

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 Q2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Siskiyou _____
 _____ Court
 2025-26 Q2 _____
 _____ 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	25		

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (440,381)	\$ 522,541	\$ (108,543)			\$ 2,435	\$ (23,948)	\$ (13,138)	
Payroll	\$ 0						\$ 0	\$ (25,056)	
Jury							\$ 10,000	\$ 10,000	
Revolving	\$ 10,000								
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust								\$ 800	
Credit Card								\$ 800	
Cash on Hand	\$ 800						\$ 90,659	\$ 90,659	
Cash with County							\$ 0	\$ 0	
Cash Outside of the JCC								\$ 0	
Cash Held with the JCC							\$ 79,069	\$ 1,331,967	
Cash Equivalents	\$ 1,252,897							\$ 2,587,941	
Total Cash and Cash Equivalents	\$ 823,316	\$ 522,541	\$ (108,543)				\$ 172,163	\$ 1,409,478	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	
Accounts Receivable - General								\$ 397	
Dishonored Checks	\$ 360						\$ 360	\$ 397	
Due From Employee								\$ 0	
Civil Jury Fees								\$ 0	
Trust								\$ 0	
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts								\$ 98,596	
Due From State	\$ 40,000	\$ 0	\$ 97,669				\$ 137,669	\$ 98,596	
Trust Due To/From								\$ 0	
Distribution Due To/From								\$ 0	
Civil Filing Fee Due To/From								\$ 0	
General Due To/From								\$ 0	
Total Receivables	\$ 40,360	\$ 0	\$ 97,669				\$ 138,029	\$ 98,994	
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances								\$ 0	
Counties								\$ 0	
Total Prepaid Expenses	\$ 0						\$ 0	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 863,676	\$ 522,541	\$ (10,875)				\$ 172,163	\$ 1,547,506	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 6,441	\$ 0	\$ 0				\$ 6,441	\$ 1,857	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Courts	\$ 0						\$ 0	\$ 0	
Due to State	\$ 5,970	\$ (24,726)	\$ 0				\$ (18,757)	\$ 650,554	
TC145 Liability						\$ 37,164	\$ 37,164	\$ 34,380	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency								\$ 0	
Due to Other Public Agencies								\$ 332	
Sales and Use Tax							\$ 277	\$ 332	
Interest							\$ 277	\$ 332	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 12,411	\$ (24,726)	\$ 0				\$ 37,441	\$ 687,123	
Total Accounts Payable and Accrued Liab.	\$ 12,411	\$ (24,726)	\$ 0				\$ 37,441	\$ 687,123	
Civil							\$ 41,693	\$ 41,693	
Criminal								\$ 41,693	
Unreconciled - Civil and Criminal								\$ 62,410	
Trust Held Outside of the JCC							\$ 90,659	\$ 90,659	
Trust Interest Payable							\$ 2,370	\$ 578	
Miscellaneous Trust								\$ 578	
Total Trust Deposits							\$ 134,722	\$ 134,722	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 53,929						\$ 53,929	\$ 58,941	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ (20,195)						\$ (20,195)	\$ 56,388	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 33,733	\$ 0	\$ 0				\$ 33,733	\$ 115,329	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 6,992						\$ 6,992	\$ 4,100	
Jury Fees - Non-Interest								\$ 0	
Fees - Partial Payment & Overpayment								\$ 0	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities								\$ 4,100	
Total Other Liabilities	\$ 6,992						\$ 6,992	\$ 4,100	
Total Liabilities	\$ 53,136	\$ (24,726)	\$ 0				\$ 172,163	\$ 911,232	
Total Fund Balance	\$ 810,540	\$ 547,268	\$ (10,875)				\$ 1,346,933	\$ 1,810,719	
Total Liabilities and Fund Balance	\$ 863,676	\$ 522,541	\$ (10,875)				\$ 172,163	\$ 2,721,951	

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 December									
	Fiscal Year 2025/26								2024/25	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,477,863	\$ 12,582					\$ 2,490,445	\$ 4,967,434	\$ 3,227,713	\$ 4,750,808
Improvement and Modernization Fund	\$ (2,219)						\$ (2,219)	\$ 5,591		\$ 5,591
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000
Court Interpreter (0150037)	\$ 34,754						\$ 34,754	\$ 69,509	\$ 31,841	\$ 78,250
Civil Coordination Reimbursement (0150091)							\$ 296,109	\$ 537,807	\$ 142,680	\$ 441,738
MOU Reimbursements (0150010 and General)	\$ 296,109						\$ 296,109	\$ 537,807	\$ 142,680	\$ 441,738
Other Miscellaneous	\$ 141,218	\$ 185,500					\$ 326,718	\$ 326,718	\$ 291,038	\$ 291,038
	\$ 2,962,724	\$ 196,082					\$ 3,160,806	\$ 5,937,059	\$ 3,708,273	\$ 5,597,225
Grants										
AB 1058 Commissioner/Facilitator			\$ 97,669				\$ 97,669	\$ 196,260	\$ 98,596	\$ 204,792
Other Judicial Council Grants			\$ 0				\$ 0	\$ 19,120		\$ 19,424
Non-Judicial Council Grants										
			\$ 97,669				\$ 97,669	\$ 215,380	\$ 98,596	\$ 224,218
Other Financing Sources										
Interest Income	\$ 8,052	\$ 5,541					\$ 13,593	\$ 78,000	\$ 54,306	\$ 75,000
Investment Income										
Donations										
Local Fees		\$ 2,369					\$ 2,369	\$ 7,050	\$ 2,054	\$ 6,250
Non-Fee Revenues										
Enhanced Collections		\$ 109,618					\$ 109,618	\$ 340,000	\$ 85,472	\$ 325,000
Escheatment							\$ 602	\$ 500	\$ 504	\$ 800
Prior Year Revenue	\$ 577	\$ 25					\$ 602	\$ 500	\$ 504	\$ 800
County Program - Restricted		\$ 1,369					\$ 1,369	\$ 4,100	\$ 582	\$ 15,900
Reimbursement Other								\$ 2,000		\$ 2,000
Sale of Fixed Assets								\$ 500	\$ 18	\$ 500
Other Miscellaneous										
	\$ 8,629	\$ 118,922					\$ 127,551	\$ 437,150	\$ 142,936	\$ 426,250
Total Revenues	\$ 2,971,353	\$ 317,004	\$ 97,669				\$ 3,386,025	\$ 6,569,589	\$ 3,949,805	\$ 6,247,690
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 1,066,858	\$ 77,470	\$ 54,690				\$ 1,199,018	\$ 2,721,486	\$ 1,229,779	\$ 2,600,298
Temp Help										
Overtime										
Staff Benefits	\$ 820,449	\$ 54,516	\$ 32,712				\$ 907,678	\$ 2,124,207	\$ 954,468	\$ 2,208,662
	\$ 1,887,308	\$ 131,986	\$ 87,402				\$ 2,106,696	\$ 4,845,693	\$ 2,184,248	\$ 4,808,960
Operating Expenses and Equipment										
General Expense	\$ 36,315	\$ 0	\$ 1,427				\$ 37,742	\$ 156,450	\$ 73,251	\$ 231,194
Printing	\$ 1,746						\$ 1,746	\$ 3,000		\$ 10,000
Telecommunications	\$ 6,443						\$ 6,443	\$ 15,000	\$ 13,774	\$ 38,000
Postage	\$ 20,879	\$ 15,000					\$ 35,879	\$ 40,000	\$ 30,353	\$ 38,000
Insurance	\$ 7,939						\$ 7,939	\$ 9,000	\$ 8,660	\$ 8,660
In-State Travel	\$ 566	\$ 140	\$ 2,374				\$ 3,079	\$ 8,000	\$ 4,208	\$ 10,000
Out-of-State Travel										
Training			\$ 1,190				\$ 1,190	\$ 1,500	\$ 1,220	\$ 1,220
Security Services							\$ 69,040	\$ 146,040	\$ 69,040	\$ 146,040
Facility Operations	\$ 69,040						\$ 69,040	\$ 2,000	\$ 390	\$ 2,000
Utilities	\$ 369						\$ 369	\$ 2,000	\$ 390	\$ 2,000
Contracted Services	\$ 207,856						\$ 207,856	\$ 670,122	\$ 260,390	\$ 697,680
Consulting and Professional Services	\$ 5,989	\$ 0					\$ 5,989	\$ 339,930	\$ 18,702	\$ 279,572
Information Technology	\$ 54,022	\$ 2,400					\$ 56,422	\$ 313,500	\$ 38,849	\$ 113,600
Major Equipment										\$ 0
Other Items of Expense										
	\$ 411,164	\$ 17,540	\$ 4,990				\$ 433,694	\$ 1,704,542	\$ 518,837	\$ 1,575,967
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 11,456						\$ 11,456	\$ 47,000	\$ 34,163	\$ 47,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (16,150)		\$ 16,150				\$ 0	\$ 120,537	\$ 0	\$ 83,655
Prior Year Expense Adjustment	\$ 2,992						\$ 2,992	\$ 500	\$ (5,804)	\$ (5,900)
	\$ (1,703)		\$ 16,150				\$ 14,448	\$ 168,037	\$ 28,359	\$ 124,755
Total Expenditures	\$ 2,296,768	\$ 149,526	\$ 108,543				\$ 2,554,838	\$ 6,718,272	\$ 2,731,444	\$ 6,509,682
Excess (Deficit) of Revenues Over Expenditures	\$ 674,585	\$ 167,478	\$ (10,875)				\$ 831,188	\$ (128,682)	\$ 1,218,361	\$ (261,992)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 135,955	\$ 379,790	\$ 0				\$ 515,745	\$ 515,745	\$ 592,358	\$ 592,358
Ending Balance (Deficit)	\$ 810,540	\$ 547,268	\$ (10,875)				\$ 1,346,933	\$ 387,062	\$ 1,810,719	\$ 330,366

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

For the month ended December										2024/25	
Fiscal Year 2025/26											
	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	\$ 111,710	\$ 75,553					\$ 187,263	\$ 1,801,848	\$ 206,496	\$ 1,041,043	
Traffic & Other Infractions	\$ 65,313						\$ 65,313	\$ 185,826	\$ 89,021	\$ 249,091	
Other Criminal Cases	\$ 331,226	\$ 23,775					\$ 355,001	\$ 773,850	\$ 418,033	\$ 799,848	
Civil	\$ 248,071				\$ 0		\$ 248,071	\$ 513,592	\$ 242,200	\$ 499,889	
Family & Children Services	\$ 383,653	\$ 11,105					\$ 394,759	\$ 648,579	\$ 408,297	\$ 744,667	
Probate, Guardianship & Mental Health Services	\$ 19,448	\$ 8,727					\$ 28,175	\$ 227,965	\$ 39,105	\$ 248,412	
Juvenile Dependency Services	\$ 31,861	\$ 83,750					\$ 115,611	\$ 339,299	\$ 107,034	\$ 327,563	
Juvenile Delinquency Services	\$ 18,636						\$ 18,636	\$ 25,731	\$ 20,227	\$ 59,885	
Other Court Operations	\$ 109,453						\$ 109,453	\$ 194,423	\$ 113,649	\$ 205,795	
Court Interpreters	\$ 3,194	\$ 19,863					\$ 23,056	\$ 85,333	\$ 39,801	\$ 85,098	
Jury Services	\$ 32,419	\$ 16	\$ 11,456				\$ 43,891	\$ 78,975	\$ 56,986	\$ 88,354	
Security											
Trial Court Operations Program	\$ 1,354,983	\$ 222,789	\$ 11,456		\$ 0		\$ 1,589,228	\$ 4,875,441	\$ 1,740,849	\$ 4,349,643	
Enhanced Collections											
Other Non-Court Operations	\$ 105,806	\$ 15,000					\$ 120,806	\$ 340,000	\$ 127,808	\$ 325,000	
Non-Court Operations Program	\$ 105,806	\$ 15,000					\$ 120,806	\$ 340,000	\$ 127,808	\$ 325,000	
Executive Office	\$ 265,704						\$ 265,704	\$ 213,004	\$ 298,497	\$ 323,344	
Fiscal Services	\$ 103,568	\$ 2,339					\$ 105,897	\$ 175,166	\$ 104,568	\$ 211,114	
Human Resources	\$ 72,590	\$ 5,055				\$ 126	\$ 77,771	\$ 257,811	\$ 68,911	\$ 387,117	
Business & Facilities Services	\$ 83,842	\$ 111,815			\$ 0	\$ 2,796	\$ 198,454	\$ 294,717	\$ 191,236	\$ 457,103	
Information Technology	\$ 120,212	\$ 76,696				\$ 70	\$ 196,978	\$ 562,133	\$ 199,576	\$ 456,361	
Court Administration Program	\$ 645,907	\$ 195,905			\$ 0	\$ 2,992	\$ 844,804	\$ 1,502,830	\$ 862,788	\$ 1,835,039	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 2,106,696	\$ 433,694	\$ 11,456		\$ 0	\$ 2,992	\$ 2,554,838	\$ 6,718,272	\$ 2,731,444	\$ 6,509,682	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Siskiyou

Court
2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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