

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.

Brandy Malcolm

Signature of Presiding Judge or Court Executive

08/02/2021

Date

Modoc

Court

20/21 4th

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

20/21 4th

Fiscal Year and Ending Quarter

FOOTNOTES

1	The Court hired a new Legal Process Clerk to replace the employee that retired in January.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

 Court
 20/21 4th

 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)	12	11	11	10	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 June									
Fiscal Year 2020/21									2019/20
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (212,619)	\$ 226,173	\$ 0			\$ 438	\$ 13,992	\$ 11,346	
Payroll	\$ 0	\$ 0					\$ 0	\$ 0	
Jury Revolving	\$ 5,000						\$ 5,000	\$ 5,000	
Other Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (1,876)	\$ (1,876)	\$ (571)	
Credit Card							\$ 724	\$ 724	
Cash on Hand	\$ 724						\$ 724	\$ 724	
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC		\$ 26,829					\$ 26,829	\$ 26,829	
Cash Equivalents	\$ 321,095					\$ 148,104	\$ 469,199	\$ 469,199	
Total Cash and Cash Equivalents	\$ 114,199	\$ 253,001	\$ 0			\$ 146,666	\$ 513,867	\$ 513,867	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 232	\$ 38					\$ 270	\$ 697	
Accounts Receivable - General								\$ 0	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 42,549						\$ 42,549	\$ 37,979	
Due From Other Governments	\$ 584	\$ 12,049					\$ 12,633	\$ 7,148	
Due From Other Courts									
Due From State	\$ 33,769	\$ 1,022	\$ 30,499				\$ 65,291	\$ 77,354	
Trust Due To/From								\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1						\$ 1	\$ 28	
Total Receivables	\$ 77,135	\$ 13,109	\$ 30,499				\$ 120,743	\$ 123,206	
Prepaid Expenses - General								\$ 0	
Salary and Travel Advances								\$ 0	
Counties								\$ 0	
Total Prepaid Expenses								\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 191,334	\$ 266,110	\$ 30,499			\$ 146,666	\$ 634,610	\$ 789,244	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 20,600		\$ 0				\$ 20,600	\$ 20,115	
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 50	\$ 50	\$ 731	
Due to Other Funds	\$ 0	\$ 12,049	\$ 30,499			\$ 1	\$ 42,549	\$ 38,007	
Due to Other Courts								\$ 0	
Due to State	\$ 4,588					\$ 67,661	\$ 72,249	\$ 284,530	
TC145 Liability						\$ 9,366	\$ 9,366	\$ 7,308	
Due to Other Governments	\$ 0	\$ 52,184					\$ 52,184	\$ 97,743	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax								\$ 0	
Interest						\$ 0	\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 25,189	\$ 64,233	\$ 30,499			\$ 77,078	\$ 197,000	\$ 448,434	
Civil						\$ 31,826	\$ 31,826	\$ 35,832	
Criminal						\$ 30,045	\$ 30,045	\$ 31,350	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 2,489	\$ 2,489	\$ 2,571	
Miscellaneous Trust									
Total Trust Deposits						\$ 64,360	\$ 64,360	\$ 69,753	
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0					\$ 0	\$ 0	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 6,399	\$ 0					\$ 6,399	\$ 0	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ 6,399	\$ 0					\$ 6,399	\$ 0	
Revenue Collected in Advance	\$ 54,540	\$ 170,645					\$ 225,185	\$ 99,824	
Liabilities For Deposits	\$ 1,669					\$ 1,602	\$ 3,271	\$ 3,366	
Jury Fees - Non-Interest						\$ 3,625	\$ 3,625	\$ 3,625	
Fees - Partial Payment & Overpayment									
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 56,209	\$ 170,645				\$ 5,228	\$ 232,082	\$ 106,815	
Total Liabilities	\$ 87,797	\$ 234,878	\$ 30,499			\$ 146,666	\$ 499,841	\$ 625,002	
Total Fund Balance	\$ 103,537	\$ 31,232	\$ 0				\$ 134,769	\$ 164,242	
Total Liabilities and Fund Balance	\$ 191,334	\$ 266,110	\$ 30,499			\$ 146,666	\$ 634,610	\$ 789,244	

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 2020/21										2019/20	
	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	\$ 1,070,014	\$ 6,407					\$ 1,076,421	\$ 1,032,937	\$ 1,097,426	\$ 1,070,215	
Improvement and Modernization Fund	\$ 218,081						\$ 218,081	\$ 219,437	\$ 178,920	\$ 463,285	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,947						\$ 1,947	\$ 6,150	\$ 3,510	\$ 6,150	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 91,896	\$ 135,778					\$ 227,674	\$ 104,967	\$ 369,453	\$ 94,312	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	\$ 1,413,905	\$ 142,185					\$ 1,556,089	\$ 1,395,458	\$ 1,681,277	\$ 1,665,929	
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,011				\$ 66,011	\$ 66,011	\$ 71,764	\$ 71,764	
Other Judicial Council Grants			\$ 24,822				\$ 24,822	\$ 22,563	\$ 15,063	\$ 15,079	
Non-Judicial Council Grants											
			\$ 90,833				\$ 90,833	\$ 88,574	\$ 86,827	\$ 86,843	
Other Financing Sources											
Interest Income	\$ 1,802	\$ 219					\$ 2,021	\$ 5,500	\$ 11,254	\$ 4,159	
Investment Income											
Donations											
Local Fees	\$ 3,321						\$ 3,321	\$ 3,410	\$ 3,819	\$ 3,324	
Non-Fee Revenues		\$ 615					\$ 615	\$ 900	\$ 647	\$ 932	
Enhanced Collections		\$ 70,846					\$ 70,846	\$ 67,571	\$ 72,166	\$ 67,983	
Escheatment											
Prior Year Revenue	\$ 4,275	\$ 2					\$ 4,277		\$ (1)		
County Program - Restricted		\$ 99,916					\$ 99,916	\$ 300,984	\$ (99,750)	\$ 125	
Reimbursement Other	\$ 13,224						\$ 13,224	\$ 10,000	\$ 11,245	\$ 976	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 22,622	\$ 171,597					\$ 194,219	\$ 388,365	\$ (618)	\$ 77,499	
Total Revenues	\$ 1,436,527	\$ 313,782	\$ 90,833				\$ 1,841,142	\$ 1,872,397	\$ 1,767,485	\$ 1,830,271	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 559,807	\$ 107,858	\$ 12,487				\$ 680,152	\$ 660,562	\$ 671,876	\$ 609,297	
Temp Help											
Overtime											
Staff Benefits	\$ 375,500	\$ 68,945	\$ 5,705				\$ 450,150	\$ 472,427	\$ 393,916	\$ 362,658	
	\$ 935,307	\$ 176,803	\$ 18,192				\$ 1,130,302	\$ 1,132,989	\$ 1,065,792	\$ 971,955	
Operating Expenses and Equipment											
General Expense	\$ 48,479	\$ 630	\$ 6,630				\$ 55,739	\$ 49,899	\$ 94,029	\$ 74,478	
Printing	\$ 832						\$ 832	\$ 1,825	\$ 2,198	\$ 1,726	
Telecommunications	\$ 24,727	\$ 912					\$ 25,639	\$ 14,770	\$ 13,307	\$ 16,400	
Postage	\$ 1,273	\$ 2,476					\$ 3,749	\$ 4,500	\$ 7,612	\$ 6,107	
Insurance	\$ 3,058						\$ 3,058	\$ 2,550	\$ 2,159	\$ 1,950	
In-State Travel	\$ 0						\$ 0	\$ 16,750	\$ 5,510	\$ 15,895	
Out-of-State Travel											
Training								\$ 10,300	\$ 1,066	\$ 13,100	
Security Services											
Facility Operations	\$ 12,435						\$ 12,435	\$ 11,850	\$ 12,135	\$ 11,479	
Utilities											
Contracted Services	\$ 349,247	\$ 129,882	\$ 66,435				\$ 545,564	\$ 651,976	\$ 352,461	\$ 684,830	
Consulting and Professional Services	\$ 565						\$ 565	\$ 1,400	\$ 1,275	\$ 1,485	
Information Technology	\$ 62,373						\$ 62,373	\$ 75,432	\$ 108,564	\$ 50,588	
Major Equipment	\$ 26,556						\$ 26,556		\$ 38,310	\$ 52,179	
Other Items of Expense											
	\$ 529,544	\$ 133,901	\$ 73,065				\$ 736,510	\$ 841,252	\$ 638,626	\$ 930,217	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,804						\$ 3,804	\$ 5,000	\$ 5,223	\$ 5,376	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 20,736			
Prior Year Expense Adjustment	\$ (1,450)	\$ 1,450					\$ 0		\$ 0		
	\$ 2,353	\$ 1,450					\$ 3,804	\$ 25,736	\$ 5,223	\$ 5,376	
Total Expenditures	\$ 1,467,204	\$ 312,154	\$ 91,257				\$ 1,870,615	\$ 1,999,977	\$ 1,709,641	\$ 1,907,548	
Excess (Deficit) of Revenues Over Expenditures	\$ (30,677)	\$ 1,628	\$ (424)				\$ (29,473)	\$ (127,580)	\$ 57,844	\$ (77,277)	
Operating Transfers In (Out)	\$ (3,332)	\$ 2,908	\$ 424				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 137,546	\$ 26,696	\$ 0				\$ 164,242	\$ 164,242	\$ 106,398	\$ 106,398	
Ending Balance (Deficit)	\$ 103,537	\$ 31,232	\$ 0				\$ 134,769	\$ 36,662	\$ 164,242	\$ 29,121	

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

For the month ended June

Fiscal Year 2020/21 2019/20

	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	\$ 233,923	\$ 35,528					\$ 269,451	\$ 350,619	\$ 323,515	\$ 213,502
Traffic & Other Infractions		\$ 5,086					\$ 5,086	\$ 13,018	\$ 4,529	\$ 7,679
Other Criminal Cases	\$ 213,448	\$ 102,371				\$ 1,450	\$ 317,269	\$ 305,979	\$ 271,135	\$ 186,355
Civil	\$ 136,164	\$ 45,913					\$ 182,077	\$ 197,176	\$ 208,590	\$ 152,109
Family & Children Services	\$ 67,277	\$ 67,420					\$ 134,697	\$ 139,477	\$ 135,719	\$ 136,600
Probate, Guardianship & Mental Health Services	\$ 67,266	\$ 875					\$ 68,141	\$ 67,131	\$ 62,239	\$ 63,111
Juvenile Dependency Services		\$ 41,053					\$ 41,053	\$ 65,576	\$ 49,303	\$ 108,222
Juvenile Delinquency Services								\$ 2,961		\$ 1,610
Other Court Operations		\$ 839					\$ 839			
Court Interpreters		\$ 2,402					\$ 2,402	\$ 6,150	\$ 3,510	\$ 6,150
Jury Services		\$ 2,609	\$ 3,804				\$ 6,412	\$ 8,150	\$ 9,328	\$ 7,637
Security		\$ 29,909					\$ 29,909		\$ 5,600	\$ 500
Trial Court Operations Program	\$ 718,078	\$ 334,004	\$ 3,804			\$ 1,450	\$ 1,057,336	\$ 1,156,237	\$ 1,073,467	\$ 883,475
Enhanced Collections	\$ 69,211	\$ 4,045					\$ 73,256	\$ 67,571	\$ 72,328	\$ 67,983
Other Non-Court Operations		\$ 3,000					\$ 3,000		\$ 3,000	\$ 3,000
Non-Court Operations Program	\$ 69,211	\$ 7,045					\$ 76,256	\$ 67,571	\$ 75,328	\$ 70,983
Executive Office	\$ 183,871	\$ 1,452					\$ 185,324	\$ 187,032	\$ 168,447	\$ 168,672
Fiscal Services	\$ 67,563	\$ 8,694				\$ (1,450)	\$ 74,807	\$ 114,895	\$ 68,042	\$ 97,790
Human Resources	\$ 85,561	\$ 387					\$ 85,948	\$ 36,212	\$ 76,264	\$ 30,633
Business & Facilities Services		\$ 14,993					\$ 14,993	\$ 14,950	\$ 14,817	\$ 13,529
Information Technology	\$ 6,017	\$ 369,935					\$ 375,952	\$ 423,080	\$ 233,276	\$ 642,466
Court Administration Program	\$ 343,012	\$ 395,461				\$ (1,450)	\$ 737,023	\$ 776,169	\$ 560,846	\$ 953,090
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,130,302	\$ 736,510	\$ 3,804			\$ 0	\$ 1,870,615	\$ 1,999,977	\$ 1,709,641	\$ 1,907,548

Constraints on Fiscal Year-End Fund Balance - Summary

Modoc

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	35,052	-	35,052	31,232	-	-	-	-	66,284	
Committed	14,580	-	14,580	-	-	-	-	-	14,580	
Assigned	53,905	-	53,905	-	-	-	-	-	53,905	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 103,537	\$ -	\$ 103,537	\$ 31,232	\$ -	\$ -	\$ -	\$ -	\$ 134,769	