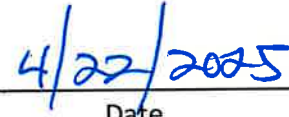


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2024-25 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	31	29	28	27	

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

2024-25 Q3

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 March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (978,830)	\$ 1,024,687	\$ (56,595)				\$ 728	\$ (10,010)	\$ (73,507)
Payroll	\$ 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	\$ 900
Cash with County							\$ 40,528	\$ 40,528	\$ 108,237
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Held with the JCC									
Cash Equivalents	\$ 1,838,090						\$ 86,765	\$ 1,924,854	\$ 2,153,682
Total Cash and Cash Equivalents	\$ 870,059	\$ 1,024,687	\$ (56,595)				\$ 128,021	\$ 1,966,172	\$ 2,199,312
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 145							\$ 145	\$ 131
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	\$ 2,050	\$ 0	\$ 30,867					\$ 32,917	\$ 71,653
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 2,195	\$ 0	\$ 30,867					\$ 33,062	\$ 71,785
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 872,254	\$ 1,024,687	\$ (25,728)				\$ 128,021	\$ 1,999,235	\$ 2,271,097
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,652	\$ 0	\$ 0				\$ 0	\$ 8,652	\$ 1,857
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 98,000	\$ 567,626	\$ 0					\$ 665,626	\$ 0
TC145 Liability							\$ 43,516	\$ 43,516	\$ 43,586
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							\$ 303	\$ 303	\$ 236
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 106,652	\$ 567,626	\$ 0				\$ 43,819	\$ 718,097	\$ 45,678
Civil							\$ 41,693	\$ 41,693	\$ 360
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 40,528	\$ 40,528	\$ 108,237
Trust Interest Payable							\$ 1,028	\$ 1,028	\$ 395
Miscellaneous Trust									
Total Trust Deposits							\$ 83,249	\$ 83,249	\$ 108,992
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 92							\$ 92	\$ 55,535
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 13,622							\$ 13,622	\$ 20,106
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 13,714	\$ 0	\$ 0					\$ 13,714	\$ 75,641
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,891							\$ 4,891	\$ 2,656
Jury Fees - Non-Interest							\$ 953	\$ 953	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,891						\$ 953	\$ 5,844	\$ 2,656
Total Liabilities	\$ 125,257	\$ 567,626	\$ 0				\$ 128,021	\$ 820,904	\$ 232,967
Total Fund Balance	\$ 746,997	\$ 457,061	\$ (25,728)					\$ 1,178,330	\$ 2,038,130
Total Liabilities and Fund Balance	\$ 872,254	\$ 1,024,687	\$ (25,728)				\$ 128,021	\$ 1,999,235	\$ 2,271,097

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 March										
	Fiscal Year 2024/25									2023/24	
	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	\$ 3,620,259	\$ 22,231						\$ 3,642,490	\$ 4,718,880	\$ 3,556,274	\$ 4,634,228
Improvement and Modernization Fund	\$ 3,372							\$ 3,372	\$ 5,591		\$ 5,591
Judges' Compensation (0150019)	\$ 22,500							\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000
Court Interpreter (0150037)	\$ 47,762							\$ 47,762	\$ 63,683	\$ 45,703	\$ 60,938
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 316,235							\$ 316,235	\$ 439,838	\$ 402,538	\$ 542,275
Other Miscellaneous	\$ 91,038	\$ 200,000						\$ 291,038	\$ 291,038	\$ 868,395	\$ 868,395
	\$ 4,101,165	\$ 222,231						\$ 4,323,396	\$ 5,549,030	\$ 4,895,410	\$ 6,141,427
Grants											
AB 1058 Commissioner/Facilitator			\$ 141,738					\$ 141,738	\$ 204,792	\$ 126,580	\$ 208,355
Other Judicial Council Grants			\$ 8,500					\$ 8,500	\$ 19,424	\$ 11,285	\$ 22,570
Non-Judicial Council Grants											
			\$ 150,238					\$ 150,238	\$ 224,216	\$ 137,865	\$ 230,925
Other Financing Sources											
Interest Income	\$ 44,989	\$ 16,572						\$ 61,561	\$ 75,000	\$ 91,856	\$ 103,500
Investment Income											
Donations											
Local Fees		\$ 3,590						\$ 3,590	\$ 4,050	\$ 3,260	\$ 16,550
Non-Fee Revenues											
Enhanced Collections		\$ 170,699						\$ 170,699	\$ 325,000	\$ 155,761	\$ 332,000
Escheatment									\$ 1,000		\$ 1,000
Prior Year Revenue	\$ 532	\$ (28)	\$ 0					\$ 504	\$ 600	\$ 3,954	\$ 5,100
County Program - Restricted		\$ 13,994						\$ 13,994	\$ 3,500	\$ 1,089	\$ 4,050
Reimbursement Other									\$ 10,000	\$ 2,965	\$ 10,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 18							\$ 18	\$ 500	\$ 51	\$ 5,000
	\$ 45,539	\$ 204,827	\$ 0					\$ 250,366	\$ 419,650	\$ 258,936	\$ 477,200
Total Revenues	\$ 4,146,704	\$ 427,058	\$ 150,238					\$ 4,724,000	\$ 6,192,895	\$ 5,292,212	\$ 6,849,552
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,603,723	\$ 120,806	\$ 80,019					\$ 1,804,548	\$ 2,618,298	\$ 1,545,005	\$ 2,333,321
Temp Help										\$ 892	\$ 5,000
Overtime											
Staff Benefits	\$ 1,283,203	\$ 85,563	\$ 50,352					\$ 1,419,118	\$ 2,095,662	\$ 1,362,949	\$ 2,412,045
	\$ 2,886,926	\$ 206,369	\$ 130,371					\$ 3,223,666	\$ 4,713,960	\$ 2,908,847	\$ 4,750,366
Operating Expenses and Equipment											
General Expense	\$ 67,159	\$ 78,214	\$ 4,633					\$ 150,007	\$ 271,194	\$ 110,317	\$ 246,949
Printing									\$ 10,000	\$ 6,313	\$ 15,000
Telecommunications	\$ 25,595		\$ 144					\$ 25,739	\$ 38,000	\$ 23,976	\$ 38,000
Postage	\$ 16,025	\$ 15,000						\$ 31,025	\$ 33,000	\$ 31,252	\$ 35,000
Insurance	\$ 8,660							\$ 8,660	\$ 8,660	\$ 7,558	\$ 8,000
In-State Travel	\$ 1,795		\$ 2,413					\$ 4,208	\$ 10,000	\$ 8,412	\$ 15,000
Out-of-State Travel											
Training			\$ 1,220					\$ 1,220	\$ 1,220	\$ 750	\$ 1,000
Security Services											
Facility Operations	\$ 102,040							\$ 102,040	\$ 146,040	\$ 108,540	\$ 162,806
Utilities	\$ 546							\$ 546	\$ 2,000	\$ 490	\$ 2,000
Contracted Services	\$ 420,897	\$ 2,167	\$ 12,235					\$ 435,299	\$ 657,930	\$ 417,015	\$ 1,323,520
Consulting and Professional Services	\$ 6,116	\$ 37,405						\$ 43,521	\$ 277,672	\$ 9,891	\$ 52,500
Information Technology	\$ 31,634	\$ 43,453						\$ 75,087	\$ 102,600	\$ 93,876	\$ 128,000
Major Equipment									\$ 25,000	\$ 30,746	\$ 131,375
Other Items of Expense											
	\$ 680,467	\$ 176,239	\$ 20,645					\$ 877,351	\$ 1,583,317	\$ 849,136	\$ 2,159,150
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,815							\$ 42,815	\$ 55,000	\$ 32,223	\$ 55,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (24,950)		\$ 24,950					\$ 0	\$ 83,655	\$ 0	\$ 102,567
Prior Year Expense Adjustment	\$ (5,804)							\$ (5,804)	\$ (5,900)	\$ (172)	\$ 2,000
	\$ 12,062		\$ 24,950					\$ 37,011	\$ 132,755	\$ 32,051	\$ 159,567
Total Expenditures	\$ 3,579,454	\$ 382,608	\$ 175,966					\$ 4,138,028	\$ 6,430,032	\$ 3,790,033	\$ 7,069,083
Excess (Deficit) of Revenues Over Expenditures	\$ 567,250	\$ 44,450	\$ (25,728)					\$ 585,972	\$ (237,137)	\$ 1,502,178	\$ (219,531)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 179,747	\$ 412,611	\$ 0					\$ 592,358	\$ 592,358	\$ 535,952	\$ 535,952
Ending Balance (Deficit)	\$ 746,997	\$ 457,061	\$ (25,728)					\$ 1,178,330	\$ 355,221	\$ 2,038,130	\$ 316,421

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 167,078	\$ 133,041				\$ 0	\$ 300,119	\$ 1,039,043	\$ 401,361	\$ 853,070
Traffic & Other Infractions	\$ 118,989						\$ 118,989	\$ 249,091	\$ 137,888	\$ 253,067
Other Criminal Cases	\$ 524,836	\$ 118,549					\$ 643,384	\$ 780,848	\$ 430,518	\$ 1,534,334
Civil	\$ 371,639						\$ 371,639	\$ 499,889	\$ 327,682	\$ 281,681
Family & Children Services	\$ 583,324	\$ 13,304			\$ 0		\$ 596,629	\$ 737,767	\$ 566,929	\$ 691,090
Probate, Guardianship & Mental Health Services	\$ 34,321	\$ 26,315					\$ 60,635	\$ 248,412	\$ 52,275	\$ 179,087
Juvenile Dependency Services	\$ 44,363	\$ 167,627					\$ 211,990	\$ 327,563	\$ 194,600	\$ 351,699
Juvenile Delinquency Services	\$ 29,389						\$ 29,389	\$ 59,885	\$ 17,001	\$ 55,178
Other Court Operations	\$ 166,917						\$ 166,917	\$ 205,795	\$ 148,962	\$ 201,225
Court Interpreters	\$ 8,365	\$ 58,111					\$ 66,476	\$ 78,848	\$ 48,966	\$ 84,950
Jury Services	\$ 32,332	\$ 11,629	\$ 42,815				\$ 86,775	\$ 96,354	\$ 67,217	\$ 103,510
Security									\$ 8,305	\$ 6,444
Trial Court Operations Program	\$ 2,081,553	\$ 528,575	\$ 42,815		\$ 0	\$ 0	\$ 2,652,943	\$ 4,323,493	\$ 2,401,703	\$ 4,595,335
Enhanced Collections	\$ 167,220	\$ 15,000					\$ 182,220	\$ 325,000	\$ 165,892	\$ 332,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 167,220	\$ 15,000					\$ 182,220	\$ 325,000	\$ 165,892	\$ 332,000
Executive Office	\$ 446,489						\$ 446,489	\$ 322,344	\$ 406,712	\$ 300,809
Fiscal Services	\$ 152,944	\$ 3,582					\$ 156,526	\$ 211,114	\$ 141,857	\$ 226,885
Human Resources	\$ 77,979	\$ 7,446					\$ 85,425	\$ 286,917	\$ 77,934	\$ 728,468
Business & Facilities Services	\$ 141,017	\$ 163,173			\$ 0	\$ (5,804)	\$ 298,387	\$ 452,103	\$ 289,797	\$ 448,720
Information Technology	\$ 156,463	\$ 159,574					\$ 316,037	\$ 509,061	\$ 306,138	\$ 436,866
Court Administration Program	\$ 974,893	\$ 333,775			\$ 0	\$ (5,804)	\$ 1,302,864	\$ 1,781,539	\$ 1,222,438	\$ 2,141,748
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,223,666	\$ 877,351	\$ 42,815		\$ 0	\$ (5,804)	\$ 4,138,028	\$ 6,430,032	\$ 3,790,033	\$ 7,069,083