

**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

4/15/2024

\_\_\_\_\_  
Date

Siskiyou

\_\_\_\_\_  
Court

2023-24 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Siskiyou

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Siskiyou

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Court

2023-24 Q3

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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	29	26	26	26	

<sup>1</sup> Total 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 March							2022/23	2022/23
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
Special Revenue			Capital Project	Debt Service					
General	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (1,064,579)	\$ 1,083,063	\$ (92,555)				\$ 564	\$ (73,507)	\$ (8,850)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card	\$ 900							\$ 900	\$ 900
Cash on Hand							\$ 108,237	\$ 108,237	\$ 59,844
Cash with County							\$ 0	\$ 0	\$ 59,844
Cash Outside of the JCC							\$ 44,012	\$ 2,153,682	\$ 1,999,534
Cash Equivalents	\$ 2,109,670							\$ 2,153,682	\$ 1,999,534
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,055,990</b>	<b>\$ 1,083,063</b>	<b>\$ (92,555)</b>				<b>\$ 152,814</b>	<b>\$ 2,199,312</b>	<b>\$ 2,061,428</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks								\$ 131	\$ (51)
Due From Employee	\$ 131							\$ 131	\$ (51)
Civil Jury Fees								\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts								\$ 71,653	\$ 15,839
Due From State	\$ 0	\$ 0	\$ 71,653					\$ 71,653	\$ 15,839
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 131</b>	<b>\$ 0</b>	<b>\$ 71,653</b>					<b>\$ 71,785</b>	<b>\$ 15,788</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,056,122</b>	<b>\$ 1,083,063</b>	<b>\$ (20,902)</b>				<b>\$ 152,814</b>	<b>\$ 2,271,097</b>	<b>\$ 2,077,216</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,857	\$ 0	\$ 0				\$ 0	\$ 1,857	\$ 3,768
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							\$ 43,586	\$ 43,586	\$ 27,243
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax Interest							\$ 236	\$ 236	\$ 170
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 236	\$ 170
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,857</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 43,821</b>	<b>\$ 45,678</b>	<b>\$ 31,180</b>
Civil							\$ 360	\$ 360	\$ 8,293
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 108,237	\$ 108,237	\$ 59,844
Trust Interest Payable							\$ 395	\$ 395	\$ 508
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 108,992</b>	<b>\$ 108,992</b>	<b>\$ 68,645</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 55,535							\$ 55,535	\$ 51,145
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 20,106							\$ 20,106	\$ 29,770
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 75,641</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 75,641</b>	<b>\$ 80,915</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 2,656							\$ 2,656	\$ 1,593
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 2,656</b>	<b>\$ 0</b>						<b>\$ 2,656</b>	<b>\$ 1,593</b>
<b>Total Liabilities</b>	<b>\$ 80,153</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 152,814</b>	<b>\$ 232,967</b>	<b>\$ 182,333</b>
<b>Total Fund Balance</b>	<b>\$ 975,969</b>	<b>\$ 1,083,063</b>	<b>\$ (20,902)</b>					<b>\$ 2,038,130</b>	<b>\$ 1,894,883</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,056,122</b>	<b>\$ 1,083,063</b>	<b>\$ (20,902)</b>				<b>\$ 152,814</b>	<b>\$ 2,271,097</b>	<b>\$ 2,077,216</b>

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 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						
<b>REVENUES</b>											
Slate Financing Sources							\$ 3,556,274	\$ 4,602,182	\$ 3,363,915	\$ 4,330,825	
Trial Court Trust Fund	\$ 3,534,168	\$ 22,106						\$ 5,591		\$ 5,591	
Improvement and Modernization Fund							\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Judges' Compensation (0150019)	\$ 22,500						\$ 45,703	\$ 60,938	\$ 40,837	\$ 78,449	
Court Interpreter (0150037)	\$ 45,703										
Civil Coordination Reimbursement (0150091)							\$ 402,538	\$ 540,775	\$ 942,193	\$ 1,119,649	
MOU Reimbursements (0150010 and General)	\$ 402,538						\$ 668,395	\$ 868,395	\$ 672,891	\$ 672,891	
Other Miscellaneous	\$ 91,038	\$ 777,357									
	\$ 4,095,947	\$ 799,463					\$ 4,895,410	\$ 6,107,881	\$ 5,042,138	\$ 6,237,205	
Grants											
AB 1058 Commissioner/Facilitator			\$ 126,580				\$ 126,580	\$ 204,734	\$ 107,452	\$ 179,909	
Other Judicial Council Grants			\$ 11,285				\$ 11,285	\$ 22,570	\$ 10,014	\$ 20,027	
Non-Judicial Council Grants											
			\$ 137,865				\$ 137,865	\$ 227,304	\$ 117,466	\$ 199,936	
Other Financing Sources											
Interest Income	\$ 55,409	\$ 36,447					\$ 91,856	\$ 103,500	\$ 61,676	\$ 64,398	
Investment Income											
Donations							\$ 3,260	\$ 16,550	\$ 13,381	\$ 29,010	
Local Fees	\$ 20	\$ 3,241							\$ 0		
Non-Fee Revenues											
Enhanced Collections		\$ 155,761					\$ 155,761	\$ 250,000	\$ 160,442	\$ 230,000	
Escheatment								\$ 1,000	\$ 70	\$ 1,000	
Prior Year Revenue	\$ 2,021	\$ 1,933					\$ 3,954	\$ 4,550	\$ 11,891	\$ 13,000	
County Program - Restricted		\$ 1,089					\$ 1,089	\$ 2,750	\$ 1,389	\$ 2,500	
Reimbursement Other	\$ 2,965						\$ 2,965	\$ 10,000		\$ 5,000	
Sale of Fixed Assets	\$ 51						\$ 51	\$ 5,000	\$ 78	\$ 5,000	
Other Miscellaneous											
	\$ 60,466	\$ 198,470					\$ 258,936	\$ 393,350	\$ 248,927	\$ 349,908	
<b>Total Revenues</b>	<b>\$ 4,156,413</b>	<b>\$ 997,934</b>	<b>\$ 137,865</b>				<b>\$ 5,292,212</b>	<b>\$ 6,728,535</b>	<b>\$ 5,408,528</b>	<b>\$ 6,787,048</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,376,260	\$ 99,363	\$ 69,381				\$ 1,545,005	\$ 2,291,500	\$ 1,383,139	\$ 2,057,073	
Temp Help	\$ 892						\$ 892	\$ 5,000			
Overtime											
Staff Benefits	\$ 1,242,698	\$ 73,535	\$ 46,717				\$ 1,362,949	\$ 2,161,445	\$ 1,259,954	\$ 2,557,516	
	\$ 2,619,850	\$ 172,898	\$ 116,099				\$ 2,908,647	\$ 4,457,945	\$ 2,643,093	\$ 4,614,589	
Operating Expenses and Equipment											
General Expense	\$ 86,896	\$ 17,162	\$ 6,256				\$ 110,317	\$ 259,349	\$ 131,771	\$ 373,001	
Printing	\$ 6,313						\$ 6,313	\$ 10,000		\$ 9,000	
Telecommunications	\$ 23,834		\$ 142				\$ 23,976	\$ 37,000	\$ 12,308	\$ 31,750	
Postage	\$ 16,252	\$ 15,000					\$ 31,252	\$ 35,000	\$ 34,840	\$ 35,500	
Insurance	\$ 7,558						\$ 7,558	\$ 8,000	\$ 6,503	\$ 7,000	
In-State Travel	\$ 5,489		\$ 2,923				\$ 8,412	\$ 15,000	\$ 3,615	\$ 15,000	
Out-of-State Travel											
Training			\$ 750				\$ 750	\$ 1,000		\$ 500	
Security Services											
Facility Operations	\$ 108,540						\$ 108,540	\$ 145,500	\$ 108,805	\$ 155,500	
Utilities	\$ 490						\$ 490	\$ 2,000		\$ 1,000	
Contracted Services	\$ 351,364	\$ 55,129	\$ 10,522				\$ 417,015	\$ 1,352,420	\$ 339,666	\$ 1,018,332	
Consulting and Professional Services	\$ 9,891						\$ 9,891	\$ 50,000	\$ 6,355	\$ 40,000	
Information Technology	\$ 93,876						\$ 93,876	\$ 115,000	\$ 640,502	\$ 832,000	
Major Equipment	\$ 23,018	\$ 7,728					\$ 30,746	\$ 75,375	\$ 118,405	\$ 155,844	
Other Items of Expense											
	\$ 733,521	\$ 95,019	\$ 20,596				\$ 849,136	\$ 2,105,644	\$ 1,402,771	\$ 2,874,427	
Special Items of Expense											
Grand Jury	\$ 32,223						\$ 32,223	\$ 55,000	\$ 16,240	\$ 35,000	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs							\$ 0	\$ 102,567	\$ 0		
Internal Cost Recovery	\$ (22,072)		\$ 22,072				\$ (172)	\$ 2,000	\$ (1,677)	\$ (2,000)	
Prior Year Expense Adjustment	\$ (172)						\$ (172)				
	\$ 9,979		\$ 22,072				\$ 32,051	\$ 159,567	\$ 14,564	\$ 33,000	
<b>Total Expenditures</b>	<b>\$ 3,363,350</b>	<b>\$ 287,917</b>	<b>\$ 158,786</b>				<b>\$ 3,790,033</b>	<b>\$ 6,723,156</b>	<b>\$ 4,080,428</b>	<b>\$ 7,322,016</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 793,063	\$ 730,017	\$ (20,921)				\$ 1,502,179	\$ 5,379	\$ 1,348,100	\$ (534,967)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 182,906	\$ 353,046	\$ 0				\$ 535,952	\$ 535,952	\$ 546,783	\$ 546,783	
Ending Balance (Deficit)	\$ 975,969	\$ 1,083,063	\$ (20,902)				\$ 2,038,130	\$ 541,331	\$ 1,894,883	\$ 11,815	

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 233,830	\$ 167,569				\$ (38)	\$ 401,361	\$ 974,870	\$ 252,088	\$ 573,612
Traffic & Other Infractions	\$ 137,888						\$ 137,888	\$ 291,067	\$ 113,727	\$ 215,209
Other Criminal Cases	\$ 377,503	\$ 53,015					\$ 430,518	\$ 1,562,334	\$ 436,547	\$ 1,187,979
Civil	\$ 327,682						\$ 327,682	\$ 281,681	\$ 253,031	\$ 311,744
Family & Children Services	\$ 554,967	\$ 11,961			\$ 0		\$ 566,929	\$ 702,469	\$ 565,771	\$ 1,053,964
Probate, Guardianship & Mental Health Services	\$ 29,609	\$ 22,667					\$ 52,275	\$ 184,087	\$ 64,499	\$ 142,544
Juvenile Dependency Services	\$ 19,947	\$ 174,652					\$ 194,600	\$ 339,699	\$ 140,404	\$ 50,620
Juvenile Delinquency Services	\$ 17,001	\$ 0					\$ 17,001	\$ 55,178	\$ 12,172	\$ 19,291
Other Court Operations	\$ 148,962						\$ 148,962	\$ 206,225	\$ 129,797	\$ 183,602
Court Interpreters	\$ 5,584	\$ 43,382					\$ 48,966	\$ 69,850	\$ 48,859	\$ 89,850
Jury Services	\$ 23,591	\$ 11,403	\$ 32,223				\$ 67,217	\$ 103,510	\$ 41,657	\$ 23,129
Security		\$ 8,305					\$ 8,305	\$ 6,444	\$ 1,430	
Trial Court Operations Program	\$ 1,876,565	\$ 492,953	\$ 32,223		\$ 0	\$ (38)	\$ 2,401,703	\$ 4,777,414	\$ 2,059,982	\$ 3,851,543
Enhanced Collections	\$ 150,892	\$ 15,000					\$ 165,892	\$ 250,000	\$ 158,113	\$ 230,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 150,892	\$ 15,000					\$ 165,892	\$ 250,000	\$ 158,113	\$ 230,000
Executive Office	\$ 406,712						\$ 406,712	\$ 308,809	\$ 300,154	\$ 338,859
Fiscal Services	\$ 138,172	\$ 3,686					\$ 141,857	\$ 230,785	\$ 142,417	\$ 203,693
Human Resources	\$ 70,945	\$ 7,219				\$ (230)	\$ 77,934	\$ 277,368	\$ 115,637	\$ 841,867
Business & Facilities Services	\$ 122,226	\$ 167,475				\$ 96	\$ 289,797	\$ 439,914	\$ 264,204	\$ 444,648
Information Technology	\$ 143,335	\$ 162,803					\$ 306,138	\$ 438,866	\$ 1,019,922	\$ 1,411,406
Court Administration Program	\$ 881,389	\$ 341,183				\$ (134)	\$ 1,222,438	\$ 1,695,742	\$ 1,842,334	\$ 3,240,472
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,908,847	\$ 849,136	\$ 32,223		\$ 0	\$ (172)	\$ 3,790,033	\$ 6,723,156	\$ 4,060,428	\$ 7,322,016