Superior Court of California, County of Siskiyou
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (469,378)	$ 457,608	-	-	-	-	$ 3,388	$ (8,382)	$ (21,554)
Payroll	-	-	-	-	-	-	-	-	$ (27,149)
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 10,000	-	-	-	-	-	-	$ 10,000	$ 10,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 800	-	-	-	-	-	-	$ 800	$ 800
Cash with County	-	-	-	-	-	-	$ 75,419	$ 75,419	$ 85,473
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 1,208,795	-	-	-	-	-	$ 84,112	$ 1,292,906	$ 897,925
Total Cash and Cash Equivalents	$ 750,217	$ 457,608	-	-	-	-	$ 162,919	$ 1,370,744	$ 945,495
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 5,049	$ 3,937	-	-	-	-	-	$ 8,986	$ 7,677
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	-	-	-	-	-	-	-	-	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 54,666	-	-	-	-	-	-	$ 54,666	$ 88,212
Due From Other Governments	$ 110	$ 51,106	-	-	-	-	-	$ 51,216	$ 77,705
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 109,265	$ 6,985	$ 16,187	-	-	-	-	$ 132,437	$ 118,353
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	-	-	-	-	-	-	-	-	-
Total Receivables	$ 169,091	$ 62,028	$ 16,187	-	-	-	-	$ 247,305	$ 291,948
Prepaid Expenses - General	$ 1,069	-	-	-	-	-	-	$ 1,069	$ 795
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 1,069	-	-	-	-	-	-	$ 1,069	$ 795
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 920,377	$ 519,635	$ 16,187	-	-	-	$ 162,919	$ 1,619,117	$ 1,238,237

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 119,941	-	-	-	-	-	-	$ 119,941	$ 74,792
Accounts Payable - General	$ 26,170	-	-	-	-	-	-	$ 26,170	$ 3,224
Due to Other Funds	-	$ 45,992	$ 8,674	-	-	-	-	$ 54,666	$ 88,212
Due to Other Courts	-	-	$ 1,548	-	-	-	-	$ 1,548	$ 22
Due to State	$ 238,350	-	-	-	-	-	-	$ 238,350	$ 34,691
TC145 Liability	-	-	-	-	-	-	$ 42,393	$ 42,393	$ 46,205
Due to Other Governments	$ 36,852	$ 49,229	$ 3,349	-	-	-	-	$ 89,430	$ 80,022
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 126	$ 126	$ 174
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 421,314	$ 95,221	$ 13,570	-	-	-	$ 42,519	$ 572,624	$ 327,342
Civil	-	-	-	-	-	-	$ 41,693	$ 41,693	$ 41,693
Criminal	-	-	-	-	-	-	-	-	-
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 75,419	$ 75,419	$ 85,473
Trust Interest Payable	-	-	-	-	-	-	$ 3,288	$ 3,288	$ 1,630
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 120,400	$ 120,400	$ 128,797
Accrued Payroll	$ 108,000	$ 6,235	$ 2,616	-	-	-	-	$ 116,852	$ 103,182
Benefits Payable	$ 52,950	-	-	-	-	-	-	$ 52,950	$ 58,128
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 160,950	$ 6,235	$ 2,616	-	-	-	-	$ 169,801	$ 161,310
Revenue Collected in Advance	$ 142,496	$ 41,939	-	-	-	-	-	$ 184,435	$ 100,000
Liabilities For Deposits	$ 7,438	-	-	-	-	-	-	$ 7,438	$ 5,044
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 149,934	$ 41,939	-	-	-	-	-	$ 191,873	$ 105,044
Total Liabilities	$ 732,198	$ 143,395	$ 16,187	-	-	-	$ 162,919	$ 1,054,699	$ 722,492
Total Fund Balance	$ 188,178	$ 376,240	-	-	-	-	-	$ 564,418	$ 515,745
Total Liabilities and Fund Balance	$ 920,377	$ 519,635	$ 16,187	-	-	-	$ 162,919	$ 1,619,117	$ 1,238,237

Superior Court of California, County of Siskiyou
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 4,667,818	$ 38,250	-	-	-	-	-	$ 4,706,068	$ 4,991,841	$ 4,546,594	$ 4,750,608
Improvement and Modernization Fund	$ 5,591	-	-	-	-	-	-	$ 5,591	$ 5,591	$ 5,591	$ 5,591
Judges' Compensation (0150019)	$ 26,827	-	-	-	-	-	-	$ 26,827	$ 30,000	$ 22,067	$ 30,000
Court Interpreter (0150037)	$ 61,263	-	-	-	-	-	-	$ 61,263	$ 69,509	$ 74,889	$ 78,250
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 437,380	-	-	-	-	-	-	$ 437,380	$ 544,963	$ 441,313	$ 441,738
Other Miscellaneous	$ 94,918	$ 143,561	-	-	-	-	-	$ 238,478	$ 326,718	$ 265,826	$ 291,038
Total State Financing Sources	$ 5,293,797	$ 181,811	-	-	-	-	-	$ 5,475,607	$ 5,968,622	$ 5,356,281	$ 5,597,225
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 136,959	-	-	-	-	$ 136,959	$ 197,766	$ 159,574	$ 204,792
Other Judicial Council Grants	-	-	$ 18,060	-	-	-	-	$ 18,060	$ 19,120	$ 17,000	$ 19,424
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 155,019	-	-	-	-	$ 155,019	$ 216,886	$ 176,574	$ 224,216
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 24,034	$ 29,998	-	-	-	-	-	$ 54,032	$ 60,000	$ 75,158	$ 75,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 50	$ 7,637	-	-	-	-	-	$ 7,687	$ 7,975	$ 6,769	$ 6,250
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	$ 303,139	-	-	-	-	-	$ 303,139	$ 340,000	$ 317,434	$ 325,000
Escheatment	-	-	-	-	-	-	-	-	$ 5,000	-	$ 1,000
Prior Year Revenue	$ (25,101)	$ 25	-	-	-	-	-	$ (25,077)	$ (24,978)	$ 5,287	$ 600
County Program - Restricted	-	$ 3,784	-	-	-	-	-	$ 3,784	$ 4,400	$ 15,644	$ 15,900
Reimbursement Other	-	-	-	-	-	-	-	-	$ 2,000	$ 923	$ 2,000
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 574	-	-	-	-	-	-	$ 574	$ 550	$ 18	$ 500
Total Other Financing Sources	$ (443)	$ 344,583	-	-	-	-	-	$ 344,140	$ 394,947	$ 421,233	$ 426,250
TOTAL REVENUES	$ 5,293,353	$ 526,394	$ 155,019	-	-	-	-	$ 5,974,766	$ 6,580,456	$ 5,954,088	$ 6,247,690

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 2,227,954	$ 161,780	$ 108,246	-	-	-	-	$ 2,497,980	$ 2,668,272	$ 2,531,323	$ 2,600,298
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Staff Benefits	$ 1,988,355	$ 109,212	$ 65,708	-	-	-	-	$ 2,163,275	$ 2,172,427	$ 2,180,906	$ 2,208,662
Total Personnel Services	$ 4,216,308	$ 270,993	$ 173,954	-	-	-	-	$ 4,661,255	$ 4,840,699	$ 4,712,230	$ 4,808,960
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 80,598	$ 36,100	$ 6,865	-	-	-	-	$ 123,563	$ 151,260	$ 208,811	$ 231,194
Printing	$ 4,901	-	-	-	-	-	-	$ 4,901	$ 3,000	$ 966	$ 10,000
Telecommunications	$ 14,914	-	-	-	-	-	-	$ 14,914	$ 15,800	$ 30,699	$ 38,000
Postage	$ 26,959	$ 15,000	-	-	-	-	-	$ 41,959	$ 41,600	$ 36,688	$ 38,000
Insurance	$ 7,939	-	-	-	-	-	-	$ 7,939	$ 9,000	$ 8,660	$ 8,660
In-State Travel	$ 5,467	$ 140	$ 2,374	-	-	-	-	$ 7,981	$ 10,000	$ 6,306	$ 10,000
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	$ 1,190	-	-	-	-	$ 1,190	$ 1,500	$ 1,220	$ 1,220
Security Services	-	-	-	-	-	-	-	-	-	-	-
Facility Operations	$ 146,040	-	-	-	-	-	-	$ 146,040	$ 146,040	$ 146,040	$ 146,040
Utilities	$ 943	-	-	-	-	-	-	$ 943	$ 2,000	$ 1,595	$ 2,000
Contracted Services	$ 522,969	$ 580	$ 12,319	-	-	-	-	$ 535,868	$ 675,588	$ 619,452	$ 697,680
Consulting and Professional Services	$ 47,408	$ 92,844	-	-	-	-	-	$ 140,252	$ 340,130	$ 124,713	$ 279,572
Information Technology	$ 163,291	$ 42,882	-	-	-	-	-	$ 206,173	$ 325,500	$ 96,179	$ 113,600
Major Equipment	-	-	-	-	-	-	-	-	-	-	-
Other Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses and Equipment	$ 1,021,428	$ 187,546	$ 22,748	-	-	-	-	$ 1,231,722	$ 1,721,418	$ 1,281,328	$ 1,575,967
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 31,412	-	-	-	-	-	-	$ 31,412	$ 47,000	$ 44,793	$ 47,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (106,171)	$ 71,380	$ 34,791	-	-	-	-	-	$ 120,537	-	$ 83,655
Prior Year Expense Adjustment	$ 1,679	$ 25	-	-	-	-	-	$ 1,704	$ 3,500	$ (7,650)	$ (5,900)
Total Special Items of Expense	$ (73,080)	$ 71,405	$ 34,791	-	-	-	-	$ 33,116	$ 171,037	$ 37,143	$ 124,755
TOTAL EXPENDITURES	$ 5,164,656	$ 529,944	$ 231,493	-	-	-	-	$ 5,926,093	$ 6,733,154	$ 6,030,701	$ 6,509,682

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 128,697	$ (3,550)	$ (76,474)	-	-	-	-	$ 48,674	$ (152,698)	$ (76,613)	$ (261,992)
Operating Transfers In (Out)	$ (76,474)	-	$ 76,474	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 135,955	$ 379,790	-	-	-	-	-	$ 515,745	$ 515,745	$ 592,358	$ 592,358
ENDING BALANCE (Deficit)	$ 188,178	$ 376,240	-	-	-	-	-	$ 564,418	$ 363,047	$ 515,745	$ 330,366

Superior Court of California, County of Siskiyou
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 225,727	$ 139,522	-	-	-	-	$ 365,250	$ 1,465,123	$ 415,630	$ 1,041,043
Traffic & Other Infractions	$ 177,697	-	-	-	-	$ (25)	$ 177,672	$ 199,826	$ 165,417	$ 249,091
Other Criminal Cases	$ 628,288	$ 195,832	-	-	-	-	$ 824,119	$ 856,050	$ 930,866	$ 799,848
Civil	$ 497,611	-	-	-	-	-	$ 497,611	$ 567,592	$ 519,763	$ 499,889
Family & Children Services	$ 786,933	$ 19,911	-	-	-	-	$ 806,844	$ 777,585	$ 821,913	$ 744,667
Probate, Guardianship & Mental Health Services	$ 35,623	$ 18,963	-	-	-	-	$ 54,585	$ 177,985	$ 87,175	$ 248,412
Juvenile Dependency Services	$ 57,992	$ 268,648	-	-	-	-	$ 326,640	$ 328,665	$ 325,619	$ 327,563
Juvenile Delinquency Services	$ 32,074	-	-	-	-	-	$ 32,074	$ 27,731	$ 41,443	$ 59,885
Other Court Operations	$ 221,139	-	-	-	-	-	$ 221,139	$ 199,423	$ 229,707	$ 205,795
Court Interpreters	$ 7,353	$ 54,311	-	-	-	-	$ 61,663	$ 85,333	$ 85,304	$ 85,098
Jury Services	$ 78,834	$ 13,914	$ 31,412	-	-	-	$ 124,161	$ 100,975	$ 100,163	$ 88,354
Security	-	$ 512	-	-	-	-	$ 512	-	-	-
Trial Court Operations Program	$ 2,749,272	$ 711,613	$ 31,412	-	-	$ (25)	$ 3,492,271	$ 4,786,288	$ 3,723,000	$ 4,349,643
Enhanced Collections	$ 216,179	$ 15,580	-	-	-	$ 25	$ 231,784	$ 340,000	$ 242,457	$ 325,000
Other Non-Court Operations	-	-	-	-	-	-	-	-	-	-
Non-Court Operations Program	$ 216,179	$ 15,580	-	-	-	$ 25	$ 231,784	$ 340,000	$ 242,457	$ 325,000
Executive Office	$ 571,018	-	-	-	-	-	$ 571,018	$ 357,129	$ 600,434	$ 323,344
Fiscal Services	$ 219,171	$ 5,034	-	-	-	-	$ 224,205	$ 176,666	$ 219,119	$ 211,114
Human Resources	$ 467,462	$ 17,305	-	-	-	$ (1,162)	$ 483,605	$ 207,811	$ 407,525	$ 387,117
Business & Facilities Services	$ 186,234	$ 241,742	-	-	-	$ 2,796	$ 430,772	$ 282,327	$ 422,834	$ 457,103
Information Technology	$ 251,918	$ 240,448	-	-	-	$ 70	$ 492,436	$ 582,933	$ 415,330	$ 456,361
Court Administration Program	$ 1,695,804	$ 504,529	-	-	-	$ 1,704	$ 2,202,037	$ 1,606,865	$ 2,065,243	$ 1,835,039
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 4,661,255	$ 1,231,722	$ 31,412	-	-	$ 1,704	$ 5,926,093	$ 6,733,154	$ 6,030,701	$ 6,509,682