

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

10/26/2020

Date

SISKIYOU

Court

FY 20/21 - 1ST QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SISKIYOU

Court

FY 20/21 - 1ST QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

SISKIYOU

Court

FY 20/21 - 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	25			

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 2020/21

2019/20

	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	\$ (210,618)	\$ 245,001	\$ (48,450)				\$ 3,637	\$ (10,431)	\$ (22,131)
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	\$ 0
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 52,762	\$ 52,762	\$ 71,546
Cash Equivalents	\$ 1,037,975						\$ 55,148	\$ 1,093,122	\$ 1,058,753
Total Cash and Cash Equivalents	\$ 837,956	\$ 245,001	\$ (48,450)				\$ 111,547	\$ 1,146,053	\$ 1,118,768
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 493	\$ 0	\$ 0					\$ 493	\$ 508
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	\$ 37,531					\$ 37,531	\$ 29,754
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 493	\$ 0	\$ 37,531				\$ 0	\$ 38,024	\$ 30,262
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 838,449	\$ 245,001	\$ (10,920)				\$ 111,547	\$ 1,184,077	\$ 1,149,030
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,713	\$ 0	\$ 0				\$ 0	\$ 2,713	\$ 21,058
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State			\$ 4,042					\$ 4,042	
TC145 Liability							\$ 46,426	\$ 46,426	\$ 48,775
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	\$ 0
Interest							\$ 2	\$ 2	\$ 133
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,713	\$ 0	\$ 4,042				\$ 46,428	\$ 53,183	\$ 69,966
Civil							\$ 12,037	\$ 12,037	\$ 30,973
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 52,762	\$ 52,762	\$ 71,546
Trust Interest Payable							\$ 319	\$ 319	\$ 1,325
Miscellaneous Trust									
Total Trust Deposits							\$ 65,118	\$ 65,118	\$ 103,844
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 39,754		\$ 0					\$ 39,754	\$ 39,558
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,612		\$ 0					\$ 2,612	\$ 7,423
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 42,366	\$ 0	\$ 0					\$ 42,366	\$ 46,982
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 591						\$ 0	\$ 591	\$ 4,295
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 591		\$ 0				\$ 0	\$ 591	\$ 4,295
Total Liabilities	\$ 45,670	\$ 0	\$ 4,042				\$ 111,547	\$ 161,259	\$ 225,087
Total Fund Balance	\$ 792,779	\$ 245,001	\$ (14,962)					\$ 1,022,818	\$ 923,943
Total Liabilities and Fund Balance	\$ 838,449	\$ 245,001	\$ (10,920)				\$ 111,547	\$ 1,184,077	\$ 1,149,030

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 2020/21								2019/20			
	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	\$ 1,355,466	\$ 3,158					\$ 1,358,624	\$ 3,061,677	\$ 1,390,199	\$ 3,255,696	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 5,653	\$ 0	\$ 5,653	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 5,462						\$ 5,462	\$ 50,000	\$ (1,587)	\$ 60,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 22,994						\$ 22,994	\$ 335,999	\$ 32,379	\$ 341,000	
Other Miscellaneous								\$ 91,038		\$ 91,038	
	\$ 1,391,422	\$ 3,158					\$ 1,394,580	\$ 3,574,367	\$ 1,428,491	\$ 3,783,387	
Grants											
AB 1058 Commissioner/Facilitator			\$ 17,668				\$ 17,668	\$ 187,691	\$ 20,111	\$ 222,470	
Other Judicial Council Grants			\$ (461)				\$ (461)	\$ 18,827	\$ (7,860)	\$ 18,827	
Non-Judicial Council Grants											
			\$ 17,207				\$ 17,207	\$ 206,518	\$ 12,251	\$ 241,297	
Other Financing Sources											
Interest Income	\$ 28	\$ 7					\$ 35	\$ 20,000	\$ 421	\$ 20,050	
Investment Income											
Donations											
Local Fees	\$ (44)						\$ (44)	\$ 40,000	\$ 6	\$ 40,000	
Non-Fee Revenues		\$ 38					\$ 38	\$ 1,000	\$ (13)	\$ 2,000	
Enhanced Collections		\$ (203)					\$ (203)	\$ 245,000	\$ 342	\$ 275,000	
Escheatment								\$ 1,000	\$ 278	\$ 7,906	
Prior Year Revenue	\$ 196						\$ 196	\$ 200			
County Program - Restricted		\$ (166)					\$ (166)	\$ 3,000	\$ 3	\$ 3,500	
Reimbursement Other								\$ 7,000		\$ 15,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,400						\$ 3,400	\$ 5,000	\$ 50	\$ 3,400	
	\$ 3,580	\$ (324)					\$ 3,256	\$ 322,200	\$ 1,087	\$ 366,856	
Total Revenues	\$ 1,395,002	\$ 2,834	\$ 17,207				\$ 1,415,043	\$ 4,103,085	\$ 1,441,830	\$ 4,391,540	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 327,739	\$ 24,300	\$ 17,150				\$ 369,190	\$ 1,716,232	\$ 381,478	\$ 1,677,733	
Temp Help										\$ 200	
Overtime											
Staff Benefits	\$ 303,969	\$ 18,407	\$ 11,995				\$ 334,371	\$ 1,500,400	\$ 300,793	\$ 1,449,015	
	\$ 631,709	\$ 42,707	\$ 29,145				\$ 703,561	\$ 3,216,632	\$ 682,271	\$ 3,126,948	
Operating Expenses and Equipment											
General Expense	\$ 16,360		\$ 0				\$ 16,360	\$ 175,100	\$ 1,892	\$ 72,958	
Printing	\$ 0						\$ 0	\$ 10,000	\$ 2,727	\$ 6,915	
Telecommunications	\$ 1,421		\$ 20				\$ 1,441	\$ 34,700	\$ 1,542	\$ 34,500	
Postage	\$ 152						\$ 152	\$ 30,000	\$ 156	\$ 29,600	
Insurance	\$ 44						\$ 44	\$ 2,000	\$ 42	\$ 1,500	
In-State Travel								\$ 5,000	\$ 10,473	\$ 20,000	
Out-of-State Travel											
Training								\$ 1,000	\$ 1,055	\$ 3,250	
Security Services											
Facility Operations	\$ 12,493						\$ 12,493	\$ 59,000	\$ 11,232	\$ 11,500	
Utilities								\$ 1,000		\$ 1,000	
Contracted Services	\$ 29,897		\$ 0				\$ 29,897	\$ 505,273	\$ 81,293	\$ 561,173	
Consulting and Professional Services	\$ (347)						\$ (347)	\$ 58,000	\$ (17,579)	\$ 100,000	
Information Technology	\$ 44,646		\$ 59				\$ 44,705	\$ 85,000	\$ 1,869	\$ 83,000	
Major Equipment								\$ 109,500		\$ 70,000	
Other Items of Expense	\$ 0						\$ 0	\$ 500	\$ 199	\$ 1,300	
	\$ 104,667		\$ 79				\$ 104,746	\$ 1,076,073	\$ 94,900	\$ 996,696	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 31,000	\$ 3,249	\$ 45,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 572						\$ 572	\$ 575		\$ 100,000	
Capital Costs											
Internal Cost Recovery	\$ (2,945)		\$ 2,945				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,373)		\$ 2,945				\$ 572	\$ 31,575	\$ 3,249	\$ 145,000	
Total Expenditures	\$ 734,003	\$ 42,707	\$ 32,169				\$ 808,878	\$ 4,324,280	\$ 780,419	\$ 4,268,644	
Excess (Deficit) of Revenues Over Expenditures	\$ 660,999	\$ (39,873)	\$ (14,962)				\$ 606,164	\$ (221,195)	\$ 661,411	\$ 122,896	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 131,780	\$ 284,873	\$ 0				\$ 416,653	\$ 416,653	\$ 262,532	\$ 262,532	
Ending Balance (Deficit)	\$ 792,779	\$ 245,001	\$ (14,962)				\$ 1,022,818	\$ 195,458	\$ 923,943	\$ 385,428	

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

For the month ended September

Fiscal Year 2020/21

2019/20

	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	\$ 46,545	\$ 10,773					\$ 57,319	\$ 456,760	\$ 64,211	\$ 497,666
Traffic & Other Infractions	\$ 22,229						\$ 22,229	\$ 220,450	\$ 38,829	\$ 229,939
Other Criminal Cases	\$ 80,660	\$ 9,830					\$ 90,490	\$ 510,559	\$ 85,792	\$ 309,866
Civil	\$ 47,772						\$ 47,772	\$ 181,053	\$ 62,296	\$ 246,567
Family & Children Services	\$ 155,323	\$ 1,828			\$ 0		\$ 157,151	\$ 617,288	\$ 171,792	\$ 698,883
Probate, Guardianship & Mental Health Services	\$ 14,995	\$ 1,335					\$ 16,330	\$ 139,353	\$ 12,539	\$ 160,199
Juvenile Dependency Services	\$ 12,310	\$ 29,945					\$ 42,255	\$ 343,164	\$ 51,967	\$ 348,342
Juvenile Delinquency Services	\$ 1,991						\$ 1,991	\$ 29,573	\$ 946	\$ 11,167
Other Court Operations	\$ 45,876	\$ 0					\$ 45,876	\$ 174,268	\$ 56,920	\$ 227,239
Court Interpreters	\$ 275	\$ 8,694					\$ 8,969	\$ 53,879	\$ 15,366	\$ 3,364
Jury Services	\$ 3,578	\$ 0					\$ 3,578	\$ 77,355	\$ 10,424	\$ 88,982
Security										\$ 60,530
Trial Court Operations Program	\$ 431,555	\$ 62,405			\$ 0		\$ 493,959	\$ 2,803,702	\$ 571,083	\$ 2,882,744
Enhanced Collections	\$ 42,276						\$ 42,276	\$ 200,000	\$ 48,013	\$ 241,505
Other Non-Court Operations										
Non-Court Operations Program	\$ 42,276						\$ 42,276	\$ 200,000	\$ 48,013	\$ 241,505
Executive Office	\$ 82,890						\$ 82,890	\$ 195,978	\$ 81,958	\$ 331,413
Fiscal Services	\$ 38,131	\$ 381					\$ 38,513	\$ 180,153	\$ 35,928	\$ 170,189
Human Resources	\$ 44,130	\$ 23					\$ 44,153	\$ 267,889	\$ 3,812	\$ 154,549
Business & Facilities Services	\$ 30,891	\$ 21,915	\$ 572				\$ 53,378	\$ 188,576	\$ 53,888	\$ 325,354
Information Technology	\$ 33,688	\$ 20,022					\$ 53,710	\$ 487,982	\$ (14,264)	\$ 162,890
Court Administration Program	\$ 229,730	\$ 42,341	\$ 572				\$ 272,643	\$ 1,320,578	\$ 161,323	\$ 1,144,395
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 703,561	\$ 104,746	\$ 572		\$ 0		\$ 808,878	\$ 4,324,280	\$ 780,419	\$ 4,268,644