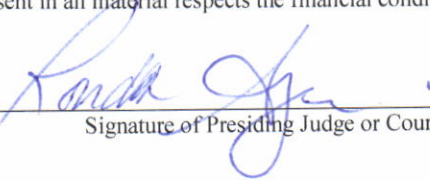


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



Signature of Presiding Judge or Court Executive

01/23/2018

Date

Modoc

Court
17/18 2nd qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

17/18 2nd qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

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

Modoc

 Court
 17/18 2nd qtr

 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)	9	9	9		

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
Fiscal Year 2017/18										2016/17	
	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					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 554,441	\$ 2,169					\$ 556,610	\$ 837,274	\$ 609,875	\$ 846,337	
Improvement and Modernization Fund								\$ 1,323		\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,260						\$ 1,260	\$ 5,058	\$ 3,238	\$ 7,435	
Civil Coordination Reimbursement (0150091)	\$ 22,004						\$ 22,004	\$ 88,557	\$ 30,248	\$ 55,322	
MOU Reimbursements (0150010 and General)	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
Other Miscellaneous											
	\$ 609,672	\$ 2,169					\$ 611,841	\$ 964,179	\$ 675,328	\$ 942,384	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,094				\$ 36,094	\$ 71,764	\$ 36,077	\$ 71,698	
Other Judicial Council Grants			\$ 34,757				\$ 34,757	\$ 116,121	\$ 46,510	\$ 151,455	
Non-Judicial Council Grants											
			\$ 70,851				\$ 70,851	\$ 187,885	\$ 82,587	\$ 223,153	
Other Financing Sources											
Interest Income	\$ 712	\$ 70					\$ 781	\$ 1,370	\$ 333	\$ 532	
Investment Income											
Donations											
Local Fees	\$ 1,695		\$ 728				\$ 1,695	\$ 3,268	\$ 1,682	\$ 3,260	
Non-Fee Revenues			\$ 26,641				\$ 728	\$ 683	\$ 509	\$ 935	
Enhanced Collections							\$ 26,641	\$ 52,776	\$ 24,695	\$ 72,595	
Escheatment									\$ 0		
Prior Year Revenue	\$ 542						\$ 542		\$ 0		
County Program - Restricted		\$ 46					\$ 46	\$ 122	\$ 48	\$ 109	
Reimbursement Other									\$ 0		
Sale of Fixed Assets									\$ 0		
Other Miscellaneous											
	\$ 2,948	\$ 27,485					\$ 30,433	\$ 58,219	\$ 27,267	\$ 77,431	
Total Revenues	\$ 612,620	\$ 29,654	\$ 70,851				\$ 713,125	\$ 1,210,283	\$ 785,183	\$ 1,242,968	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 214,603	\$ 20,000	\$ 27,590				\$ 262,194	\$ 498,143	\$ 268,614	\$ 481,745	
Temp Help											
Overtime											
Staff Benefits	\$ 103,555	\$ 9,683	\$ 13,473				\$ 126,710	\$ 276,405	\$ 122,401	\$ 301,486	
	\$ 318,158	\$ 29,683	\$ 41,063				\$ 388,904	\$ 774,548	\$ 391,015	\$ 783,231	
Operating Expenses and Equipment											
General Expense	\$ 9,036		\$ 0				\$ 9,036	\$ 42,423	\$ 12,790	\$ 33,931	
Printing	\$ 670						\$ 670	\$ 1,427	\$ 671	\$ 2,000	
Telecommunications	\$ 6,604						\$ 6,604	\$ 17,004	\$ 7,435	\$ 13,500	
Postage	\$ 1,127	\$ 1,123					\$ 2,250	\$ 4,949	\$ 2,368	\$ 6,027	
Insurance	\$ 1,254						\$ 1,254	\$ 428	\$ 264	\$ 500	
In-State Travel	\$ 400						\$ 400	\$ 5,903	\$ 2,368	\$ 8,550	
Out-of-State Travel								\$ 643		\$ 1,025	
Training											
Security Services							\$ 5,305	\$ 12,435	\$ 5,265	\$ 12,800	
Facility Operations	\$ 5,305										
Utilities							\$ 86,565	\$ 343,612	\$ 186,885	\$ 409,440	
Contracted Services	\$ 48,084	\$ 2,387	\$ 36,094				\$ 1,134	\$ 1,779	\$ 995	\$ 2,195	
Consulting and Professional Services	\$ 1,134						\$ 13,857	\$ 93,377	\$ 11,207	\$ 77,000	
Information Technology	\$ 13,857										
Major Equipment											
Other Items of Expense											
	\$ 87,469	\$ 3,511	\$ 36,094				\$ 127,074	\$ 523,980	\$ 230,248	\$ 566,968	
Special Items of Expense											
Grand Jury								\$ 5,666	\$ 257	\$ 1,580	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs									\$ 0		
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment								\$ 5,666	\$ 257	\$ 1,580	
Total Expenditures	\$ 405,627	\$ 33,194	\$ 77,157				\$ 515,978	\$ 1,304,194	\$ 621,520	\$ 1,351,779	
Excess (Deficit) of Revenues Over Expenditures	\$ 206,993	\$ (3,540)	\$ (6,306)				\$ 197,147	\$ (93,911)	\$ 163,663	\$ (108,811)	
Operating Transfers In (Out)	\$ (954)	\$ 954					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 86,314	\$ 20,570	\$ 0				\$ 106,883	\$ 106,883	\$ 134,145	\$ 134,145	
Ending Balance (Deficit)	\$ 292,353	\$ 17,984	\$ (6,306)				\$ 304,030	\$ 12,972	\$ 297,809	\$ 25,334	

Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended December							
	Fiscal Year 2017/18							2016/17
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service				
	Non-Grant	Grant						
ASSETS								
Operations	\$ 82,255	\$ 8,959	\$ (66,303)			\$ 596	\$ 35,507	\$ 11,635
Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Jury								
Revolving	\$ 5,000						\$ 5,000	\$ 5,000
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (8,428)	\$ (8,428)	\$ (594)
Credit Card							\$ 596	\$ 596
Cash on Hand	\$ 596							
Cash with County							\$ 87,114	\$ 105,111
Cash Outside of the JCC		\$ 87,114					\$ 390,117	\$ 321,217
Cash Equivalents	\$ 209,345					\$ 180,772		
Total Cash and Cash Equivalents	\$ 297,196	\$ 96,073	\$ (66,303)			\$ 172,940	\$ 609,906	\$ 442,965
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 369	\$ 5,028	\$ 0				\$ 5,397	\$ 0
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust							\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments		\$ 0					\$ 0	\$ 0
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 49,997				\$ 49,997	\$ 52,241
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From							\$ 66	\$ 12
General Due To/From	\$ 66							
Total Receivables	\$ 436	\$ 5,028	\$ 49,997			\$ 0	\$ 56,460	\$ 52,253
Prepaid Expenses - General								
Salary and Travel Advances	\$ 0		\$ 0				\$ 0	\$ 0
Counties								
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 297,632	\$ 101,100	\$ (6,306)			\$ 172,940	\$ 565,366	\$ 495,218
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 358
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 66	\$ 66	\$ 12
Due to Other Courts								
Due to State								
TC145 Liability						\$ 6,038	\$ 6,038	\$ 4,185
Due to Other Governments	\$ 0	\$ 87,114					\$ 87,114	\$ 105,111
AB145 Due to Other Government Agency								
Due to Other Public Agencies							\$ 0	\$ 5
Sales and Use Tax	\$ 0						\$ 167	\$ 18
Interest								
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 87,114	\$ 0			\$ 6,271	\$ 93,385	\$ 109,689
Civil								
Criminal							\$ 126,661	\$ 126,661
Unreconciled - Civil and Criminal							\$ 34,674	\$ 34,674
Trust Held Outside of the JCC								
Trust Interest Payable							\$ 1,108	\$ 1,108
Miscellaneous Trust								
Total Trust Deposits						\$ 162,444	\$ 162,444	\$ 59,749
Accrued Payroll								
Benefits Payable	\$ 1,142	\$ (1,142)					\$ 0	\$ 11,113
Deferred Compensation Payable	\$ 0	\$ 0					\$ 0	\$ 525
Deductions Payable	\$ 3,890	\$ (2,855)					\$ 1,035	\$ 11,795
Payroll Clearing								
Total Payroll Liabilities	\$ 5,032	\$ (3,997)					\$ 1,035	\$ 23,433
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0
Liabilities For Deposits	\$ 247						\$ 1,225	\$ 1,472
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 247		\$ 0				\$ 4,225	\$ 4,539
Total Liabilities	\$ 5,279	\$ 83,117	\$ 0			\$ 172,940	\$ 261,336	\$ 197,410
Fund Balance - Nonspendable							\$ 20,570	\$ 20,023
Fund Balance - Restricted		\$ 20,570					\$ 85,626	\$ 101,535
Fund Balance - Committed	\$ 85,626						\$ 688	\$ 12,588
Fund Balance - Assigned	\$ 688	\$ 0					\$ 0	\$ 0
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0				\$ 197,147	\$ 163,663
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 206,039	\$ (2,586)	\$ (6,306)					
Total Fund Balance	\$ 292,353	\$ 17,964	\$ (6,306)				\$ 304,030	\$ 297,809
Total Liabilities and Fund Balance	\$ 297,632	\$ 101,100	\$ (6,306)			\$ 172,940	\$ 565,366	\$ 495,218

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

	For the month ended December								2016/17		
	Fiscal Year 2017/18							Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense				
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 89,867	\$ 16,517					\$ 106,384	\$ 237,692	\$ 108,164	\$ 233,940	
Traffic & Other Infractions		\$ 2,031					\$ 2,031	\$ 3,009	\$ 2,801	\$ 4,725	
Other Criminal Cases	\$ 75,194	\$ 5,976					\$ 81,169	\$ 188,920	\$ 111,031	\$ 246,135	
Civil	\$ 33,338	\$ 19,463					\$ 52,802	\$ 109,169	\$ 46,723	\$ 89,507	
Family & Children Services	\$ 29,686	\$ 36,509					\$ 66,195	\$ 135,907	\$ 67,795	\$ 138,211	
Probate, Guardianship & Mental Health Services	\$ 29,686						\$ 29,686	\$ 63,115	\$ 31,074	\$ 63,807	
Juvenile Dependency Services		\$ 11,096					\$ 11,096	\$ 28,197	\$ 14,878	\$ 25,000	
Juvenile Delinquency Services								\$ 146			
Other Court Operations										\$ 250	
Court Interpreters		\$ 3,730					\$ 3,730	\$ 5,058	\$ 3,378	\$ 7,435	
Jury Services		\$ 1,045					\$ 1,045	\$ 8,987	\$ 1,303	\$ 5,330	
Security		\$ 1,430					\$ 1,430	\$ 404		\$ 500	
Trial Court Operations Program	\$ 257,771	\$ 97,797					\$ 355,568	\$ 780,604	\$ 387,146	\$ 814,840	
Enhanced Collections	\$ 29,558	\$ 2,011					\$ 31,569	\$ 52,776	\$ 37,423	\$ 72,595	
Other Non-Court Operations		\$ 1,500					\$ 1,500	\$ 3,000	\$ 1,500	\$ 3,100	
Non-Court Operations Program	\$ 29,558	\$ 3,511					\$ 33,069	\$ 55,776	\$ 38,923	\$ 75,695	
Executive Office	\$ 59,597	\$ 434					\$ 60,031	\$ 110,744	\$ 62,693	\$ 132,921	
Fiscal Services	\$ 15,009	\$ 4,508					\$ 19,517	\$ 79,751	\$ 23,434	\$ 84,320	
Human Resources	\$ 26,969						\$ 26,969	\$ 24,230	\$ 27,896	\$ 25,607	
Business & Facilities Services		\$ 6,559					\$ 6,559	\$ 13,191	\$ 5,529	\$ 12,850	
Information Technology		\$ 14,266					\$ 14,266	\$ 239,898	\$ 75,900	\$ 205,546	
Court Administration Program	\$ 101,575	\$ 25,766					\$ 127,341	\$ 467,814	\$ 195,450	\$ 461,244	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 388,904	\$ 127,074					\$ 515,978	\$ 1,304,194	\$ 621,520	\$ 1,351,779	