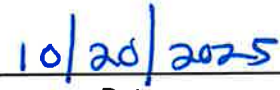


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Siskiyou

Court

2025-26 Q1

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	30	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

2025-26 Q1

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 September								
		Fiscal Year 2025/26							2024/25	
	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	\$ (494,464)	\$ 521,983	\$ (55,659)				\$ 645	\$ (27,495)	\$ (32,708)	
Payroll	\$ 0							\$ 0	\$ 0	
Jury								\$ 10,000	\$ 10,000	
Revolving	\$ 10,000									
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card								\$ 800	\$ 800	
Cash on Hand	\$ 800									
Cash with County							\$ 97,704	\$ 97,704	\$ 36,321	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0	
Cash Held with the JCC										
Cash Equivalents	\$ 1,459,248						\$ 84,413	\$ 1,543,662	\$ 2,667,402	
Total Cash and Cash Equivalents	\$ 975,584	\$ 521,983	\$ (55,659)				\$ 182,762	\$ 1,624,670	\$ 2,681,816	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks								\$ 596	\$ 596	
Due From Employee	\$ 596									
Civil Jury Fees										
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0								
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 3,285					\$ 3,285	\$ 76,474	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From									\$ 0	
General Due To/From										
Total Receivables	\$ 596	\$ 0	\$ 3,285					\$ 3,881	\$ 77,070	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 976,181	\$ 521,983	\$ (52,375)				\$ 182,762	\$ 1,628,551	\$ 2,758,886	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 9,265	\$ 0	\$ 0				\$ 0	\$ 9,265	\$ 928	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 9,467	\$ 25,224	\$ 0					\$ 34,691	\$ 690,976	
TC145 Liability							\$ 41,147	\$ 41,147	\$ 40,473	
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							\$ 281	\$ 281	\$ 183	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 18,732	\$ 25,224	\$ 0				\$ 41,428	\$ 85,384	\$ 732,560	
Civil							\$ 41,693	\$ 41,693	\$ 0	
Criminal										
Unreconciled - Civil and Criminal							\$ 97,704	\$ 97,704	\$ 36,321	
Trust Held Outside of the JCC							\$ 1,937	\$ 1,937	\$ 415	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 141,334	\$ 141,334	\$ 36,737	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 58,328							\$ 58,328	\$ 57,262	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (17,262)							\$ (17,262)	\$ (735)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 41,066	\$ 0	\$ 0					\$ 41,066	\$ 56,527	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 5,064							\$ 5,064	\$ 3,176	
Jury Fees - Non-Interest									\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities								\$ 5,064	\$ 3,176	
Total Other Liabilities	\$ 5,064							\$ 5,064	\$ 3,176	
Total Liabilities	\$ 64,862	\$ 25,224	\$ 0				\$ 182,762	\$ 272,849	\$ 828,999	
Total Fund Balance	\$ 911,319	\$ 496,759	\$ (52,375)					\$ 1,355,703	\$ 1,929,887	
Total Liabilities and Fund Balance	\$ 976,181	\$ 521,983	\$ (52,375)				\$ 182,762	\$ 1,628,551	\$ 2,758,886	

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 September											
	Fiscal Year 2025/26								2024/25			
	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	\$ 1,602,340	\$ 3,108						\$ 1,605,448	\$ 4,967,434	\$ 2,188,865	\$ 4,750,608	
Improvement and Modernization Fund	\$ (2,219)							\$ (2,219)	\$ 5,591		\$ 5,591	
Judges' Compensation (0150019)	\$ 7,500							\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (0150037)	\$ 17,377							\$ 17,377	\$ 69,509	\$ 15,921	\$ 78,250	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 133,777							\$ 133,777	\$ 537,807	\$ 32,064	\$ 441,738	
Other Miscellaneous	\$ 50,180	\$ 185,500						\$ 235,680	\$ 326,718	\$ 200,000	\$ 291,038	
	\$ 1,808,955	\$ 188,608						\$ 1,997,563	\$ 5,937,059	\$ 2,444,350	\$ 5,597,225	
Grants												
AB 1058 Commissioner/Facilitator			\$ (785)					\$ (785)	\$ 196,260	\$ 45,926	\$ 204,792	
Other Judicial Council Grants			\$ (8,500)					\$ (8,500)	\$ 19,120		\$ 19,424	
Non-Judicial Council Grants												
			\$ (9,285)					\$ (9,285)	\$ 215,380	\$ 45,926	\$ 224,216	
Other Financing Sources												
Interest Income	\$ 5,542	\$ 0						\$ 5,542	\$ 78,000	\$ 25,201	\$ 75,000	
Investment Income												
Donations		\$ 0						\$ 0	\$ 7,050	\$ 799	\$ 6,250	
Local Fees												
Non-Fee Revenues												
Enhanced Collections		\$ 25						\$ 25	\$ 340,000	\$ 33,818	\$ 325,000	
Escheatment								\$ 577	\$ 500	\$ 532	\$ 800	
Prior Year Revenue	\$ 577							\$ 577	\$ 4,100	\$ (28)	\$ 15,900	
County Program - Restricted		\$ 357						\$ 357	\$ 2,000		\$ 2,000	
Reimbursement Other												
Sale of Fixed Assets									\$ 500	\$ 18	\$ 500	
Other Miscellaneous												
	\$ 6,119	\$ 382						\$ 6,501	\$ 437,150	\$ 60,140	\$ 426,250	
					</							

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 55,232	\$ 15,752					\$ 70,984	\$ 1,801,848	\$ 72,416	\$ 1,041,043
Traffic & Other Infractions	\$ 26,317						\$ 26,317	\$ 185,826	\$ 37,559	\$ 249,091
Other Criminal Cases	\$ 145,417	\$ 11,775					\$ 157,192	\$ 773,850	\$ 189,474	\$ 799,848
Civil	\$ 110,746						\$ 110,746	\$ 513,592	\$ 112,691	\$ 499,889
Family & Children Services	\$ 170,472	\$ 4,794			\$ 0		\$ 175,266	\$ 648,579	\$ 185,170	\$ 744,667
Probate, Guardianship & Mental Health Services	\$ 10,764	\$ 6,615					\$ 17,379	\$ 227,985	\$ 16,505	\$ 248,412
Juvenile Dependency Services	\$ 15,624	\$ 35,125					\$ 50,749	\$ 339,299	\$ 36,524	\$ 327,563
Juvenile Delinquency Services	\$ 8,778						\$ 8,778	\$ 25,731	\$ 8,016	\$ 59,885
Other Court Operations	\$ 53,038						\$ 53,038	\$ 194,423	\$ 49,738	\$ 205,795
Court Interpreters	\$ 1,013	\$ 7,733					\$ 8,746	\$ 85,333	\$ 17,244	\$ 85,098
Jury Services	\$ 14,331		\$ 6,605				\$ 20,936	\$ 78,975	\$ 23,010	\$ 88,354
Security										
Trial Court Operations Program	\$ 611,732	\$ 81,794	\$ 6,605		\$ 0		\$ 700,131	\$ 4,875,441	\$ 748,347	\$ 4,349,643
Enhanced Collections	\$ 48,705	\$ 15,000					\$ 63,705	\$ 340,000	\$ 67,671	\$ 325,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 48,705	\$ 15,000					\$ 63,705	\$ 340,000	\$ 67,671	\$ 325,000
Executive Office	\$ 110,137						\$ 110,137	\$ 213,004	\$ 131,699	\$ 323,344
Fiscal Services	\$ 46,434	\$ 320					\$ 46,754	\$ 175,166	\$ 45,768	\$ 211,114
Human Resources	\$ 41,429	\$ 117				\$ 126	\$ 41,673	\$ 257,811	\$ 37,781	\$ 387,117
Business & Facilities Services	\$ 42,722	\$ 58,706			\$ 0		\$ 101,428	\$ 294,717	\$ 99,033	\$ 457,103
Information Technology	\$ 50,599	\$ 40,325				\$ 70	\$ 90,994	\$ 562,133	\$ 82,588	\$ 456,361
Court Administration Program	\$ 291,322	\$ 99,469			\$ 0	\$ 196	\$ 390,986	\$ 1,502,830	\$ 396,869	\$ 1,835,039
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 951,758	\$ 196,263	\$ 6,605		\$ 0	\$ 196	\$ 1,154,822	\$ 6,718,272	\$ 1,212,887	\$ 6,509,682