

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 June									
Fiscal Year 2022/23									2021/22
	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	\$ (272,081)	\$ 256,797	\$ 0				\$ 529	\$ (14,755)	\$ (12,985)
Payroll	\$ (24,564)							\$ (24,564)	\$ (1,035)
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 3,350
Trust							\$ (1,065)	\$ (1,065)	\$ (2,258)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC		\$ 176,004						\$ 176,004	\$ 175,598
Cash Equivalents	\$ 347,493						\$ 95,717	\$ 443,209	\$ 656,549
Total Cash and Cash Equivalents	\$ 56,571	\$ 432,801	\$ 0				\$ 95,181	\$ 584,553	\$ 824,944
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 28	\$ 148						\$ 176	\$ 940
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 138,762							\$ 138,762	\$ 94,237
Due From Other Governments	\$ 0	\$ 7,236						\$ 7,236	\$ 5,505
Due From Other Courts									
Due From State	\$ 20,387	\$ 1,067	\$ 131,534					\$ 152,988	\$ 119,249
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 150							\$ 150	\$ 30
Total Receivables	\$ 159,327	\$ 8,451	\$ 131,534					\$ 299,312	\$ 219,961
Prepaid Expenses - General									
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 215,898	\$ 441,251	\$ 131,534				\$ 95,181	\$ 883,865	\$ 1,044,905
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 37,023	\$ 20,109	\$ 51					\$ 57,183	\$ 8,758
Accounts Payable - General	\$ 16,371	\$ 0	\$ 0				\$ 0	\$ 16,371	\$ 21,174
Due to Other Funds	\$ 0	\$ 7,279	\$ 131,483				\$ 150	\$ 138,912	\$ 94,267
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 32,924	\$ 0					\$ 0	\$ 32,924	\$ 165,173
TC145 Liability							\$ 11,305	\$ 11,305	\$ 22,694
Due to Other Governments	\$ 0	\$ 176,004						\$ 176,004	\$ 207,032
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 28	\$ 28	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 86,318	\$ 203,392	\$ 131,534				\$ 11,483	\$ 432,727	\$ 519,113
Civil							\$ 36,647	\$ 36,647	\$ 31,826
Criminal							\$ 36,479	\$ 36,479	\$ 35,067
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,087	\$ 4,087	\$ 2,561
Miscellaneous Trust									
Total Trust Deposits							\$ 77,213	\$ 77,213	\$ 69,455
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Revenue Collected in Advance	\$ 76,500	\$ 193,282	\$ 0					\$ 269,782	\$ 317,818
Liabilities For Deposits	\$ 3,961						\$ 2,860	\$ 6,821	\$ 3,870
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 80,461	\$ 193,282	\$ 0				\$ 6,485	\$ 280,228	\$ 325,314
Total Liabilities	\$ 166,778	\$ 396,674	\$ 131,534				\$ 95,181	\$ 790,168	\$ 913,881
Total Fund Balance	\$ 49,120	\$ 44,578	\$ 0					\$ 93,697	\$ 131,024
Total Liabilities and Fund Balance	\$ 215,898	\$ 441,251	\$ 131,534				\$ 95,181	\$ 883,865	\$ 1,044,905

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 June											
Fiscal Year 2022/23										2021/22	
	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	\$ 1,251,987	\$ 6,359					\$ 1,258,346	\$ 1,226,856	\$ 1,212,078	\$ 1,183,570	
Improvement and Modernization Fund	\$ 812						\$ 812	\$ 1,204	\$ 1,204	\$ 1,204	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 4,304						\$ 4,304	\$ 6,009	\$ 2,716	\$ 5,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 119,911						\$ 119,911	\$ 175,074	\$ 364,777	\$ 316,835	
Other Miscellaneous	\$ 31,967	\$ 149,469					\$ 181,436	\$ 374,448	\$ 89,216	\$ 31,967	
	\$ 1,408,981	\$ 155,828					\$ 1,564,809	\$ 1,783,592	\$ 1,669,991	\$ 1,539,076	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,818				\$ 71,818	\$ 71,764	\$ 71,818	\$ 71,764	
Other Judicial Council Grants	\$ 0		\$ 46,394				\$ 46,394	\$ 60,729	\$ 84,023	\$ 18,192	
Non-Judicial Council Grants											
	\$ 0		\$ 118,212				\$ 118,212	\$ 132,493	\$ 155,841	\$ 89,956	
Other Financing Sources											
Interest Income	\$ 15,964	\$ 13,265					\$ 29,230	\$ 2,000	\$ 2,319	\$ 2,000	
Investment Income											
Donations											
Local Fees									\$ 1,338	\$ 3,320	
Non-Fee Revenues		\$ 567					\$ 567	\$ 615	\$ 752	\$ 615	
Enhanced Collections		\$ 72,222					\$ 72,222	\$ 73,315	\$ 69,927	\$ 67,608	
Escheatment											
Prior Year Revenue	\$ 361	\$ 45	\$ 0				\$ 406		\$ 371		
County Program - Restricted		\$ 72					\$ 72		\$ 100	\$ 92	
Reimbursement Other	\$ 10,807						\$ 10,807			\$ 1,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26						\$ 26				
	\$ 27,159	\$ 86,172	\$ 0				\$ 113,330	\$ 75,930	\$ 74,807	\$ 75,535	
Total Revenues	\$ 1,436,139	\$ 242,000	\$ 118,212				\$ 1,796,351	\$ 1,992,014	\$ 1,900,639	\$ 1,704,567	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 616,010	\$ 78,766	\$ 19,249				\$ 714,025	\$ 726,640	\$ 699,253	\$ 704,830	
Temp Help	\$ 18,328						\$ 18,328		\$ 12,315		
Overtime											
Staff Benefits	\$ 376,588	\$ 54,012	\$ 12,247				\$ 442,848	\$ 452,495	\$ 439,862	\$ 453,601	
	\$ 1,010,926	\$ 132,778	\$ 31,497				\$ 1,175,201	\$ 1,179,134	\$ 1,151,430	\$ 1,158,431	
Operating Expenses and Equipment											
General Expense	\$ 61,518	\$ 128	\$ 51				\$ 61,698	\$ 58,559	\$ 36,172	\$ 33,375	
Printing	\$ 1,608						\$ 1,608	\$ 800	\$ 1,522	\$ 800	
Telecommunications	\$ 16,569	\$ 816					\$ 17,386	\$ 19,792	\$ 15,608	\$ 25,912	
Postage	\$ 2,547	\$ 2,317					\$ 4,865	\$ 4,848	\$ 3,351	\$ 4,800	
Insurance	\$ 6,445						\$ 6,445	\$ 4,000	\$ 4,409	\$ 4,000	
In-State Travel	\$ 7,244	\$ 200	\$ 520				\$ 7,963	\$ 9,900	\$ 2,589	\$ 10,300	
Out-of-State Travel											
Training								\$ 10,600		\$ 10,600	
Security Services											
Facility Operations	\$ 34,393						\$ 34,393	\$ 14,100	\$ 11,903	\$ 14,900	
Utilities											
Contracted Services	\$ 198,332	\$ 100,560	\$ 74,842				\$ 373,734	\$ 681,039	\$ 464,432	\$ 378,109	
Consulting and Professional Services	\$ 1,207						\$ 1,207	\$ 1,200	\$ 1,109	\$ 850	
Information Technology	\$ 109,558		\$ 11,726				\$ 121,284	\$ 80,700	\$ 149,268	\$ 64,700	
Major Equipment	\$ 27,894						\$ 27,894	\$ 28,000	\$ 69,148	\$ 82,540	
Other Items of Expense											
	\$ 467,318	\$ 104,021	\$ 87,139				\$ 658,478	\$ 913,539	\$ 759,512	\$ 630,886	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,000		\$ 3,900	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (1,352)	\$ 1,352					\$ 0		\$ (6,558)		
	\$ (1,352)	\$ 1,352					\$ 0	\$ 2,000	\$ (6,558)	\$ 3,900	
Total Expenditures	\$ 1,476,892	\$ 238,151	\$ 118,636				\$ 1,833,678	\$ 2,094,673	\$ 1,904,384	\$ 1,793,217	
Excess (Deficit) of Revenues Over Expenditures	\$ (40,752)	\$ 3,849	\$ (424)				\$ (37,327)	\$ (102,658)	\$ (3,744)	\$ (88,650)	
Operating Transfers In (Out)	\$ (3,351)	\$ 2,927	\$ 424				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 93,224	\$ 37,801	\$ 0				\$ 131,024	\$ 131,024	\$ 134,769	\$ 134,769	
Ending Balance (Deficit)	\$ 49,120	\$ 44,578	\$ 0				\$ 93,697	\$ 28,366	\$ 131,024	\$ 46,119	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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	\$ 306,450	\$ 40,840					\$ 347,290	\$ 365,011	\$ 399,940	\$ 249,539
Traffic & Other Infractions	\$ 9,271	\$ 8,500					\$ 17,771	\$ 85,230	\$ 4,233	\$ 9,750
Other Criminal Cases	\$ 168,402	\$ 111,125				\$ 1,352	\$ 280,879	\$ 427,597	\$ 288,384	\$ 201,893
Civil	\$ 68,719	\$ 42,054					\$ 110,773	\$ 154,033	\$ 146,418	\$ 194,095
Family & Children Services	\$ 74,604	\$ 79,237					\$ 153,841	\$ 171,566	\$ 146,332	\$ 151,560
Probate, Guardianship & Mental Health Services	\$ 74,604	\$ 886					\$ 75,490	\$ 67,645	\$ 69,855	\$ 80,297
Juvenile Dependency Services		\$ 24,582					\$ 24,582	\$ 52,756	\$ 22,510	\$ 51,182
Juvenile Delinquency Services		\$ 79					\$ 79	\$ 1,600	\$ 713	\$ 1,500
Other Court Operations		\$ 0					\$ 0		\$ 570	
Court Interpreters		\$ 4,304					\$ 4,304	\$ 6,261	\$ 3,052	\$ 5,500
Jury Services		\$ 9,799					\$ 9,799	\$ 2,000	\$ 12,327	\$ 3,900
Security		\$ 34,625					\$ 34,625		\$ 521	
Trial Court Operations Program	\$ 702,049	\$ 356,034				\$ 1,352	\$ 1,059,434	\$ 1,333,700	\$ 1,094,857	\$ 949,216
Enhanced Collections	\$ 69,001	\$ 3,313					\$ 72,313	\$ 73,315	\$ 69,848	\$ 67,608
Other Non-Court Operations		\$ 3,000					\$ 3,000	\$ 3,000	\$ 3,000	
Non-Court Operations Program	\$ 69,001	\$ 6,313					\$ 75,313	\$ 76,315	\$ 72,848	\$ 67,608
Executive Office	\$ 222,898	\$ 304					\$ 223,203	\$ 185,386	\$ 211,855	\$ 186,777
Fiscal Services	\$ 93,097	\$ 5,420				\$ (1,352)	\$ 97,166	\$ 115,913	\$ 143,172	\$ 204,518
Human Resources	\$ 18,587	\$ 2,762					\$ 21,349	\$ 1,500	\$ 43,147	\$ 37,244
Business & Facilities Services		\$ 40,827					\$ 40,827	\$ 18,600	\$ 17,037	\$ 82,336
Information Technology	\$ 69,569	\$ 246,818					\$ 316,387	\$ 363,260	\$ 321,468	\$ 265,518
Court Administration Program	\$ 404,151	\$ 296,131				\$ (1,352)	\$ 698,931	\$ 684,659	\$ 736,679	\$ 776,393
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,175,201	\$ 658,478				\$ 0	\$ 1,833,678	\$ 2,094,673	\$ 1,904,384	\$ 1,793,217