

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

10/19/2021

Date

Modoc

Court

21/22 1st

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

21/22 1st

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Modoc

 Court
 21/22 1st

 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			

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 September
 Fiscal Year 2021/22

2020/21

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (136,941)	\$ 149,861	\$ (37,179)				\$ 611	\$ (23,648)	\$ 52,440
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,952)	\$ (1,952)	\$ (948)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									\$ 0
Cash Outside of the JCC		\$ 26,831						\$ 26,831	\$ 79,552
Cash Equivalents	\$ 519,339						\$ 150,068	\$ 669,407	\$ 936,314
Total Cash and Cash Equivalents	\$ 388,122	\$ 176,692	\$ (37,179)				\$ 148,727	\$ 676,362	\$ 1,073,081
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	\$ 260	\$ 5,554						\$ 5,815	\$ 6,032
Due From Other Courts									
Due From State	\$ 1,212	\$ 0	\$ 37,179					\$ 38,390	\$ 39,026
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2							\$ 2	\$ 68
Total Receivables	\$ 1,474	\$ 5,554	\$ 37,179					\$ 44,207	\$ 45,126
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 389,596	\$ 182,246	\$ 0				\$ 148,727	\$ 720,568	\$ 1,118,207
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 77,631
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2	\$ 2	\$ 68
Due to Other Courts									
Due to State	\$ 0						\$ 67,661	\$ 67,661	\$ 271,640
TC145 Liability							\$ 9,676	\$ 9,676	\$ 10,469
Due to Other Governments	\$ 0	\$ 26,831						\$ 26,831	\$ 79,552
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1	\$ 1	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 26,831	\$ 0				\$ 77,339	\$ 104,169	\$ 439,382
Civil							\$ 31,826	\$ 31,826	\$ 193,165
Criminal							\$ 31,845	\$ 31,845	\$ 29,950
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,490	\$ 2,490	\$ 2,584
Miscellaneous Trust									
Total Trust Deposits							\$ 66,161	\$ 66,161	\$ 225,700
Accrued Payroll									
Benefits Payable	\$ 3,990	\$ (2,554)						\$ 1,436	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 9,246	\$ (4,125)						\$ 5,121	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 13,236	\$ (6,679)						\$ 6,557	\$ 0
Revenue Collected in Advance	\$ 0	\$ 136,203						\$ 136,203	\$ 144,573
Liabilities For Deposits	\$ 1,780						\$ 1,602	\$ 3,382	\$ 3,366
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,780	\$ 136,203					\$ 5,228	\$ 143,210	\$ 151,564
Total Liabilities	\$ 15,016	\$ 156,354	\$ 0				\$ 148,727	\$ 320,097	\$ 816,645
Total Fund Balance	\$ 374,580	\$ 25,892	\$ 0					\$ 400,472	\$ 301,562
Total Liabilities and Fund Balance	\$ 389,596	\$ 182,246	\$ 0				\$ 148,727	\$ 720,568	\$ 1,118,207

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 September											
Fiscal Year 2021/22										2020/21	
	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	\$ 520,350	\$ 511					\$ 520,861	\$ 1,183,570	\$ 456,578	\$ 1,032,937	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,204	\$ 12,890	\$ 219,437	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 4,608						\$ 4,608	\$ 5,500	\$ 70	\$ 6,150	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 60,540	\$ 34,442					\$ 94,982	\$ 316,835	\$ 13,461	\$ 104,967	
Other Miscellaneous								\$ 31,967		\$ 31,967	
	\$ 585,498	\$ 34,953					\$ 620,452	\$ 1,539,076	\$ 482,999	\$ 1,395,458	
Grants											
AB 1058 Commissioner/Facilitator			\$ 17,626				\$ 17,626	\$ 71,764	\$ 17,472	\$ 66,011	
Other Judicial Council Grants								\$ 18,192		\$ 22,563	
Non-Judicial Council Grants											
			\$ 17,626				\$ 17,626	\$ 89,956	\$ 17,472	\$ 88,574	
Other Financing Sources											
Interest Income	\$ 3	\$ 3					\$ 6	\$ 2,000	\$ 53	\$ 5,500	
Investment Income											
Donations											
Local Fees	\$ 501						\$ 501	\$ 3,320	\$ 431	\$ 3,410	
Non-Fee Revenues		\$ 235					\$ 235	\$ 615		\$ 900	
Enhanced Collections		\$ 11,236					\$ 11,236	\$ 67,608	\$ 11,618	\$ 67,571	
Escheatment											
Prior Year Revenue		\$ 2					\$ 2		\$ 4,278		
County Program - Restricted		\$ 8					\$ 8	\$ 92	\$ 48,520	\$ 300,984	
Reimbursement Other								\$ 1,900		\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 504	\$ 11,485					\$ 11,989	\$ 75,535	\$ 64,899	\$ 388,365	
Total Revenues	\$ 586,003	\$ 46,438	\$ 17,626				\$ 650,066	\$ 1,704,567	\$ 565,370	\$ 1,872,397	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 145,278	\$ 25,719					\$ 170,997	\$ 704,830	\$ 164,691	\$ 660,562	
Temp Help											
Overtime											
Staff Benefits	\$ 101,294	\$ 17,595					\$ 118,889	\$ 453,601	\$ 149,356	\$ 472,427	
	\$ 246,572	\$ 43,314					\$ 289,886	\$ 1,158,431	\$ 314,047	\$ 1,132,989	
Operating Expenses and Equipment											
General Expense	\$ 2,371	\$ 144					\$ 2,515	\$ 33,375	\$ 4,136	\$ 49,899	
Printing	\$ 0						\$ 0	\$ 800		\$ 1,825	
Telecommunications	\$ 2,640	\$ 152					\$ 2,792	\$ 25,912	\$ 4,290	\$ 14,770	
Postage	\$ (618)	\$ 618					\$ 0	\$ 4,800	\$ 0	\$ 4,500	
Insurance	\$ 4,000						\$ 4,000	\$ 4,000	\$ 2,550	\$ 2,550	
In-State Travel								\$ 10,300	\$ 0	\$ 16,750	
Out-of-State Travel											
Training								\$ 10,600		\$ 10,300	
Security Services											
Facility Operations	\$ 3,189						\$ 3,189	\$ 14,900	\$ 2,935	\$ 11,850	
Utilities											
Contracted Services	\$ 49,801	\$ 924	\$ 17,626				\$ 68,351	\$ 378,109	\$ 98,980	\$ 651,976	
Consulting and Professional Services	\$ 200						\$ 200	\$ 850	\$ 40	\$ 1,400	
Information Technology	\$ 6,329	\$ 7,102					\$ 13,431	\$ 64,700	\$ 1,071	\$ 75,432	
Major Equipment								\$ 82,540			
Other Items of Expense											
	\$ 67,911	\$ 8,940	\$ 17,626				\$ 94,477	\$ 630,886	\$ 114,003	\$ 841,252	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 3,900		\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 20,736	
Prior Year Expense Adjustment											
								\$ 3,900		\$ 25,736	
Total Expenditures	\$ 314,484	\$ 52,254	\$ 17,626				\$ 384,364	\$ 1,793,217	\$ 428,050	\$ 1,999,977	
Excess (Deficit) of Revenues Over Expenditures	\$ 271,519	\$ (5,816)	\$ 0				\$ 265,703	\$ (88,650)	\$ 137,320	\$ (127,580)	
Operating Transfers In (Out)	\$ (476)	\$ 476					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 103,537	\$ 31,232	\$ 0				\$ 134,769	\$ 134,769	\$ 164,242	\$ 164,242	
Ending Balance (Deficit)	\$ 374,580	\$ 25,892	\$ 0				\$ 400,472	\$ 46,119	\$ 301,562	\$ 36,662	

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 55,865	\$ 7,750					\$ 63,615	\$ 249,539	\$ 68,032	\$ 350,619
Traffic & Other Infractions		\$ 678					\$ 678	\$ 9,750	\$ 892	\$ 13,018
Other Criminal Cases	\$ 36,253	\$ (1,720)					\$ 34,533	\$ 201,893	\$ 61,131	\$ 305,979
Civil	\$ 33,184	\$ 9,657					\$ 42,840	\$ 194,095	\$ 54,348	\$ 197,176
Family & Children Services	\$ 16,638	\$ 17,626					\$ 34,263	\$ 151,560	\$ 36,495	\$ 139,477
Probate, Guardianship & Mental Health Services	\$ 16,638	\$ 65					\$ 16,703	\$ 80,297	\$ 18,105	\$ 67,131
Juvenile Dependency Services		\$ 2,686					\$ 2,686	\$ 51,182	\$ 7,692	\$ 65,576
Juvenile Delinquency Services								\$ 1,500		\$ 2,961
Other Court Operations									\$ 443	
Court Interpreters		\$ 672					\$ 672	\$ 5,500	\$ 251	\$ 6,150
Jury Services								\$ 3,900	\$ 133	\$ 8,150
Security		\$ 2,500					\$ 2,500		\$ 17,285	
Trial Court Operations Program	\$ 158,577	\$ 39,914					\$ 198,491	\$ 949,216	\$ 264,806	\$ 1,156,237
Enhanced Collections	\$ 15,890	\$ 858					\$ 16,748	\$ 67,608	\$ 19,642	\$ 67,571
Other Non-Court Operations		\$ 750					\$ 750		\$ 750	
Non-Court Operations Program	\$ 15,890	\$ 1,608					\$ 17,498	\$ 67,608	\$ 20,392	\$ 67,571
Executive Office	\$ 44,775	\$ (110)					\$ 44,666	\$ 186,777	\$ 49,396	\$ 187,032
Fiscal Services	\$ 48,616	\$ 1,140					\$ 49,756	\$ 204,518	\$ 19,179	\$ 114,895
Human Resources	\$ 22,028	\$ 90					\$ 22,117	\$ 37,244	\$ 29,044	\$ 36,212
Business & Facilities Services		\$ 7,189					\$ 7,189	\$ 82,336	\$ 5,427	\$ 14,950
Information Technology		\$ 44,647					\$ 44,647	\$ 265,518	\$ 39,807	\$ 423,080
Court Administration Program	\$ 115,419	\$ 52,956					\$ 168,375	\$ 776,393	\$ 142,852	\$ 776,169
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 289,886	\$ 94,477					\$ 384,364	\$ 1,793,217	\$ 428,050	\$ 1,999,977