

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

10/26/2021

Date

SISKIYOU

Court

FY 2021-2022 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SISKIYOU

Court

FY 2021-2022 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)	29	25			

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 2021-2022 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 2021/22									2020/21
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (208,475)	\$ 254,151	\$ (39,851)				\$ 1,125	\$ 6,950	\$ (10,431)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County									\$ 0
Cash Outside of the JCC							\$ 24,383	\$ 24,383	\$ 52,762
Cash Equivalents	\$ 1,096,925						\$ 49,834	\$ 1,146,759	\$ 1,093,122
Total Cash and Cash Equivalents	\$ 899,050	\$ 254,151	\$ (39,851)				\$ 75,342	\$ 1,188,692	\$ 1,146,053
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 445							\$ 445	\$ 493
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,758	\$ 0						\$ 2,758	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 34,648					\$ 34,648	\$ 37,531
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 3,203	\$ 0	\$ 34,648					\$ 37,851	\$ 38,024
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 902,254	\$ 254,151	\$ (5,203)				\$ 75,342	\$ 1,226,543	\$ 1,184,077
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,380	\$ 0	\$ 214				\$ 0	\$ 6,594	\$ 2,713
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 10,880		\$ 0					\$ 10,880	\$ 4,042
TC145 Liability							\$ 48,144	\$ 48,144	\$ 46,426
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 17,260	\$ 0	\$ 214				\$ 48,144	\$ 65,618	\$ 53,183
Civil							\$ 2,500	\$ 2,500	\$ 12,037
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 24,383	\$ 24,383	\$ 52,762
Trust Interest Payable							\$ 315	\$ 315	\$ 319
Miscellaneous Trust									
Total Trust Deposits							\$ 27,198	\$ 27,198	\$ 65,118
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 40,394							\$ 40,394	\$ 39,754
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (4,013)							\$ (4,013)	\$ 2,612
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 36,381	\$ 0	\$ 0					\$ 36,381	\$ 42,366
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,265							\$ 1,265	\$ 591
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,265							\$ 1,265	\$ 591
Total Liabilities	\$ 54,906	\$ 0	\$ 214				\$ 75,342	\$ 130,462	\$ 161,259
Total Fund Balance	\$ 847,348	\$ 254,151	\$ (5,418)					\$ 1,096,081	\$ 1,022,818
Total Liabilities and Fund Balance	\$ 902,254	\$ 254,151	\$ (5,203)				\$ 75,342	\$ 1,226,543	\$ 1,184,077

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 2021/22										2020/21	
	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	\$ 1,503,796	\$ 3,208					\$ 1,507,004	\$ 3,495,811	\$ 1,358,624	\$ 3,172,768	
Improvement and Modernization Fund								\$ 5,591	\$ 0	\$ 5,653	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 13,913						\$ 13,913	\$ 60,500	\$ 5,462	\$ 55,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 47,685						\$ 47,685	\$ 404,398	\$ 22,994	\$ 404,299	
Other Miscellaneous								\$ 91,038		\$ 91,038	
	\$ 1,572,894	\$ 3,208					\$ 1,576,102	\$ 4,087,338	\$ 1,394,580	\$ 3,758,758	
Grants											
AB 1058 Commissioner/Facilitator			\$ 34,648				\$ 34,648	\$ 212,502	\$ 17,668	\$ 187,691	
Other Judicial Council Grants	\$ 0		\$ 0				\$ 0	\$ 18,000	\$ (461)	\$ 18,827	
Non-Judicial Council Grants											
	\$ 0		\$ 34,648				\$ 34,648	\$ 230,502	\$ 17,207	\$ 206,518	
Other Financing Sources											
Interest Income	\$ (102)	\$ 3					\$ (99)	\$ 4,940	\$ 35	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ (100)	\$ 0					\$ (100)	\$ 42,910	\$ (44)	\$ 40,110	
Non-Fee Revenues	\$ 0	\$ 0					\$ 0		\$ 38	\$ 1,000	
Enhanced Collections		\$ (1,497)					\$ (1,497)	\$ 240,000	\$ (203)	\$ 245,000	
Escheatment								\$ 1,000		\$ 500	
Prior Year Revenue									\$ 196	\$ 200	
County Program - Restricted		\$ 0					\$ 0	\$ 2,500	\$ (166)	\$ 3,000	
Reimbursement Other								\$ 5,000		\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 36						\$ 36	\$ 5,000	\$ 3,400	\$ 5,000	
	\$ (166)	\$ (1,494)					\$ (1,660)	\$ 301,350	\$ 3,256	\$ 321,810	
Total Revenues	\$ 1,572,728	\$ 1,714	\$ 34,648				\$ 1,609,089	\$ 4,619,190	\$ 1,415,043	\$ 4,287,086	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 330,376	\$ 21,371	\$ 19,634				\$ 371,381	\$ 1,892,755	\$ 369,190	\$ 1,717,673	
Temp Help											
Overtime											
Staff Benefits	\$ 296,796	\$ 16,683	\$ 14,396				\$ 327,875	\$ 1,666,596	\$ 334,371	\$ 1,535,459	
	\$ 627,173	\$ 38,054	\$ 34,030				\$ 699,257	\$ 3,559,351	\$ 703,561	\$ 3,253,132	
Operating Expenses and Equipment											
General Expense	\$ 15,953		\$ 189				\$ 16,142	\$ 101,800	\$ 16,360	\$ 207,035	
Printing								\$ 6,000	\$ 0	\$ 5,386	
Telecommunications	\$ 4,775		\$ 93				\$ 4,868	\$ 33,500	\$ 1,441	\$ 34,700	
Postage	\$ 149						\$ 149	\$ 20,000	\$ 152	\$ 30,000	
Insurance	\$ 49						\$ 49	\$ 5,000	\$ 44	\$ 2,000	
In-State Travel								\$ 1,000		\$ 2,000	
Out-of-State Travel											
Training								\$ 1,500		\$ 1,000	
Security Services											
Facility Operations	\$ 32,307						\$ 32,307	\$ 138,128	\$ 12,493	\$ 36,128	
Utilities	\$ 897						\$ 897	\$ 1,000		\$ 1,000	
Contracted Services	\$ 78,109	\$ 24					\$ 78,132	\$ 558,873	\$ 29,897	\$ 575,185	
Consulting and Professional Services	\$ 1,663		\$ 0				\$ 1,663	\$ 39,000	\$ (347)	\$ 59,000	
Information Technology	\$ 47,201						\$ 47,201	\$ 82,000	\$ 44,705	\$ 137,542	
Major Equipment										\$ 128,630	
Other Items of Expense	\$ 0						\$ 0	\$ 500	\$ 0	\$ 500	
	\$ 181,102	\$ 24	\$ 282				\$ 181,408	\$ 988,301	\$ 104,746	\$ 1,220,106	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,022						\$ 1,022	\$ 29,000		\$ 31,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 572	\$ 575	
Capital Costs											
Internal Cost Recovery	\$ (5,753)		\$ 5,753				\$ 0	\$ 47,820	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (4,731)		\$ 5,753				\$ 1,022	\$ 76,820	\$ 572	\$ 31,575	
Total Expenditures	\$ 803,544	\$ 38,077	\$ 40,065				\$ 881,686	\$ 4,624,472	\$ 808,878	\$ 4,504,813	
Excess (Deficit) of Revenues Over Expenditures	\$ 769,184	\$ (36,363)	\$ (5,418)				\$ 727,403	\$ (5,282)	\$ 606,164	\$ (217,727)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 78,164	\$ 290,514	\$ 0				\$ 368,678	\$ 368,678	\$ 416,653	\$ 416,653	
Ending Balance (Deficit)	\$ 847,348	\$ 254,151	\$ (5,418)				\$ 1,096,081	\$ 363,397	\$ 1,022,818	\$ 198,927	

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

For the month ended September

Fiscal Year 2021/22

2020/21

	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	\$ 38,737	\$ 14,274					\$ 53,011	\$ 602,360	\$ 57,319	\$ 459,790
Traffic & Other Infractions	\$ 27,307						\$ 27,307	\$ 174,277	\$ 22,229	\$ 218,250
Other Criminal Cases	\$ 86,738	\$ 11,425					\$ 98,163	\$ 552,004	\$ 90,490	\$ 520,681
Civil	\$ 37,923						\$ 37,923	\$ 132,915	\$ 47,772	\$ 182,015
Family & Children Services	\$ 162,570	\$ 2,435			\$ 0		\$ 165,006	\$ 622,572	\$ 157,151	\$ 618,559
Probate, Guardianship & Mental Health Services	\$ 12,826	\$ 3,160					\$ 15,986	\$ 142,717	\$ 16,330	\$ 139,688
Juvenile Dependency Services	\$ 12,234	\$ 28,848					\$ 41,082	\$ 342,981	\$ 42,255	\$ 342,212
Juvenile Delinquency Services	\$ 1,928						\$ 1,928	\$ 41,457	\$ 1,991	\$ 29,097
Other Court Operations	\$ 36,512	\$ 0					\$ 36,512	\$ 149,488	\$ 45,876	\$ 172,839
Court Interpreters	\$ 956	\$ 16,864					\$ 17,821	\$ 65,683	\$ 8,969	\$ 53,819
Jury Services	\$ 2,273	\$ 53	\$ 1,022				\$ 3,348	\$ 97,379	\$ 3,578	\$ 117,195
Security										\$ 51,649
Trial Court Operations Program	\$ 420,005	\$ 77,059	\$ 1,022		\$ 0		\$ 498,086	\$ 2,923,833	\$ 493,959	\$ 2,905,794
Enhanced Collections	\$ 38,705	\$ 24					\$ 38,729	\$ 240,000	\$ 42,276	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 38,705	\$ 24					\$ 38,729	\$ 240,000	\$ 42,276	\$ 200,000
Executive Office	\$ 117,617						\$ 117,617	\$ 340,031	\$ 82,890	\$ 212,361
Fiscal Services	\$ 37,036	\$ 549					\$ 37,586	\$ 172,453	\$ 38,513	\$ 176,303
Human Resources	\$ 24,957	\$ 89					\$ 25,047	\$ 326,566	\$ 44,153	\$ 273,631
Business & Facilities Services	\$ 27,023	\$ 49,904					\$ 76,927	\$ 332,534	\$ 53,378	\$ 219,614
Information Technology	\$ 33,913	\$ 53,783					\$ 87,695	\$ 289,055	\$ 53,710	\$ 517,110
Court Administration Program	\$ 240,546	\$ 104,326					\$ 344,872	\$ 1,460,639	\$ 272,643	\$ 1,399,019
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 699,257	\$ 181,408	\$ 1,022		\$ 0		\$ 881,686	\$ 4,624,472	\$ 808,878	\$ 4,504,813