

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 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (374,489)	\$ 457,839	\$ (67,295)			\$ 244	\$ 16,299	\$ (18,280)
Payroll		\$ (54,868)						\$ (54,868)	\$ (53,733)
Jury									
Revolving		\$ 5,000						\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,033)	\$ (2,033)	\$ (7,763)
Credit Card									
Cash on Hand		\$ 724						\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC			\$ 177,276					\$ 177,276	\$ 176,640
Cash Held with the JCC									
Cash Equivalents		\$ 1,084,290					\$ 88,479	\$ 1,172,769	\$ 1,234,997
Total Cash and Cash Equivalents		\$ 660,656	\$ 635,115	\$ (67,295)			\$ 86,690	\$ 1,315,167	\$ 1,337,585
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	\$ 32,446				\$ 32,446	\$ 21,744
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	\$ 32,446				\$ 32,446	\$ 21,744
Prepaid Expenses - General									
Salary and Travel Advances		\$ 0						\$ 0	\$ 0
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets		\$ 660,656	\$ 635,115	\$ (34,849)			\$ 86,690	\$ 1,347,613	\$ 1,359,329
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General		\$ 11,650	\$ 0	\$ 0			\$ 0	\$ 11,650	\$ 0
Due to Other Funds			\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State		\$ 190,423	\$ 215,549				\$ 0	\$ 405,972	\$ 324,036
TC145 Liability							\$ 5,968	\$ 5,968	\$ 5,846
Due to Other Governments		\$ 0	\$ 177,276					\$ 177,276	\$ 176,640
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax		\$ 0						\$ 0	\$ 0
Interest							\$ 297	\$ 297	\$ 371
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.		\$ 202,073	\$ 392,825	\$ 0			\$ 6,265	\$ 601,163	\$ 506,893
Civil							\$ 34,397	\$ 34,397	\$ 34,397
Criminal							\$ 29,407	\$ 29,407	\$ 21,840
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,144	\$ 9,144	\$ 6,874
Miscellaneous Trust									
Total Trust Deposits							\$ 72,947	\$ 72,947	\$ 63,112
Accrued Payroll									
Benefits Payable		\$ 14,886	\$ 0					\$ 14,886	\$ 0
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0
Deductions Payable		\$ 11,346	\$ 0					\$ 11,346	\$ 0
Payroll Clearing		\$ 0						\$ 0	\$ 0
Total Payroll Liabilities		\$ 26,232	\$ 0					\$ 26,232	\$ 0
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits		\$ 3,919					\$ 3,852	\$ 7,771	\$ 7,502
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities		\$ 3,919	\$ 0				\$ 7,478	\$ 11,397	\$ 11,127
Total Liabilities		\$ 232,225	\$ 392,825	\$ 0			\$ 86,690	\$ 711,740	\$ 581,132
Total Fund Balance		\$ 428,432	\$ 242,290	\$ (34,849)				\$ 635,873	\$ 778,196
Total Liabilities and Fund Balance		\$ 660,656	\$ 635,115	\$ (34,849)			\$ 86,690	\$ 1,347,613	\$ 1,359,329

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 2025/26									2024/25	
	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	\$ 615,550	\$ 536						\$ 616,086	\$ 1,498,945	\$ 786,918	\$ 1,437,137
Improvement and Modernization Fund									\$ 1,100	\$ 0	\$ 1,100
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,218							\$ 1,218	\$ 4,872	\$ 953	\$ 3,814
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 72,764							\$ 72,764	\$ 121,268	\$ 6,157	\$ 107,412
Other Miscellaneous	\$ 11,687	\$ 185,500						\$ 197,187	\$ 217,467	\$ 200,000	\$ 231,967
	\$ 701,220	\$ 186,036						\$ 887,256	\$ 1,843,652	\$ 994,028	\$ 1,781,430
Grants											
AB 1058 Commissioner/Facilitator			\$ (5,596)					\$ (5,596)	\$ 71,764		\$ 71,764
Other Judicial Council Grants			\$ (4,113)					\$ (4,113)	\$ 59,913	\$ 1,292	\$ 60,485
Non-Judicial Council Grants											
			\$ (9,709)					\$ (9,709)	\$ 131,677	\$ 1,292	\$ 132,249
Other Financing Sources											
Interest Income	\$ 4,078	\$ 0						\$ 4,078	\$ 25,000	\$ 10,700	\$ 20,000
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 146						\$ 146		\$ 156	\$ 615
Enhanced Collections		\$ 13,829						\$ 13,829	\$ 77,107	\$ 12,151	\$ 75,562
Escheatment											
Prior Year Revenue										\$ 1,104	
County Program - Restricted										\$ 10	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 4,078	\$ 13,975						\$ 18,052	\$ 102,107	\$ 24,121	\$ 96,177
Total Revenues	\$ 705,297	\$ 200,011	\$ (9,709)					\$ 895,599	\$ 2,077,435	\$ 1,019,441	\$ 2,009,856
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 150,757	\$ 10,407	\$ 4,125					\$ 165,290	\$ 643,989	\$ 161,490	\$ 717,207
Temp Help	\$ 5,377							\$ 5,377		\$ 4,480	
Overtime											
Staff Benefits	\$ 111,082	\$ 8,231	\$ 2,954					\$ 122,267	\$ 543,598	\$ 122,285	\$ 486,914
	\$ 267,216	\$ 18,638	\$ 7,079					\$ 292,934	\$ 1,187,587	\$ 288,254	\$ 1,204,121
Operating Expenses and Equipment											
General Expense	\$ 4,393							\$ 4,393	\$ 31,659	\$ 1,857	\$ 31,659
Printing	\$ 592	\$ 513						\$ 1,105	\$ 1,800	\$ 1,411	\$ 1,800
Telecommunications	\$ 3,789							\$ 3,789	\$ 13,330	\$ 2,182	\$ 12,840
Postage	\$ 184	\$ 941						\$ 1,125	\$ 5,300	\$ 1,125	\$ 5,300
Insurance	\$ 8,003							\$ 8,003	\$ 8,000	\$ 7,504	\$ 8,000
In-State Travel	\$ 1,105							\$ 1,105	\$ 9,900	\$ 0	\$ 9,900
Out-of-State Travel											
Training											
Security Services											
Facility Operations	\$ 7,867							\$ 7,867	\$ 36,500	\$ 8,172	\$ 36,500
Utilities											
Contracted Services	\$ 80,432	\$ 1,088	\$ 18,060					\$ 99,581	\$ 715,041	\$ 82,950	\$ 676,761
Consulting and Professional Services	\$ 400							\$ 400	\$ 1,200	\$ 100	\$ 1,200
Information Technology	\$ 5,340							\$ 5,340	\$ 100,410	\$ 6,450	\$ 100,409
Major Equipment											
Other Items of Expense											
	\$ 112,104	\$ 2,543	\$ 18,060					\$ 132,707	\$ 923,140	\$ 111,751	\$ 884,369
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,689							\$ 1,689	\$ 2,000		\$ 2,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 1,689							\$ 1,689	\$ 2,000		\$ 2,000
Total Expenditures	\$ 381,009	\$ 21,181	\$ 25,140					\$ 427,330	\$ 2,112,727	\$ 400,005	\$ 2,090,490
Excess (Deficit) of Revenues Over Expenditures	\$ 324,288	\$ 178,830	\$ (34,849)					\$ 468,269	\$ (35,292)	\$ 619,435	\$ (80,634)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,144	\$ 63,460	\$ 0					\$ 167,604	\$ 167,604	\$ 158,761	\$ 158,761
Ending Balance (Deficit)	\$ 428,432	\$ 242,290	\$ (34,849)					\$ 635,873	\$ 132,313	\$ 778,196	\$ 78,127

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 107,177	\$ 9,788					\$ 116,965	\$ 301,624	\$ 92,808	\$ 393,080
Traffic & Other Infractions	\$ 4,653	\$ 843					\$ 5,497	\$ 25,707	\$ 5,203	\$ 24,251
Other Criminal Cases	\$ 42,177	\$ 2,774					\$ 44,950	\$ 280,105	\$ 53,622	\$ 282,609
Civil	\$ 17,886	\$ 10,147					\$ 28,033	\$ 429,801	\$ 25,769	\$ 377,686
Family & Children Services	\$ 17,069	\$ 19,275					\$ 36,344	\$ 149,720	\$ 33,606	\$ 159,182
Probate, Guardianship & Mental Health Services	\$ 17,069						\$ 17,069	\$ 53,795	\$ 15,545	\$ 59,726
Juvenile Dependency Services		\$ 13,797					\$ 13,797	\$ 80,336	\$ 1,527	\$ 66,479
Juvenile Delinquency Services								\$ 3,404		\$ 3,781
Other Court Operations		\$ 71					\$ 71			
Court Interpreters		\$ 2,610					\$ 2,610	\$ 11,314	\$ 4,602	\$ 9,814
Jury Services		\$ 779	\$ 1,689				\$ 2,469	\$ 2,000	\$ 966	\$ 2,000
Security										
Trial Court Operations Program	\$ 206,032	\$ 60,084	\$ 1,689				\$ 267,805	\$ 1,337,805	\$ 233,648	\$ 1,378,608
Enhanced Collections	\$ 18,613	\$ 1,793					\$ 20,406	\$ 77,107	\$ 20,080	\$ 75,562
Other Non-Court Operations		\$ 750					\$ 750	\$ 3,000	\$ 750	\$ 3,000
Non-Court Operations Program	\$ 18,613	\$ 2,543					\$ 21,156	\$ 80,107	\$ 20,830	\$ 78,562
Executive Office	\$ 57,568	\$ (47)					\$ 57,521	\$ 147,593	\$ 53,338	\$ 158,975
Fiscal Services		\$ 1,176					\$ 1,176	\$ 210,547	\$ 20,991	\$ 187,861
Human Resources	\$ 10,721	\$ 100					\$ 10,821	\$ 48,748	\$ 11,029	\$ 23,043
Business & Facilities Services		\$ 15,870					\$ 15,870	\$ 45,000	\$ 15,676	\$ 45,000
Information Technology		\$ 52,981					\$ 52,981	\$ 242,928	\$ 44,493	\$ 218,441
Court Administration Program	\$ 68,289	\$ 70,080					\$ 138,369	\$ 694,816	\$ 145,527	\$ 633,320
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 292,934	\$ 132,707	\$ 1,689				\$ 427,330	\$ 2,112,727	\$ 400,005	\$ 2,090,490