Superior Court of California, County of Modoc
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

| ASSETS | Governmental Funds General | Governmental Funds Special Revenue Non-Grant | Governmental Funds Special Revenue Grant | Governmental Funds Capital Project | Governmental Funds Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds | Prior Fiscal Year Total Funds |
|---|---|---|---|---|---|---|---|---|---|
| Operations | $ (130,922) | $ 120,571 | - | - | - | - | $ 1,253 | $ (9,098) | $ (29,944) |
| Payroll | - | - | - | - | - | - | - | - | $ (13,227) |
| Jury | - | - | - | - | - | - | - | - | - |
| Revolving | $ 5,000 | - | - | - | - | - | - | $ 5,000 | $ 5,000 |
| Other | - | - | - | - | - | - | - | - | - |
| Distribution | - | - | - | - | - | - | - | - | - |
| Civil Filing Fees | - | - | - | - | - | - | - | - | - |
| Trust | - | - | - | - | - | - | $ (236) | $ (236) | $ (1,325) |
| Credit Card | - | - | - | - | - | - | - | - | - |
| Cash on Hand | $ 724 | - | - | - | - | - | - | $ 724 | $ 724 |
| Cash with County | - | - | - | - | - | - | - | - | - |
| Cash Outside of the JCC | - | $ 177,913 | - | - | - | - | - | $ 177,913 | $ 177,276 |
| Cash Held with the JCC | - | - | - | - | - | - | - | - | - |
| Cash Equivalents | $ 399,946 | - | - | - | - | - | $ 95,963 | $ 495,909 | $ 667,200 |
| Total Cash and Cash Equivalents | $ 274,747 | $ 298,485 | - | - | - | - | $ 96,980 | $ 670,212 | $ 805,702 |
| Short-Term Investment | - | - | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - | - | - |
| Total Investments | - | - | - | - | - | - | - | - | - |
| Accrued Revenue | $ 2,727 | $ 1,307 | - | - | - | - | - | $ 4,034 | $ 3,023 |
| Accounts Receivable - General | - | - | - | - | - | - | - | - | - |
| Dishonored Checks | - | - | - | - | - | - | - | - | - |
| Due From Employee | - | - | - | - | - | - | - | - | - |
| Civil Jury Fees | - | - | - | - | - | - | - | - | - |
| Trust | - | - | - | - | - | - | - | - | - |
| Due From Other Funds | $ 88,295 | - | - | - | - | - | - | $ 88,295 | $ 90,284 |
| Due From Other Governments | - | $ 8,211 | - | - | - | - | - | $ 8,211 | $ 15,175 |
| Due From Other Courts | - | - | - | - | - | - | - | - | - |
| Due From State | $ 49,491 | $ 1,099 | $ 77,146 | - | - | - | - | $ 127,736 | $ 86,387 |
| Trust Due To/From | - | - | - | - | - | - | - | - | - |
| Distribution Due To/From | - | - | - | - | - | - | - | - | - |
| Civil Filing Fee Due To/From | - | - | - | - | - | - | - | - | - |
| General Due To/From | $ 85 | - | - | - | - | - | - | $ 85 | $ 97 |
| Total Receivables | $ 140,599 | $ 10,617 | $ 77,146 | - | - | - | - | $ 228,361 | $ 194,965 |
| Prepaid Expenses - General | - | - | - | - | - | - | - | - | - |
| Salary and Travel Advances | $ 587 | - | - | - | - | - | - | $ 587 | - |
| Counties | - | - | - | - | - | - | - | - | - |
| Total Prepaid Expenses | $ 587 | - | - | - | - | - | - | $ 587 | - |
| Other Assets | - | - | - | - | - | - | - | - | - |
| Total Other Assets | - | - | - | - | - | - | - | - | - |
| Total Assets | $ 415,932 | $ 309,101 | $ 77,146 | - | - | - | $ 96,980 | $ 899,160 | $ 1,000,667 |

| LIABILITIES AND FUND BALANCES | Governmental Funds General | Governmental Funds Special Revenue Non-Grant | Governmental Funds Special Revenue Grant | Governmental Funds Capital Project | Governmental Funds Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds | Prior Fiscal Year Total Funds |
|---|---|---|---|---|---|---|---|---|---|
| Accrued Liabilities | $ 18,189 | $ 44,537 | - | - | - | - | - | $ 62,726 | $ 12,945 |
| Accounts Payable - General | $ 12,962 | - | - | - | - | - | - | $ 12,962 | $ 12,000 |
| Due to Other Funds | - | $ 11,149 | $ 77,146 | - | - | - | $ 85 | $ 88,381 | $ 90,380 |
| Due to Other Courts | - | - | - | - | - | - | - | - | - |
| Due to State | $ 226,130 | $ 2,846 | - | - | - | - | - | $ 228,976 | $ 405,972 |
| TC145 Liability | - | - | - | - | - | - | $ 9,673 | $ 9,673 | $ 4,939 |
| Due to Other Governments | - | $ 177,913 | - | - | - | - | - | $ 177,913 | $ 187,077 |
| AB145 Due to Other Government Agency | - | - | - | - | - | - | - | - | - |
| Due to Other Public Agencies | - | - | - | - | - | - | - | - | - |
| Sales and Use Tax | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | $ 26 | $ 26 | $ 27 |
| Miscellaneous Accts. Pay. and Accrued Liab. | - | - | - | - | - | - | - | - | - |
| Total Accounts Payable and Accrued Liab. | $ 257,280 | $ 236,446 | $ 77,146 | - | - | - | $ 9,784 | $ 580,656 | $ 713,340 |
| Civil | - | - | - | - | - | - | $ 37,891 | $ 37,891 | $ 34,397 |
| Criminal | - | - | - | - | - | - | $ 30,706 | $ 30,706 | $ 28,072 |
| Unreconciled - Civil and Criminal | - | - | - | - | - | - | - | - | - |
| Trust Held Outside of the JCC | - | - | - | - | - | - | - | - | - |
| Trust Interest Payable | - | - | - | - | - | - | $ 10,818 | $ 10,818 | $ 8,763 |
| Miscellaneous Trust | - | - | - | - | - | - | - | - | - |
| Total Trust Deposits | - | - | - | - | - | - | $ 79,415 | $ 79,415 | $ 71,232 |
| Accrued Payroll | - | - | - | - | - | - | - | - | - |
| Benefits Payable | $ 16,074 | - | - | - | - | - | - | $ 16,074 | $ 13,232 |
| Deferred Compensation Payable | - | - | - | - | - | - | - | - | - |
| Deductions Payable | $ 11,728 | - | - | - | - | - | - | $ 11,728 | $ 11,891 |
| Payroll Clearing | - | - | - | - | - | - | - | - | - |
| Total Payroll Liabilities | $ 27,802 | - | - | - | - | - | - | $ 27,802 | $ 25,123 |
| Revenue Collected in Advance | - | $ 78 | - | - | - | - | - | $ 78 | $ 12,020 |
| Liabilities For Deposits | $ 3,919 | - | - | - | - | - | $ 4,155 | $ 8,074 | $ 7,723 |
| Jury Fees - Non-Interest | - | - | - | - | - | - | $ 3,625 | $ 3,625 | $ 3,625 |
| Fees - Partial Payment & Overpayment | - | - | - | - | - | - | - | - | - |
| Uncleared Collections | - | - | - | - | - | - | - | - | - |
| Other Miscellaneous Liabilities | - | - | - | - | - | - | - | - | - |
| Total Other Liabilities | $ 3,919 | $ 78 | - | - | - | - | $ 7,781 | $ 11,778 | $ 23,368 |
| Total Liabilities | $ 289,001 | $ 236,524 | $ 77,146 | - | - | - | $ 96,980 | $ 699,651 | $ 833,063 |
| Total Fund Balance | $ 126,931 | $ 72,577 | - | - | - | - | - | $ 199,509 | $ 167,604 |
| Total Liabilities and Fund Balance | $ 415,932 | $ 309,101 | $ 77,146 | - | - | - | $ 96,980 | $ 899,160 | $ 1,000,667 |

Superior Court of California, County of Modoc
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

| REVENUES | Governmental Funds General | Governmental Funds Special Revenue Non-Grant | Governmental Funds Special Revenue Grant | Governmental Funds Capital Project | Governmental Funds Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds | Current Annual Budget | Prior Fiscal Year Total Funds | Prior Fiscal Year Final Annual Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| State Financing Sources | - | - | - | - | - | - | - | - | - | - | - |
| Trial Court Trust Fund | $ 1,288,440 | $ 6,384 | - | - | - | - | - | $ 1,294,824 | $ 1,498,945 | $ 1,289,661 | $ 1,437,137 |
| Improvement and Modernization Fund | $ 293 | - | - | - | - | - | - | $ 293 | $ 1,100 | - | $ 1,100 |
| Judges' Compensation (0150019) | - | - | - | - | - | - | - | - | - | - | - |
| Court Interpreter (0150037) | $ 43,821 | - | - | - | - | - | - | $ 43,821 | $ 4,872 | $ 15,966 | $ 3,814 |
| Civil Coordination Reimbursement (0150091) | - | - | - | - | - | - | - | - | - | - | - |
| MOU Reimbursements (0150010 and General) | $ 160,958 | - | - | - | - | - | - | $ 160,958 | $ 121,268 | $ 129,799 | $ 107,412 |
| Other Miscellaneous | $ 31,967 | $ 233,576 | - | - | - | - | - | $ 265,543 | $ 217,467 | $ 231,967 | $ 231,967 |
| Total State Financing Sources | $ 1,525,480 | $ 239,960 | - | - | - | - | - | $ 1,765,439 | $ 1,843,652 | $ 1,667,394 | $ 1,781,430 |
| Grants | - | - | - | - | - | - | - | - | - | - | - |
| AB 1058 Commissioner/Facilitator | - | - | $ 71,818 | - | - | - | - | $ 71,818 | $ 71,764 | $ 71,818 | $ 71,764 |
| Other Judicial Council Grants | - | - | $ 51,337 | - | - | - | - | $ 51,337 | $ 59,913 | $ 66,829 | $ 60,485 |
| Non-Judicial Council Grants | - | - | - | - | - | - | - | - | - | - | - |
| Total Grants | - | - | $ 123,155 | - | - | - | - | $ 123,155 | $ 131,677 | $ 138,647 | $ 132,249 |
| Other Financing Sources | - | - | - | - | - | - | - | - | - | - | - |
| Interest Income | $ 14,096 | $ 11,674 | - | - | - | - | - | $ 25,770 | $ 25,000 | $ 28,122 | $ 20,000 |
| Investment Income | - | - | - | - | - | - | - | - | - | - | - |
| Donations | - | - | - | - | - | - | - | - | - | - | - |
| Local Fees | - | - | - | - | - | - | - | - | - | - | - |
| Non-Fee Revenues | - | $ 412 | - | - | - | - | - | $ 412 | - | $ 363 | $ 615 |
| Enhanced Collections | - | $ 85,294 | - | - | - | - | - | $ 85,294 | $ 77,107 | $ 88,586 | $ 75,562 |
| Escheatment | - | - | - | - | - | - | - | - | - | - | - |
| Prior Year Revenue | $ 500 | $ 146 | $ (520) | - | - | - | - | $ 127 | - | $ 1,241 | - |
| County Program - Restricted | - | $ 62 | - | - | - | - | - | $ 62 | - | $ 88 | - |
| Reimbursement Other | - | - | - | - | - | - | - | - | - | $ 25,292 | - |
| Sale of Fixed Assets | - | - | - | - | - | - | - | - | - | - | - |
| Other Miscellaneous | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Financing Sources | $ 14,596 | $ 97,587 | $ (520) | - | - | - | - | $ 111,664 | $ 102,107 | $ 143,692 | $ 96,177 |
| TOTAL REVENUES | $ 1,540,076 | $ 337,547 | $ 122,635 | - | - | - | - | $ 2,000,258 | $ 2,077,435 | $ 1,949,733 | $ 2,009,856 |

| EXPENDITURES | Governmental Funds General | Governmental Funds Special Revenue Non-Grant | Governmental Funds Special Revenue Grant | Governmental Funds Capital Project | Governmental Funds Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds | Current Annual Budget | Prior Fiscal Year Total Funds | Prior Fiscal Year Final Annual Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | - | - | - | - | - | - | - | - | - | - | - |
| Salaries - Permanent | $ 569,726 | $ 91,100 | $ 30,360 | - | - | - | - | $ 691,186 | $ 643,989 | $ 694,292 | $ 717,207 |
| Temp Help | $ 21,403 | - | - | - | - | - | - | $ 21,403 | - | $ 21,454 | - |
| Overtime | - | - | - | - | - | - | - | - | - | - | - |
| Staff Benefits | $ 386,199 | $ 60,916 | $ 20,977 | - | - | - | - | $ 468,092 | $ 543,598 | $ 465,957 | $ 486,914 |
| Total Personnel Services | $ 977,327 | $ 152,016 | $ 51,337 | - | - | - | - | $ 1,180,680 | $ 1,187,587 | $ 1,181,703 | $ 1,204,121 |
| Operating Expenses and Equipment | - | - | - | - | - | - | - | - | - | - | - |
| General Expense | $ 26,352 | $ 209 | - | - | - | - | - | $ 26,561 | $ 31,659 | $ 42,322 | $ 31,659 |
| Printing | $ 2,708 | $ 1,056 | - | - | - | - | - | $ 3,764 | $ 1,800 | $ 1,834 | $ 1,800 |
| Telecommunications | $ 10,173 | - | - | - | - | - | - | $ 10,173 | $ 13,330 | $ 14,724 | $ 12,840 |
| Postage | $ 5,308 | $ 3,795 | - | - | - | - | - | $ 9,103 | $ 5,300 | $ 4,912 | $ 5,300 |
| Insurance | $ 8,527 | - | - | - | - | - | - | $ 8,527 | $ 8,000 | $ 8,092 | $ 8,000 |
| In-State Travel | $ 4,693 | - | - | - | - | - | - | $ 4,693 | $ 9,900 | $ 12,667 | $ 9,900 |
| Out-of-State Travel | - | - | - | - | - | - | - | - | - | - | - |
| Training | - | - | - | - | - | - | - | - | - | $ 1,495 | - |
| Security Services | - | - | - | - | - | - | - | - | - | - | - |
| Facility Operations | $ 32,725 | - | - | - | - | - | - | $ 32,725 | $ 36,500 | $ 33,971 | $ 36,500 |
| Utilities | - | - | - | - | - | - | - | - | - | - | - |
| Contracted Services | $ 345,105 | $ 174,292 | $ 72,242 | - | - | - | - | $ 591,639 | $ 715,041 | $ 539,112 | $ 676,761 |
| Consulting and Professional Services | $ 1,350 | - | - | - | - | - | - | $ 1,350 | $ 1,200 | $ 850 | $ 1,200 |
| Information Technology | $ 86,634 | - | - | - | - | - | - | $ 86,634 | $ 100,410 | $ 97,961 | $ 100,409 |
| Major Equipment | - | - | - | - | - | - | - | - | - | - | - |
| Other Items of Expense | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Expenses and Equipment | $ 523,575 | $ 179,352 | $ 72,242 | - | - | - | - | $ 775,169 | $ 923,140 | $ 757,938 | $ 884,369 |
| Special Items of Expense | - | - | - | - | - | - | - | - | - | - | - |
| Grand Jury | - | - | - | - | - | - | - | - | - | - | - |
| Jury Costs | $ 5,698 | - | - | - | - | - | - | $ 5,698 | $ 2,000 | - | $ 2,000 |
| Judgements, Settlements and Claims | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Capital Costs | - | - | - | - | - | - | - | - | - | - | - |
| Internal Cost Recovery | - | - | - | - | - | - | - | - | - | - | - |
| Prior Year Expense Adjustment | $ 6,807 | - | - | - | - | - | - | $ 6,807 | - | $ 1,249 | - |
| Total Special Items of Expense | $ 12,505 | - | - | - | - | - | - | $ 12,505 | $ 2,000 | $ 1,249 | $ 2,000 |
| TOTAL EXPENDITURES | $ 1,513,407 | $ 331,368 | $ 123,579 | - | - | - | - | $ 1,968,354 | $ 2,112,727 | $ 1,940,890 | $ 2,090,490 |

| FUND BALANCE | Governmental Funds General | Governmental Funds Special Revenue Non-Grant | Governmental Funds Special Revenue Grant | Governmental Funds Capital Project | Governmental Funds Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds | Current Annual Budget | Prior Fiscal Year Total Funds | Prior Fiscal Year Final Annual Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Excess (Deficit) of Revenues Over Expenditures | $ 26,669 | $ 6,179 | $ (944) | - | - | - | - | $ 31,904 | $ (35,292) | $ 8,843 | $ (80,634) |
| Operating Transfers In (Out) | $ (3,882) | $ 2,938 | $ 944 | - | - | - | - | - | - | - | - |
| Fund Balance (Deficit) | - | - | - | - | - | - | - | - | - | - | - |
| Beginning Balance (Deficit) | $ 104,144 | $ 63,460 | - | - | - | - | - | $ 167,604 | $ 167,604 | $ 158,761 | $ 158,761 |
| ENDING BALANCE (Deficit) | $ 126,931 | $ 72,577 | - | - | - | - | - | $ 199,509 | $ 132,313 | $ 167,604 | $ 78,127 |

Superior Court of California, County of Modoc
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

| PROGRAM EXPENDITURES: | Personnel Services | Operating Expenses and Equipment | Special Items of Expense | Capital Costs | Internal Cost Recovery | Prior Year Expense Adjustment | Total Actual Expense | Current Annual Budget | Prior Fiscal Year Total Actual Expense | Prior Fiscal Year Final Annual Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| Judges & Courtroom Support | $ 347,894 | $ 45,961 | - | - | - | - | $ 393,855 | $ 301,624 | $ 410,170 | $ 393,080 |
| Traffic & Other Infractions | $ 23,101 | $ 4,864 | - | - | - | - | $ 27,965 | $ 25,707 | $ 22,551 | $ 24,251 |
| Other Criminal Cases | $ 267,216 | $ 184,736 | - | - | - | - | $ 451,952 | $ 280,105 | $ 341,698 | $ 282,609 |
| Civil | $ 72,643 | $ 40,728 | - | - | - | - | $ 113,371 | $ 429,801 | $ 114,201 | $ 377,686 |
| Family & Children Services | $ 69,414 | $ 74,667 | - | - | - | $ 450 | $ 144,531 | $ 149,720 | $ 143,164 | $ 159,182 |
| Probate, Guardianship & Mental Health Services | $ 69,413 | $ 880 | - | - | - | - | $ 70,293 | $ 53,795 | $ 68,515 | $ 59,726 |
| Juvenile Dependency Services | $ 3,571 | $ 59,353 | - | - | - | $ 7,758 | $ 70,682 | $ 80,336 | $ 101,141 | $ 66,479 |
| Juvenile Delinquency Services | - | - | - | - | - | - | - | $ 3,404 | - | $ 3,781 |
| Other Court Operations | - | $ 800 | - | - | - | - | $ 800 | - | $ 1,028 | - |
| Court Interpreters | - | $ 26,475 | - | - | - | - | $ 26,475 | $ 11,314 | $ 18,367 | $ 9,814 |
| Jury Services | - | $ 3,816 | $ 5,698 | - | - | - | $ 9,513 | $ 2,000 | $ 13,376 | $ 2,000 |
| Security | - | - | - | - | - | - | - | - | $ 512 | - |
| Trial Court Operations Program | $ 853,252 | $ 442,279 | $ 5,698 | - | - | $ 8,208 | $ 1,309,437 | $ 1,337,805 | $ 1,234,723 | $ 1,378,608 |
| Enhanced Collections | $ 74,983 | $ 10,310 | - | - | - | - | $ 85,294 | $ 77,107 | $ 88,586 | $ 75,562 |
| Other Non-Court Operations | - | $ 3,000 | - | - | - | - | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| Non-Court Operations Program | $ 74,983 | $ 13,310 | - | - | - | - | $ 88,294 | $ 80,107 | $ 91,586 | $ 78,562 |
| Executive Office | $ 242,132 | $ 908 | - | - | - | - | $ 243,040 | $ 147,593 | $ 225,786 | $ 158,975 |
| Fiscal Services | $ (408) | $ 5,414 | - | - | - | - | $ 5,006 | $ 210,547 | $ 105,721 | $ 187,861 |
| Human Resources | $ 10,721 | $ 7,809 | - | - | - | $ (1,401) | $ 17,129 | $ 48,748 | $ 14,927 | $ 23,043 |
| Business & Facilities Services | - | $ 41,279 | - | - | - | - | $ 41,279 | $ 45,000 | $ 41,636 | $ 45,000 |
| Information Technology | - | $ 264,169 | - | - | - | - | $ 264,169 | $ 242,928 | $ 226,510 | $ 218,441 |
| Court Administration Program | $ 252,445 | $ 319,580 | - | - | - | $ (1,401) | $ 570,624 | $ 694,816 | $ 614,581 | $ 633,320 |
| Expenditures Not Distributed or Posted to a Program | - | - | - | - | - | - | - | - | - | - |
| Prior Year Adjustments Not Posted to a Program | - | - | - | - | - | - | - | - | - | - |
| TOTAL PROGRAM EXPENDITURES | $ 1,180,680 | $ 775,169 | $ 5,698 | - | - | $ 6,807 | $ 1,968,354 | $ 2,112,727 | $ 1,940,890 | $ 2,090,490 |