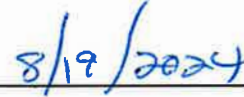


In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive



Date

Siskiyou

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2023-24 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	29	26	26	26	29

¹ 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 June															
Fiscal Year 2023/24									2022/23						
	Governmental Funds								Total Funds	Total Funds					
		Special Revenue												(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant												
ASSETS															
Operations	\$ (1,053,630)	\$ 981,880	\$ 0					\$ 2,864	\$ (68,886)	\$ (27,226)					
Payroll	\$ (26,326)								\$ (26,326)	\$ (20,250)					
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	\$ 900								\$ 900	\$ 900					
Cash with County								\$ 26,457	\$ 26,457						
Cash Outside of the JCC								\$ 0	\$ 0	\$ 74,642					
Cash Held with the JCC															
Cash Equivalents	\$ 1,484,660							\$ 35,846	\$ 1,520,506	\$ 1,361,402					
Total Cash and Cash Equivalents	\$ 415,604	\$ 981,880	\$ 0					\$ 65,167	\$ 1,462,651	\$ 1,399,468					
Short-Term Investment															
Investments															
Total Investments															
Accrued Revenue	\$ 171	\$ 857							\$ 1,028	\$ 711					
Accounts Receivable - General	\$ 0								\$ 0	\$ 13					
Dishonored Checks															
Due From Employee	\$ 795								\$ 795	\$ 130					
Civil Jury Fees															
Trust															
Due From Other Funds	\$ 94,956								\$ 94,956	\$ 114,189					
Due From Other Governments	\$ 2,207	\$ 76,943							\$ 79,150	\$ 54,654					
Due From Other Courts															
Due From State	\$ 106,813	\$ 6,395	\$ 30,548						\$ 143,756	\$ 217,994					
Trust Due To/From															
Distribution Due To/From															
Civil Filing Fee Due To/From															
General Due To/From															
Total Receivables	\$ 204,942	\$ 84,195	\$ 30,548						\$ 319,685	\$ 387,691					
Prepaid Expenses - General	\$ 0								\$ 0	\$ 0					
Salary and Travel Advances															
Counties															
Total Prepaid Expenses	\$ 0								\$ 0	\$ 0					
Other Assets															
Total Other Assets															
Total Assets	\$ 620,546	\$ 1,066,075	\$ 30,548					\$ 65,167	\$ 1,782,336	\$ 1,787,159					
LIABILITIES AND FUND BALANCES															
Accrued Liabilities	\$ 85,117		\$ 21						\$ 85,139	\$ 118,666					
Accounts Payable - General	\$ 44,004	\$ 0	\$ 0					\$ 0	\$ 44,004	\$ 26,090					
Due to Other Funds	\$ 0	\$ 68,187	\$ 26,769					\$ 0	\$ 94,956	\$ 114,189					
Due to Other Courts										\$ 0					
Due to State	\$ 140,778	\$ 550,198	\$ 0						\$ 690,976	\$ 115,778					
TC145 Liability								\$ 37,770	\$ 37,770	\$ 34,735					
Due to Other Governments	\$ 37,000	\$ 30,979	\$ 1,215						\$ 69,195	\$ 32,000					
AB145 Due to Other Government Agency															
Due to Other Public Agencies															
Sales and Use Tax															
Interest								\$ 171	\$ 171	\$ 136					
Miscellaneous Accts. Pay. and Accrued Liab.															
Total Accounts Payable and Accrued Liab.	\$ 306,899	\$ 649,364	\$ 28,006					\$ 37,942	\$ 1,022,211	\$ 441,594					
Civil								\$ 360	\$ 360	\$ 8,293					
Criminal															
Unreconciled - Civil and Criminal															
Trust Held Outside of the JCC								\$ 26,457	\$ 26,457	\$ 74,642					
Trust Interest Payable								\$ 408	\$ 408	\$ 655					
Miscellaneous Trust															
Total Trust Deposits								\$ 27,225	\$ 27,225	\$ 83,590					
Accrued Payroll	\$ 67,801	\$ 4,100	\$ 2,542						\$ 74,443	\$ 77,055					
Benefits Payable	\$ 58,296								\$ 58,296	\$ 50,698					
Deferred Compensation Payable	\$ 0								\$ 0	\$ 0					
Deductions Payable	\$ 0								\$ 0	\$ 0					
Payroll Clearing	\$ 0								\$ 0	\$ 0					
Total Payroll Liabilities	\$ 126,097	\$ 4,100	\$ 2,542						\$ 132,739	\$ 127,753					
Revenue Collected in Advance	\$ 5,030	\$ 0							\$ 5,030	\$ 596,179					
Liabilities For Deposits	\$ 2,772								\$ 2,772	\$ 2,090					
Jury Fees - Non-Interest															
Fees - Partial Payment & Overpayment															
Uncleared Collections															
Other Miscellaneous Liabilities															
Total Other Liabilities	\$ 7,803	\$ 0							\$ 7,803	\$ 598,269					
Total Liabilities	\$ 440,798	\$ 653,465	\$ 30,548					\$ 65,167	\$ 1,189,978	\$ 1,251,207					
Total Fund Balance	\$ 179,747	\$ 412,611	\$ 0						\$ 592,358	\$ 535,952					
Total Liabilities and Fund Balance	\$ 620,546	\$ 1,066,075	\$ 30,548					\$ 65,167	\$ 1,782,336	\$ 1,787,159					

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 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	\$ 4,467,123	\$ 37,825					\$ 4,504,948	\$ 4,634,228	\$ 4,339,283	\$ 4,330,825	
Improvement and Modernization Fund	\$ 5,591						\$ 5,591	\$ 5,591	\$ 5,591	\$ 5,591	
Judges' Compensation (0150019)	\$ 28,130						\$ 28,130	\$ 30,000	\$ 30,000	\$ 30,000	
Court Interpreter (0150037)	\$ 60,938						\$ 60,938	\$ 60,938	\$ 64,769	\$ 78,449	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 527,174						\$ 527,174	\$ 542,275	\$ 1,032,313	\$ 1,119,649	
Other Miscellaneous	\$ 91,038	\$ 263,809					\$ 354,847	\$ 868,395	\$ 95,334	\$ 672,691	
	\$ 5,179,995	\$ 301,634					\$ 5,481,629	\$ 6,141,427	\$ 5,567,290	\$ 6,237,205	
Grants											
AB 1058 Commissioner/Facilitator			\$ 154,506				\$ 154,506	\$ 208,355	\$ 164,684	\$ 179,909	
Other Judicial Council Grants			\$ 22,570				\$ 22,570	\$ 22,570	\$ 20,027	\$ 20,027	
Non-Judicial Council Grants											
			\$ 177,076				\$ 177,076	\$ 230,925	\$ 184,711	\$ 199,936	
Other Financing Sources											
Interest Income	\$ 63,328	\$ 19,291					\$ 82,620	\$ 103,500	\$ 84,549	\$ 64,398	
Investment Income											
Donations											
Local Fees	\$ 20	\$ 7,773					\$ 7,792	\$ 16,550	\$ 17,258	\$ 29,010	
Non-Fee Revenues									\$ 0		
Enhanced Collections		\$ 342,147					\$ 342,147	\$ 332,000	\$ 299,692	\$ 230,000	
Escheatment								\$ 1,000	\$ 70	\$ 1,000	
Prior Year Revenue	\$ 3,149	\$ 1,933					\$ 5,081	\$ 5,100	\$ 11,891	\$ 13,000	
County Program - Restricted		\$ 3,251					\$ 3,251	\$ 4,050	\$ 2,639	\$ 2,500	
Reimbursement Other	\$ 2,965						\$ 2,965	\$ 10,000		\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 51						\$ 51	\$ 5,000	\$ 198	\$ 5,000	
	\$ 69,513	\$ 374,394					\$ 443,907	\$ 477,200	\$ 416,297	\$ 349,908	
Total Revenues	\$ 5,249,508	\$ 676,029	\$ 177,076				\$ 6,102,612	\$ 6,849,552	\$ 6,168,297	\$ 6,787,048	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,982,453	\$ 148,483	\$ 99,810				\$ 2,230,746	\$ 2,333,321	\$ 1,953,622	\$ 2,057,073	
Temp Help											
Overtime	\$ 892						\$ 892	\$ 5,000			
Staff Benefits	\$ 2,196,943	\$ 102,384	\$ 63,519				\$ 2,362,846	\$ 2,412,045	\$ 2,404,654	\$ 2,557,516	
	\$ 4,180,287	\$ 250,867	\$ 163,329				\$ 4,594,484	\$ 4,750,366	\$ 4,358,276	\$ 4,614,589	
Operating Expenses and Equipment											
General Expense	\$ 121,997	\$ 61,036	\$ 7,194				\$ 190,227	\$ 246,949	\$ 176,248	\$ 373,001	
Printing	\$ 9,013						\$ 9,013	\$ 15,000		\$ 9,000	
Telecommunications	\$ 36,248		\$ 250				\$ 36,498	\$ 38,000	\$ 20,701	\$ 31,750	
Postage	\$ 16,747	\$ 15,000					\$ 31,747	\$ 35,000	\$ 35,956	\$ 35,500	
Insurance	\$ 7,558						\$ 7,558	\$ 8,000	\$ 6,503	\$ 7,000	
In-State Travel	\$ 9,478		\$ 2,923				\$ 12,401	\$ 15,000	\$ 6,630	\$ 15,000	
Out-of-State Travel											
Training			\$ 750				\$ 750	\$ 1,000		\$ 500	
Security Services											
Facility Operations	\$ 157,346						\$ 157,346	\$ 162,806	\$ 140,305	\$ 155,500	
Utilities	\$ 529						\$ 529	\$ 2,000		\$ 1,000	
Contracted Services	\$ 577,794	\$ 94,676	\$ 16,545				\$ 689,014	\$ 1,323,520	\$ 585,888	\$ 1,018,332	
Consulting and Professional Services	\$ 49,757						\$ 49,757	\$ 52,500	\$ 41,533	\$ 40,000	
Information Technology	\$ 116,992						\$ 116,992	\$ 128,000	\$ 661,266	\$ 832,000	
Major Equipment	\$ 23,018	\$ 83,978					\$ 106,996	\$ 131,375	\$ 118,405	\$ 155,844	
Other Items of Expense											
	\$ 1,126,477	\$ 254,689	\$ 27,661				\$ 1,408,828	\$ 2,159,150	\$ 1,793,436	\$ 2,674,427	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 44,248						\$ 44,248	\$ 55,000	\$ 29,093	\$ 35,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (143,536)	\$ 110,908	\$ 32,628				\$ 0	\$ 102,567	\$ 0		
Prior Year Expense Adjustment	\$ (1,354)						\$ (1,354)	\$ 2,000	\$ (1,677)	\$ (2,000)	
	\$ (100,641)	\$ 110,908	\$ 32,628				\$ 42,895	\$ 159,567	\$ 27,416	\$ 33,000	
Total Expenditures	\$ 5,206,124	\$ 616,464	\$ 223,618				\$ 6,046,206	\$ 7,069,083	\$ 6,179,128	\$ 7,322,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 43,384	\$ 59,564	\$ (46,542)				\$ 56,406	\$ (219,531)	\$ (10,831)	\$ (534,967)	
Operating Transfers In (Out)	\$ (46,542)		\$ 46,542				\$ 0	\$ 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)	\$ 179,747	\$ 412,611	\$ 0				\$ 592,358	\$ 316,421	\$ 535,952	\$ 11,815	

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

For the month ended June

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	\$ 331,405	\$ 375,044				\$ (38)	\$ 706,411	\$ 853,070	\$ 387,755	\$ 573,612
Traffic & Other Infractions	\$ 187,041						\$ 187,041	\$ 253,067	\$ 169,177	\$ 215,209
Other Criminal Cases	\$ 535,765	\$ 68,895					\$ 604,660	\$ 1,534,334	\$ 632,109	\$ 1,187,979
Civil	\$ 459,707	\$ 1,178					\$ 460,884	\$ 281,681	\$ 376,418	\$ 311,744
Family & Children Services	\$ 790,016	\$ 16,232			\$ 0		\$ 806,248	\$ 691,090	\$ 823,532	\$ 1,053,964
Probate, Guardianship & Mental Health Services	\$ 41,637	\$ 36,634					\$ 78,271	\$ 179,087	\$ 90,452	\$ 142,544
Juvenile Dependency Services	\$ 22,887	\$ 279,122					\$ 302,008	\$ 351,699	\$ 291,212	\$ 50,620
Juvenile Delinquency Services	\$ 25,674	\$ 0					\$ 25,674	\$ 55,178	\$ 20,231	\$ 19,291
Other Court Operations	\$ 204,936						\$ 204,936	\$ 201,225	\$ 185,971	\$ 183,602
Court Interpreters	\$ 8,182	\$ 65,721					\$ 73,903	\$ 84,950	\$ 74,389	\$ 89,850
Jury Services	\$ 34,151	\$ 14,534	\$ 44,248				\$ 92,934	\$ 103,510	\$ 61,698	\$ 23,129
Security		\$ 8,305					\$ 8,305	\$ 6,444	\$ 1,430	
Trial Court Operations Program	\$ 2,641,402	\$ 865,664	\$ 44,248		\$ 0	\$ (38)	\$ 3,551,276	\$ 4,595,335	\$ 3,114,376	\$ 3,851,543
Enhanced Collections	\$ 217,594	\$ 15,389			\$ 0		\$ 232,983	\$ 332,000	\$ 220,421	\$ 230,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 217,594	\$ 15,389			\$ 0		\$ 232,983	\$ 332,000	\$ 220,421	\$ 230,000
Executive Office	\$ 550,949						\$ 550,949	\$ 300,809	\$ 469,339	\$ 338,859
Fiscal Services	\$ 192,902	\$ 5,086					\$ 197,988	\$ 226,885	\$ 212,396	\$ 203,693
Human Resources	\$ 627,147	\$ 17,196				\$ (1,412)	\$ 642,930	\$ 728,468	\$ 652,884	\$ 841,867
Business & Facilities Services	\$ 163,891	\$ 271,045				\$ 96	\$ 435,032	\$ 448,720	\$ 393,860	\$ 444,648
Information Technology	\$ 200,600	\$ 234,447					\$ 435,048	\$ 436,866	\$ 1,115,852	\$ 1,411,406
Court Administration Program	\$ 1,735,488	\$ 527,775				\$ (1,316)	\$ 2,261,947	\$ 2,141,748	\$ 2,844,332	\$ 3,240,472
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,594,484	\$ 1,408,828	\$ 44,248		\$ 0	\$ (1,354)	\$ 6,046,206	\$ 7,069,083	\$ 6,179,128	\$ 7,322,016