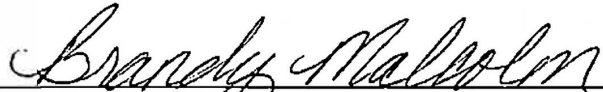


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

01/18/2023

Date

Modoc

Court

FY 2022/2023 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court
FY 2022/2023 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

Court

FY 2022/2023 Q2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	11	11	11		

¹ The 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								2021/22
	Fiscal Year 2022/23								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (390,964)	\$ 453,669	\$ (104,005)				\$ 353	\$ (40,948)	\$ 17,625
Payroll	\$ (1,489)							\$ (1,489)	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,806)	\$ (2,806)	\$ (1,621)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC		\$ 175,669						\$ 175,669	\$ 175,530
Cash Equivalents	\$ 901,932						\$ 78,858	\$ 980,790	\$ 782,526
Total Cash and Cash Equivalents	\$ 515,202	\$ 629,338	\$ (104,005)				\$ 76,404	\$ 1,116,940	\$ 979,784
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	\$ 7,018
Due From Other Courts									
Due From State	\$ 670	\$ 0	\$ 36,121					\$ 36,791	\$ 30,306
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 670	\$ 0	\$ 36,121					\$ 36,791	\$ 37,324
Prepaid Expenses - General									
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 515,872	\$ 629,338	\$ (67,884)				\$ 76,404	\$ 1,153,731	\$ 1,017,108
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 16,995	\$ 0	\$ 0				\$ 0	\$ 16,995	\$ 701
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 126,739					\$ 0	\$ 126,739	\$ 0
TC145 Liability							\$ 12,616	\$ 12,616	\$ 11,052
Due to Other Governments	\$ 0	\$ 175,669						\$ 175,669	\$ 175,530
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 10
Interest							\$ 220	\$ 220	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 16,995	\$ 302,408	\$ 0				\$ 12,836	\$ 332,239	\$ 187,293
Civil							\$ 31,826	\$ 31,826	\$ 31,826
Criminal							\$ 23,091	\$ 23,091	\$ 32,128
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,004	\$ 3,004	\$ 2,490
Miscellaneous Trust									
Total Trust Deposits							\$ 57,922	\$ 57,922	\$ 66,445
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 16,561
Deferred Compensation Payable	\$ 0							\$ 0	\$ 775
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 27,892
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 45,228
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 165,489
Liabilities For Deposits	\$ 3,961						\$ 2,021	\$ 5,982	\$ 3,382
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,961	\$ 0					\$ 5,646	\$ 9,607	\$ 172,497
Total Liabilities	\$ 20,955	\$ 302,408	\$ 0				\$ 76,404	\$ 399,768	\$ 471,464
Total Fund Balance	\$ 494,917	\$ 326,930	\$ (67,884)					\$ 753,963	\$ 545,644
Total Liabilities and Fund Balance	\$ 515,872	\$ 629,338	\$ (67,884)				\$ 76,404	\$ 1,153,731	\$ 1,017,108

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 2022/23										2021/22
	Governmental Funds					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service					Proprietary Funds
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 910,251	\$ 2,094					\$ 912,345	\$ 1,226,856	\$ 801,030	\$ 1,183,570
Improvement and Modernization Fund							\$ 1,204	\$ 0	\$ 0	\$ 1,204
Judges' Compensation (0150019)	\$ 7,964						\$ 7,964	\$ 6,009	\$ 3,838	\$ 5,500
Court Interpreter (0150037)										
Civil Coordination Reimbursement (0150091)	\$ 94,557						\$ 94,557	\$ 175,074	\$ 198,012	\$ 316,835
MOU Reimbursements (0150010 and General)	\$ 31,967	\$ 342,751					\$ 374,718	\$ 374,448	\$ 231,967	\$ 31,967
Other Miscellaneous										
	\$ 1,044,740	\$ 344,845					\$ 1,389,585	\$ 1,783,592	\$ 1,234,846	\$ 1,539,076
Grants										
AB 1058 Commissioner/Facilitator			\$ 36,121				\$ 36,121	\$ 71,764	\$ 29,751	\$ 71,764
Other Judicial Council Grants			\$ (65,147)				\$ (65,147)	\$ 60,729	\$ 0	\$ 18,192
Non-Judicial Council Grants										
			\$ (29,026)				\$ (29,026)	\$ 132,493	\$ 29,751	\$ 89,956
Other Financing Sources										
Interest Income	\$ 10,823	\$ 1,458					\$ 12,282	\$ 2,000	\$ 244	\$ 2,000
Investment Income										
Donations									\$ 1,150	\$ 3,320
Local Fees									\$ 438	\$ 615
Non-Fee Revenues		\$ 284					\$ 284	\$ 615	\$ 438	\$ 615
Enhanced Collections		\$ 30,974					\$ 30,974	\$ 73,315	\$ 29,427	\$ 67,608
Escheatment										
Prior Year Revenue	\$ 25	\$ 45	\$ 0				\$ 70		\$ 365	
County Program - Restricted			\$ 22				\$ 22		\$ 56	\$ 92
Reimbursement Other										\$ 1,900
Sale of Fixed Assets										
Other Miscellaneous	\$ 26						\$ 26			
	\$ 10,875	\$ 32,783	\$ 0				\$ 43,657	\$ 75,930	\$ 31,680	\$ 75,535
Total Revenues	\$ 1,055,614	\$ 377,628	\$ (29,026)				\$ 1,404,216	\$ 1,992,014	\$ 1,296,277	\$ 1,704,567
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 296,695	\$ 38,792					\$ 335,487	\$ 726,640	\$ 395,586	\$ 704,830
Temp Help	\$ 8,535						\$ 8,535			
Overtime										
Staff Benefits	\$ 193,812	\$ 28,075					\$ 221,887	\$ 452,495	\$ 233,552	\$ 453,601
	\$ 499,042	\$ 66,867					\$ 565,909	\$ 1,179,134	\$ 629,138	\$ 1,158,431
Operating Expenses and Equipment										
General Expense	\$ 10,461						\$ 10,461	\$ 58,559	\$ 7,000	\$ 33,375
Printing	\$ 498						\$ 498	\$ 800	\$ 0	\$ 800
Telecommunications	\$ 10,268	\$ 456					\$ 10,724	\$ 19,792	\$ 9,115	\$ 25,912
Postage	\$ 1,659	\$ 955					\$ 2,615	\$ 4,848	\$ 271	\$ 4,800
Insurance	\$ 6,445						\$ 6,445	\$ 4,000	\$ 4,409	\$ 4,000
In-State Travel	\$ 1,034						\$ 1,034	\$ 9,900		\$ 10,300
Out-of-State Travel										
Training								\$ 10,600		\$ 10,600
Security Services										
Facility Operations	\$ 6,169						\$ 6,169	\$ 14,100	\$ 5,956	\$ 14,900
Utilities										
Contracted Services	\$ 98,031	\$ 21,155	\$ 38,721				\$ 157,907	\$ 681,039	\$ 150,824	\$ 378,109
Consulting and Professional Services	\$ 395						\$ 395	\$ 1,200	\$ 555	\$ 850
Information Technology	\$ 18,983		\$ 137				\$ 19,120	\$ 80,700	\$ 16,446	\$ 64,700
Major Equipment								\$ 28,000	\$ 61,686	\$ 82,540
Other Items of Expense										
	\$ 153,944	\$ 22,566	\$ 38,858				\$ 215,368	\$ 913,539	\$ 256,283	\$ 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	\$ (43)	\$ 43					\$ 0			
Prior Year Expense Adjustment	\$ (43)	\$ 43					\$ 0	\$ 2,000		\$ 3,900
Total Expenditures	\$ 652,944	\$ 89,476	\$ 38,858				\$ 781,278	\$ 2,094,673	\$ 885,401	\$ 1,793,217
Excess (Deficit) of Revenues Over Expenditures	\$ 402,671	\$ 288,152	\$ (67,884)				\$ 622,938	\$ (102,658)	\$ 410,875	\$ (88,650)
Operating Transfers In (Out)	\$ (977)	\$ 977	\$ 0				\$ 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)	\$ 494,917	\$ 326,930	\$ (67,884)				\$ 753,963	\$ 28,366	\$ 545,644	\$ 46,119

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

	For the month ended December									
	Fiscal Year 2022/23								2021/22	
	Personal 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	\$ 147,673	\$ 20,038					\$ 167,711	\$ 365,011	\$ 198,035	\$ 249,539
Traffic & Other Infractions	\$ 1,643	\$ 4,219					\$ 5,862	\$ 85,230	\$ 1,575	\$ 9,750
Other Criminal Cases	\$ 72,365	\$ 23,563				\$ 43	\$ 95,971	\$ 427,597	\$ 100,061	\$ 201,893
Civil	\$ 33,722	\$ 20,821					\$ 54,543	\$ 154,033	\$ 92,605	\$ 194,095
Family & Children Services	\$ 37,591	\$ 36,383					\$ 73,974	\$ 171,566	\$ 70,522	\$ 151,560
Probate, Guardianship & Mental Health Services	\$ 37,591						\$ 37,591	\$ 67,645	\$ 34,820	\$ 80,297
Juvenile Dependency Services		\$ 2,726					\$ 2,726	\$ 52,756	\$ 2,686	\$ 51,182
Juvenile Delinquency Services		\$ 79					\$ 79	\$ 1,600		\$ 1,500
Other Court Operations		\$ 0					\$ 0			
Court Interpreters		\$ 1,120					\$ 1,120	\$ 6,261	\$ 1,316	\$ 5,500
Jury Services		\$ 425					\$ 425	\$ 2,000		\$ 3,900
Security									\$ 0	
Trial Court Operations Program	\$ 330,584	\$ 109,375				\$ 43	\$ 440,002	\$ 1,333,700	\$ 501,621	\$ 949,216
Enhanced Collections	\$ 36,175	\$ 1,016					\$ 37,191	\$ 73,315	\$ 34,955	\$ 67,608
Other Non-Court Operations		\$ 1,500					\$ 1,500	\$ 3,000	\$ 1,500	
Non-Court Operations Program	\$ 36,175	\$ 2,516					\$ 38,691	\$ 76,315	\$ 36,455	\$ 67,608
Executive Office	\$ 93,266	\$ 590					\$ 93,856	\$ 185,386	\$ 120,896	\$ 186,777
Fiscal Services	\$ 53,448	\$ 2,290				\$ (43)	\$ 55,696	\$ 115,913	\$ 108,435	\$ 204,518
Human Resources	\$ 16,587	\$ 100					\$ 16,686	\$ 1,500	\$ 35,225	\$ 37,244
Business & Facilities Services		\$ 12,614					\$ 12,614	\$ 18,600	\$ 10,686	\$ 82,336
Information Technology	\$ 35,849	\$ 87,883					\$ 123,732	\$ 363,260	\$ 72,083	\$ 265,518
Court Administration Program	\$ 199,150	\$ 103,477				\$ (43)	\$ 302,584	\$ 684,659	\$ 347,325	\$ 776,393
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 565,909	\$ 215,368				\$ 0	\$ 781,278	\$ 2,094,673	\$ 885,401	\$ 1,793,217