

## 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

2024-25 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Siskiyou

Court

2024-25 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	31	29	28		

<sup>1</sup> 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

2024-25 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 2024/25								2023/24	
	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	\$ (933,041)	\$ 1,036,654	\$ (119,073)				\$ 2,323	\$ (13,138)	\$ (13,601)
Payroll	\$ (25,056)							\$ (25,056)	\$ 0
Jury								\$ 10,000	\$ 10,000
Revolving	\$ 10,000								
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 800	\$ 900
Cash on Hand	\$ 800						\$ 62,410	\$ 62,410	\$ 91,347
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC							\$ 74,661	\$ 2,587,941	\$ 2,539,101
Cash Equivalents	\$ 2,513,281								
Total Cash and Cash Equivalents	\$ 1,565,983	\$ 1,036,654	\$ (119,073)				\$ 139,393	\$ 2,622,957	\$ 2,627,747
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks								\$ 397	\$ 197
Due From Employee	\$ 397								
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	\$ 0	\$ 0	\$ 98,596					\$ 98,596	\$ 85,956
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 397	\$ 0	\$ 98,596					\$ 98,994	\$ 86,153
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,566,381	\$ 1,036,654	\$ (20,477)				\$ 139,393	\$ 2,721,951	\$ 2,713,900
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,857	\$ 0	\$ 0				\$ 0	\$ 1,857	\$ 39,109
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 98,000	\$ 552,554	\$ 0					\$ 650,554	\$ 0
TC145 Liability							\$ 34,380	\$ 34,380	\$ 33,607
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 332	\$ 332	\$ 160
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 99,857	\$ 552,554	\$ 0				\$ 34,712	\$ 687,123	\$ 72,875
Civil							\$ 41,693	\$ 41,693	\$ 360
Criminal									
Unreconciled - Civil and Criminal							\$ 62,410	\$ 62,410	\$ 91,347
Trust Held Outside of the JCC							\$ 578	\$ 578	\$ 385
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 104,682	\$ 104,682	\$ 92,093
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 58,941							\$ 58,941	\$ 55,826
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 56,388							\$ 56,388	\$ 17,338
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 115,329	\$ 0	\$ 0					\$ 115,329	\$ 73,163
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,100							\$ 4,100	\$ 2,467
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,100							\$ 4,100	\$ 2,467
Total Liabilities	\$ 219,285	\$ 552,554	\$ 0				\$ 139,393	\$ 911,232	\$ 240,598
Total Fund Balance	\$ 1,347,096	\$ 484,100	\$ (20,477)					\$ 1,810,719	\$ 2,473,303
Total Liabilities and Fund Balance	\$ 1,566,381	\$ 1,036,654	\$ (20,477)				\$ 139,393	\$ 2,721,951	\$ 2,713,900

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 2024/25										2023/24	
	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							\$ 3,227,713	\$ 4,605,186	\$ 2,940,584	\$ 4,634,226	
Trial Court Trust Fund	\$ 3,214,831	\$ 12,882						\$ 5,591		\$ 5,591	
Improvement and Modernization Fund							\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Judges' Compensation (0150019)	\$ 15,000						\$ 31,841	\$ 63,683	\$ 24,149	\$ 60,938	
Court Interpreter (0150037)	\$ 31,841										
Civil Coordination Reimbursement (0150091)	\$ 142,680						\$ 142,680	\$ 374,838	\$ 283,693	\$ 542,275	
MOU Reimbursements (0150010 and General)	\$ 91,038	\$ 200,000					\$ 291,038	\$ 291,038	\$ 868,395	\$ 868,395	
Other Miscellaneous	\$ 3,495,391	\$ 212,882					\$ 3,708,273	\$ 5,370,336	\$ 4,131,822	\$ 6,141,427	
Grants											
AB 1058 Commissioner/Facilitator			\$ 98,596				\$ 98,596	\$ 204,792	\$ 85,956	\$ 208,355	
Other Judicial Council Grants								\$ 19,424		\$ 22,570	
Non-Judicial Council Grants											
			\$ 98,596				\$ 98,596	\$ 224,216	\$ 85,956	\$ 230,925	
Other Financing Sources											
Interest Income	\$ 52,637	\$ 1,669					\$ 54,306	\$ 75,000	\$ 60,682	\$ 103,500	
Investment Income											
Donations		\$ 2,054					\$ 2,054	\$ 9,050	\$ 2,098	\$ 16,550	
Local Fees											
Non-Fee Revenues		\$ 85,472					\$ 85,472	\$ 325,000	\$ 106,452	\$ 332,000	
Enhanced Collections								\$ 1,000		\$ 1,000	
Escheatment							\$ 504	\$ 1,000	\$ 3,954	\$ 5,100	
Prior Year Revenue	\$ 532	\$ (28)	\$ 0				\$ 582	\$ 3,500	\$ 750	\$ 4,050	
County Program - Restricted		\$ 582						\$ 10,000	\$ 2,965	\$ 10,000	
Reimbursement Other											
Sale of Fixed Assets	\$ 18						\$ 18	\$ 500	\$ 0	\$ 5,000	
Other Miscellaneous											
	\$ 53,187	\$ 89,750	\$ 0				\$ 142,936	\$ 425,050	\$ 178,901	\$ 477,200	
Total Revenues	\$ 3,548,577	\$ 302,632	\$ 98,596				\$ 3,949,805	\$ 6,019,601	\$ 4,394,680	\$ 6,849,552	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,091,928	\$ 81,320	\$ 56,530				\$ 1,229,779	\$ 2,591,798	\$ 1,037,638	\$ 2,333,321	
Temp Help									\$ 892	\$ 5,000	
Overtime	\$ 862,815	\$ 57,276	\$ 34,379				\$ 954,469	\$ 2,092,969	\$ 874,918	\$ 2,412,045	
Staff Benefits	\$ 1,954,743	\$ 138,597	\$ 90,908				\$ 2,184,248	\$ 4,684,767	\$ 1,913,448	\$ 4,750,366	
Operating Expenses and Equipment											
General Expense	\$ 39,847	\$ 30,671	\$ 2,732				\$ 73,251	\$ 271,194	\$ 55,124	\$ 246,949	
Printing							\$ 10,000	\$ 6,313	\$ 15,000	\$ 15,000	
Telecommunications	\$ 13,692		\$ 82				\$ 13,774	\$ 38,000	\$ 11,887	\$ 38,000	
Postage	\$ 15,353	\$ 15,000					\$ 30,353	\$ 33,000	\$ 31,096	\$ 35,000	
Insurance	\$ 8,660						\$ 8,660	\$ 8,000	\$ 7,571	\$ 8,000	
In-State Travel	\$ 1,795		\$ 2,413				\$ 4,208	\$ 10,000	\$ 5,543	\$ 15,000	
Out-of-State Travel											
Training			\$ 1,220				\$ 1,220	\$ 1,220	\$ 750	\$ 1,000	
Security Services											
Facility Operations	\$ 69,040						\$ 69,040	\$ 146,040	\$ 66,540	\$ 162,806	
Utilities	\$ 390						\$ 390	\$ 2,000	\$ 451	\$ 2,000	
Contracted Services	\$ 252,260	\$ 2,167	\$ 5,963				\$ 260,390	\$ 609,971	\$ 240,780	\$ 1,323,520	
Consulting and Professional Services	\$ 4,116	\$ 14,586					\$ 18,702	\$ 277,672	\$ 8,398	\$ 52,500	
Information Technology	\$ 8,728	\$ 30,121					\$ 38,849	\$ 65,600	\$ 74,819	\$ 128,000	
Major Equipment								\$ 25,000	\$ 16,656	\$ 131,375	
Other Items of Expense											
	\$ 413,881	\$ 92,546	\$ 12,410				\$ 518,837	\$ 1,497,697	\$ 525,927	\$ 2,159,150	
Special Items of Expense											
Grand Jury	\$ 34,163						\$ 34,163	\$ 55,000	\$ 17,895	\$ 55,000	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs							\$ 0	\$ 83,655	\$ 0	\$ 102,567	
Internal Cost Recovery	\$ (15,754)		\$ 15,754				\$ (5,804)	\$ (15,000)	\$ 59	\$ 2,000	
Prior Year Expense Adjustment	\$ (5,804)						\$ 28,359	\$ 123,655	\$ 17,954	\$ 159,567	
	\$ 12,605		\$ 15,754								
Total Expenditures	\$ 2,381,229	\$ 231,143	\$ 119,073				\$ 2,731,444	\$ 6,306,119	\$ 2,457,329	\$ 7,069,063	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,167,349	\$ 71,489	\$ (20,477)				\$ 1,218,361	\$ (286,518)	\$ 1,937,351	\$ (219,531)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 179,747	\$ 412,611	\$ 0				\$ 592,358	\$ 592,358	\$ 535,952	\$ 535,952	
Ending Balance (Deficit)	\$ 1,347,096	\$ 484,100	\$ (20,477)				\$ 1,810,719	\$ 305,840	\$ 2,473,303	\$ 316,421	

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

For the month ended December										
Fiscal Year 2024/25									2023/24	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 119,766	\$ 86,730				\$ 0	\$ 206,496	\$ 970,783	\$ 221,540	\$ 853,070
Traffic & Other Infractions	\$ 89,021						\$ 89,021	\$ 249,091	\$ 91,388	\$ 253,067
Other Criminal Cases	\$ 358,579	\$ 59,453					\$ 418,033	\$ 765,348	\$ 299,142	\$ 1,534,334
Civil	\$ 242,200						\$ 242,200	\$ 499,889	\$ 217,009	\$ 281,681
Family & Children Services	\$ 399,106	\$ 9,191			\$ 0		\$ 408,297	\$ 737,767	\$ 373,088	\$ 691,090
Probate, Guardianship & Mental Health Services	\$ 22,484	\$ 16,620					\$ 39,105	\$ 248,412	\$ 36,152	\$ 179,087
Juvenile Dependency Services	\$ 23,948	\$ 83,086					\$ 107,034	\$ 337,563	\$ 100,313	\$ 351,699
Juvenile Delinquency Services	\$ 20,227						\$ 20,227	\$ 59,885	\$ 9,507	\$ 55,178
Other Court Operations	\$ 113,649						\$ 113,649	\$ 205,795	\$ 99,548	\$ 201,225
Court Interpreters	\$ 6,352	\$ 33,448					\$ 39,801	\$ 77,348	\$ 31,064	\$ 84,950
Jury Services	\$ 22,372	\$ 451	\$ 34,163				\$ 56,986	\$ 96,354	\$ 34,404	\$ 103,510
Security										\$ 6,444
Trial Court Operations Program	\$ 1,417,706	\$ 288,980	\$ 34,163		\$ 0	\$ 0	\$ 1,740,849	\$ 4,248,234	\$ 1,513,156	\$ 4,595,335
Enhanced Collections	\$ 112,808	\$ 15,000					\$ 127,808	\$ 325,000	\$ 114,172	\$ 332,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 112,808	\$ 15,000					\$ 127,808	\$ 325,000	\$ 114,172	\$ 332,000
Executive Office	\$ 298,497						\$ 298,497	\$ 322,044	\$ 261,148	\$ 300,809
Fiscal Services	\$ 102,242	\$ 2,326					\$ 104,568	\$ 211,114	\$ 101,790	\$ 226,885
Human Resources	\$ 63,947	\$ 4,964					\$ 68,911	\$ 286,817	\$ 57,748	\$ 728,468
Business & Facilities Services	\$ 82,528	\$ 114,512			\$ 0	\$ (5,804)	\$ 191,236	\$ 446,343	\$ 193,718	\$ 448,720
Information Technology	\$ 106,521	\$ 93,055					\$ 199,576	\$ 466,568	\$ 215,596	\$ 436,866
Court Administration Program	\$ 653,734	\$ 214,857			\$ 0	\$ (5,804)	\$ 862,788	\$ 1,732,886	\$ 830,001	\$ 2,141,748
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,184,248</b>	<b>\$ 518,837</b>	<b>\$ 34,163</b>		<b>\$ 0</b>	<b>\$ (5,804)</b>	<b>\$ 2,731,444</b>	<b>\$ 6,306,119</b>	<b>\$ 2,457,329</b>	<b>\$ 7,069,083</b>