

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (951,587)	\$ 923,660	\$ 0				\$ 701	\$ (27,226)	\$ 94,974
Payroll	\$ (20,250)							\$ (20,250)	\$ 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	\$ 900
Cash with County									
Cash Outside of the JCC							\$ 74,642	\$ 74,642	\$ 33,608
Cash Equivalents	\$ 1,318,283						\$ 43,119	\$ 1,361,402	\$ 1,749,284
Total Cash and Cash Equivalents	\$ 357,346	\$ 923,660	\$ 0				\$ 118,461	\$ 1,399,468	\$ 1,888,766
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 136	\$ 574						\$ 711	\$ 3,098
Accounts Receivable - General	\$ 13							\$ 13	
Dishonored Checks									
Due From Employee	\$ 130							\$ 130	\$ 26
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 114,189							\$ 114,189	\$ 31,775
Due From Other Governments	\$ 175	\$ 54,479						\$ 54,654	\$ 27,421
Due From Other Courts									
Due From State	\$ 144,428	\$ 6,320	\$ 67,246					\$ 217,994	\$ 150,731
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 259,072	\$ 61,374	\$ 67,246					\$ 387,691	\$ 213,051
Prepaid Expenses - General	\$ 0							\$ 0	\$ 394
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 394
Other Assets									
Total Other Assets									
Total Assets	\$ 616,418	\$ 985,034	\$ 67,246				\$ 118,461	\$ 1,787,159	\$ 2,102,211
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 118,655		\$ 11					\$ 118,666	\$ 142,192
Accounts Payable - General	\$ 25,823	\$ 0	\$ 267				\$ 0	\$ 26,090	\$ 4,999
Due to Other Funds	\$ 0	\$ 50,701	\$ 63,488				\$ 0	\$ 114,189	\$ 31,775
Due to Other Courts	\$ 0							\$ 0	\$ 55
Due to State	\$ 115,778		\$ 0					\$ 115,778	\$ 56,773
TC145 Liability							\$ 34,735	\$ 34,735	\$ 41,612
Due to Other Governments	\$ 32,000		\$ 0					\$ 32,000	\$ 35,094
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 136	\$ 136	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 292,256	\$ 50,701	\$ 63,766				\$ 34,871	\$ 441,594	\$ 312,531
Civil							\$ 8,293	\$ 8,293	\$ 13,729
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 74,642	\$ 74,642	\$ 33,608
Trust Interest Payable							\$ 655	\$ 655	\$ 339
Miscellaneous Trust									
Total Trust Deposits							\$ 83,590	\$ 83,590	\$ 47,676
Accrued Payroll	\$ 70,007	\$ 3,568	\$ 3,479					\$ 77,055	\$ 152,516
Benefits Payable	\$ 50,698							\$ 50,698	\$ 50,163
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (3,039)
Total Payroll Liabilities	\$ 120,706	\$ 3,568	\$ 3,479					\$ 127,753	\$ 199,640
Revenue Collected in Advance	\$ 18,461	\$ 577,718						\$ 596,179	\$ 994,086
Liabilities For Deposits	\$ 2,090							\$ 2,090	\$ 1,495
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 20,550	\$ 577,718						\$ 598,269	\$ 995,581
Total Liabilities	\$ 433,512	\$ 631,988	\$ 67,246				\$ 118,461	\$ 1,251,207	\$ 1,555,428
Total Fund Balance	\$ 182,906	\$ 353,046	\$ 0					\$ 535,952	\$ 546,783
Total Liabilities and Fund Balance	\$ 616,418	\$ 985,034	\$ 67,246				\$ 118,461	\$ 1,787,159	\$ 2,102,211

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 2022/23										2021/22	
	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	\$ 4,301,283	\$ 38,000					\$ 4,339,283	\$ 4,330,825	\$ 3,595,625	\$ 3,607,366	
Improvement and Modernization Fund	\$ 5,591						\$ 5,591	\$ 5,591	\$ 5,591	\$ 5,591	
Judges' Compensation (0150019)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 24,514	\$ 30,000	
Court Interpreter (0150037)	\$ 64,769						\$ 64,769	\$ 78,449	\$ 55,651	\$ 85,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,032,313						\$ 1,032,313	\$ 1,119,649	\$ 394,489	\$ 1,004,908	
Other Miscellaneous	\$ 91,038	\$ 4,296					\$ 95,334	\$ 672,691	\$ 109,385	\$ 491,038	
	\$ 5,524,994	\$ 42,296					\$ 5,567,290	\$ 6,237,205	\$ 4,185,255	\$ 5,224,004	
Grants											
AB 1058 Commissioner/Facilitator			\$ 164,684				\$ 164,684	\$ 179,909	\$ 154,199	\$ 187,158	
Other Judicial Council Grants			\$ 20,027				\$ 20,027	\$ 20,027	\$ 15,785	\$ 15,785	
Non-Judicial Council Grants											
			\$ 184,711				\$ 184,711	\$ 199,936	\$ 169,984	\$ 202,943	
Other Financing Sources											
Interest Income	\$ 49,692	\$ 34,856					\$ 84,549	\$ 64,398	\$ 4,617	\$ 5,000	
Investment Income											
Donations											
Local Fees	\$ 5,934	\$ 11,324					\$ 17,258	\$ 29,010	\$ 29,792	\$ 42,910	
Non-Fee Revenues		\$ 0					\$ 0		\$ 0		
Enhanced Collections		\$ 299,692					\$ 299,692	\$ 230,000	\$ 270,625	\$ 230,000	
Escheatment	\$ 70						\$ 70	\$ 1,000	\$ 1,000	\$ 1,000	
Prior Year Revenue	\$ 10,639	\$ 1,252					\$ 11,891	\$ 13,000	\$ (1,482)	\$ (2,000)	
County Program - Restricted		\$ 2,639					\$ 2,639	\$ 2,500	\$ 2,688	\$ 2,500	
Reimbursement Other								\$ 5,000		\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 198						\$ 198	\$ 5,000	\$ 12,375	\$ 5,000	
	\$ 66,534	\$ 349,763					\$ 416,297	\$ 349,908	\$ 318,615	\$ 289,410	
Total Revenues	\$ 5,591,528	\$ 392,058	\$ 184,711				\$ 6,168,297	\$ 6,787,048	\$ 4,673,854	\$ 5,716,357	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,725,155	\$ 132,640	\$ 95,827				\$ 1,953,622	\$ 2,057,073	\$ 1,760,358	\$ 1,907,588	
Temp Help											
Overtime											
Staff Benefits	\$ 2,234,775	\$ 100,330	\$ 69,548				\$ 2,404,654	\$ 2,557,516	\$ 1,716,914	\$ 1,903,064	
	\$ 3,959,930	\$ 232,970	\$ 165,376				\$ 4,358,276	\$ 4,614,589	\$ 3,477,272	\$ 3,810,653	
Operating Expenses and Equipment											
General Expense	\$ 166,502	\$ 1,508	\$ 8,238				\$ 176,248	\$ 373,001	\$ 106,729	\$ 190,614	
Printing								\$ 9,000	\$ 2,861	\$ 8,900	
Telecommunications	\$ 20,567		\$ 135				\$ 20,701	\$ 31,750	\$ 22,541	\$ 27,650	
Postage	\$ 19,956	\$ 16,000					\$ 35,956	\$ 35,500	\$ 2,160	\$ 14,502	
Insurance	\$ 6,503						\$ 6,503	\$ 7,000	\$ 5,976	\$ 6,000	
In-State Travel	\$ 6,630						\$ 6,630	\$ 15,000	\$ 2,287	\$ 1,000	
Out-of-State Travel											
Training								\$ 500		\$ 500	
Security Services											
Facility Operations	\$ 140,305						\$ 140,305	\$ 155,500	\$ 137,733	\$ 138,628	
Utilities								\$ 1,000	\$ 897	\$ 1,000	
Contracted Services	\$ 572,888		\$ 13,000				\$ 585,888	\$ 1,018,332	\$ 564,886	\$ 847,151	
Consulting and Professional Services	\$ 41,533						\$ 41,533	\$ 40,000	\$ 40,198	\$ 39,316	
Information Technology	\$ 661,266						\$ 661,266	\$ 832,000	\$ 85,100	\$ 693,000	
Major Equipment	\$ 118,405						\$ 118,405	\$ 155,844	\$ 30,349	\$ 183,783	
Other Items of Expense									\$ 1,028	\$ 2,500	
	\$ 1,754,555	\$ 17,508	\$ 21,372				\$ 1,793,436	\$ 2,674,427	\$ 1,002,745	\$ 2,154,544	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 29,093						\$ 29,093	\$ 35,000	\$ 18,338	\$ 29,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (122,638)	\$ 89,568	\$ 33,071				\$ 0		\$ 0	\$ 31,430	
Prior Year Expense Adjustment	\$ (1,677)						\$ (1,677)	\$ (2,000)	\$ (2,604)	\$ (2,835)	
	\$ (95,222)	\$ 89,568	\$ 33,071				\$ 27,416	\$ 33,000	\$ 15,734	\$ 57,595	
Total Expenditures	\$ 5,619,264	\$ 340,046	\$ 219,819				\$ 6,179,128	\$ 7,322,016	\$ 4,495,750	\$ 6,022,792	
Excess (Deficit) of Revenues Over Expenditures	\$ (27,736)	\$ 52,013	\$ (35,108)				\$ (10,831)	\$ (534,967)	\$ 178,104	\$ (306,435)	
Operating Transfers In (Out)	\$ (35,108)	\$ 0	\$ 35,108				\$ 0	\$ 0	\$ 0	\$ (67,124)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 245,749	\$ 301,034	\$ 0				\$ 546,783	\$ 546,783	\$ 368,678	\$ 368,678	
Ending Balance (Deficit)	\$ 182,906	\$ 353,046	\$ 0				\$ 535,952	\$ 11,815	\$ 546,783	\$ (4,881)	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 253,169	\$ 134,587					\$ 387,755	\$ 573,612	\$ 308,409	\$ 374,878
Traffic & Other Infractions	\$ 169,177						\$ 169,177	\$ 215,209	\$ 151,693	\$ 170,307
Other Criminal Cases	\$ 568,297	\$ 63,813					\$ 632,109	\$ 1,187,979	\$ 475,094	\$ 904,930
Civil	\$ 376,418						\$ 376,418	\$ 311,744	\$ 219,464	\$ 192,125
Family & Children Services	\$ 809,203	\$ 14,329			\$ 0		\$ 823,532	\$ 1,053,964	\$ 740,647	\$ 706,348
Probate, Guardianship & Mental Health Services	\$ 61,129	\$ 29,324					\$ 90,452	\$ 142,544	\$ 98,980	\$ 131,768
Juvenile Dependency Services	\$ 29,336	\$ 261,876					\$ 291,212	\$ 50,620	\$ 301,452	\$ 321,360
Juvenile Delinquency Services	\$ 17,432	\$ 2,799					\$ 20,231	\$ 19,291	\$ 11,473	\$ 23,297
Other Court Operations	\$ 185,971						\$ 185,971	\$ 183,602	\$ 172,110	\$ 173,206
Court Interpreters	\$ 9,620	\$ 64,769					\$ 74,389	\$ 89,850	\$ 72,518	\$ 107,810
Jury Services	\$ 21,062	\$ 11,543	\$ 29,093				\$ 61,698	\$ 23,129	\$ 58,392	\$ 83,432
Security		\$ 1,430					\$ 1,430		\$ 684	\$ 200
Trial Court Operations Program	\$ 2,500,813	\$ 584,469	\$ 29,093		\$ 0		\$ 3,114,376	\$ 3,851,543	\$ 2,610,914	\$ 3,189,662
Enhanced Collections	\$ 204,421	\$ 16,000			\$ 0		\$ 220,421	\$ 230,000	\$ 194,916	\$ 228,503
Other Non-Court Operations										
Non-Court Operations Program	\$ 204,421	\$ 16,000			\$ 0		\$ 220,421	\$ 230,000	\$ 194,916	\$ 228,503
Executive Office	\$ 469,339						\$ 469,339	\$ 338,859	\$ 500,837	\$ 477,022
Fiscal Services	\$ 192,260	\$ 20,137					\$ 212,396	\$ 203,693	\$ 187,234	\$ 207,602
Human Resources	\$ 649,126	\$ 3,758					\$ 652,884	\$ 841,867	\$ 322,712	\$ 396,667
Business & Facilities Services	\$ 149,843	\$ 245,693				\$ (1,677)	\$ 393,860	\$ 444,648	\$ 355,029	\$ 424,916
Information Technology	\$ 192,474	\$ 923,379					\$ 1,115,852	\$ 1,411,406	\$ 324,107	\$ 1,098,420
Court Administration Program	\$ 1,653,042	\$ 1,192,967				\$ (1,677)	\$ 2,844,332	\$ 3,240,472	\$ 1,689,920	\$ 2,604,627
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,358,276	\$ 1,793,436	\$ 29,093		\$ 0	\$ (1,677)	\$ 6,179,128	\$ 7,322,016	\$ 4,495,750	\$ 6,022,792