

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.

Brandy Malcolm Digitally signed by Brandy Malcolm
Date: 2023.04.13 10:40:56 -07'00'

Signature of Presiding Judge or Court Executive

04/13/2023

Date

Modoc

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Modoc

Court

2022-23 Q3

Fiscal Year and Ending Quarter

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

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 March									
Fiscal Year 2022/23									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (203,801)	\$ 284,255	\$ (88,861)				\$ 326	\$ (8,080)	\$ 49,964
Payroll	\$ (1,586)							\$ (1,586)	\$ (2,043)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,573)	\$ (4,573)	\$ (1,275)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the JCC		\$ 175,846						\$ 175,846	\$ 175,562
Cash Equivalents	\$ 702,787						\$ 77,145	\$ 779,932	\$ 748,995
Total Cash and Cash Equivalents	\$ 503,123	\$ 460,101	\$ (88,861)				\$ 72,898	\$ 947,262	\$ 976,927
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	\$ 5,767
Due From Other Courts									
Due From State	\$ 355	\$ 0	\$ 89,228					\$ 89,583	\$ 50,780
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 0							\$ 0	\$ 0
General Due To/From									
Total Receivables	\$ 355	\$ 0	\$ 89,228					\$ 89,583	\$ 56,547
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 503,478	\$ 460,101	\$ 367				\$ 72,898	\$ 1,036,844	\$ 1,033,474
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 25,653	\$ 0	\$ 0				\$ 0	\$ 25,653	\$ 22,402
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 9,915	\$ 9,915	\$ 10,221
Due to Other Governments	\$ 0	\$ 175,846						\$ 175,846	\$ 175,562
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 284	\$ 284	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 25,653	\$ 175,846	\$ 0				\$ 10,199	\$ 211,698	\$ 208,193
Civil							\$ 31,826	\$ 31,826	\$ 31,826
Criminal							\$ 21,811	\$ 21,811	\$ 37,562
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,385	\$ 3,385	\$ 2,491
Miscellaneous Trust									
Total Trust Deposits							\$ 57,023	\$ 57,023	\$ 71,879
Accrued Payroll									
Benefits Payable	\$ 14,260	\$ 0						\$ 14,260	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 10,912	\$ 0						\$ 10,912	\$ 9,582
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 25,172	\$ 0						\$ 25,172	\$ 9,582
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 119,013
Liabilities For Deposits	\$ 3,961						\$ 2,051	\$ 6,012	\$ 3,413
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					\$ 5,676	\$ 9,637	\$ 126,051
Total Liabilities	\$ 54,786	\$ 175,846	\$ 0				\$ 72,698	\$ 303,530	\$ 415,706
Total Fund Balance	\$ 448,693	\$ 284,255	\$ 367					\$ 733,314	\$ 617,769
Total Liabilities and Fund Balance	\$ 503,478	\$ 460,101	\$ 367				\$ 72,898	\$ 1,036,844	\$ 1,033,474

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 March											
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	\$ 1,086,092	\$ 3,677					\$ 1,089,769	\$ 1,226,856	\$ 1,052,207	\$ 1,183,570	
Improvement and Modernization Fund								\$ 1,204	\$ 0	\$ 1,204	
Judges' Compensation (D150019)											
Court Interpreter (0150037)	\$ 9,466						\$ 9,466	\$ 6,009	\$ 5,757	\$ 5,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (D150010 and General)	\$ 163,303						\$ 163,303	\$ 175,074	\$ 340,251	\$ 316,835	
Other Miscellaneous	\$ 31,967	\$ 342,751					\$ 374,718	\$ 374,448	\$ 231,967	\$ 31,967	
	\$ 1,290,828	\$ 346,428					\$ 1,637,257	\$ 1,783,592	\$ 1,630,182	\$ 1,539,076	
Grants											
AB 1058 Commissioner/Facilitator			\$ 54,181				\$ 54,181	\$ 71,764	\$ 50,385	\$ 71,764	
Other Judicial Council Grants	\$ 0		\$ 9,632				\$ 9,632	\$ 60,729	\$ 9,438	\$ 18,192	
Non-Judicial Council Grants											
	\$ 0		\$ 63,813				\$ 63,813	\$ 132,493	\$ 59,823	\$ 89,956	
Other Financing Sources											
Interest Income	\$ 19,522	\$ 2,174					\$ 21,696	\$ 2,000	\$ 591	\$ 2,000	
Investment Income											
Donations											
Local Fees										\$ 1,338	
Non-Fee Revenues		\$ 284					\$ 284	\$ 615	\$ 589	\$ 615	
Enhanced Collections		\$ 47,321					\$ 47,321	\$ 73,315	\$ 46,513	\$ 67,608	
Escheatment											
Prior Year Revenue	\$ 25	\$ 45	\$ 0				\$ 70		\$ 365		
County Program - Restricted		\$ 22					\$ 22		\$ 80	\$ 92	
Reimbursement Other										\$ 1,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26						\$ 26				
	\$ 19,573	\$ 49,845	\$ 0				\$ 69,418	\$ 75,930	\$ 49,477	\$ 75,535	
Total Revenues	\$ 1,310,401	\$ 396,274	\$ 63,814				\$ 1,770,488	\$ 1,992,014	\$ 1,739,482	\$ 1,704,567	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 437,201	\$ 56,880	\$ 3,700				\$ 497,781	\$ 726,640	\$ 547,108	\$ 704,830	
Temp Help	\$ 13,526						\$ 13,526		\$ 8,608		
Overtime											
Staff Benefits	\$ 284,461	\$ 40,740	\$ 2,393				\$ 327,594	\$ 452,495	\$ 336,266	\$ 453,601	
	\$ 735,189	\$ 97,619	\$ 6,094				\$ 838,901	\$ 1,179,134	\$ 889,982	\$ 1,158,431	
Operating Expenses and Equipment											
General Expense	\$ 19,975						\$ 19,975	\$ 58,559	\$ 18,591	\$ 33,375	
Printing	\$ 755						\$ 755	\$ 800	\$ 0	\$ 800	
Telecommunications	\$ 12,452	\$ 609					\$ 13,061	\$ 19,792	\$ 10,726	\$ 25,912	
Postage	\$ 2,066	\$ 1,674					\$ 3,740	\$ 4,848	\$ 3,271	\$ 4,800	
Insurance	\$ 6,445						\$ 6,445	\$ 4,000	\$ 4,409	\$ 4,000	
In-State Travel	\$ 2,119						\$ 2,119	\$ 9,900		\$ 10,300	
Out-of-State Travel											
Training								\$ 10,600		\$ 10,600	
Security Services											
Facility Operations	\$ 13,414						\$ 13,414	\$ 14,100	\$ 8,877	\$ 14,900	
Utilities											
Contracted Services	\$ 141,239	\$ 51,603	\$ 56,781				\$ 249,624	\$ 681,039	\$ 233,061	\$ 378,109	
Consulting and Professional Services	\$ 585						\$ 585	\$ 1,200	\$ 949	\$ 850	
Information Technology	\$ 19,008		\$ 571				\$ 19,579	\$ 80,700	\$ 31,489	\$ 64,700	
Major Equipment								\$ 28,000	\$ 61,686	\$ 82,540	
Other Items of Expense											
	\$ 218,059	\$ 53,885	\$ 57,353				\$ 329,297	\$ 913,539	\$ 373,059	\$ 630,886	
Special Items of Expense											
Grand Jury								\$ 2,000		\$ 3,900	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (43)	\$ 43					\$ 0		\$ (6,558)		
Prior Year Expense Adjustment	\$ (43)	\$ 43					\$ 0	\$ 2,000	\$ (6,558)	\$ 3,900	
	\$ 953,205	\$ 151,547	\$ 63,446				\$ 1,168,198	\$ 2,094,673	\$ 1,256,482	\$ 1,793,217	
Total Expenditures	\$ 953,205	\$ 151,547	\$ 63,446				\$ 1,168,198	\$ 2,094,673	\$ 1,256,482	\$ 1,793,217	
Excess (Deficit) of Revenues Over Expenditures	\$ 357,196	\$ 244,726	\$ 367				\$ 602,290	\$ (102,658)	\$ 483,000	\$ (88,650)	
Operating Transfers In (Out)	\$ (1,727)	\$ 1,727	\$ 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)	\$ 448,693	\$ 284,255	\$ 367				\$ 733,314	\$ 28,366	\$ 617,769	\$ 46,119	

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

	For the month ended March									
	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	\$ 221,416	\$ 29,721					\$ 251,137	\$ 365,011	\$ 295,297	\$ 249,539
Traffic & Other Infractions	\$ 5,250	\$ 5,960					\$ 11,210	\$ 85,230	\$ 2,287	\$ 9,750
Other Criminal Cases	\$ 115,356	\$ 55,632				\$ 43	\$ 171,031	\$ 427,597	\$ 165,157	\$ 201,893
Civil	\$ 50,751	\$ 30,348					\$ 81,098	\$ 154,033	\$ 117,491	\$ 194,095
Family & Children Services	\$ 55,826	\$ 54,802					\$ 110,628	\$ 171,566	\$ 102,652	\$ 151,560
Probate, Guardianship & Mental Health Services	\$ 55,825	\$ 22					\$ 55,847	\$ 67,645	\$ 52,320	\$ 80,297
Juvenile Dependency Services		\$ 8,255					\$ 8,255	\$ 52,756	\$ 10,203	\$ 51,182
Juvenile Delinquency Services		\$ 79					\$ 79	\$ 1,600		\$ 1,500
Other Court Operations		\$ 0					\$ 0		\$ 394	
Court Interpreters		\$ 1,372					\$ 1,372	\$ 6,261	\$ 2,100	\$ 5,500
Jury Services		\$ 425					\$ 425	\$ 2,000		\$ 3,900
Security									\$ 0	
Trial Court Operations Program	\$ 504,425	\$ 186,616				\$ 43	\$ 691,083	\$ 1,333,700	\$ 747,901	\$ 949,216
Enhanced Collections	\$ 51,419	\$ 2,141					\$ 53,560	\$ 73,315	\$ 52,294	\$ 67,608
Other Non-Court Operations		\$ 2,250					\$ 2,250	\$ 3,000	\$ 2,100	
Non-Court Operations Program	\$ 51,419	\$ 4,391					\$ 55,810	\$ 76,315	\$ 54,394	\$ 67,608
Executive Office	\$ 140,787	\$ 320					\$ 141,107	\$ 185,386	\$ 167,218	\$ 186,777
Fiscal Services	\$ 74,762	\$ 3,364				\$ (43)	\$ 78,083	\$ 115,913	\$ 130,406	\$ 204,518
Human Resources	\$ 16,587	\$ 115					\$ 16,702	\$ 1,500	\$ 32,668	\$ 37,244
Business & Facilities Services		\$ 19,954					\$ 19,954	\$ 18,600	\$ 13,540	\$ 82,336
Information Technology	\$ 50,922	\$ 114,537					\$ 165,459	\$ 363,260	\$ 110,354	\$ 265,518
Court Administration Program	\$ 283,058	\$ 138,290				\$ (43)	\$ 421,305	\$ 684,659	\$ 454,187	\$ 776,393
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 838,901	\$ 329,297				\$ 0	\$ 1,168,198	\$ 2,094,673	\$ 1,256,482	\$ 1,793,217