

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 18/19 - 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 18/19 - 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

SISKIYOU

Court

FY 18/19 - 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)	29.5	26.5			

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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (93,584)	\$ 145,838	\$ (43,366)				\$ 1,644	\$ 10,532	\$ 953
Payroll	\$ 0						\$ 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	\$ 800
Cash with County									
Cash Outside of the JCC							\$ 149,281	\$ 149,281	\$ 138,304
Cash Equivalents	\$ 955,843						\$ 86,804	\$ 1,042,646	\$ 1,181,501
Total Cash and Cash Equivalents	\$ 872,858	\$ 145,838	\$ (43,366)				\$ 237,728	\$ 1,213,059	\$ 1,331,557
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 614	\$ 0	\$ 0					\$ 614	\$ 812
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 1					\$ 1	\$ 0
Trust Due To/From							\$ 3,000	\$ 3,000	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 614	\$ 0	\$ 1				\$ 3,000	\$ 3,615	\$ 812
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 873,472	\$ 145,838	\$ (43,365)				\$ 240,728	\$ 1,216,673	\$ 1,332,369
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,135	\$ 0	\$ 0				\$ 0	\$ 24,135	\$ 84,426
Due to Other Funds	\$ 3,000	\$ 0	\$ 0				\$ 0	\$ 3,000	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 60,391	\$ 60,391	\$ 57,548
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 130	\$ 130	\$ 146
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 27,135	\$ 0	\$ 0				\$ 60,521	\$ 87,655	\$ 142,120
Civil							\$ 30,148	\$ 30,148	\$ 147,964
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 149,281	\$ 149,281	\$ 138,304
Trust Interest Payable							\$ 629	\$ 629	\$ 775
Miscellaneous Trust									
Total Trust Deposits							\$ 180,058	\$ 180,058	\$ 287,043
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 850		\$ 0					\$ 850	\$ 797
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 15,597		\$ 0					\$ 15,597	\$ 4,108
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 16,446	\$ 0	\$ 0					\$ 16,446	\$ 4,905
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 2,517						\$ 150	\$ 2,667	\$ 3,440
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,517		\$ 0				\$ 150	\$ 2,667	\$ 3,440
Total Liabilities	\$ 46,098	\$ 0	\$ 0				\$ 240,728	\$ 286,826	\$ 437,508
Total Fund Balance	\$ 827,374	\$ 145,838	\$ (43,365)					\$ 929,847	\$ 894,861
Total Liabilities and Fund Balance	\$ 873,472	\$ 145,838	\$ (43,365)				\$ 240,728	\$ 1,216,673	\$ 1,332,369

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 2018/19									2017/18		
	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	\$ 1,424,121	\$ 3,233					\$ 1,427,354	\$ 3,218,236	\$ 1,422,528	\$ 2,960,507	
Improvement and Modernization Fund								\$ 5,653	\$ 0	\$ 6,208	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ (10,594)						\$ (10,594)	\$ 65,000	\$ (53)	\$ 78,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 23,261						\$ 23,261	\$ 351,500	\$ 22,651	\$ 351,872	
Other Miscellaneous								\$ 91,038		\$ 91,038	
	\$ 1,444,288	\$ 3,233					\$ 1,447,521	\$ 3,761,427	\$ 1,452,626	\$ 3,517,625	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,916)				\$ (3,916)	\$ 224,800	\$ (9,512)	\$ 297,675	
Other Judicial Council Grants	\$ 671		\$ (9,556)				\$ (8,885)	\$ 16,000	\$ 0	\$ 18,000	
Non-Judicial Council Grants											
	\$ 671		\$ (13,472)				\$ (12,801)	\$ 240,800	\$ (9,512)	\$ 315,675	
Other Financing Sources											
Interest Income	\$ 370	\$ 122					\$ 492	\$ 8,500	\$ 270	\$ 8,930	
Investment Income											
Donations											
Local Fees	\$ 4						\$ 4	\$ 40,000	\$ 676	\$ 35,275	
Non-Fee Revenues		\$ (3)					\$ (3)	\$ 650	\$ 3	\$ 500	
Enhanced Collections		\$ 224					\$ 224	\$ 300,000	\$ (389)	\$ 300,000	
Escheatment								\$ 1,000			
Prior Year Revenue											
County Program - Restricted		\$ 0					\$ 0	\$ 2,500	\$ 48	\$ 2,500	
Reimbursement Other	\$ 1,679						\$ 1,679	\$ 5,000	\$ 6,500	\$ 6,500	
Sale of Fixed Assets											
Other Miscellaneous								\$ 500	\$ 198	\$ 28,000	
	\$ 2,054	\$ 343					\$ 2,397	\$ 358,150	\$ 7,306	\$ 381,705	
Total Revenues	\$ 1,447,013	\$ 3,576	\$ (13,472)				\$ 1,437,117	\$ 4,360,377	\$ 1,450,421	\$ 4,215,005	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 320,697	\$ 29,327	\$ 17,778				\$ 367,802	\$ 1,784,500	\$ 399,352	\$ 1,837,808	
Temp Help											
Overtime	\$ 116						\$ 116	\$ 200	\$ 20	\$ 1,000	
Staff Benefits	\$ 256,465	\$ 20,939	\$ 11,646				\$ 289,050	\$ 1,493,912	\$ 309,121	\$ 1,410,950	
	\$ 577,278	\$ 50,266	\$ 29,424				\$ 656,968	\$ 3,278,612	\$ 708,494	\$ 3,249,758	
Operating Expenses and Equipment											
General Expense	\$ 13,018		\$ 27				\$ 13,045	\$ 76,900	\$ 16,558	\$ 75,735	
Printing	\$ 737						\$ 737	\$ 6,000		\$ 5,500	
Telecommunications	\$ 1,816		\$ 26				\$ 1,842	\$ 43,500	\$ 1,069	\$ 42,307	
Postage	\$ 276						\$ 276	\$ 35,000	\$ 165	\$ 33,000	
Insurance	\$ 63						\$ 63	\$ 1,500		\$ 1,100	
In-State Travel	\$ 50						\$ 50	\$ 11,118	\$ 2,515	\$ 19,575	
Out-of-State Travel								\$ 882			
Training	\$ 0		\$ 325				\$ 325	\$ 2,700	\$ 230	\$ 2,500	
Security Services											
Facility Operations	\$ 7,560						\$ 7,560	\$ 8,000	\$ 7,828	\$ 8,300	
Utilities								\$ 1,000		\$ 1,000	
Contracted Services	\$ 125,450						\$ 125,450	\$ 583,373	\$ 83,449	\$ 582,505	
Consulting and Professional Services	\$ 7,098						\$ 7,098	\$ 140,500	\$ 12,558	\$ 163,239	
Information Technology	\$ 6,253		\$ 67				\$ 6,319	\$ 62,000	\$ 2,181	\$ 56,450	
Major Equipment								\$ 5,000		\$ 45,000	
Other Items of Expense	\$ 197		\$ 24				\$ 221	\$ 1,500	\$ 93	\$ 2,000	
	\$ 162,518		\$ 468				\$ 162,986	\$ 978,973	\$ 126,647	\$ 1,038,211	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,145						\$ 2,145	\$ 45,000	\$ 2,708	\$ 64,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 130,000		\$ 50,000	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment									\$ 517		
	\$ 2,145						\$ 2,145	\$ 175,000	\$ 3,225	\$ 114,000	
Total Expenditures	\$ 741,941	\$ 50,266	\$ 29,892				\$ 822,099	\$ 4,432,585	\$ 838,365	\$ 4,401,969	
Excess (Deficit) of Revenues Over Expenditures	\$ 705,072	\$ (46,690)	\$ (43,365)				\$ 615,018	\$ (72,208)	\$ 612,055	\$ (186,964)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 122,302	\$ 192,528	\$ 0				\$ 314,830	\$ 314,830	\$ 282,806	\$ 282,806	
Ending Balance (Deficit)	\$ 827,374	\$ 145,838	\$ (43,365)				\$ 929,847	\$ 242,622	\$ 894,861	\$ 95,842	

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 68,345	\$ 42,526					\$ 110,871	\$ 511,547	\$ 97,792	\$ 717,800
Traffic & Other Infractions	\$ 51,003						\$ 51,003	\$ 248,515	\$ 57,931	\$ 267,894
Other Criminal Cases	\$ 61,904	\$ 21,808					\$ 83,712	\$ 418,704	\$ 74,787	\$ 343,301
Civil	\$ 40,030						\$ 40,030	\$ 210,855	\$ 42,519	\$ 182,746
Family & Children Services	\$ 148,712	\$ 1,317					\$ 150,030	\$ 676,404	\$ 161,800	\$ 620,906
Probate, Guardianship & Mental Health Services	\$ 32,971	\$ 0					\$ 32,971	\$ 146,463	\$ 34,086	\$ 186,650
Juvenile Dependency Services	\$ 16,046	\$ 30,585					\$ 46,631	\$ 365,643	\$ 53,489	\$ 357,626
Juvenile Delinquency Services	\$ 4,459						\$ 4,459	\$ 33,870	\$ 9,378	\$ 37,270
Other Court Operations	\$ 52,738	\$ 141					\$ 52,879	\$ 252,260	\$ 60,356	\$ 224,681
Court Interpreters	\$ 221	\$ 5,507					\$ 5,728	\$ 67,195	\$ 12,368	\$ 82,388
Jury Services	\$ 5,108	\$ 2,405	\$ 2,145				\$ 9,657	\$ 103,246	\$ 9,334	\$ 134,735
Security		\$ 48					\$ 48	\$ 2,800		\$ 3,088
Trial Court Operations Program	\$ 481,538	\$ 104,337	\$ 2,145				\$ 588,020	\$ 3,037,502	\$ 613,840	\$ 3,159,085
Enhanced Collections	\$ 50,834						\$ 50,834	\$ 300,000	\$ 57,823	\$ 271,854
Other Non-Court Operations										
Non-Court Operations Program	\$ 50,834						\$ 50,834	\$ 300,000	\$ 57,823	\$ 271,854
Executive Office	\$ 58,144	\$ 60					\$ 58,203	\$ 250,900	\$ 60,617	\$ 186,851
Fiscal Services	\$ 33,723	\$ 467					\$ 34,190	\$ 222,870	\$ 40,493	\$ 194,250
Human Resources	\$ 2,795	\$ 23					\$ 2,818	\$ 176,783	\$ 3,579	\$ 118,927
Business & Facilities Services	\$ 29,935	\$ 11,968					\$ 41,903	\$ 264,890	\$ 43,290	\$ 264,671
Information Technology		\$ 46,131					\$ 46,131	\$ 179,640	\$ 18,724	\$ 206,331
Court Administration Program	\$ 124,596	\$ 58,649					\$ 183,245	\$ 1,095,083	\$ 166,702	\$ 971,030
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 656,968	\$ 162,986	\$ 2,145				\$ 822,099	\$ 4,432,585	\$ 838,365	\$ 4,401,969