

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

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 Modoc
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (372,496)	\$ 418,742	\$ (62,812)				\$ 383	\$ (16,183)	\$ 34,459
Payroll	\$ (1,131)							\$ (1,131)	\$ (50,754)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,973)	\$ (1,973)	\$ (2,839)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC		\$ 176,105						\$ 176,105	\$ 175,635
Cash Equivalents	\$ 989,903						\$ 95,704	\$ 1,085,607	\$ 1,034,269
Total Cash and Cash Equivalents	\$ 621,999	\$ 594,846	\$ (62,812)				\$ 94,114	\$ 1,248,148	\$ 1,196,494
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 12,278
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 5,596					\$ 5,596	\$ 34,675
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 5,596					\$ 5,596	\$ 46,953
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 621,999	\$ 594,846	\$ (57,216)				\$ 94,114	\$ 1,253,744	\$ 1,243,447
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 25,117	\$ 0	\$ 0				\$ 0	\$ 25,117	\$ 8,351
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 32,924	\$ 0					\$ 0	\$ 32,924	\$ 160,214
TC145 Liability							\$ 13,277	\$ 13,277	\$ 11,888
Due to Other Governments	\$ 0	\$ 176,105						\$ 176,105	\$ 175,635
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 402	\$ 402	\$ 156
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 58,040	\$ 176,105	\$ 0				\$ 13,678	\$ 247,823	\$ 356,244
Civil							\$ 36,647	\$ 36,647	\$ 31,826
Criminal							\$ 32,778	\$ 32,778	\$ 26,251
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,525	\$ 4,525	\$ 2,692
Miscellaneous Trust									
Total Trust Deposits							\$ 73,950	\$ 73,950	\$ 60,769
Accrued Payroll									
Benefits Payable	\$ 14,260	\$ 0						\$ 14,260	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 10,107	\$ 0						\$ 10,107	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 24,367	\$ 0						\$ 24,367	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,761						\$ 2,860	\$ 6,621	\$ 4,289
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,761	\$ 0	\$ 0				\$ 6,485	\$ 10,246	\$ 7,914
Total Liabilities	\$ 86,168	\$ 176,105	\$ 0				\$ 94,114	\$ 356,387	\$ 424,927
Total Fund Balance	\$ 535,831	\$ 418,742	\$ (57,216)					\$ 897,357	\$ 818,520
Total Liabilities and Fund Balance	\$ 621,999	\$ 594,846	\$ (57,216)				\$ 94,114	\$ 1,253,744	\$ 1,243,447

Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
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	\$ 701,754	\$ 561					\$ 702,315		\$ 649,576	\$ 1,226,856	
Improvement and Modernization Fund	\$ 12,000						\$ 12,000			\$ 1,204	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,279						\$ 1,279		\$ 6,462	\$ 6,009	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 83,708						\$ 83,708		\$ 84,768	\$ 175,074	
Other Miscellaneous		\$ 393,282					\$ 393,282		\$ 342,751	\$ 374,448	
	\$ 798,742	\$ 393,843					\$ 1,192,585		\$ 1,083,557	\$ 1,783,592	
Grants											
AB 1058 Commissioner/Facilitator									\$ 18,060	\$ 71,764	
Other Judicial Council Grants			\$ (24,427)				\$ (24,427)		\$ (65,147)	\$ 60,729	
Non-Judicial Council Grants											
			\$ (24,427)				\$ (24,427)		\$ (47,087)	\$ 132,493	
Other Financing Sources											
Interest Income	\$ 6,731	\$ 1,994					\$ 8,725		\$ 3,086	\$ 2,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 282					\$ 282		\$ 0	\$ 615	
Enhanced Collections		\$ 11,126					\$ 11,126		\$ 18,369	\$ 73,315	
Escheatment											
Prior Year Revenue									\$ 45		
County Program - Restricted		\$ 10					\$ 10				
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 6,731	\$ 13,411					\$ 20,142		\$ 21,500	\$ 75,930	
Total Revenues	\$ 805,473	\$ 407,254	\$ (24,427)				\$ 1,188,300		\$ 1,057,970	\$ 1,992,014	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 132,099	\$ 17,857	\$ 9,019				\$ 158,976		\$ 152,397	\$ 726,640	
Temp Help	\$ 3,977						\$ 3,977		\$ 3,750		
Overtime											
Staff Benefits	\$ 99,866	\$ 13,018	\$ 5,709				\$ 118,593		\$ 114,282	\$ 452,495	
	\$ 235,942	\$ 30,876	\$ 14,728				\$ 281,545		\$ 270,430	\$ 1,179,134	
Operating Expenses and Equipment											
General Expense	\$ 3,135	\$ 0	\$ 0				\$ 3,135		\$ 2,644	\$ 58,559	
Printing	\$ 0						\$ 0		\$ 73	\$ 800	
Telecommunications	\$ 2,139	\$ 104					\$ 2,243		\$ 2,862	\$ 19,792	
Postage	\$ 414	\$ 711					\$ 1,125		\$ 1,125	\$ 4,848	
Insurance	\$ 7,364						\$ 7,364		\$ 6,000	\$ 4,000	
In-State Travel	\$ 2,178						\$ 2,178		\$ 181	\$ 9,900	
Out-of-State Travel											
Training										\$ 10,600	
Security Services											
Facility Operations	\$ 8,770						\$ 8,770		\$ 3,804	\$ 14,100	
Utilities											
Contracted Services	\$ 50,776	\$ 1,400	\$ 18,060				\$ 70,237		\$ 81,554	\$ 681,039	
Consulting and Professional Services	\$ 40						\$ 40		\$ 40	\$ 1,200	
Information Technology	\$ 8,003						\$ 8,003		\$ 1,763	\$ 80,700	
Major Equipment										\$ 28,000	
Other Items of Expense											
	\$ 82,820	\$ 2,214	\$ 18,060				\$ 103,095		\$ 100,045	\$ 913,539	
Special Items of Expense											
Grand Jury											
Jury Costs										\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment									\$ 0		
									\$ 0	\$ 2,000	
Total Expenditures	\$ 318,762	\$ 33,090	\$ 32,789				\$ 384,641		\$ 370,474	\$ 2,094,673	
Excess (Deficit) of Revenues Over Expenditures	\$ 486,711	\$ 374,164	\$ (57,216)				\$ 803,660		\$ 687,496	\$ (102,658)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 49,120	\$ 44,578	\$ 0				\$ 93,697	\$ 93,697	\$ 131,024	\$ 131,024	
Ending Balance (Deficit)	\$ 535,831	\$ 418,742	\$ (57,216)				\$ 897,357	\$ 93,697	\$ 818,520	\$ 28,366	

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

For the month ended September

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	\$ 76,024	\$ 6,963					\$ 82,986		\$ 71,531	\$ 365,011
Traffic & Other Infractions	\$ 3,874	\$ 800					\$ 4,675		\$ 1,735	\$ 85,230
Other Criminal Cases	\$ 37,437	\$ 965					\$ 38,402		\$ 35,945	\$ 427,597
Civil	\$ 15,253	\$ 9,560					\$ 24,813		\$ 25,492	\$ 154,033
Family & Children Services	\$ 0	\$ 18,441					\$ 18,441		\$ 35,863	\$ 171,566
Probate, Guardianship & Mental Health Services		\$ 1,085					\$ 1,085		\$ 17,621	\$ 67,645
Juvenile Dependency Services		\$ 1,257					\$ 1,257		\$ 2,341	\$ 52,756
Juvenile Delinquency Services										\$ 1,600
Other Court Operations									\$ 0	
Court Interpreters		\$ 1,400					\$ 1,400		\$ 644	\$ 6,261
Jury Services		\$ 188					\$ 188			\$ 2,000
Security										
Trial Court Operations Program	\$ 132,588	\$ 40,658					\$ 173,245		\$ 191,174	\$ 1,333,700
Enhanced Collections	\$ 15,497	\$ 1,361					\$ 16,858		\$ 18,369	\$ 73,315
Other Non-Court Operations		\$ 750					\$ 750		\$ 750	\$ 3,000
Non-Court Operations Program	\$ 15,497	\$ 2,111					\$ 17,608		\$ 19,119	\$ 76,315
Executive Office	\$ 76,225	\$ (168)					\$ 76,058		\$ 43,256	\$ 185,386
Fiscal Services	\$ 26,316	\$ 1,020					\$ 27,336		\$ 26,036	\$ 115,913
Human Resources	\$ 13,518	\$ 100					\$ 13,618		\$ 13,687	\$ 1,500
Business & Facilities Services		\$ 16,134					\$ 16,134		\$ 9,804	\$ 18,600
Information Technology	\$ 17,401	\$ 43,241					\$ 60,642		\$ 67,399	\$ 363,260
Court Administration Program	\$ 133,461	\$ 60,326					\$ 193,787		\$ 160,182	\$ 684,659
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 281,545	\$ 103,095					\$ 384,641		\$ 370,474	\$ 2,094,673