

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 Q4



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2024-25 Q4

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	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 Q4	
	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 June									
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	\$ (464,656)	\$ 439,343	\$ 0				\$ 3,759	\$ (21,554)	\$ (68,886)
Payroll	\$ (27,149)							\$ (27,149)	\$ (26,326)
Jury								\$ 10,000	\$ 10,000
Revolving	\$ 10,000								
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 800	\$ 900
Cash on Hand	\$ 800								
Cash with County							\$ 85,473	\$ 85,473	\$ 26,457
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Held with the JCC									
Cash Equivalents	\$ 811,982						\$ 85,943	\$ 897,925	\$ 1,520,506
Total Cash and Cash Equivalents	\$ 330,976	\$ 439,343	\$ 0				\$ 175,175	\$ 945,495	\$ 1,462,651
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,092	\$ 4,585						\$ 7,677	\$ 1,028
Accounts Receivable - General									\$ 0
Dishonored Checks								\$ 0	\$ 795
Due From Employee	\$ 0								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 88,212							\$ 88,212	\$ 94,956
Due From Other Governments	\$ 3,250	\$ 74,455						\$ 77,705	\$ 79,150
Due From Other Courts									
Due From State	\$ 88,501	\$ 7,166	\$ 22,686					\$ 118,353	\$ 143,756
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 183,056	\$ 86,206	\$ 22,686					\$ 291,948	\$ 319,685
Prepaid Expenses - General	\$ 795							\$ 795	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 795							\$ 795	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 514,827	\$ 525,549	\$ 22,686				\$ 175,175	\$ 1,238,237	\$ 1,782,336
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 74,675		\$ 117					\$ 74,792	\$ 85,139
Accounts Payable - General	\$ 3,224	\$ 0	\$ 0				\$ 0	\$ 3,224	\$ 44,004
Due to Other Funds	\$ 0	\$ 69,441	\$ 18,771				\$ 0	\$ 88,212	\$ 94,956
Due to Other Courts	\$ 22							\$ 22	
Due to State	\$ 9,467	\$ 25,224	\$ 0					\$ 34,691	\$ 690,976
TC145 Liability							\$ 46,205	\$ 46,205	\$ 37,770
Due to Other Governments	\$ 35,368	\$ 44,654	\$ 0					\$ 80,022	\$ 69,195
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 174	\$ 174	\$ 171
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 122,756	\$ 139,319	\$ 18,888				\$ 46,379	\$ 327,342	\$ 1,022,211
Civil							\$ 41,693	\$ 41,693	\$ 360
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 85,473	\$ 85,473	\$ 26,457
Trust Interest Payable							\$ 1,630	\$ 1,630	\$ 408
Miscellaneous Trust									
Total Trust Deposits							\$ 128,797	\$ 128,797	\$ 27,225
Accrued Payroll	\$ 92,944	\$ 6,440	\$ 3,798					\$ 103,182	\$ 74,443
Benefits Payable	\$ 58,128							\$ 58,128	\$ 58,296
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 151,072	\$ 6,440	\$ 3,798					\$ 161,310	\$ 132,739
Revenue Collected in Advance	\$ 100,000							\$ 100,000	\$ 5,030
Liabilities For Deposits	\$ 5,044							\$ 5,044	\$ 2,772
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 105,044						\$ 0	\$ 105,044	\$ 7,803
Total Liabilities	\$ 378,872	\$ 145,759	\$ 22,686				\$ 175,175	\$ 722,492	\$ 1,189,978
Total Fund Balance	\$ 135,955	\$ 379,790	\$ 0					\$ 515,745	\$ 592,358
Total Liabilities and Fund Balance	\$ 514,827	\$ 525,549	\$ 22,686				\$ 175,175	\$ 1,238,237	\$ 1,782,336

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 June											
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 Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,508,319	\$ 38,275						\$ 4,546,594	\$ 4,750,608	\$ 4,504,948	\$ 4,634,228
Improvement and Modernization Fund	\$ 5,591							\$ 5,591	\$ 5,591	\$ 5,591	\$ 5,591
Judges' Compensation (0150019)	\$ 22,067							\$ 22,067	\$ 30,000	\$ 28,130	\$ 30,000
Court Interpreter (0150037)	\$ 74,889							\$ 74,889	\$ 78,250	\$ 60,938	\$ 60,938
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 441,313							\$ 441,313	\$ 441,738	\$ 527,174	\$ 542,275
Other Miscellaneous	\$ 91,038	\$ 174,788						\$ 265,826	\$ 291,038	\$ 354,847	\$ 868,395
	\$ 5,143,218	\$ 213,063						\$ 5,356,281	\$ 5,597,225	\$ 5,481,629	\$ 6,141,427
Grants											
AB 1058 Commissioner/Facilitator			\$ 159,574					\$ 159,574	\$ 204,792	\$ 154,506	\$ 208,355
Other Judicial Council Grants			\$ 17,000					\$ 17,000	\$ 19,424	\$ 22,570	\$ 22,570
Non-Judicial Council Grants											
			\$ 176,574					\$ 176,574	\$ 224,216	\$ 177,076	\$ 230,925
Other Financing Sources											
Interest Income	\$ 47,061	\$ 28,097						\$ 75,158	\$ 75,000	\$ 82,820	\$ 103,500
Investment Income											
Donations		\$ 6,769						\$ 6,769	\$ 6,250	\$ 7,792	\$ 16,550
Local Fees											
Non-Fee Revenues		\$ 317,434						\$ 317,434	\$ 325,000	\$ 342,147	\$ 332,000
Enhanced Collections									\$ 1,000		\$ 1,000
Escheatment											
Prior Year Revenue	\$ 5,315	\$ (28)	\$ 0					\$ 5,287	\$ 600	\$ 5,081	\$ 5,100
County Program - Restricted		\$ 15,644						\$ 15,644	\$ 15,900	\$ 3,251	\$ 4,050
Reimbursement Other	\$ 923							\$ 923	\$ 2,000	\$ 2,965	\$ 10,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 18							\$ 18	\$ 500	\$ 51	\$ 5,000
	\$ 53,317	\$ 367,916	\$ 0					\$ 421,233	\$ 426,250	\$ 443,907	\$ 477,200
Total Revenues	\$ 5,196,535	\$ 580,979	\$ 176,574					\$ 5,954,088	\$ 6,247,690	\$ 6,102,612	\$ 6,849,552
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,251,439	\$ 169,115	\$ 110,769					\$ 2,531,323	\$ 2,600,298	\$ 2,230,746	\$ 2,333,321
Temp Help										\$ 892	\$ 5,000
Overtime											
Staff Benefits	\$ 2,000,327	\$ 113,036	\$ 67,544					\$ 2,180,906	\$ 2,208,662	\$ 2,362,846	\$ 2,412,045
	\$ 4,251,766	\$ 282,151	\$ 178,313					\$ 4,712,230	\$ 4,808,960	\$ 4,594,484	\$ 4,750,366
Operating Expenses and Equipment											
General Expense	\$ 92,066	\$ 111,666	\$ 5,079					\$ 208,811	\$ 231,194	\$ 190,227	\$ 246,949
Printing	\$ 966							\$ 966	\$ 10,000	\$ 9,013	\$ 15,000
Telecommunications	\$ 30,514		\$ 165					\$ 30,699	\$ 38,000	\$ 36,498	\$ 38,000
Postage	\$ 21,688	\$ 15,000						\$ 36,688	\$ 38,000	\$ 31,747	\$ 35,000
Insurance	\$ 8,660							\$ 8,660	\$ 8,660	\$ 7,558	\$ 8,000
In-State Travel	\$ 3,893		\$ 2,413					\$ 6,306	\$ 10,000	\$ 12,401	\$ 15,000
Out-of-State Travel											
Training			\$ 1,220					\$ 1,220	\$ 1,220	\$ 750	\$ 1,000
Security Services											
Facility Operations	\$ 146,040							\$ 146,040	\$ 146,040	\$ 157,346	\$ 162,806
Utilities	\$ 1,595							\$ 1,595	\$ 2,000	\$ 529	\$ 2,000
Contracted Services	\$ 603,800	\$ 2,571	\$ 13,082					\$ 619,452	\$ 697,680	\$ 689,014	\$ 1,323,520
Consulting and Professional Services	\$ 43,129	\$ 81,584						\$ 124,713	\$ 279,572	\$ 49,757	\$ 52,500
Information Technology	\$ 50,326	\$ 45,853						\$ 96,179	\$ 113,600	\$ 116,992	\$ 128,000
Major Equipment									\$ 0	\$ 106,996	\$ 131,375
Other Items of Expense											
	\$ 1,002,676	\$ 256,673	\$ 21,979					\$ 1,281,328	\$ 1,575,967	\$ 1,408,828	\$ 2,159,150
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 44,793							\$ 44,793	\$ 47,000	\$ 44,248	\$ 55,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 0	\$ 83,655	\$ 0	\$ 102,567
Internal Cost Recovery	\$ (110,639)	\$ 74,976	\$ 35,663					\$ (7,650)	\$ (5,900)	\$ (1,354)	\$ 2,000
Prior Year Expense Adjustment	\$ (7,650)										
	\$ (73,496)	\$ 74,976	\$ 35,663					\$ 37,143	\$ 124,755	\$ 42,895	\$ 159,567
Total Expenditures	\$ 5,180,946	\$ 613,800	\$ 235,955					\$ 6,030,701	\$ 6,509,682	\$ 6,048,206	\$ 7,069,083
Excess (Deficit) of Revenues Over Expenditures	\$ 15,589	\$ (32,821)	\$ (59,381)					\$ (76,613)	\$ (261,992)	\$ 56,406	\$ (219,531)
Operating Transfers In (Out)	\$ (59,381)		\$ 59,381					\$ 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)	\$ 135,955	\$ 379,790	\$ 0					\$ 515,745	\$ 330,366	\$ 592,358	\$ 316,421

