

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

12/6/17

Date

SISKIYOU

Court

FY 17/18 - 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 17/18 - 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

SISKIYOU

Court

FY 17/18 - 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)	31.5	29.5			

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									
Fiscal Year 2017/18									2016/17
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (20,239)	\$ 96,281	\$ (79,720)				\$ 4,630	\$ 953	\$ 29,001
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	\$ 800							\$ 800	\$ 1,200
Cash with County									
Cash Outside of the JCC							\$ 138,304	\$ 138,304	\$ 38,036
Cash Equivalents	\$ 979,548						\$ 201,953	\$ 1,181,501	\$ 988,427
Total Cash and Cash Equivalents	\$ 970,109	\$ 96,281	\$ (79,720)				\$ 344,887	\$ 1,331,557	\$ 1,066,664
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 812	\$ 0	\$ 0					\$ 812	\$ 618
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	\$ 0					\$ 0	\$ 47,192
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 812	\$ 0	\$ 0				\$ 0	\$ 812	\$ 47,810
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 970,921	\$ 96,281	\$ (79,720)				\$ 344,887	\$ 1,332,369	\$ 1,114,474
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 84,426	\$ 0	\$ 0				\$ 0	\$ 84,426	\$ 50,572
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 57,548	\$ 57,548	\$ 51,455
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	\$ 76
Interest							\$ 146	\$ 146	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 84,426	\$ 0	\$ 0				\$ 57,694	\$ 142,120	\$ 102,126
Civil							\$ 147,964	\$ 147,964	\$ 124,203
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 138,304	\$ 138,304	\$ 38,036
Trust Interest Payable							\$ 775	\$ 775	\$ 59
Miscellaneous Trust									
Total Trust Deposits							\$ 287,043	\$ 287,043	\$ 162,297
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 797		\$ 0					\$ 797	\$ (752)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4,108		\$ 0					\$ 4,108	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,905	\$ 0	\$ 0					\$ 4,905	\$ (752)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,290						\$ 150	\$ 3,440	\$ 3,440
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,290		\$ 0				\$ 150	\$ 3,440	\$ 3,440
Total Liabilities	\$ 92,621	\$ 0	\$ 0				\$ 344,887	\$ 437,508	\$ 267,112
Total Fund Balance	\$ 878,300	\$ 96,281	\$ (79,720)					\$ 894,861	\$ 847,362
Total Liabilities and Fund Balance	\$ 970,921	\$ 96,281	\$ (79,720)				\$ 344,887	\$ 1,332,369	\$ 1,114,474

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 2017/18										2016/17	
	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	\$ 1,419,370	\$ 3,158					\$ 1,422,528	\$ 3,028,007	\$ 1,497,059	\$ 3,053,157	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 6,208	\$ 0	\$ 6,208	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ (53)						\$ (53)	\$ 78,000	\$ 27,086	\$ 82,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 22,651						\$ 22,651	\$ 351,872	\$ 26,324	\$ 345,872	
Other Miscellaneous								\$ 91,038		\$ 91,038	
	\$ 1,449,468	\$ 3,158					\$ 1,452,626	\$ 3,585,125	\$ 1,557,969	\$ 3,608,775	
Grants											
AB 1058 Commissioner/Facilitator			\$ (9,512)				\$ (9,512)	\$ 297,675	\$ 4,364	\$ 420,585	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 18,000	\$ 0	\$ 18,694	
Non-Judicial Council Grants											
			\$ (9,512)				\$ (9,512)	\$ 315,675	\$ 4,364	\$ 439,279	
Other Financing Sources											
Interest Income	\$ 209	\$ 61					\$ 270	\$ 4,430	\$ 209	\$ 3,200	
Investment Income											
Donations											
Local Fees	\$ 676						\$ 676	\$ 35,275	\$ 63	\$ 45,300	
Non-Fee Revenues		\$ 3					\$ 3	\$ 500	\$ (8)	\$ 3,000	
Enhanced Collections		\$ (389)					\$ (389)	\$ 350,000	\$ 52	\$ 350,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 48					\$ 48	\$ 2,500	\$ 1	\$ 2,500	
Reimbursement Other	\$ 6,500						\$ 6,500	\$ 4,000		\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 198						\$ 198			\$ 3,500	
	\$ 7,583	\$ (277)					\$ 7,306	\$ 396,705	\$ 318	\$ 411,500	
Total Revenues	\$ 1,457,051	\$ 2,881	\$ (9,512)				\$ 1,450,421	\$ 4,297,505	\$ 1,562,651	\$ 4,459,554	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 325,905	\$ 32,477	\$ 40,970				\$ 399,352	\$ 1,889,808	\$ 478,382	\$ 2,018,680	
Temp Help											
Overtime	\$ 20						\$ 20	\$ 1,000	\$ 79	\$ 1,400	
Staff Benefits	\$ 259,358	\$ 24,671	\$ 25,092				\$ 309,121	\$ 1,358,950	\$ 305,895	\$ 1,344,760	
	\$ 585,284	\$ 57,148	\$ 66,062				\$ 708,494	\$ 3,249,758	\$ 784,356	\$ 3,364,840	
Operating Expenses and Equipment											
General Expense	\$ 16,482		\$ 76				\$ 16,558	\$ 78,085	\$ 11,967	\$ 94,591	
Printing								\$ 5,500	\$ 813	\$ 5,861	
Telecommunications	\$ 1,007		\$ 62				\$ 1,069	\$ 42,307	\$ 1,452	\$ 41,500	
Postage	\$ 165						\$ 165	\$ 33,000	\$ 212	\$ 32,700	
Insurance								\$ 1,500		\$ 1,500	
In-State Travel	\$ (887)		\$ 3,402				\$ 2,515	\$ 19,575	\$ 2,760	\$ 10,850	
Out-of-State Travel											
Training	\$ (230)		\$ 460				\$ 230	\$ 2,500		\$ 815	
Security Services											
Facility Operations	\$ 7,828						\$ 7,828	\$ 8,400	\$ (470)	\$ 9,125	
Utilities								\$ 1,000		\$ 0	
Contracted Services	\$ 83,449						\$ 83,449	\$ 594,505	\$ 74,182	\$ 618,033	
Consulting and Professional Services	\$ 12,558						\$ 12,558	\$ 143,239	\$ 9,965	\$ 144,016	
Information Technology	\$ 2,035		\$ 146				\$ 2,181	\$ 52,250	\$ 1,655	\$ 51,435	
Major Equipment								\$ 50,000	\$ 0	\$ 6,000	
Other Items of Expense	\$ 93						\$ 93	\$ 2,000	\$ 97	\$ 2,000	
	\$ 122,501		\$ 4,146				\$ 126,647	\$ 1,033,861	\$ 102,633	\$ 1,018,426	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,708						\$ 2,708	\$ 64,000	\$ 15,349	\$ 58,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 50,000	\$ 0	\$ 50,000	
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 517						\$ 517				
	\$ 3,225						\$ 3,225	\$ 114,000	\$ 15,349	\$ 108,000	
Total Expenditures	\$ 711,009	\$ 57,148	\$ 70,208				\$ 838,365	\$ 4,397,619	\$ 902,337	\$ 4,491,266	
Excess (Deficit) of Revenues Over Expenditures	\$ 746,042	\$ (54,267)	\$ (79,720)				\$ 612,055	\$ (100,114)	\$ 660,313	\$ (31,712)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 132,258	\$ 150,548	\$ 0				\$ 282,806	\$ 282,806	\$ 187,048	\$ 187,048	
Ending Balance (Deficit)	\$ 878,300	\$ 96,281	\$ (79,720)				\$ 894,861	\$ 182,692	\$ 847,362	\$ 155,336	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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	\$ 72,921	\$ 24,353				\$ 517	\$ 97,792	\$ 713,341	\$ 122,967	\$ 572,245
Traffic & Other Infractions	\$ 57,931						\$ 57,931	\$ 266,194	\$ 47,216	\$ 231,893
Other Criminal Cases	\$ 60,821	\$ 13,966					\$ 74,787	\$ 342,321	\$ 70,955	\$ 352,665
Civil	\$ 42,519						\$ 42,519	\$ 180,436	\$ 43,310	\$ 221,000
Family & Children Services	\$ 157,355	\$ 4,445					\$ 161,800	\$ 602,119	\$ 187,008	\$ 907,100
Probate, Guardianship & Mental Health Services	\$ 33,831	\$ 255					\$ 34,086	\$ 187,304	\$ 35,836	\$ 149,658
Juvenile Dependency Services	\$ 17,603	\$ 35,887					\$ 53,489	\$ 357,326	\$ 58,636	\$ 339,481
Juvenile Delinquency Services	\$ 9,378						\$ 9,378	\$ 37,270	\$ 1,625	\$ 30,996
Other Court Operations	\$ 60,271	\$ 85					\$ 60,356	\$ 212,971	\$ 59,927	\$ 211,986
Court Interpreters	\$ 164	\$ 12,204					\$ 12,368	\$ 82,388	\$ 19,420	\$ 90,395
Jury Services	\$ 4,442	\$ 2,185	\$ 2,708				\$ 9,334	\$ 129,053	\$ 20,159	\$ 94,778
Security								\$ 10,000		\$ 18,419
Trial Court Operations Program	\$ 517,236	\$ 93,380	\$ 2,708			\$ 517	\$ 613,840	\$ 3,120,723	\$ 667,059	\$ 3,220,616
Enhanced Collections	\$ 57,823						\$ 57,823	\$ 321,854	\$ 59,376	\$ 353,398
Other Non-Court Operations										
Non-Court Operations Program	\$ 57,823						\$ 57,823	\$ 321,854	\$ 59,376	\$ 353,398
Executive Office	\$ 60,617						\$ 60,617	\$ 181,951	\$ 105,349	\$ 392,669
Fiscal Services	\$ 40,020	\$ 472					\$ 40,493	\$ 191,400	\$ 38,742	\$ 107,147
Human Resources	\$ 3,195	\$ 384					\$ 3,579	\$ 136,627	\$ 2,040	\$ 69,808
Business & Facilities Services	\$ 29,603	\$ 13,687					\$ 43,290	\$ 231,805	\$ 30,398	\$ 164,804
Information Technology		\$ 18,724					\$ 18,724	\$ 213,259	\$ (627)	\$ 182,824
Court Administration Program	\$ 133,435	\$ 33,267					\$ 166,702	\$ 955,042	\$ 175,902	\$ 917,252
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 708,494	\$ 126,647	\$ 2,708			\$ 517	\$ 838,365	\$ 4,397,619	\$ 902,337	\$ 4,491,266