

**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

01/18/2022

\_\_\_\_\_  
Date

Modoc

\_\_\_\_\_  
Court

21/22 2nd

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Modoc

Court

21/22 2nd

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Modoc

Court

21/22 2nd

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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									
Fiscal Year 2021/22									2020/21
	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						
<b>ASSETS</b>									
Operations	\$ (323,304)	\$ 376,232	\$ (35,813)				\$ 511	\$ 17,625	\$ 3,542
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,621)	\$ (1,621)	\$ (756)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									\$ 0
Cash Outside of the JCC		\$ 175,530						\$ 175,530	\$ 62,692
Cash Equivalents	\$ 698,691						\$ 83,835	\$ 782,526	\$ 808,937
Total Cash and Cash Equivalents	\$ 381,111	\$ 551,762	\$ (35,813)				\$ 82,725	\$ 979,784	\$ 880,139
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	\$ 256	\$ 6,762						\$ 7,018	\$ 6,799
Due From Other Courts									
Due From State	\$ 555	\$ 0	\$ 29,751					\$ 30,306	\$ 40,883
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 29
Total Receivables	\$ 811	\$ 6,762	\$ 29,751					\$ 37,324	\$ 47,711
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 381,922	\$ 558,524	\$ (6,062)				\$ 82,725	\$ 1,017,108	\$ 927,850
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 701	\$ 0	\$ 0				\$ 0	\$ 701	\$ 2,673
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 29
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 260,447
TC145 Liability							\$ 11,052	\$ 11,052	\$ 4,251
Due to Other Governments	\$ 0	\$ 175,530						\$ 175,530	\$ 62,692
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 10							\$ 10	
Interest							\$ 0	\$ 0	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 711	\$ 175,530	\$ 0				\$ 11,052	\$ 187,293	\$ 330,102
Civil							\$ 31,826	\$ 31,826	\$ 35,852
Criminal							\$ 32,128	\$ 32,128	\$ 32,474
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,490	\$ 2,490	\$ 2,582
Miscellaneous Trust									
Total Trust Deposits							\$ 66,445	\$ 66,445	\$ 70,908
Accrued Payroll									
Benefits Payable	\$ 17,840	\$ (1,279)						\$ 16,561	\$ 15,105
Deferred Compensation Payable	\$ 775							\$ 775	\$ 525
Deductions Payable	\$ 31,129	\$ (3,236)						\$ 27,892	\$ 19,169
Payroll Clearing									
Total Payroll Liabilities	\$ 49,744	\$ (4,515)						\$ 45,228	\$ 34,799
Revenue Collected in Advance	\$ 0	\$ 165,489						\$ 165,489	\$ 144,573
Liabilities For Deposits	\$ 1,780						\$ 1,602	\$ 3,382	\$ 3,409
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,625
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,780	\$ 165,489					\$ 5,228	\$ 172,497	\$ 151,607
Total Liabilities	\$ 52,235	\$ 336,504	\$ 0				\$ 82,725	\$ 471,464	\$ 587,416
Total Fund Balance	\$ 329,687	\$ 222,020	\$ (6,062)					\$ 545,644	\$ 340,434
Total Liabilities and Fund Balance	\$ 381,922	\$ 558,524	\$ (6,062)				\$ 82,725	\$ 1,017,108	\$ 927,850

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 798,911	\$ 2,119					\$ 801,030	\$ 1,183,570	\$ 713,064	\$ 1,032,937	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,204	\$ 24,083	\$ 219,437	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,838						\$ 3,838	\$ 5,500	\$ 2,559	\$ 6,150	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 112,920	\$ 85,092					\$ 198,012	\$ 316,835	\$ 22,671	\$ 104,967	
Other Miscellaneous	\$ 31,967	\$ 200,000					\$ 231,967	\$ 31,967	\$ 31,967	\$ 31,967	
	<b>\$ 947,635</b>	<b>\$ 287,211</b>					<b>\$ 1,234,846</b>	<b>\$ 1,539,076</b>	<b>\$ 794,343</b>	<b>\$ 1,395,458</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 29,751				\$ 29,751	\$ 71,764	\$ 33,793	\$ 66,011	
Other Judicial Council Grants								\$ 18,192	\$ 6,630	\$ 22,563	
Non-Judicial Council Grants											
			<b>\$ 29,751</b>				<b>\$ 29,751</b>	<b>\$ 89,956</b>	<b>\$ 40,423</b>	<b>\$ 88,574</b>	
Other Financing Sources											
Interest Income	\$ 208	\$ 36					\$ 244	\$ 2,000	\$ 649	\$ 5,500	
Investment Income											
Donations											
Local Fees	\$ 1,150						\$ 1,150	\$ 3,320	\$ 1,105	\$ 3,410	
Non-Fee Revenues		\$ 438					\$ 438	\$ 615	\$ 176	\$ 900	
Enhanced Collections		\$ 29,427					\$ 29,427	\$ 67,608	\$ 30,032	\$ 67,571	
Escheatment											
Prior Year Revenue	\$ 363	\$ 2					\$ 365		\$ 4,278		
County Program - Restricted		\$ 56					\$ 56	\$ 92	\$ 141,807	\$ 300,984	
Reimbursement Other								\$ 1,900		\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous											
	<b>\$ 1,721</b>	<b>\$ 29,959</b>					<b>\$ 31,680</b>	<b>\$ 75,535</b>	<b>\$ 178,047</b>	<b>\$ 388,365</b>	
<b>Total Revenues</b>	<b>\$ 949,356</b>	<b>\$ 317,170</b>	<b>\$ 29,751</b>				<b>\$ 1,296,277</b>	<b>\$ 1,704,567</b>	<b>\$ 1,012,813</b>	<b>\$ 1,872,397</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 339,562	\$ 56,024					\$ 395,586	\$ 704,830	\$ 348,380	\$ 660,562	
Temp Help											
Overtime											
Staff Benefits	\$ 195,557	\$ 37,995					\$ 233,552	\$ 453,601	\$ 249,530	\$ 472,427	
	<b>\$ 535,118</b>	<b>\$ 94,019</b>					<b>\$ 629,138</b>	<b>\$ 1,158,431</b>	<b>\$ 597,910</b>	<b>\$ 1,132,989</b>	
Operating Expenses and Equipment											
General Expense	\$ 6,775	\$ 225					\$ 7,000	\$ 33,375	\$ 33,495	\$ 49,899	
Printing	\$ 0						\$ 0	\$ 800	\$ 1,825	\$ 1,825	
Telecommunications	\$ 8,659	\$ 456					\$ 9,115	\$ 25,912	\$ 6,847	\$ 14,770	
Postage	\$ (1,033)	\$ 1,304					\$ 271	\$ 4,800	\$ 0	\$ 4,500	
Insurance	\$ 4,409						\$ 4,409	\$ 4,000	\$ 3,058	\$ 2,550	
In-State Travel								\$ 10,300	\$ 0	\$ 16,750	
Out-of-State Travel											
Training								\$ 10,600		\$ 10,300	
Security Services											
Facility Operations	\$ 5,956						\$ 5,956	\$ 14,900	\$ 5,908	\$ 11,850	
Utilities											
Contracted Services	\$ 90,542	\$ 24,469	\$ 35,813				\$ 150,824	\$ 378,109	\$ 180,591	\$ 651,976	
Consulting and Professional Services	\$ 555						\$ 555	\$ 850	\$ 405	\$ 1,400	
Information Technology	\$ 9,344	\$ 7,102					\$ 16,446	\$ 64,700	\$ 8,406	\$ 75,432	
Major Equipment	\$ 61,686						\$ 61,686	\$ 82,540			
Other Items of Expense											
	<b>\$ 186,894</b>	<b>\$ 33,557</b>	<b>\$ 35,813</b>				<b>\$ 256,263</b>	<b>\$ 630,886</b>	<b>\$ 238,711</b>	<b>\$ 841,252</b>	
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									\$ 0		
								<b>\$ 3,900</b>	<b>\$ 0</b>	<b>\$ 25,736</b>	
<b>Total Expenditures</b>	<b>\$ 722,012</b>	<b>\$ 127,576</b>	<b>\$ 35,813</b>				<b>\$ 885,401</b>	<b>\$ 1,793,217</b>	<b>\$ 836,621</b>	<b>\$ 1,999,977</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 227,344	\$ 189,594	\$ (6,062)				\$ 410,875	\$ (88,650)	\$ 176,192	\$ (127,580)	
Operating Transfers In (Out)	\$ (1,194)	\$ 1,194					\$ 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)	<b>\$ 329,687</b>	<b>\$ 222,020</b>	<b>\$ (6,062)</b>				<b>\$ 545,644</b>	<b>\$ 46,119</b>	<b>\$ 340,434</b>	<b>\$ 36,662</b>	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 117,295	\$ 80,740					\$ 198,035	\$ 249,539	\$ 127,311	\$ 350,619
Traffic & Other Infractions		\$ 1,575					\$ 1,575	\$ 9,750	\$ 1,492	\$ 13,018
Other Criminal Cases	\$ 74,992	\$ 25,069					\$ 100,061	\$ 201,893	\$ 165,870	\$ 305,979
Civil	\$ 72,523	\$ 20,082					\$ 92,605	\$ 194,095	\$ 85,047	\$ 197,176
Family & Children Services	\$ 34,674	\$ 35,849					\$ 70,522	\$ 151,560	\$ 69,051	\$ 139,477
Probate, Guardianship & Mental Health Services	\$ 34,674	\$ 147					\$ 34,820	\$ 80,297	\$ 34,373	\$ 67,131
Juvenile Dependency Services		\$ 2,686					\$ 2,686	\$ 51,182	\$ 11,421	\$ 65,576
Juvenile Delinquency Services								\$ 1,500		\$ 2,961
Other Court Operations									\$ 839	
Court Interpreters		\$ 1,316					\$ 1,316	\$ 5,500	\$ 893	\$ 6,150
Jury Services								\$ 3,900	\$ 133	\$ 8,150
Security		\$ 0					\$ 0		\$ 19,957	
Trial Court Operations Program	\$ 334,157	\$ 167,464					\$ 501,621	\$ 949,216	\$ 516,387	\$ 1,156,237
Enhanced Collections	\$ 33,322	\$ 1,633					\$ 34,955	\$ 67,608	\$ 38,034	\$ 67,571
Other Non-Court Operations		\$ 1,500					\$ 1,500		\$ 1,500	
Non-Court Operations Program	\$ 33,322	\$ 3,133					\$ 36,455	\$ 67,608	\$ 39,534	\$ 67,571
Executive Office	\$ 121,129	\$ (233)					\$ 120,896	\$ 186,777	\$ 93,422	\$ 187,032
Fiscal Services	\$ 105,395	\$ 3,041					\$ 108,435	\$ 204,518	\$ 36,407	\$ 114,895
Human Resources	\$ 35,135	\$ 90					\$ 35,225	\$ 37,244	\$ 47,530	\$ 36,212
Business & Facilities Services		\$ 10,686					\$ 10,686	\$ 82,336	\$ 8,978	\$ 14,950
Information Technology		\$ 72,083					\$ 72,083	\$ 265,518	\$ 94,361	\$ 423,080
Court Administration Program	\$ 261,659	\$ 85,667					\$ 347,325	\$ 776,393	\$ 280,699	\$ 776,169
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 629,138</b>	<b>\$ 256,263</b>					<b>\$ 885,401</b>	<b>\$ 1,793,217</b>	<b>\$ 836,621</b>	<b>\$ 1,999,977</b>