

**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



\_\_\_\_\_  
Date

SISKIYOU

\_\_\_\_\_  
Court

FY 2021-2022 3rd QTR

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

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

SISKIYOU

Court

FY 2021-2022 3rd QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	29	25	24	26	

<sup>1</sup> 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 3rd QTR

Fiscal Year and Ending Quarter

**FOOTNOTES**

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12	

Superior Court of California, County of Siskiyou  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2021/22									2020/21
	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	\$ (579,932)	\$ 675,151	\$ (107,693)				\$ 2,939	\$ (9,535)	\$ 21,612
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	\$ 900							\$ 900	\$ 600
Cash with County									\$ 0
Cash Outside of the JCC							\$ 27,012	\$ 27,012	\$ 19,589
Cash Equivalents	\$ 1,680,835						\$ 50,673	\$ 1,731,507	\$ 854,737
Total Cash and Cash Equivalents	\$ 1,111,803	\$ 675,151	\$ (107,693)				\$ 80,624	\$ 1,759,885	\$ 906,538
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 148							\$ 148	\$ 170
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 89,501					\$ 89,501	\$ 23,922
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 148	\$ 0	\$ 89,501					\$ 89,650	\$ 24,092
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,111,952	\$ 675,151	\$ (18,192)				\$ 80,624	\$ 1,849,534	\$ 930,630
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,974	\$ 0	\$ 56				\$ 0	\$ 4,030	\$ 30,013
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 39,562	\$ 39,562	\$ 50,032
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 5	\$ 5	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,974	\$ 0	\$ 56				\$ 39,567	\$ 43,597	\$ 80,046
Civil							\$ 13,729	\$ 13,729	\$ 9,435
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 27,012	\$ 27,012	\$ 19,589
Trust Interest Payable							\$ 315	\$ 315	\$ 315
Miscellaneous Trust									
Total Trust Deposits							\$ 41,056	\$ 41,056	\$ 29,339
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 48,331							\$ 48,331	\$ 40,831
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (708)							\$ (708)	\$ 29,642
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 47,623	\$ 0	\$ 0					\$ 47,623	\$ 70,473
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,315							\$ 1,315	\$ 1,222
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,315							\$ 1,315	\$ 1,222
Total Liabilities	\$ 52,912	\$ 0	\$ 56				\$ 80,624	\$ 133,591	\$ 181,081
Total Fund Balance	\$ 1,059,040	\$ 675,151	\$ (18,248)					\$ 1,715,943	\$ 749,549
Total Liabilities and Fund Balance	\$ 1,111,952	\$ 675,151	\$ (18,192)				\$ 80,624	\$ 1,849,534	\$ 930,630

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 March											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,774,308	\$ 22,281					\$ 2,796,589	\$ 3,637,366	\$ 2,615,716	\$ 3,172,768	
Improvement and Modernization Fund								\$ 5,591	\$ 0	\$ 5,653	
Judges' Compensation (0150019)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (0150037)	\$ 41,738						\$ 41,738	\$ 85,100	\$ 38,609	\$ 55,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 779,338						\$ 779,338	\$ 1,004,908	\$ 212,526	\$ 404,299	
Other Miscellaneous	\$ 91,038	\$ 400,000					\$ 491,038	\$ 491,038	\$ 91,038	\$ 91,038	
	<b>\$ 3,708,922</b>	<b>\$ 422,281</b>					<b>\$ 4,131,203</b>	<b>\$ 5,254,004</b>	<b>\$ 2,980,390</b>	<b>\$ 3,758,758</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 124,149				\$ 124,149	\$ 187,158	\$ 113,230	\$ 187,691	
Other Judicial Council Grants	\$ 0		\$ 7,893				\$ 7,893	\$ 15,785	\$ 0	\$ 18,827	
Non-Judicial Council Grants											
	<b>\$ 0</b>		<b>\$ 132,041</b>				<b>\$ 132,041</b>	<b>\$ 202,943</b>	<b>\$ 113,230</b>	<b>\$ 206,518</b>	
Other Financing Sources											
Interest Income	\$ 707	\$ 424					\$ 1,131	\$ 5,000	\$ 3,239	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 7,514	\$ 5,754					\$ 13,267	\$ 42,910	\$ 22,323	\$ 40,110	
Non-Fee Revenues	\$ 0	\$ 0					\$ 0	\$ 581	\$ 1,000		
Enhanced Collections		\$ 104,616					\$ 104,616	\$ 230,000	\$ 122,846	\$ 245,000	
Escheatment								\$ 1,000	\$ 139	\$ 500	
Prior Year Revenue	\$ 15	\$ (1,497)					\$ (1,482)	\$ (2,000)	\$ 484	\$ 200	
County Program - Restricted		\$ 1,299					\$ 1,299	\$ 2,500	\$ 1,058	\$ 3,000	
Reimbursement Other								\$ 5,000		\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,153						\$ 4,153	\$ 5,000	\$ 3,422	\$ 5,000	
	<b>\$ 12,389</b>	<b>\$ 110,596</b>					<b>\$ 122,985</b>	<b>\$ 289,410</b>	<b>\$ 154,091</b>	<b>\$ 321,810</b>	
<b>Total Revenues</b>	<b>\$ 3,721,311</b>	<b>\$ 532,877</b>	<b>\$ 132,041</b>				<b>\$ 4,386,229</b>	<b>\$ 5,746,357</b>	<b>\$ 3,247,711</b>	<b>\$ 4,287,086</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,110,461	\$ 83,838	\$ 65,134				\$ 1,259,434	\$ 1,898,588	\$ 1,237,441	\$ 1,717,673	
Temp Help											
Overtime											
Staff Benefits	\$ 1,064,121	\$ 64,379	\$ 47,531				\$ 1,176,031	\$ 1,803,492	\$ 1,031,780	\$ 1,535,459	
	<b>\$ 2,174,583</b>	<b>\$ 148,217</b>	<b>\$ 112,665</b>				<b>\$ 2,435,464</b>	<b>\$ 3,702,081</b>	<b>\$ 2,269,222</b>	<b>\$ 3,253,132</b>	
Operating Expenses and Equipment											
General Expense	\$ 61,512		\$ 3,178				\$ 64,690	\$ 178,614	\$ 114,341	\$ 207,035	
Printing	\$ 2,861						\$ 2,861	\$ 8,900	\$ 386	\$ 5,386	
Telecommunications	\$ 15,556		\$ 184				\$ 15,739	\$ 27,650	\$ 21,750	\$ 34,700	
Postage	\$ 1,072						\$ 1,072	\$ 14,502	\$ 29,050	\$ 30,000	
Insurance	\$ 5,976						\$ 5,976	\$ 6,000	\$ 1,544	\$ 2,000	
In-State Travel								\$ 1,000		\$ 2,000	
Out-of-State Travel											
Training								\$ 500		\$ 1,000	
Security Services											
Facility Operations	\$ 95,654						\$ 95,654	\$ 138,628	\$ 15,431	\$ 36,128	
Utilities	\$ 897						\$ 897	\$ 1,000	\$ 1,000	\$ 1,000	
Contracted Services	\$ 312,253	\$ 24	\$ 12,761				\$ 325,038	\$ 822,601	\$ 298,853	\$ 575,185	
Consulting and Professional Services	\$ 4,627		\$ 0				\$ 4,627	\$ 39,316	\$ 23,786	\$ 59,000	
Information Technology	\$ 80,712						\$ 80,712	\$ 693,000	\$ 86,208	\$ 137,542	
Major Equipment								\$ 183,783	\$ 52,304	\$ 128,630	
Other Items of Expense	\$ 153						\$ 153	\$ 2,500	\$ 204	\$ 500	
	<b>\$ 581,274</b>	<b>\$ 24</b>	<b>\$ 16,123</b>				<b>\$ 597,420</b>	<b>\$ 2,117,994</b>	<b>\$ 643,859</b>	<b>\$ 1,220,106</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,915						\$ 8,915	\$ 29,000	\$ 1,162	\$ 31,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 572	\$ 575	
Capital Costs											
Internal Cost Recovery	\$ (21,501)		\$ 21,501				\$ 0	\$ 31,430	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,835)						\$ (2,835)	\$ (2,835)			
	<b>\$ (15,421)</b>		<b>\$ 21,501</b>				<b>\$ 6,080</b>	<b>\$ 57,595</b>	<b>\$ 1,734</b>	<b>\$ 31,575</b>	
<b>Total Expenditures</b>	<b>\$ 2,740,435</b>	<b>\$ 148,241</b>	<b>\$ 150,289</b>				<b>\$ 3,038,965</b>	<b>\$ 5,877,670</b>	<b>\$ 2,914,815</b>	<b>\$ 4,504,813</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 980,876	\$ 384,636	\$ (18,248)				\$ 1,347,264	\$ (131,313)	\$ 332,896	\$ (217,727)	
Operating Transfers In (Out)								\$ (67,124)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 78,164	\$ 290,514	\$ 0				\$ 368,678	\$ 368,678	\$ 416,653	\$ 416,653	
Ending Balance (Deficit)	<b>\$ 1,059,040</b>	<b>\$ 675,151</b>	<b>\$ (18,248)</b>				<b>\$ 1,715,943</b>	<b>\$ 170,241</b>	<b>\$ 749,549</b>	<b>\$ 198,927</b>	

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

For the month ended March

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 142,543	\$ 64,630				\$ (251)	\$ 206,923	\$ 374,878	\$ 193,437	\$ 459,790
Traffic & Other Infractions	\$ 105,740						\$ 105,740	\$ 170,307	\$ 82,233	\$ 218,250
Other Criminal Cases	\$ 279,763	\$ 48,900				\$ (748)	\$ 327,915	\$ 904,930	\$ 326,690	\$ 520,681
Civil	\$ 145,494					\$ 19	\$ 145,513	\$ 192,125	\$ 148,461	\$ 182,015
Family & Children Services	\$ 522,913	\$ 7,516			\$ 0	\$ 514	\$ 530,943	\$ 706,348	\$ 520,715	\$ 618,559
Probate, Guardianship & Mental Health Services	\$ 52,119	\$ 11,251				\$ 33	\$ 63,403	\$ 131,768	\$ 64,905	\$ 139,688
Juvenile Dependency Services	\$ 29,808	\$ 128,313					\$ 158,121	\$ 321,360	\$ 167,549	\$ 342,212
Juvenile Delinquency Services	\$ 8,323						\$ 8,323	\$ 23,297	\$ 6,875	\$ 29,097
Other Court Operations	\$ 120,790	\$ 208					\$ 120,999	\$ 173,206	\$ 125,410	\$ 172,839
Court Interpreters	\$ 4,143	\$ 52,195					\$ 56,338	\$ 87,810	\$ 22,128	\$ 53,819
Jury Services	\$ 9,812	\$ 24,499	\$ 8,915				\$ 43,225	\$ 83,432	\$ 21,571	\$ 117,195
Security		\$ 512					\$ 512	\$ 200		\$ 51,649
Trial Court Operations Program	\$ 1,421,448	\$ 338,024	\$ 8,915		\$ 0	\$ (433)	\$ 1,767,954	\$ 3,169,662	\$ 1,679,974	\$ 2,905,794
Enhanced Collections	\$ 133,785	\$ 24					\$ 133,808	\$ 228,503	\$ 151,747	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 133,785	\$ 24					\$ 133,808	\$ 228,503	\$ 151,747	\$ 200,000
Executive Office	\$ 385,159	\$ 6					\$ 385,165	\$ 468,022	\$ 351,103	\$ 212,361
Fiscal Services	\$ 119,579	\$ 15,329					\$ 134,908	\$ 207,602	\$ 143,270	\$ 176,303
Human Resources	\$ 181,758	\$ 199					\$ 181,957	\$ 292,545	\$ 67,277	\$ 273,631
Business & Facilities Services	\$ 82,455	\$ 145,720				\$ (2,402)	\$ 225,772	\$ 414,916	\$ 172,908	\$ 219,614
Information Technology	\$ 111,281	\$ 98,119					\$ 209,400	\$ 1,096,420	\$ 348,537	\$ 517,110
Court Administration Program	\$ 880,232	\$ 259,373				\$ (2,402)	\$ 1,137,202	\$ 2,479,505	\$ 1,083,094	\$ 1,399,019
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,435,464</b>	<b>\$ 597,420</b>	<b>\$ 8,915</b>		<b>\$ 0</b>	<b>\$ (2,835)</b>	<b>\$ 3,038,965</b>	<b>\$ 5,877,670</b>	<b>\$ 2,914,815</b>	<b>\$ 4,504,813</b>