

**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

04/19/2022

\_\_\_\_\_  
Date

Modoc

\_\_\_\_\_  
Court

21/22 3rd

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Modoc

Court

21/22 3rd

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Modoc  


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 Court  
 21/22 3rd  


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 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	10	

<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 March									
Fiscal Year 2021/22									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (222,709)	\$ 317,178	\$ (45,483)				\$ 978	\$ 49,964	\$ (29,767)
Payroll	\$ (2,043)	\$ 0						\$ (2,043)	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,275)	\$ (1,275)	\$ (1,402)
Credit Card								\$ 724	\$ 724
Cash on Hand	\$ 724							\$ 724	\$ 0
Cash with County								\$ 175,562	\$ 44,092
Cash Outside of the JCC		\$ 175,562						\$ 748,995	\$ 773,735
Cash Equivalents	\$ 661,362						\$ 87,633	\$ 87,633	\$ 87,633
<b>Total Cash and Cash Equivalents</b>	<b>\$ 442,334</b>	<b>\$ 492,740</b>	<b>\$ (45,483)</b>				<b>\$ 87,336</b>	<b>\$ 976,927</b>	<b>\$ 792,381</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 5,767						\$ 5,767	\$ 6,008
Due From Other Courts									
Due From State	\$ 395	\$ 0	\$ 50,385					\$ 50,780	\$ 50,194
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 19
<b>Total Receivables</b>	<b>\$ 395</b>	<b>\$ 5,767</b>	<b>\$ 50,385</b>					<b>\$ 56,547</b>	<b>\$ 56,221</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 442,729</b>	<b>\$ 498,507</b>	<b>\$ 4,902</b>				<b>\$ 87,336</b>	<b>\$ 1,033,474</b>	<b>\$ 848,602</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,402	\$ 0	\$ 0				\$ 0	\$ 22,402	\$ 711
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 19
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 245,952
TC145 Liability							\$ 10,221	\$ 10,221	\$ 8,513
Due to Other Governments	\$ 0	\$ 175,562						\$ 175,562	\$ 44,092
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	
Interest							\$ 8	\$ 8	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 22,402</b>	<b>\$ 175,562</b>	<b>\$ 0</b>				<b>\$ 10,229</b>	<b>\$ 208,193</b>	<b>\$ 299,294</b>
Civil							\$ 31,826	\$ 31,826	\$ 31,826
Criminal							\$ 37,562	\$ 37,562	\$ 27,203
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,491	\$ 2,491	\$ 2,487
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 71,879</b>	<b>\$ 71,879</b>	<b>\$ 61,516</b>
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 9,582	\$ 0						\$ 9,582	\$ 8,341
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 9,582</b>	<b>\$ 0</b>						<b>\$ 9,582</b>	<b>\$ 8,341</b>
Revenue Collected in Advance	\$ 0	\$ 119,013						\$ 119,013	\$ 215,037
Liabilities For Deposits	\$ 1,811						\$ 1,602	\$ 3,413	\$ 3,612
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 5,729
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,811</b>	<b>\$ 119,013</b>					<b>\$ 5,228</b>	<b>\$ 126,051</b>	<b>\$ 224,379</b>
<b>Total Liabilities</b>	<b>\$ 33,795</b>	<b>\$ 294,575</b>	<b>\$ 0</b>				<b>\$ 87,336</b>	<b>\$ 415,706</b>	<b>\$ 593,530</b>
<b>Total Fund Balance</b>	<b>\$ 408,934</b>	<b>\$ 203,932</b>	<b>\$ 4,902</b>					<b>\$ 617,769</b>	<b>\$ 255,071</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 442,729</b>	<b>\$ 498,507</b>	<b>\$ 4,902</b>				<b>\$ 87,336</b>	<b>\$ 1,033,474</b>	<b>\$ 848,602</b>

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 2021/22										2020/21
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,048,530	\$ 3,677					\$ 1,052,207	\$ 1,183,570	\$ 883,387	\$ 1,032,937
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,204	\$ 38,578	\$ 219,437
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 5,757						\$ 5,757	\$ 5,500	\$ 5,056	\$ 6,150
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 208,683	\$ 131,569					\$ 340,251	\$ 316,835	\$ 78,657	\$ 104,967
Other Miscellaneous	\$ 31,967	\$ 200,000					\$ 231,967	\$ 31,967	\$ 31,967	\$ 31,967
	\$ 1,294,936	\$ 335,246					\$ 1,630,182	\$ 1,539,076	\$ 1,037,645	\$ 1,395,458
Grants										
AB 1058 Commissioner/Facilitator			\$ 50,385				\$ 50,385	\$ 71,764	\$ 50,114	\$ 66,011
Other Judicial Council Grants			\$ 9,438				\$ 9,438	\$ 18,192	\$ 6,630	\$ 22,563
Non-Judicial Council Grants										
			\$ 59,823				\$ 59,823	\$ 89,956	\$ 56,744	\$ 88,574
Other Financing Sources										
Interest Income	\$ 522	\$ 69					\$ 591	\$ 2,000	\$ 1,324	\$ 5,500
Investment Income										
Donations										
Local Fees	\$ 1,338						\$ 1,338	\$ 3,320	\$ 1,705	\$ 3,410
Non-Fee Revenues		\$ 589					\$ 589	\$ 615	\$ 521	\$ 900
Enhanced Collections		\$ 46,513					\$ 46,513	\$ 67,608	\$ 47,555	\$ 67,571
Escheatment										
Prior Year Revenue	\$ 363	\$ 2					\$ 365		\$ 4,277	
County Program - Restricted		\$ 80					\$ 80	\$ 92	\$ 151,278	\$ 300,984
Reimbursement Other								\$ 1,900	\$ 1,501	\$ 10,000
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 2,223	\$ 47,254					\$ 49,477	\$ 75,535	\$ 208,161	\$ 388,365
<b>Total Revenues</b>	<b>\$ 1,297,160</b>	<b>\$ 382,499</b>	<b>\$ 59,823</b>				<b>\$ 1,739,482</b>	<b>\$ 1,704,567</b>	<b>\$ 1,302,550</b>	<b>\$ 1,872,397</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 461,383	\$ 82,982	\$ 2,743				\$ 547,108	\$ 704,830	\$ 504,057	\$ 660,562
Temp Help	\$ 6,608						\$ 6,608			
Overtime										
Staff Benefits	\$ 276,304	\$ 58,169	\$ 1,793				\$ 336,266	\$ 453,601	\$ 347,628	\$ 472,427
	\$ 744,295	\$ 141,151	\$ 4,536				\$ 889,982	\$ 1,158,431	\$ 851,686	\$ 1,132,989
Operating Expenses and Equipment										
General Expense	\$ 18,325	\$ 265					\$ 18,591	\$ 33,375	\$ 43,136	\$ 49,899
Printing	\$ 0						\$ 0	\$ 800		\$ 1,825
Telecommunications	\$ 10,042	\$ 684					\$ 10,726	\$ 25,912	\$ 11,462	\$ 14,770
Postage	\$ 1,740	\$ 1,531					\$ 3,271	\$ 4,800	\$ 182	\$ 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	\$ 8,877						\$ 8,877	\$ 14,900	\$ 8,664	\$ 11,850
Utilities										
Contracted Services	\$ 134,873	\$ 47,803	\$ 50,385				\$ 233,061	\$ 378,109	\$ 261,036	\$ 651,976
Consulting and Professional Services	\$ 949						\$ 949	\$ 850	\$ 485	\$ 1,400
Information Technology	\$ 11,414	\$ 20,075					\$ 31,489	\$ 64,700	\$ 10,882	\$ 75,432
Major Equipment	\$ 61,686						\$ 61,686	\$ 82,540	\$ 19,225	
Other Items of Expense										
	\$ 252,316	\$ 70,358	\$ 50,385				\$ 373,059	\$ 630,886	\$ 358,131	\$ 841,252
Special Items of Expense										
Grand Jury										
Jury Costs								\$ 3,900	\$ 1,905	\$ 5,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery										\$ 20,736
Prior Year Expense Adjustment	\$ (6,558)						\$ (6,558)		\$ 0	
	\$ (6,558)						\$ (6,558)	\$ 3,900	\$ 1,905	\$ 25,736
<b>Total Expenditures</b>	<b>\$ 990,052</b>	<b>\$ 211,509</b>	<b>\$ 54,921</b>				<b>\$ 1,256,482</b>	<b>\$ 1,793,217</b>	<b>\$ 1,211,721</b>	<b>\$ 1,999,977</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 307,107</b>	<b>\$ 170,990</b>	<b>\$ 4,902</b>				<b>\$ 483,000</b>	<b>\$ (88,650)</b>	<b>\$ 90,829</b>	<b>\$ (127,580)</b>
Operating Transfers In (Out)	\$ (1,710)	\$ 1,710					\$ 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)	\$ 408,934	\$ 203,932	\$ 4,902				\$ 617,769	\$ 46,119	\$ 255,071	\$ 36,662

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

	For the month ended March									
	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	\$ 204,584	\$ 90,713					\$ 295,297	\$ 249,539	\$ 193,816	\$ 350,619
Traffic & Other Infractions		\$ 2,287				\$ 2,287	\$ 9,750	\$ 2,736	\$ 13,018	
Other Criminal Cases	\$ 103,029	\$ 62,129				\$ 165,157	\$ 201,893	\$ 224,248	\$ 305,979	
Civil	\$ 88,115	\$ 29,375				\$ 117,491	\$ 194,095	\$ 128,860	\$ 197,176	
Family & Children Services	\$ 52,173	\$ 50,479				\$ 102,652	\$ 151,560	\$ 101,727	\$ 139,477	
Probate, Guardianship & Mental Health Services	\$ 52,173	\$ 147				\$ 52,320	\$ 80,297	\$ 50,888	\$ 67,131	
Juvenile Dependency Services		\$ 10,203				\$ 10,203	\$ 51,182	\$ 19,152	\$ 65,576	
Juvenile Delinquency Services							\$ 1,500		\$ 2,961	
Other Court Operations		\$ 394				\$ 394		\$ 839		
Court Interpreters		\$ 2,100				\$ 2,100	\$ 5,500	\$ 1,212	\$ 6,150	
Jury Services							\$ 3,900	\$ 4,513	\$ 8,150	
Security		\$ 0				\$ 0		\$ 19,957		
Trial Court Operations Program	\$ 500,074	\$ 247,827				\$ 747,901	\$ 949,216	\$ 747,946	\$ 1,156,237	
Enhanced Collections	\$ 50,395	\$ 1,899				\$ 52,294	\$ 67,608	\$ 55,287	\$ 67,571	
Other Non-Court Operations		\$ 2,100				\$ 2,100		\$ 2,250		
Non-Court Operations Program	\$ 50,395	\$ 3,999				\$ 54,394	\$ 67,608	\$ 57,537	\$ 67,571	
Executive Office	\$ 164,223	\$ 2,995				\$ 167,218	\$ 186,777	\$ 138,528	\$ 187,032	
Fiscal Services	\$ 125,749	\$ 4,657				\$ 130,406	\$ 204,518	\$ 54,226	\$ 114,895	
Human Resources	\$ 39,137	\$ 90			\$ (6,558)	\$ 32,668	\$ 37,244	\$ 65,415	\$ 36,212	
Business & Facilities Services		\$ 13,540				\$ 13,540	\$ 82,336	\$ 11,734	\$ 14,950	
Information Technology	\$ 10,403	\$ 99,951				\$ 110,354	\$ 265,518	\$ 136,336	\$ 423,080	
Court Administration Program	\$ 339,512	\$ 121,233			\$ (6,558)	\$ 454,187	\$ 776,393	\$ 406,238	\$ 776,169	
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 889,982</b>	<b>\$ 373,059</b>				<b>\$ (6,558)</b>	<b>\$ 1,256,482</b>	<b>\$ 1,793,217</b>	<b>\$ 1,211,721</b>	<b>\$ 1,999,977</b>