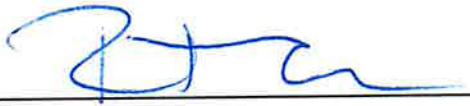


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2023-24 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	29	26	26		

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Siskiyou

Court

2023-24 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Siskiyou
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2023/24									2022/23
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations:	\$ (1,018,862)	\$ 1,109,148	\$ (104,333)				\$ 446	\$ (13,601)	\$ 2,969
Payroll	\$ 0							\$ 0	\$ 0
Jury								\$ 10,000	\$ 10,000
Revolving	\$ 10,000								
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust								\$ 0	\$ 0
Credit Card								\$ 900	\$ 900
Cash on Hand	\$ 900						\$ 91,347	\$ 91,347	
Cash with County							\$ 0	\$ 0	\$ 45,567
Cash Outside of the JCC							\$ 34,066	\$ 2,539,101	\$ 2,906,498
Cash Equivalents	\$ 2,505,035								
Total Cash and Cash Equivalents	\$ 1,497,073	\$ 1,109,148	\$ (104,333)				\$ 125,859	\$ 2,627,747	\$ 2,965,934
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks								\$ 197	\$ 98
Due From Employee	\$ 197								
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 85,956					\$ 85,956	\$ 19,513
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 197	\$ 0	\$ 85,956					\$ 86,153	\$ 19,611
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,497,271	\$ 1,109,148	\$ (18,377)				\$ 125,859	\$ 2,713,900	\$ 2,985,545
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 39,109	\$ 0	\$ 0				\$ 0	\$ 39,109	\$ 66,491
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 33,607	\$ 33,607	\$ 22,298
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax							\$ 160	\$ 160	\$ 116
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,109	\$ 0	\$ 0				\$ 33,767	\$ 72,875	\$ 88,905
Civil							\$ 360	\$ 360	\$ 13,729
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 91,347	\$ 91,347	\$ 45,567
Trust Interest Payable							\$ 385	\$ 385	\$ 482
Miscellaneous Trust									
Total Trust Deposits							\$ 92,093	\$ 92,093	\$ 59,778
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 55,826							\$ 55,826	\$ 53,025
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 17,338							\$ 17,338	\$ 19,744
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 73,163	\$ 0	\$ 0					\$ 73,163	\$ 72,769
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 2,467							\$ 2,467	\$ 1,507
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,467	\$ 0						\$ 2,467	\$ 1,507
Total Liabilities	\$ 114,738	\$ 0	\$ 0				\$ 125,859	\$ 240,598	\$ 222,959
Total Fund Balance	\$ 1,382,532	\$ 1,109,148	\$ (18,377)					\$ 2,473,303	\$ 2,762,586
Total Liabilities and Fund Balance	\$ 1,497,271	\$ 1,109,148	\$ (18,377)				\$ 125,859	\$ 2,713,900	\$ 2,985,545

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 December											
Fiscal Year 2023/24										2022/23	
	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	\$ 2,927,852	\$ 12,732					\$ 2,940,584	\$ 4,602,182	\$ 2,753,412	\$ 4,330,825	
Improvement and Modernization Fund								\$ 5,591		\$ 5,591	
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (0150037)	\$ 24,149						\$ 24,149	\$ 60,938	\$ 26,225	\$ 78,449	
Civil Coordination Reimbursement (0150091)							\$ 283,693	\$ 525,774	\$ 692,477	\$ 1,119,649	
MOU Reimbursements (0150010 and General)	\$ 283,693						\$ 868,395	\$ 868,395	\$ 672,691	\$ 672,691	
Other Miscellaneous	\$ 91,038	\$ 777,357					\$ 4,131,822	\$ 6,092,880	\$ 4,159,805	\$ 6,237,205	
	\$ 3,341,733	\$ 790,089									
Grants											
AB 1058 Commissioner/Facilitator			\$ 85,956				\$ 85,956	\$ 204,734	\$ 64,988	\$ 179,909	
Other Judicial Council Grants								\$ 22,570		\$ 20,027	
Non-Judicial Council Grants							\$ 85,956	\$ 227,304	\$ 64,988	\$ 199,936	
Other Financing Sources											
Interest Income	\$ 41,792	\$ 18,890					\$ 60,682	\$ 103,500	\$ 37,271	\$ 64,398	
Investment Income											
Donations		\$ 2,079					\$ 2,098	\$ 16,550	\$ 10,678	\$ 29,010	
Local Fees	\$ 20										
Non-Fee Revenues							\$ 106,452	\$ 250,000	\$ 96,317	\$ 230,000	
Enhanced Collections		\$ 106,452						\$ 1,000	\$ 70	\$ 1,000	
Escheatment							\$ 3,954	\$ 2,050	\$ 13,461	\$ 13,000	
Prior Year Revenue	\$ 2,021	\$ 1,933					\$ 750	\$ 2,750	\$ 717	\$ 2,500	
County Program - Restricted		\$ 750					\$ 2,965	\$ 10,000		\$ 5,000	
Reimbursement Other	\$ 2,965										
Sale of Fixed Assets							\$ 0	\$ 5,000		\$ 5,000	
Other Miscellaneous	\$ 0						\$ 176,901	\$ 390,650	\$ 158,593	\$ 349,908	
	\$ 46,798	\$ 130,103									
Total Revenues	\$ 3,388,531	\$ 920,192	\$ 85,956				\$ 4,394,680	\$ 6,711,034	\$ 4,383,388	\$ 6,787,048	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 923,394	\$ 66,512	\$ 47,732				\$ 1,037,638	\$ 2,291,500	\$ 937,274	\$ 2,057,073	
Temp Help							\$ 892	\$ 5,000			
Overtime	\$ 892						\$ 874,918	\$ 2,161,445	\$ 793,419	\$ 2,557,516	
Staff Benefits	\$ 795,399	\$ 47,832	\$ 31,688				\$ 1,913,448	\$ 4,457,945	\$ 1,730,693	\$ 4,614,589	
	\$ 1,719,684	\$ 114,344	\$ 79,419								
Operating Expenses and Equipment											
General Expense	\$ 44,484	\$ 9,022	\$ 1,618				\$ 55,124	\$ 264,199	\$ 93,657	\$ 373,001	
Printing	\$ 6,313						\$ 6,313	\$ 10,000		\$ 9,000	
Telecommunications	\$ 11,808		\$ 79				\$ 11,887	\$ 24,000	\$ 6,630	\$ 31,750	
Postage	\$ 16,096	\$ 15,000					\$ 31,096	\$ 35,000	\$ 29,661	\$ 35,500	
Insurance	\$ 7,571						\$ 7,571	\$ 8,000	\$ 6,349	\$ 7,000	
In-State Travel	\$ 2,620						\$ 5,543	\$ 15,000	\$ 1,866	\$ 15,000	
Out-of-State Travel											
Training			\$ 750				\$ 750	\$ 1,000		\$ 500	
Security Services							\$ 66,540	\$ 145,500	\$ 77,305	\$ 155,500	
Facility Operations	\$ 66,540						\$ 451	\$ 2,000		\$ 1,000	
Utilities	\$ 451						\$ 240,780	\$ 1,352,420	\$ 187,070	\$ 1,018,332	
Contracted Services	\$ 209,329	\$ 25,725	\$ 5,726				\$ 8,398	\$ 50,000	\$ 2,537	\$ 40,000	
Consulting and Professional Services	\$ 8,398						\$ 74,819	\$ 110,000	\$ 27,924	\$ 832,000	
Information Technology	\$ 74,819						\$ 16,656	\$ 74,375		\$ 155,844	
Major Equipment	\$ 16,656										
Other Items of Expense							\$ 525,927	\$ 2,091,494	\$ 430,000	\$ 2,674,427	
	\$ 485,084	\$ 49,747	\$ 11,096								
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,895						\$ 17,895	\$ 40,000	\$ 6,890	\$ 35,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs							\$ 0	\$ 102,567	\$ 0		
Internal Cost Recovery	\$ (13,818)		\$ 13,818				\$ 59	\$ 2,000		\$ (2,000)	
Prior Year Expense Adjustment	\$ 59						\$ 17,954	\$ 144,567	\$ 6,890	\$ 33,000	
	\$ 4,136		\$ 13,818								
Total Expenditures	\$ 2,188,905	\$ 164,091	\$ 104,333				\$ 2,457,329	\$ 6,694,006	\$ 2,167,583	\$ 7,322,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,199,627	\$ 756,101	\$ (18,377)				\$ 1,937,351	\$ 17,028	\$ 2,215,803	\$ (534,967)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 182,906	\$ 353,046	\$ 0				\$ 535,952	\$ 535,952	\$ 548,783	\$ 548,783	
Ending Balance (Deficit)	\$ 1,382,532	\$ 1,109,148	\$ (18,377)				\$ 2,473,303	\$ 552,980	\$ 2,762,586	\$ 11,615	

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

	For the month ended December									
	Fiscal Year 2023/24							2022/23		
	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	\$ 127,821	\$ 93,756				\$ (37)	\$ 221,540	\$ 974,870	\$ 158,852	\$ 573,612
Traffic & Other Infractions	\$ 91,388						\$ 91,388	\$ 291,067	\$ 73,472	\$ 215,209
Other Criminal Cases	\$ 264,328	\$ 34,815					\$ 299,142	\$ 1,562,334	\$ 299,374	\$ 1,187,979
Civil	\$ 217,009						\$ 217,009	\$ 281,681	\$ 167,448	\$ 311,744
Family & Children Services	\$ 363,861	\$ 9,227			\$ 0		\$ 373,088	\$ 702,469	\$ 371,565	\$ 1,053,964
Probate, Guardianship & Mental Health Services	\$ 21,117	\$ 15,034					\$ 36,152	\$ 184,087	\$ 44,683	\$ 142,544
Juvenile Dependency Services	\$ 15,011	\$ 85,302					\$ 100,313	\$ 339,699	\$ 93,099	\$ 50,620
Juvenile Delinquency Services	\$ 9,507						\$ 9,507	\$ 55,178	\$ 7,436	\$ 19,291
Other Court Operations	\$ 99,548						\$ 99,548	\$ 206,225	\$ 85,486	\$ 183,602
Court Interpreters	\$ 3,125	\$ 27,938					\$ 31,064	\$ 69,850	\$ 29,667	\$ 89,850
Jury Services	\$ 16,084	\$ 426	\$ 17,895				\$ 34,404	\$ 88,510	\$ 14,509	\$ 23,129
Security								\$ 5,444		
Trial Court Operations Program	\$ 1,228,800	\$ 266,498	\$ 17,895		\$ 0	\$ (37)	\$ 1,513,156	\$ 4,761,414	\$ 1,345,592	\$ 3,851,543
Enhanced Collections	\$ 99,172	\$ 15,000					\$ 114,172	\$ 250,000	\$ 109,134	\$ 230,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 99,172	\$ 15,000					\$ 114,172	\$ 250,000	\$ 109,134	\$ 230,000
Executive Office	\$ 261,148						\$ 261,148	\$ 308,809	\$ 191,207	\$ 338,859
Fiscal Services	\$ 91,150	\$ 10,641					\$ 101,790	\$ 230,785	\$ 92,879	\$ 203,693
Human Resources	\$ 57,467	\$ 281					\$ 57,748	\$ 277,368	\$ 55,125	\$ 841,867
Business & Facilities Services	\$ 80,101	\$ 113,520				\$ 96	\$ 193,718	\$ 426,764	\$ 183,234	\$ 444,648
Information Technology	\$ 95,610	\$ 119,986					\$ 215,596	\$ 438,866	\$ 190,412	\$ 1,411,406
Court Administration Program	\$ 585,476	\$ 244,429				\$ 96	\$ 830,001	\$ 1,682,592	\$ 712,857	\$ 3,240,472
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,913,448	\$ 525,927	\$ 17,895		\$ 0	\$ 59	\$ 2,457,329	\$ 6,694,006	\$ 2,167,583	\$ 7,322,016