

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 March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (252,719)	\$ 318,715	\$ (108,626)			\$ 344	\$ (42,286)	\$ 34,901
Payroll		\$ 0						\$ 0	\$ (59,209)
Jury									
Revolving		\$ 5,000						\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,863)	\$ (2,863)	\$ (1,408)
Credit Card									
Cash on Hand		\$ 724						\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC			\$ 176,640					\$ 176,640	\$ 176,164
Cash Held with the JCC									
Cash Equivalents		\$ 808,094					\$ 88,152	\$ 896,245	\$ 767,672
Total Cash and Cash Equivalents		\$ 561,098	\$ 495,356	\$ (108,626)			\$ 85,633	\$ 1,033,460	\$ 923,842
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	\$ 6,191					\$ 6,191	\$ 6,191
Due From Other Courts									
Due From State		\$ 0	\$ 0	\$ 46,464				\$ 46,464	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From		\$ 246						\$ 246	\$ 250
Total Receivables		\$ 246	\$ 6,191	\$ 46,464				\$ 52,901	\$ 6,441
Prepaid Expenses - General									
Salary and Travel Advances		\$ 1,505						\$ 1,505	\$ 851
Counties									
Total Prepaid Expenses		\$ 1,505						\$ 1,505	\$ 851
Other Assets									
Total Other Assets									
Total Assets		\$ 562,850	\$ 501,546	\$ (62,163)			\$ 85,633	\$ 1,087,866	\$ 931,134
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General		\$ 29,313	\$ 0	\$ 0			\$ 0	\$ 29,313	\$ 13,094
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 246	\$ 246	\$ 250
Due to Other Courts									\$ 0
Due to State		\$ 98,000	\$ 207,240				\$ 0	\$ 305,240	\$ 0
TC145 Liability							\$ 10,715	\$ 10,715	\$ 9,910
Due to Other Governments		\$ 0	\$ 176,640					\$ 176,640	\$ 176,164
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax		\$ 0						\$ 0	\$ 0
Interest							\$ 301	\$ 301	\$ 401
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0						\$ 0	
Total Accounts Payable and Accrued Liab.		\$ 127,313	\$ 383,881	\$ 0			\$ 11,262	\$ 522,456	\$ 199,818
Civil							\$ 34,397	\$ 34,397	\$ 34,397
Criminal							\$ 24,444	\$ 24,444	\$ 32,219
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 8,052	\$ 8,052	\$ 5,595
Miscellaneous Trust									
Total Trust Deposits							\$ 66,893	\$ 66,893	\$ 72,211
Accrued Payroll									
Benefits Payable		\$ 0	\$ 0					\$ 0	\$ 13,869
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0
Deductions Payable		\$ 0	\$ 0					\$ 0	\$ 10,349
Payroll Clearing		\$ 0						\$ 0	\$ 0
Total Payroll Liabilities		\$ 0	\$ 0					\$ 0	\$ 24,218
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits		\$ 3,761					\$ 3,852	\$ 7,613	\$ 6,671
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				\$ 7,478	\$ 11,238	\$ 10,296
Total Liabilities		\$ 131,073	\$ 383,881	\$ 0			\$ 85,633	\$ 600,587	\$ 306,544
Total Fund Balance		\$ 431,776	\$ 117,665	\$ (62,163)				\$ 487,279	\$ 624,590
Total Liabilities and Fund Balance		\$ 562,850	\$ 501,546	\$ (62,163)			\$ 85,633	\$ 1,087,866	\$ 931,134

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 March										
	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	\$ 1,151,624	\$ 3,827						\$ 1,155,451	\$ 1,437,137	\$ 1,126,969	\$ 1,316,750
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 1,100	\$ 0	\$ 1,204
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,860							\$ 2,860	\$ 3,814	\$ 3,838	\$ 5,118
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 108,837							\$ 108,837	\$ 107,412	\$ 183,584	\$ 267,671
Other Miscellaneous	\$ 31,967	\$ 200,000						\$ 231,967	\$ 231,967	\$ 425,249	\$ 425,249
	\$ 1,295,288	\$ 203,827						\$ 1,499,115	\$ 1,781,430	\$ 1,739,640	\$ 2,015,992
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,697					\$ 35,697	\$ 71,764		\$ 71,764
Other Judicial Council Grants			\$ 11,987					\$ 11,987	\$ 60,485	\$ (24,427)	\$ 18,876
Non-Judicial Council Grants											
			\$ 47,684					\$ 47,684	\$ 132,249	\$ (24,427)	\$ 90,640
Other Financing Sources											
Interest Income	\$ 22,129	\$ 5,522						\$ 27,650	\$ 20,000	\$ 32,958	\$ 2,000
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 229						\$ 229	\$ 615	\$ 483	\$ 615
Enhanced Collections		\$ 59,398						\$ 59,398	\$ 75,562	\$ 47,317	\$ 64,249
Escheatment											
Prior Year Revenue	\$ 409							\$ 409		\$ 623	
County Program - Restricted		\$ 10						\$ 10		\$ 36	
Reimbursement Other	\$ 25,292							\$ 25,292			
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 47,830	\$ 65,158						\$ 112,988	\$ 96,177	\$ 81,418	\$ 66,864
Total Revenues	\$ 1,343,118	\$ 268,985	\$ 47,684					\$ 1,659,787	\$ 2,009,856	\$ 1,796,631	\$ 2,173,496
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 430,536	\$ 57,978	\$ 29,650					\$ 518,163	\$ 717,207	\$ 497,064	\$ 670,634
Temp Help	\$ 16,142							\$ 16,142		\$ 11,781	\$ 27,300
Overtime											
Staff Benefits	\$ 291,468	\$ 42,632	\$ 20,689					\$ 354,788	\$ 486,914	\$ 327,129	\$ 443,755
	\$ 738,146	\$ 100,610	\$ 50,338					\$ 889,094	\$ 1,204,121	\$ 835,974	\$ 1,141,689
Operating Expenses and Equipment											
General Expense	\$ 15,317	\$ 131						\$ 15,448	\$ 31,659	\$ 19,360	\$ 58,559
Printing	\$ 1,271	\$ 493						\$ 1,764	\$ 1,800	\$ 449	\$ 800
Telecommunications	\$ 8,807							\$ 8,807	\$ 12,840	\$ 8,431	\$ 12,882
Postage	\$ 1,076	\$ 2,712						\$ 3,787	\$ 5,300	\$ 3,787	\$ 4,848
Insurance	\$ 8,092							\$ 8,092	\$ 8,000	\$ 7,883	\$ 4,000
In-State Travel	\$ 2,448							\$ 2,448	\$ 9,900	\$ 4,143	\$ 9,900
Out-of-State Travel											
Training											\$ 10,600
Security Services											
Facility Operations	\$ 25,266							\$ 25,266	\$ 36,500	\$ 25,773	\$ 36,000
Utilities											
Contracted Services	\$ 191,220	\$ 101,191	\$ 59,932					\$ 352,343	\$ 676,761	\$ 289,047	\$ 818,823
Consulting and Professional Services	\$ 650							\$ 650	\$ 1,200	\$ 390	\$ 1,200
Information Technology	\$ 23,571							\$ 23,571	\$ 100,409	\$ 70,502	\$ 75,700
Major Equipment											\$ 15,000
Other Items of Expense											
	\$ 277,717	\$ 104,526	\$ 59,932					\$ 442,175	\$ 884,369	\$ 429,764	\$ 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	\$ 1,015,863	\$ 205,136	\$ 110,271					\$ 1,331,269	\$ 2,090,490	\$ 1,265,738	\$ 2,192,001
Excess (Deficit) of Revenues Over Expenditures	\$ 327,255	\$ 63,849	\$ (62,587)					\$ 328,518	\$ (80,634)	\$ 530,893	\$ (18,505)
Operating Transfers In (Out)	\$ (424)		\$ 424					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,945	\$ 53,816	\$ 0					\$ 158,761	\$ 158,761	\$ 93,697	\$ 93,697
Ending Balance (Deficit)	\$ 431,776	\$ 117,665	\$ (62,163)					\$ 487,279	\$ 78,127	\$ 624,590	\$ 75,192

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

For the month ended March										
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	\$ 272,737	\$ 26,082					\$ 298,819	\$ 393,080	\$ 267,724	\$ 363,725
Traffic & Other Infractions	\$ 13,618	\$ 2,899					\$ 16,517	\$ 24,251	\$ 15,283	\$ 100,121
Other Criminal Cases	\$ 144,488	\$ 102,606					\$ 247,094	\$ 282,609	\$ 207,103	\$ 487,808
Civil	\$ 52,963	\$ 33,053					\$ 86,016	\$ 377,686	\$ 79,497	\$ 260,647
Family & Children Services	\$ 49,444	\$ 57,846					\$ 107,290	\$ 159,182	\$ 69,154	\$ 151,955
Probate, Guardianship & Mental Health Services	\$ 49,444	\$ 538					\$ 49,982	\$ 59,726	\$ 16,712	\$ 54,801
Juvenile Dependency Services	\$ 1,347	\$ 43,389					\$ 44,735	\$ 66,479	\$ 24,955	\$ 52,354
Juvenile Delinquency Services								\$ 3,781		\$ 1,600
Other Court Operations		\$ 916					\$ 916		\$ 565	
Court Interpreters		\$ 7,602					\$ 7,602	\$ 9,814	\$ 4,592	\$ 6,261
Jury Services		\$ 1,341					\$ 1,341	\$ 2,000	\$ 563	\$ 2,000
Security									\$ 41	
Trial Court Operations Program	\$ 584,040	\$ 276,272					\$ 860,312	\$ 1,378,608	\$ 686,188	\$ 1,481,272
Enhanced Collections	\$ 54,472	\$ 12,383					\$ 66,855	\$ 75,562	\$ 53,505	\$ 64,249
Other Non-Court Operations		\$ 2,250					\$ 2,250	\$ 3,000	\$ 2,250	\$ 3,000
Non-Court Operations Program	\$ 54,472	\$ 14,633					\$ 69,105	\$ 78,562	\$ 55,755	\$ 67,249
Executive Office	\$ 166,745	\$ (386)					\$ 166,358	\$ 158,975	\$ 214,686	\$ 123,713
Fiscal Services	\$ 72,809	\$ 4,345					\$ 77,153	\$ 187,861	\$ 80,638	\$ 164,587
Human Resources	\$ 11,029	\$ 100					\$ 11,128	\$ 23,043	\$ 19,618	\$ 41,011
Business & Facilities Services		\$ 33,370					\$ 33,370	\$ 45,000	\$ 34,096	\$ 40,500
Information Technology		\$ 113,843					\$ 113,843	\$ 218,441	\$ 174,758	\$ 273,669
Court Administration Program	\$ 250,582	\$ 151,270					\$ 401,852	\$ 633,320	\$ 523,795	\$ 643,480
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 889,094	\$ 442,175					\$ 1,331,269	\$ 2,090,490	\$ 1,265,738	\$ 2,192,001