

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

8-15-16

Date

SISKIYOU

Court

FY 2015-2016 4TH QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 2015-2016 4TH QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SISKIYOU

Court

FY 2015-2016 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)	37	37	35	35	34

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)

For the month ended June									
Fiscal Year 2015/16									2014/15
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (134,654)	\$ 104,572	\$ 0				\$ 5,349	\$ (24,734)	\$ (28,765)
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury Revolving	\$ 10,000							\$ 10,000	\$ 10,100
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (4,109)
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,200
Cash with County									\$ 0
Cash Outside of the JCC							\$ 65,254	\$ 65,254	\$ 71,211
Cash Equivalents	\$ 371,265						\$ 82,047	\$ 453,311	\$ 658,130
Total Cash and Cash Equivalents	\$ 247,810	\$ 104,572	\$ 0				\$ 152,649	\$ 505,031	\$ 707,767
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 516	\$ 66					\$ 0	\$ 582	\$ 521
Accounts Receivable - General			\$ 17,256					\$ 17,256	\$ 36,762
Dishonored Checks									
Due From Employee	\$ 69	\$ 0	\$ 0					\$ 69	\$ 825
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 182,815							\$ 182,815	\$ 120,197
Due From Other Governments	\$ 14,017	\$ 106,015						\$ 120,032	\$ 88,862
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 97,133	\$ 6,491	\$ 86,433					\$ 190,057	\$ 93,878
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 1
Total Receivables	\$ 294,549	\$ 112,573	\$ 103,689				\$ 0	\$ 510,810	\$ 341,046
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 542,359	\$ 217,144	\$ 103,689				\$ 152,649	\$ 1,015,841	\$ 1,048,812
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 329,511	\$ 0	\$ 90					\$ 329,601	\$ 83,971
Accounts Payable - General	\$ 1,492	\$ 0	\$ 0				\$ 0	\$ 1,492	\$ 38,711
Due to Other Funds	\$ 0	\$ 96,475	\$ 86,340				\$ 0	\$ 182,815	\$ 120,198
Due to Other Courts									
Due to State	\$ (325)	\$ 325						\$ 0	
TC145 Liability							\$ 47,806	\$ 47,806	\$ 49,882
Due to Other Governments	\$ 42,995		\$ 419					\$ 43,413	\$ 15,699
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 42		\$ 8					\$ 50	\$ 30
Interest							\$ 11	\$ 11	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 373,715	\$ 96,800	\$ 86,856				\$ 47,817	\$ 605,189	\$ 308,492
Civil							\$ 39,391	\$ 39,391	\$ 57,811
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 65,254	\$ 65,254	\$ 71,211
Trust Interest Payable							\$ 37	\$ 37	
Miscellaneous Trust									
Total Trust Deposits							\$ 104,682	\$ 104,682	\$ 129,022
Accrued Payroll	\$ 88,689	\$ 8,853	\$ 16,833					\$ 114,375	\$ 97,340
Benefits Payable	\$ 1,039		\$ 0					\$ 1,039	\$ (193)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 69		\$ 0					\$ 69	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 89,797	\$ 8,853	\$ 16,833					\$ 115,482	\$ 97,148
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 163,000
Liabilities For Deposits	\$ 3,290						\$ 150	\$ 3,440	\$ 3,290
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 811
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 106
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,290		\$ 0				\$ 150	\$ 3,440	\$ 167,207
Total Liabilities	\$ 466,801	\$ 105,654	\$ 103,689				\$ 152,649	\$ 828,793	\$ 701,869
Total Fund Balance	\$ 75,558	\$ 111,491	\$ 0					\$ 187,048	\$ 346,943
Total Liabilities and Fund Balance	\$ 542,359	\$ 217,144	\$ 103,689				\$ 152,649	\$ 1,015,841	\$ 1,048,812

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 2015/16										2014/15	
	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	\$ 3,069,259	\$ 38,221					\$ 3,107,480	\$ 3,112,207	\$ 3,204,852	\$ 3,177,624	
Improvement and Modernization Fund	\$ 41,968						\$ 41,968	\$ 41,968	\$ 5,758	\$ 6,208	
Judges' Compensation (45.25)	\$ 29,342						\$ 29,342	\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 53,031						\$ 53,031	\$ 84,085	\$ 46,300	\$ 60,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 346,686						\$ 346,686	\$ 323,522	\$ 282,931	\$ 354,094	
Other Miscellaneous	\$ 91,038						\$ 91,038	\$ 91,038	\$ 91,037	\$ 91,037	
	\$ 3,631,325	\$ 38,221					\$ 3,669,546	\$ 3,682,820	\$ 3,660,878	\$ 3,718,963	
Grants											
AB 1058 Commissioner/Facilitator			\$ 478,827				\$ 478,827	\$ 483,706	\$ 415,869	\$ 400,029	
Other Judicial Council Grants	\$ 0		\$ 18,220				\$ 18,220	\$ 18,000	\$ 21,195	\$ 18,000	
Non-Judicial Council Grants									\$ 0		
	\$ 0		\$ 497,047				\$ 497,047	\$ 501,706	\$ 437,064	\$ 418,029	
Other Financing Sources											
Interest Income	\$ 2,962	\$ 266					\$ 3,228	\$ 2,800	\$ 2,077	\$ 4,260	
Investment Income											
Donations											
Local Fees	\$ 45,705	\$ 0					\$ 45,705	\$ 39,005	\$ 36,380	\$ 69,082	
Non-Fee Revenues		\$ 3,174					\$ 3,174	\$ 3,200	\$ 454	\$ 724	
Enhanced Collections		\$ 400,918					\$ 400,918	\$ 400,000	\$ 323,265	\$ 278,014	
Escheatment	\$ 20,931						\$ 20,931	\$ 20,931			
Prior Year Revenue									\$ (7,286)		
County Program - Restricted		\$ 2,737					\$ 2,737	\$ 2,500	\$ 2,561	\$ 2,756	
Reimbursement Other	\$ 9,765						\$ 9,765	\$ 10,700	\$ 8,418	\$ 3,523	
Sale of Fixed Assets											
Other Miscellaneous									\$ 25		
	\$ 79,363	\$ 407,095					\$ 486,458	\$ 479,136	\$ 365,894	\$ 358,359	
Total Revenues	\$ 3,710,688	\$ 445,316	\$ 497,047				\$ 4,653,051	\$ 4,663,662	\$ 4,463,836	\$ 4,495,351	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,566,353	\$ 179,941	\$ 300,548				\$ 2,046,842	\$ 2,078,378	\$ 2,170,217	\$ 2,112,472	
Temp Help											
Overtime	\$ 17						\$ 17				
Staff Benefits	\$ 1,058,546	\$ 109,818	\$ 167,153				\$ 1,335,517	\$ 1,360,189	\$ 1,298,597	\$ 1,308,061	
	\$ 2,624,916	\$ 289,760	\$ 467,702				\$ 3,382,377	\$ 3,438,567	\$ 3,468,814	\$ 3,420,533	
Operating Expenses and Equipment											
General Expense	\$ 111,871	\$ 0	\$ 5,317				\$ 117,188	\$ 123,920	\$ 110,109	\$ 158,945	
Printing	\$ 4,576						\$ 4,576	\$ 4,600	\$ 2,087	\$ 2,350	
Telecommunications	\$ 38,646		\$ 2,891				\$ 41,537	\$ 49,300	\$ 49,240	\$ 50,000	
Postage	\$ 11,887	\$ 20,000					\$ 31,887	\$ 33,750	\$ 42,499	\$ 41,280	
Insurance	\$ 1,267						\$ 1,267	\$ 1,600	\$ 1,357	\$ 1,800	
In-State Travel	\$ 3,498		\$ 1,949				\$ 5,447	\$ 5,500	\$ 6,823	\$ 7,750	
Out-of-State Travel											
Training	\$ 455		\$ 650				\$ 1,105	\$ 1,340	\$ 1,299	\$ 1,600	
Security Services											
Facility Operations	\$ 10,057						\$ 10,057	\$ 11,239	\$ 11,100	\$ 11,175	
Utilities	\$ 1,536						\$ 1,536	\$ 1,800			
Contracted Services	\$ 551,134	\$ 2,160	\$ 12,719				\$ 566,013	\$ 602,773	\$ 727,259	\$ 799,189	
Consulting and Professional Services	\$ 173,429						\$ 173,429	\$ 175,200	\$ 73,529	\$ 134,425	
Information Technology	\$ 113,866		\$ 915				\$ 114,781	\$ 123,461	\$ 107,642	\$ 202,732	
Major Equipment	\$ 19,785						\$ 19,785	\$ 20,000	\$ 5,509	\$ 5,600	
Other Items of Expense	\$ 1,780		\$ 0				\$ 1,780	\$ 2,000	\$ 1,569	\$ 1,550	
	\$ 1,043,787	\$ 22,160	\$ 24,441				\$ 1,090,388	\$ 1,156,483	\$ 1,140,022	\$ 1,418,396	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,839						\$ 36,839	\$ 36,000	\$ 35,974	\$ 62,700	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 300,400						\$ 300,400	\$ 201,000		\$ 50,000	
Capital Costs											
Internal Cost Recovery	\$ (176,432)	\$ 89,823	\$ 86,609				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 2,941						\$ 2,941		\$ 1,996		
	\$ 163,748	\$ 89,823	\$ 86,609				\$ 340,180	\$ 237,000	\$ 37,971	\$ 112,700	
Total Expenditures	\$ 3,832,452	\$ 401,743	\$ 578,752				\$ 4,812,946	\$ 4,832,050	\$ 4,646,807	\$ 4,951,629	
Excess (Deficit) of Revenues Over Expenditures	\$ (121,764)	\$ 43,574	\$ (81,705)				\$ (159,895)	\$ (168,388)	\$ (182,971)	\$ (456,278)	
Operating Transfers In (Out)	\$ (81,705)		\$ 81,705				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 279,026	\$ 67,917	\$ 0				\$ 346,943	\$ 346,943	\$ 529,914	\$ 529,914	
Ending Balance (Deficit)	\$ 75,558	\$ 111,491	\$ 0				\$ 187,048	\$ 178,555	\$ 346,943	\$ 73,636	

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

For the month ended June										
Fiscal Year 2015/16									2014/15	
	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	\$ 413,857	\$ 106,292				\$ 0	\$ 520,149	\$ 614,338	\$ 657,602	\$ 918,794
Traffic & Other Infractions	\$ 219,559	\$ 3,327					\$ 222,886	\$ 275,353	\$ 238,415	\$ 319,542
Other Criminal Cases	\$ 267,588	\$ 75,461					\$ 343,048	\$ 355,003	\$ 384,779	\$ 374,621
Civil	\$ 190,275	\$ 121					\$ 190,396	\$ 210,585	\$ 188,194	\$ 116,955
Family & Children Services	\$ 882,470	\$ 19,124			\$ 0		\$ 901,595	\$ 818,749	\$ 781,142	\$ 650,906
Probate, Guardianship & Mental Health Services	\$ 59,425	\$ 5,576					\$ 65,001	\$ 90,656	\$ 61,009	\$ 182,616
Juvenile Dependency Services	\$ 50,234	\$ 246,765					\$ 296,999	\$ 313,651	\$ 253,335	\$ 307,514
Juvenile Delinquency Services	\$ 9,659	\$ 16,593					\$ 26,252	\$ 59,338	\$ 54,623	\$ 73,341
Other Court Operations	\$ 226,749	\$ 1,801					\$ 228,550	\$ 188,849	\$ 181,758	\$ 125,010
Court Interpreters	\$ 18,361	\$ 69,174					\$ 87,535	\$ 99,802	\$ 64,483	\$ 79,789
Jury Services	\$ 31,148	\$ 9,867	\$ 36,839				\$ 77,854	\$ 99,376	\$ 87,156	\$ 135,276
Security		\$ 1,155					\$ 1,155		\$ 7,085	\$ 5,600
Trial Court Operations Program	\$ 2,369,326	\$ 555,254	\$ 36,839		\$ 0	\$ 0	\$ 2,961,420	\$ 3,125,700	\$ 2,959,581	\$ 3,289,964
Enhanced Collections	\$ 294,401	\$ 22,287			\$ 0		\$ 316,688	\$ 305,521	\$ 254,410	\$ 278,218
Other Non-Court Operations										
Non-Court Operations Program	\$ 294,401	\$ 22,287			\$ 0		\$ 316,688	\$ 305,521	\$ 254,410	\$ 278,218
Executive Office	\$ 431,447	\$ 885					\$ 432,333	\$ 355,266	\$ 443,923	\$ 325,315
Fiscal Services	\$ 170,766	\$ 24,571					\$ 195,337	\$ 214,548	\$ 171,116	\$ 140,391
Human Resources	\$ 40,540	\$ 10,074	\$ 300,400			\$ 0	\$ 351,013	\$ 242,746	\$ 141,320	\$ 160,500
Business & Facilities Services	\$ 75,882	\$ 155,822				\$ 2,941	\$ 234,645	\$ 272,942	\$ 185,838	\$ 173,873
Information Technology	\$ 15	\$ 321,495					\$ 321,510	\$ 315,327	\$ 490,618	\$ 583,368
Court Administration Program	\$ 718,650	\$ 512,847	\$ 300,400			\$ 2,941	\$ 1,534,838	\$ 1,400,829	\$ 1,432,816	\$ 1,383,447
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,382,377	\$ 1,090,388	\$ 337,239		\$ 0	\$ 2,941	\$ 4,812,946	\$ 4,832,050	\$ 4,646,807	\$ 4,951,629

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Siskiyou

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	111,491	-	-	-	-	111,491	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	53,864	21,694	75,558	-	-	-	-	-	75,558	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 53,864	\$ 21,694	\$ 75,558	\$ 111,491	\$ -	\$ -	\$ -	\$ -	\$ 187,048	