415,233 | \$ 2,522,722 | \$ 5,173,695 | | |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 193,508 | | | \$ 193,508 | \$ 402,818 | \$ (1) | \$ 398,735 | | |
| Other AOC Grants | | | \$ 0 | | | \$ 0 | \$ 15,000 | \$ 0 | \$ 15,000 | | |
| Non-AOC Grants | | | | | | | | | | | |
| | | | \$ 193,508 | | | \$ 193,508 | \$ 417,818 | \$ (1) | \$ 413,735 | | |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | \$ 4,051 | \$ 402 | | | | \$ 4,453 | \$ 20,000 | \$ 6,655 | \$ 30,000 | | |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | | | |
| Local Fees | \$ 27,328 | | | | | \$ 27,328 | \$ 67,000 | \$ 17,716 | \$ 65,000 | | |
| Non-Fee Revenues | | | | | | | | \$ 51 | | | |
| Enhanced Collections | | \$ 48,280 | | | | \$ 48,280 | \$ 205,000 | \$ 58,443 | \$ 200,000 | | |
| Escheatment | | | | | | | | | | | |
| Prior Year Revenue | \$ 6,216 | | | | | \$ 6,216 | | \$ (625) | | | |
| County Program - Restricted | | \$ 813 | | | | \$ 813 | \$ 3,500 | \$ 792 | \$ 3,500 | | |
| Reimbursement Other | \$ 1,232 | | | | | \$ 1,232 | \$ 4,000 | \$ 39 | | | |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | | | | | | | | | | | |
| | \$ 38,827 | \$ 49,495 | | | | \$ 88,322 | \$ 299,500 | \$ 83,070 | \$ 298,500 | | |
| Total Revenues | \$ 2,615,286 | \$ 49,495 | \$ 193,508 | | | \$ 2,858,289 | \$ 6,132,551 | \$ 2,605,791 | \$ 5,885,930 | | |
| EXPENDITURES | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | \$ 1,214,938 | \$ 52,816 | \$ 141,914 | | | \$ 1,409,668 | \$ 2,961,744 | \$ 1,351,981 | \$ 2,927,474 | | |
| Temp Help | \$ 3,615 | | | | | \$ 3,615 | \$ 15,000 | \$ 8,274 | \$ 13,614 | | |
| Overtime | | | | | | | \$ 5,000 | | \$ 5,000 | | |
| Staff Benefits | \$ 562,429 | \$ 27,610 | \$ 58,562 | | | \$ 648,601 | \$ 1,412,625 | \$ 523,905 | \$ 1,383,128 | | |
| | \$ 1,780,982 | \$ 80,426 | \$ 200,476 | | | \$ 2,061,884 | \$ 4,394,369 | \$ 1,884,160 | \$ 4,329,216 | | |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | \$ 66,094 | | \$ 1,788 | | | \$ 67,882 | \$ 177,972 | \$ 57,714 | \$ 187,600 | | |
| Printing | \$ 6,060 | | | | | \$ 6,060 | \$ 12,000 | \$ 1,873 | \$ 15,000 | | |
| Telecommunications | \$ 37,729 | | \$ 1,651 | | | \$ 39,380 | \$ 105,000 | \$ 16,161 | \$ 115,000 | | |
| Postage | \$ 31,503 | | | | | \$ 31,503 | \$ 55,000 | \$ 21,383 | \$ 62,000 | | |
| Insurance | \$ 1,726 | | | | | \$ 1,726 | \$ 2,200 | \$ 1,583 | \$ 2,300 | | |
| In-State Travel | \$ 4,829 | | \$ 1,545 | | | \$ 6,374 | \$ 15,000 | \$ 4,724 | \$ 25,000 | | |
| Out-of-State Travel | | | | | | | | | | | |
| Training | \$ 720 | | \$ 575 | | | \$ 1,295 | \$ 5,000 | \$ 1,595 | \$ 5,000 | | |
| Security Services | \$ 153,043 | | | | | \$ 153,043 | \$ 612,173 | \$ 155,111 | \$ 620,443 | | |
| Facility Operations | \$ 12,659 | | | | | \$ 12,659 | \$ 25,850 | \$ 14,630 | \$ 26,290 | | |
| Utilities | \$ 726 | | | | | \$ 726 | \$ 1,700 | \$ 729 | \$ 1,700 | | |
| Contracted Services | \$ 228,640 | | \$ 2,889 | | | \$ 231,529 | \$ 689,952 | \$ 348,374 | \$ 803,447 | | |
| Consulting and Professional Services | \$ 23,595 | | | | | \$ 23,595 | \$ 175,019 | \$ 17,483 | \$ 95,942 | | |
| Information Technology | \$ 28,492 | | \$ 317 | | | \$ 28,809 | \$ 80,000 | \$ 33,147 | \$ 63,000 | | |
| Major Equipment | \$ 8,284 | | | | | \$ 8,284 | \$ 25,000 | | \$ 110,000 | | |
| Other Items of Expense | \$ 1,960 | | | | | \$ 1,960 | \$ 5,000 | \$ 1,601 | \$ 5,000 | | |
| | \$ 606,060 | | \$ 8,765 | | | \$ 614,825 | \$ 1,986,866 | \$ 676,107 | \$ 2,137,722 | | |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | | | | |
| Jury Costs | \$ 12,512 | | | | | \$ 12,512 | \$ 62,100 | \$ 25,285 | \$ 21,000 | | |
| Judgements, Settlements and Claims | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Internal Cost Recovery | \$ (31,541) | | \$ 31,541 | | | \$ 0 | \$ 0 | | | | |
| Prior Year Expense Adjustment | \$ 1,175 | | | | | \$ 1,175 | | | | | |
| | \$ (17,854) | | \$ 31,541 | | | \$ 13,687 | \$ 62,100 | \$ 25,285 | \$ 21,000 | | |
| Total Expenditures | \$ 2,369,188 | \$ 80,426 | \$ 240,782 | | | \$ 2,690,396 | \$ 6,443,335 | \$ 2,585,552 | \$ 6,487,938 | | |
| Excess (Deficit) of Revenues Over Expenditures | \$ 246,098 | \$ (30,931) | \$ (47,274) | | | \$ 167,893 | \$ (310,784) | \$ 20,239 | \$ (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) | \$ 3,072,006 | \$ 227,946 | \$ (47,274) | | | \$ 3,252,678 | \$ 2,774,001 | \$ 3,233,137 | \$ 2,610,890 | | |

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

| For the month ended Dec | | | | | | | | | |
|--|-------------------|----------------------------------|--------------------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| 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) |
| PROGRAM EXPENDITURES: | | | | | | | | | |
| Judges & Courtroom Support | \$ 232,112 | \$ 84,970 | | | \$ 73 | \$ 317,155 | \$ 871,460 | \$ 302,008 | \$ 854,810 |
| Traffic & Other Infractions | \$ 167,303 | \$ 5,837 | | | \$ 62 | \$ 173,201 | \$ 355,252 | \$ 137,177 | \$ 367,097 |
| Other Criminal Cases | \$ 180,778 | \$ 20,442 | | | \$ 67 | \$ 201,288 | \$ 679,427 | \$ 212,174 | \$ 739,352 |
| Civil | \$ 83,092 | \$ 4,937 | | | \$ 33 | \$ 88,062 | \$ 247,119 | \$ 98,456 | \$ 262,255 |
| Family & Children Services | \$ 342,291 | \$ 17,296 | | \$ 0 | \$ 82 | \$ 359,670 | \$ 828,605 | \$ 342,941 | \$ 877,366 |
| Probate, Guardianship & Mental Health Services | \$ 48,162 | \$ 1,750 | | | \$ 18 | \$ 49,930 | \$ 99,941 | \$ 40,125 | \$ 103,639 |
| Juvenile Dependency Services | \$ 22,698 | \$ 109,228 | | | \$ 8 | \$ 131,934 | \$ 432,153 | \$ 145,344 | \$ 509,334 |
| Juvenile Delinquency Services | \$ 26,238 | \$ 4,489 | | | \$ 10 | \$ 30,737 | \$ 70,170 | \$ 22,147 | \$ 73,641 |
| Other Court Operations | \$ 311,989 | \$ 12,500 | | | \$ 117 | \$ 324,606 | \$ 433,040 | \$ 345,469 | \$ 508,025 |
| Court Interpreters | \$ 7,590 | \$ 31,028 | | | \$ 445 | \$ 39,063 | \$ 104,337 | \$ 39,612 | \$ 87,560 |
| Jury Services | \$ 13,692 | \$ 2,454 | \$ 12,512 | | \$ 5 | \$ 28,663 | \$ 100,557 | \$ 38,318 | \$ 61,564 |
| Security | | \$ 153,215 | | | | \$ 153,215 | \$ 612,873 | \$ 155,894 | \$ 620,443 |
| Trial Court Operations Program | \$ 1,435,945 | \$ 448,147 | \$ 12,512 | \$ 0 | \$ 920 | \$ 1,897,525 | \$ 4,834,935 | \$ 1,879,665 | \$ 5,065,087 |
| Enhanced Collections | \$ 83,092 | \$ 2,491 | | | \$ 30 | \$ 85,613 | \$ 115,702 | \$ 79,353 | \$ 127,490 |
| Other Non-Court Operations | | | | | | | | | |
| Non-Court Operations Program | \$ 83,092 | \$ 2,491 | | | \$ 30 | \$ 85,613 | \$ 115,702 | \$ 79,353 | \$ 127,490 |
| Executive Office | \$ 248,098 | \$ 8,665 | | | \$ 106 | \$ 256,869 | \$ 378,932 | \$ 223,581 | \$ 366,816 |
| Fiscal Services | \$ 85,233 | \$ 30,050 | | | \$ 34 | \$ 115,316 | \$ 213,358 | \$ 111,668 | \$ 193,773 |
| Human Resources | \$ 56,109 | \$ 3,968 | | | \$ 22 | \$ 60,099 | \$ 130,696 | \$ 56,255 | \$ 141,116 |
| Business & Facilities Services | | \$ 66,265 | | | | \$ 66,265 | \$ 276,764 | \$ 39,378 | \$ 28,283 |
| Information Technology | \$ 153,408 | \$ 55,240 | | | \$ 62 | \$ 208,710 | \$ 492,948 | \$ 195,652 | \$ 565,374 |
| Court Administration Program | \$ 542,847 | \$ 164,187 | | | \$ 224 | \$ 707,258 | \$ 1,492,698 | \$ 626,534 | \$ 1,295,361 |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | |
| Total | \$ 2,061,884 | \$ 614,825 | \$ 12,512 | \$ 0 | \$ 1,175 | \$ 2,690,396 | \$ 6,443,335 | \$ 2,585,552 | \$ 6,487,938 |