

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

Siskiyou

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Siskiyou

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2022-23 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	28.6	26.6	26.6	26.6	

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 March								2021/22	
	Fiscal Year 2022/23							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
		Non-Grant	Grant							
ASSETS										
Operations	\$ (866,923)	\$ 905,727	\$ (48,040)				\$ 386	\$ (8,850)	\$ (9,535)	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution										
Civil Filing Fees								\$ 0	\$ 0	
Trust								\$ 0	\$ 0	
Credit Card										
Cash on Hand	\$ 900							\$ 900	\$ 900	
Cash with County										
Cash Outside of the JCC								\$ 59,844	\$ 27,012	
Cash Equivalents	\$ 1,963,707							\$ 35,827	\$ 1,731,507	
Total Cash and Cash Equivalents	\$ 1,107,684	\$ 905,727	\$ (48,040)				\$ 96,057	\$ 2,061,428	\$ 1,759,885	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ (51)							\$ (51)	\$ 148	
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	\$ 2,390	\$ 0	\$ 13,449					\$ 15,839	\$ 89,501	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 2,339	\$ 0	\$ 13,449					\$ 15,788	\$ 89,650	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,110,024	\$ 905,727	\$ (34,592)				\$ 96,057	\$ 2,077,216	\$ 1,849,534	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 3,712		\$ 56					\$ 3,768	\$ 4,030	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0	
TC145 Liability								\$ 27,243	\$ 39,562	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest								\$ 170	\$ 5	
Miscellaneous Accls. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 3,712	\$ 0	\$ 56					\$ 27,412	\$ 43,597	
Civil										
Criminal								\$ 8,293	\$ 13,729	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC								\$ 59,844	\$ 27,012	
Trust Interest Payable								\$ 508	\$ 315	
Miscellaneous Trust										
Total Trust Deposits								\$ 68,645	\$ 41,056	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 51,145							\$ 51,145	\$ 48,331	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 29,770							\$ 29,770	\$ (708)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 80,915	\$ 0	\$ 0					\$ 80,915	\$ 47,623	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 1,593							\$ 1,593	\$ 1,315	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,593	\$ 0						\$ 1,593	\$ 1,315	
Total Liabilities	\$ 86,220	\$ 0	\$ 56				\$ 96,057	\$ 182,333	\$ 133,591	
Total Fund Balance	\$ 1,023,804	\$ 905,727	\$ (34,648)					\$ 1,894,883	\$ 1,715,943	
Total Liabilities and Fund Balance	\$ 1,110,024	\$ 905,727	\$ (34,592)				\$ 96,057	\$ 2,077,216	\$ 1,849,534	

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 2022/23										2021/22	
	Governmental Funds						Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,341,684	\$ 22,231						\$ 3,363,915	\$ 4,326,825	\$ 2,796,589	\$ 3,607,366
Improvement and Modernization Fund									\$ 5,591		\$ 5,591
Judges' Compensation (0150019)	\$ 22,500							\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000
Court Interpreter (0150037)	\$ 40,837							\$ 40,837	\$ 78,449	\$ 41,738	\$ 85,100
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 942,193							\$ 942,193	\$ 1,119,149	\$ 779,338	\$ 1,004,908
Other Miscellaneous	\$ 91,038	\$ 581,653						\$ 672,691	\$ 672,691	\$ 491,038	\$ 491,038
	\$ 4,438,252	\$ 603,884						\$ 5,042,136	\$ 6,232,705	\$ 4,131,203	\$ 5,224,004
Grants											
AB 1058 Commissioner/Facilitator			\$ 107,452					\$ 107,452	\$ 179,909	\$ 124,149	\$ 187,158
Other Judicial Council Grants			\$ 10,014					\$ 10,014	\$ 20,027	\$ 7,893	\$ 15,785
Non-Judicial Council Grants											
			\$ 117,465					\$ 117,465	\$ 199,936	\$ 132,041	\$ 202,943
Other Financing Sources											
Interest Income	\$ 41,650	\$ 20,026						\$ 61,676	\$ 64,398	\$ 1,131	\$ 5,000
Investment Income											
Donations								\$ 13,381	\$ 29,010	\$ 13,267	\$ 42,910
Local Fees	\$ 5,934	\$ 7,447						\$ 0	\$ 0	\$ 0	\$ 0
Non-Fee Revenues		\$ 0						\$ 0	\$ 230,000	\$ 104,616	\$ 230,000
Enhanced Collections		\$ 160,442						\$ 160,442	\$ 1,000	\$ 1,000	\$ 1,000
Escheatment	\$ 70							\$ 70	\$ 13,000	\$ (1,482)	\$ (2,000)
Prior Year Revenue	\$ 10,639	\$ 1,252						\$ 11,891	\$ 2,500	\$ 1,299	\$ 2,500
County Program - Restricted		\$ 1,389						\$ 1,389	\$ 5,000	\$ 5,000	\$ 5,000
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 78							\$ 78	\$ 5,000	\$ 4,153	\$ 5,000
	\$ 58,372	\$ 190,556						\$ 248,927	\$ 349,908	\$ 122,985	\$ 289,410
Total Revenues	\$ 4,496,624	\$ 794,439	\$ 117,465					\$ 5,408,528	\$ 6,782,548	\$ 4,386,229	\$ 5,716,357
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,222,637	\$ 94,218	\$ 66,284					\$ 1,383,139	\$ 1,957,073	\$ 1,259,434	\$ 1,907,588
Temp Help											
Overtime											
Staff Benefits	\$ 1,134,174	\$ 75,302	\$ 50,478					\$ 1,259,954	\$ 2,153,516	\$ 1,176,031	\$ 1,903,064
	\$ 2,356,811	\$ 169,520	\$ 116,762					\$ 2,643,093	\$ 4,110,589	\$ 2,435,464	\$ 3,810,653
Operating Expenses and Equipment											
General Expense	\$ 123,270	\$ 4,226	\$ 4,276					\$ 131,771	\$ 372,001	\$ 64,690	\$ 190,814
Printing									\$ 9,000	\$ 2,861	\$ 8,900
Telecommunications	\$ 12,229		\$ 80					\$ 12,308	\$ 31,750	\$ 15,739	\$ 27,650
Postage	\$ 18,840	\$ 16,000						\$ 34,840	\$ 35,500	\$ 1,072	\$ 14,502
Insurance	\$ 6,503							\$ 6,503	\$ 7,000	\$ 5,976	\$ 6,000
In-State Travel	\$ 3,615							\$ 3,615	\$ 15,000		\$ 1,000
Out-of-State Travel									\$ 500		\$ 500
Training											
Security Services									\$ 155,500	\$ 95,854	\$ 138,628
Facility Operations	\$ 108,805							\$ 108,805	\$ 1,000	\$ 867	\$ 1,000
Utilities									\$ 1,018,332	\$ 325,038	\$ 847,151
Contracted Services	\$ 326,666		\$ 13,000					\$ 339,666	\$ 40,000	\$ 4,627	\$ 39,316
Consulting and Professional Services	\$ 6,355							\$ 6,355	\$ 832,000	\$ 80,712	\$ 693,000
Information Technology	\$ 640,502							\$ 640,502	\$ 155,844	\$ 183,783	\$ 183,783
Major Equipment	\$ 118,405							\$ 118,405		\$ 153	\$ 2,500
Other Items of Expense											
	\$ 1,365,190	\$ 20,226	\$ 17,355					\$ 1,402,771	\$ 2,673,427	\$ 597,420	\$ 2,154,544
Special Items of Expense											
Grand Jury	\$ 16,240							\$ 16,240	\$ 35,000	\$ 8,915	\$ 29,000
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 0		\$ 0	\$ 31,430
Internal Cost Recovery	\$ (17,996)		\$ 17,996					\$ (1,677)	\$ (2,000)	\$ (2,835)	\$ (2,835)
Prior Year Expense Adjustment	\$ (1,677)							\$ (1,677)			
	\$ (3,432)		\$ 17,996					\$ 14,564	\$ 33,000	\$ 6,080	\$ 57,595
Total Expenditures	\$ 3,718,569	\$ 189,747	\$ 152,113					\$ 4,060,428	\$ 6,817,016	\$ 3,038,965	\$ 6,022,792
Excess (Deficit) of Revenues Over Expenditures	\$ 778,055	\$ 604,693	\$ (34,648)					\$ 1,348,100	\$ (34,467)	\$ 1,347,264	\$ (306,435)
Operating Transfers In (Out)		\$ 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)	\$ 1,023,804	\$ 905,727	\$ (34,648)					\$ 1,894,883	\$ 512,315	\$ 1,715,943	\$ (4,881)

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

	For the month ended March									
	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	\$ 172,361	\$ 79,727					\$ 252,088	\$ 573,612	\$ 206,923	\$ 374,878
Traffic & Other Infractions	\$ 113,727						\$ 113,727	\$ 210,209	\$ 105,740	\$ 170,307
Other Criminal Cases	\$ 389,385	\$ 47,163					\$ 436,547	\$ 1,143,979	\$ 327,915	\$ 904,930
Civil	\$ 253,031						\$ 253,031	\$ 291,744	\$ 145,513	\$ 192,125
Family & Children Services	\$ 555,932	\$ 9,839			\$ 0		\$ 565,771	\$ 1,053,964	\$ 530,943	\$ 706,348
Probate, Guardianship & Mental Health Services	\$ 44,844	\$ 19,655					\$ 64,499	\$ 142,544	\$ 63,403	\$ 131,768
Juvenile Dependency Services	\$ 25,975	\$ 114,430					\$ 140,404	\$ 46,620	\$ 158,121	\$ 321,360
Juvenile Delinquency Services	\$ 12,172						\$ 12,172	\$ 18,291	\$ 8,323	\$ 23,297
Other Court Operations	\$ 129,797						\$ 129,797	\$ 180,602	\$ 120,999	\$ 173,206
Court Interpreters	\$ 6,776	\$ 42,083					\$ 48,859	\$ 87,850	\$ 56,338	\$ 107,810
Jury Services	\$ 14,175	\$ 11,241	\$ 16,240				\$ 41,657	\$ 22,129	\$ 43,225	\$ 83,432
Security		\$ 1,430					\$ 1,430		\$ 512	\$ 200
Trial Court Operations Program	\$ 1,718,174	\$ 325,567	\$ 16,240		\$ 0		\$ 2,059,982	\$ 3,771,543	\$ 1,767,954	\$ 3,189,662
Enhanced Collections	\$ 142,113	\$ 16,000					\$ 158,113	\$ 230,000	\$ 133,808	\$ 228,503
Other Non-Court Operations										
Non-Court Operations Program	\$ 142,113	\$ 16,000					\$ 158,113	\$ 230,000	\$ 133,808	\$ 228,503
Executive Office	\$ 300,154						\$ 300,154	\$ 318,859	\$ 385,165	\$ 477,022
Fiscal Services	\$ 127,534	\$ 14,882					\$ 142,417	\$ 201,693	\$ 134,908	\$ 207,602
Human Resources	\$ 114,649	\$ 988					\$ 115,637	\$ 441,867	\$ 181,957	\$ 396,667
Business & Facilities Services	\$ 108,866	\$ 157,015				\$ (1,677)	\$ 264,204	\$ 443,648	\$ 225,772	\$ 424,916
Information Technology	\$ 131,603	\$ 888,319					\$ 1,019,922	\$ 1,409,406	\$ 209,400	\$ 1,098,420
Court Administration Program	\$ 782,807	\$ 1,061,204				\$ (1,677)	\$ 1,842,334	\$ 2,815,472	\$ 1,137,202	\$ 2,604,627
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,643,093	\$ 1,402,771	\$ 16,240		\$ 0	\$ (1,677)	\$ 4,060,428	\$ 6,817,016	\$ 3,038,965	\$ 6,022,792