

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 Optional	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 2024/25									2023/24
	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	\$ (390,089)	\$ 430,554	\$ (58,982)				\$ 237	\$ (18,280)	\$ (16,183)
Payroll	\$ (53,733)							\$ (53,733)	\$ (1,131)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,763)	\$ (7,763)	\$ (1,973)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC		\$ 176,640						\$ 176,640	\$ 176,105
Cash Held with the JCC									
Cash Equivalents	\$ 1,150,775						\$ 84,222	\$ 1,234,997	\$ 1,085,607
Total Cash and Cash Equivalents	\$ 712,677	\$ 607,194	\$ (58,982)				\$ 76,695	\$ 1,337,585	\$ 1,248,148
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	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 21,744					\$ 21,744	\$ 5,596
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	\$ 21,744					\$ 21,744	\$ 5,596
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									\$ 0
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 712,677	\$ 607,194	\$ (37,238)				\$ 76,695	\$ 1,359,329	\$ 1,253,744
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 25,117
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 123,000	\$ 201,036					\$ 0	\$ 324,036	\$ 32,924
TC145 Liability							\$ 5,846	\$ 5,846	\$ 13,277
Due to Other Governments	\$ 0	\$ 176,640						\$ 176,640	\$ 176,105
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 371	\$ 371	\$ 402
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 123,000	\$ 377,676	\$ 0				\$ 6,217	\$ 506,893	\$ 247,823
Civil							\$ 34,397	\$ 34,397	\$ 36,647
Criminal							\$ 21,840	\$ 21,840	\$ 32,778
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 6,874	\$ 6,874	\$ 4,525
Miscellaneous Trust									
Total Trust Deposits							\$ 63,112	\$ 63,112	\$ 73,950
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 14,260
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 10,107
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 24,367
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,761						\$ 3,741	\$ 7,502	\$ 6,621
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					\$ 7,367	\$ 11,127	\$ 10,246
Total Liabilities	\$ 126,761	\$ 377,676	\$ 0				\$ 76,695	\$ 581,132	\$ 356,387
Total Fund Balance	\$ 585,917	\$ 229,518	\$ (37,238)					\$ 778,196	\$ 897,357
Total Liabilities and Fund Balance	\$ 712,677	\$ 607,194	\$ (37,238)				\$ 76,695	\$ 1,359,329	\$ 1,253,744

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 2024/25										2023/24	
	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	\$ 786,407	\$ 511					\$ 786,918	\$ 1,437,137	\$ 702,315	\$ 1,316,750	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,100	\$ 12,000	\$ 1,204	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 953						\$ 953	\$ 3,814	\$ 1,279	\$ 5,118	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,157						\$ 6,157	\$ 107,412	\$ 83,708	\$ 267,671	
Other Miscellaneous		\$ 200,000					\$ 200,000	\$ 231,967	\$ 393,282	\$ 425,249	
	\$ 793,517	\$ 200,511					\$ 994,028	\$ 1,781,430	\$ 1,192,585	\$ 2,015,992	
Grants											
AB 1058 Commissioner/Facilitator								\$ 71,764		\$ 71,764	
Other Judicial Council Grants			\$ 1,292				\$ 1,292	\$ 60,485	\$ (24,427)	\$ 18,876	
Non-Judicial Council Grants											
			\$ 1,292				\$ 1,292	\$ 132,249	\$ (24,427)	\$ 90,640	
Other Financing Sources											
Interest Income	\$ 10,700	\$ 0					\$ 10,700	\$ 20,000	\$ 8,725	\$ 2,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 156					\$ 156	\$ 615	\$ 282	\$ 615	
Enhanced Collections		\$ 12,151					\$ 12,151	\$ 75,562	\$ 11,126	\$ 64,249	
Escheatment											
Prior Year Revenue	\$ 1,104						\$ 1,104				
County Program - Restricted		\$ 10					\$ 10		\$ 10		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 11,804	\$ 12,317					\$ 24,121	\$ 96,177	\$ 20,142	\$ 66,864	
Total Revenues	\$ 805,321	\$ 212,828	\$ 1,292				\$ 1,019,441	\$ 2,009,856	\$ 1,188,300	\$ 2,173,496	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 130,487	\$ 18,960	\$ 12,043				\$ 161,490	\$ 717,207	\$ 158,976	\$ 670,634	
Temp Help	\$ 4,480						\$ 4,480		\$ 3,977	\$ 27,300	
Overtime											
Staff Benefits	\$ 99,269	\$ 14,589	\$ 8,427				\$ 122,285	\$ 486,914	\$ 118,593	\$ 443,755	
	\$ 234,235	\$ 33,550	\$ 20,470				\$ 288,254	\$ 1,204,121	\$ 281,545	\$ 1,141,689	
Operating Expenses and Equipment											
General Expense	\$ 1,726	\$ 131					\$ 1,857	\$ 31,659	\$ 3,135	\$ 58,559	
Printing	\$ 1,094	\$ 316					\$ 1,411	\$ 1,800	\$ 0	\$ 800	
Telecommunications	\$ 2,182						\$ 2,182	\$ 12,840	\$ 2,243	\$ 12,882	
Postage	\$ 496	\$ 629					\$ 1,125	\$ 5,300	\$ 1,125	\$ 4,848	
Insurance	\$ 7,504						\$ 7,504	\$ 8,000	\$ 7,364	\$ 4,000	
In-State Travel	\$ 0						\$ 0	\$ 9,900	\$ 2,178	\$ 9,900	
Out-of-State Travel											
Training										\$ 10,600	
Security Services											
Facility Operations	\$ 8,172						\$ 8,172	\$ 36,500	\$ 8,770	\$ 36,000	
Utilities											
Contracted Services	\$ 62,390	\$ 2,500	\$ 18,060				\$ 82,950	\$ 676,761	\$ 70,237	\$ 818,823	
Consulting and Professional Services	\$ 100						\$ 100	\$ 1,200	\$ 40	\$ 1,200	
Information Technology	\$ 6,450						\$ 6,450	\$ 100,409	\$ 8,003	\$ 75,700	
Major Equipment										\$ 15,000	
Other Items of Expense											
	\$ 90,114	\$ 3,577	\$ 18,060				\$ 111,751	\$ 884,369	\$ 103,095	\$ 1,048,312	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
								\$ 2,000		\$ 2,000	
Total Expenditures	\$ 324,349	\$ 37,127	\$ 38,530				\$ 400,005	\$ 2,090,490	\$ 384,641	\$ 2,192,001	
Excess (Deficit) of Revenues Over Expenditures	\$ 480,972	\$ 175,702	\$ (37,238)				\$ 619,435	\$ (80,634)	\$ 803,660	\$ (18,505)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,945	\$ 53,816	\$ 0				\$ 158,761	\$ 158,761	\$ 93,697	\$ 93,697	
Ending Balance (Deficit)	\$ 585,917	\$ 229,518	\$ (37,238)				\$ 778,196	\$ 78,127	\$ 897,357	\$ 75,192	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 84,868	\$ 7,940					\$ 92,808	\$ 393,080	\$ 82,986	\$ 363,725
Traffic & Other Infractions	\$ 4,313	\$ 890					\$ 5,203	\$ 24,251	\$ 4,675	\$ 100,121
Other Criminal Cases	\$ 48,968	\$ 4,655					\$ 53,622	\$ 282,609	\$ 38,402	\$ 487,808
Civil	\$ 16,249	\$ 9,520					\$ 25,769	\$ 377,686	\$ 24,813	\$ 260,647
Family & Children Services	\$ 15,482	\$ 18,124					\$ 33,606	\$ 159,182	\$ 18,441	\$ 151,955
Probate, Guardianship & Mental Health Services	\$ 15,482	\$ 63					\$ 15,545	\$ 59,726	\$ 1,085	\$ 54,801
Juvenile Dependency Services	\$ 1,347	\$ 180					\$ 1,527	\$ 66,479	\$ 1,257	\$ 52,354
Juvenile Delinquency Services								\$ 3,781		\$ 1,600
Other Court Operations										
Court Interpreters		\$ 4,602					\$ 4,602	\$ 9,814	\$ 1,400	\$ 6,261
Jury Services		\$ 966					\$ 966	\$ 2,000	\$ 188	\$ 2,000
Security										
Trial Court Operations Program	\$ 186,709	\$ 46,940					\$ 233,648	\$ 1,378,608	\$ 173,245	\$ 1,481,272
Enhanced Collections	\$ 17,254	\$ 2,827					\$ 20,080	\$ 75,562	\$ 16,858	\$ 64,249
Other Non-Court Operations		\$ 750					\$ 750	\$ 3,000	\$ 750	\$ 3,000
Non-Court Operations Program	\$ 17,254	\$ 3,577					\$ 20,830	\$ 78,562	\$ 17,608	\$ 67,249
Executive Office	\$ 53,260	\$ 78					\$ 53,338	\$ 158,975	\$ 76,058	\$ 123,713
Fiscal Services	\$ 20,003	\$ 987					\$ 20,991	\$ 187,861	\$ 27,336	\$ 164,587
Human Resources	\$ 11,029						\$ 11,029	\$ 23,043	\$ 13,618	\$ 41,011
Business & Facilities Services		\$ 15,676					\$ 15,676	\$ 45,000	\$ 16,134	\$ 40,500
Information Technology		\$ 44,493					\$ 44,493	\$ 218,441	\$ 60,642	\$ 273,669
Court Administration Program	\$ 84,292	\$ 61,234					\$ 145,527	\$ 633,320	\$ 193,787	\$ 643,480
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 288,254	\$ 111,751					\$ 400,005	\$ 2,090,490	\$ 384,641	\$ 2,192,001