

**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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 December									
Fiscal Year 2025/26									2024/25
	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						
<b>ASSETS</b>									
Operations	\$ (196,663)	\$ 227,136	\$ (54,922)				\$ 729	\$ (23,721)	\$ (50,790)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,887)	\$ (10,887)	\$ (2,210)
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	\$ 791,589						\$ 95,354	\$ 886,943	\$ 1,134,847
Total Cash and Cash Equivalents	\$ 600,649	\$ 404,412	\$ (54,922)				\$ 85,196	\$ 1,035,334	\$ 1,264,210
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	\$ 7,679						\$ 7,679	\$ 7,832
Due From Other Courts									
Due From State	\$ 25,000	\$ 0	\$ 30,076					\$ 55,076	\$ 34,424
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 276
Total Receivables	\$ 25,000	\$ 7,679	\$ 30,076					\$ 62,755	\$ 42,531
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 625,649	\$ 412,090	\$ (24,846)				\$ 85,196	\$ 1,098,089	\$ 1,306,742
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,479	\$ 0	\$ 0				\$ 0	\$ 24,479	\$ 14,250
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 276
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 190,423	\$ 38,458					\$ 0	\$ 228,881	\$ 299,866
TC145 Liability							\$ 6,639	\$ 6,639	\$ 13,120
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							\$ 312	\$ 312	\$ 307
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 82
Total Accounts Payable and Accrued Liab.	\$ 214,902	\$ 215,733	\$ 0				\$ 6,951	\$ 437,586	\$ 504,541
Civil							\$ 34,397	\$ 34,397	\$ 34,397
Criminal							\$ 26,713	\$ 26,713	\$ 27,081
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,657	\$ 9,657	\$ 7,510
Miscellaneous Trust									
Total Trust Deposits							\$ 70,767	\$ 70,767	\$ 68,988
Accrued Payroll									
Benefits Payable	\$ 14,886	\$ 0						\$ 14,886	\$ 13,869
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 11,428	\$ 0						\$ 11,428	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 26,314	\$ 0						\$ 26,314	\$ 13,869
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,919						\$ 3,852	\$ 7,771	\$ 7,563
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	\$ 11,188
Total Liabilities	\$ 245,134	\$ 215,733	\$ 0				\$ 85,196	\$ 546,064	\$ 598,587
Total Fund Balance	\$ 380,515	\$ 196,357	\$ (24,846)					\$ 552,025	\$ 708,155
Total Liabilities and Fund Balance	\$ 625,649	\$ 412,090	\$ (24,846)				\$ 85,196	\$ 1,098,089	\$ 1,306,742

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 866,768	\$ 2,144					\$ 868,912	\$ 1,498,945	\$ 1,046,515	\$ 1,437,137	
Improvement and Modernization Fund	\$ 293						\$ 293	\$ 1,100	\$ 0	\$ 1,100	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,436						\$ 2,436	\$ 4,872	\$ 1,907	\$ 3,814	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 110,914						\$ 110,914	\$ 121,268	\$ 33,950	\$ 107,412	
Other Miscellaneous	\$ 43,654	\$ 185,500					\$ 229,154	\$ 217,467	\$ 231,967	\$ 231,967	
	\$ 1,024,066	\$ 187,644					\$ 1,211,710	\$ 1,843,652	\$ 1,314,339	\$ 1,781,430	
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,060				\$ 18,060	\$ 71,764	\$ 23,657	\$ 71,764	
Other Judicial Council Grants			\$ 9,863				\$ 9,863	\$ 59,913	\$ 11,987	\$ 60,485	
Non-Judicial Council Grants											
			\$ 27,924				\$ 27,924	\$ 131,677	\$ 35,644	\$ 132,249	
Other Financing Sources											
Interest Income	\$ 4,929	\$ 422					\$ 5,351	\$ 25,000	\$ 23,376	\$ 20,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 146					\$ 146		\$ 156	\$ 615	
Enhanced Collections		\$ 35,675					\$ 35,675	\$ 77,107	\$ 37,711	\$ 75,562	
Escheatment											
Prior Year Revenue			\$ (520)				\$ (520)		\$ 409		
County Program - Restricted		\$ 28					\$ 28		\$ 10		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 4,929	\$ 36,271	\$ (520)				\$ 40,680	\$ 102,107	\$ 61,662	\$ 96,177	
Total Revenues	\$ 1,028,994	\$ 223,915	\$ 27,404				\$ 1,280,313	\$ 2,077,435	\$ 1,411,644	\$ 2,009,856	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 295,638	\$ 26,224	\$ 9,397				\$ 331,259	\$ 643,989	\$ 343,444	\$ 717,207	
Temp Help	\$ 10,535						\$ 10,535		\$ 10,131		
Overtime											
Staff Benefits	\$ 207,386	\$ 19,935	\$ 6,733				\$ 234,054	\$ 543,598	\$ 236,008	\$ 486,914	
	\$ 513,559	\$ 46,160	\$ 16,129				\$ 575,848	\$ 1,187,587	\$ 589,583	\$ 1,204,121	
Operating Expenses and Equipment											
General Expense	\$ 8,800	\$ 209					\$ 9,009	\$ 31,659	\$ 6,804	\$ 31,659	
Printing	\$ 758	\$ 679					\$ 1,438	\$ 1,800	\$ 1,411	\$ 1,800	
Telecommunications	\$ 7,120						\$ 7,120	\$ 13,330	\$ 5,427	\$ 12,840	
Postage	\$ 1,337	\$ 1,913					\$ 3,250	\$ 5,300	\$ 2,662	\$ 5,300	
Insurance	\$ 8,527						\$ 8,527	\$ 8,000	\$ 8,092	\$ 8,000	
In-State Travel	\$ 1,450						\$ 1,450	\$ 9,900	\$ 2,448	\$ 9,900	
Out-of-State Travel											
Training											
Security Services											
Facility Operations	\$ 16,092						\$ 16,092	\$ 36,500	\$ 17,077	\$ 36,500	
Utilities											
Contracted Services	\$ 166,244	\$ 42,057	\$ 36,121				\$ 244,423	\$ 715,041	\$ 206,275	\$ 676,761	
Consulting and Professional Services	\$ 650						\$ 650	\$ 1,200	\$ 500	\$ 1,200	
Information Technology	\$ 25,238						\$ 25,238	\$ 100,410	\$ 21,971	\$ 100,409	
Major Equipment											
Other Items of Expense											
	\$ 236,216	\$ 44,859	\$ 36,121				\$ 317,196	\$ 923,140	\$ 272,667	\$ 884,369	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,849						\$ 2,849	\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 2,849						\$ 2,849	\$ 2,000		\$ 2,000	
Total Expenditures	\$ 752,624	\$ 91,019	\$ 52,250				\$ 895,892	\$ 2,112,727	\$ 862,250	\$ 2,090,490	
Excess (Deficit) of Revenues Over Expenditures	\$ 276,371	\$ 132,896	\$ (24,846)				\$ 384,421	\$ (35,292)	\$ 549,394	\$ (80,634)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,144	\$ 63,460	\$ 0				\$ 167,604	\$ 167,604	\$ 158,761	\$ 158,761	
Ending Balance (Deficit)	\$ 380,515	\$ 196,357	\$ (24,846)				\$ 552,025	\$ 132,313	\$ 708,155	\$ 78,127	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 205,005	\$ 16,964					\$ 221,969	\$ 301,624	\$ 192,084	\$ 393,080
Traffic & Other Infractions	\$ 9,307	\$ 2,162					\$ 11,469	\$ 25,707	\$ 10,953	\$ 24,251
Other Criminal Cases	\$ 95,373	\$ 43,138					\$ 138,511	\$ 280,105	\$ 149,381	\$ 282,609
Civil	\$ 34,804	\$ 20,406					\$ 55,210	\$ 429,801	\$ 55,473	\$ 377,686
Family & Children Services	\$ 34,138	\$ 37,840					\$ 71,978	\$ 149,720	\$ 69,306	\$ 159,182
Probate, Guardianship & Mental Health Services	\$ 34,138						\$ 34,138	\$ 53,795	\$ 32,502	\$ 59,726
Juvenile Dependency Services		\$ 35,573					\$ 35,573	\$ 80,336	\$ 20,180	\$ 66,479
Juvenile Delinquency Services								\$ 3,404		\$ 3,781
Other Court Operations		\$ 709					\$ 709		\$ 496	
Court Interpreters		\$ 9,595					\$ 9,595	\$ 11,314	\$ 6,924	\$ 9,814
Jury Services		\$ 1,167	\$ 2,849				\$ 4,015	\$ 2,000	\$ 1,153	\$ 2,000
Security										
Trial Court Operations Program	\$ 412,764	\$ 167,554	\$ 2,849				\$ 583,166	\$ 1,337,805	\$ 538,453	\$ 1,378,608
Enhanced Collections	\$ 37,227	\$ 6,321					\$ 43,548	\$ 77,107	\$ 45,110	\$ 75,562
Other Non-Court Operations		\$ 1,500					\$ 1,500	\$ 3,000	\$ 1,500	\$ 3,000
Non-Court Operations Program	\$ 37,227	\$ 7,821					\$ 45,048	\$ 80,107	\$ 46,610	\$ 78,562
Executive Office	\$ 115,136	\$ 94					\$ 115,230	\$ 147,593	\$ 109,010	\$ 158,975
Fiscal Services		\$ 2,673					\$ 2,673	\$ 210,547	\$ 45,178	\$ 187,861
Human Resources	\$ 10,721	\$ 100					\$ 10,821	\$ 48,748	\$ 11,128	\$ 23,043
Business & Facilities Services		\$ 24,645					\$ 24,645	\$ 45,000	\$ 25,181	\$ 45,000
Information Technology		\$ 114,310					\$ 114,310	\$ 242,928	\$ 86,691	\$ 218,441
Court Administration Program	\$ 125,857	\$ 141,821					\$ 267,678	\$ 694,816	\$ 277,188	\$ 633,320
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 575,848</b>	<b>\$ 317,196</b>	<b>\$ 2,849</b>				<b>\$ 895,892</b>	<b>\$ 2,112,727</b>	<b>\$ 862,250</b>	<b>\$ 2,090,490</b>