

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

12/07/2018

Date

MODOC

Court

18/19 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MODOC

Court

18/19 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MODOC

Court

18/19 1st 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			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

	For the month ended September							2017/18	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ 7,709	\$ 18,619	\$ (25,998)				\$ 880	\$ 1,211	\$ (3,389)	
Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (4,607)	\$ (4,607)	\$ (1,044)	
Credit Card								\$ 724	\$ 596	
Cash on Hand	\$ 724							\$ 724	\$ 596	
Cash with County								\$ 84,294	\$ 93,814	
Cash Outside of the JCC		\$ 84,294						\$ 363,930	\$ 437,617	
Cash Equivalents	\$ 188,065						\$ 175,865	\$ 450,551	\$ 532,593	
Total Cash and Cash Equivalents	\$ 201,498	\$ 102,913	\$ (25,998)				\$ 172,138			
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 45	\$ 5,053	\$ 0					\$ 5,098	\$ 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	\$ 1,363	\$ 0	\$ 25,998					\$ 27,361	\$ 67,924	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 142							\$ 142	\$ 83	
Total Receivables	\$ 1,550	\$ 5,053	\$ 25,998				\$ 0	\$ 32,600	\$ 68,006	
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	\$ 203,048	\$ 107,965	\$ 0				\$ 172,138	\$ 483,151	\$ 600,599	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 142	\$ 142	\$ 83	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State										
TC145 Liability							\$ 7,059	\$ 7,059	\$ 8,905	
Due to Other Governments	\$ 0	\$ 84,294						\$ 84,294	\$ 93,814	
AB145 Due to Other Government Agency										
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0							\$ 272	\$ 132	
Interest							\$ 272	\$ 272	\$ 132	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 84,294	\$ 0				\$ 7,472	\$ 91,766	\$ 102,934	
Civil							\$ 126,661	\$ 126,661	\$ 126,661	
Criminal							\$ 31,160	\$ 31,160	\$ 38,556	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 2,619	\$ 2,619	\$ 803	
Miscellaneous Trust										
Total Trust Deposits							\$ 160,441	\$ 160,441	\$ 168,021	
Accrued Payroll								\$ 0	\$ 11,195	
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 525	
Deferred Compensation Payable	\$ 0	\$ 0						\$ (96)	\$ 12,736	
Deductions Payable	\$ (96)	\$ 0						\$ (96)	\$ 12,736	
Payroll Clearing										
Total Payroll Liabilities	\$ (96)	\$ 0						\$ (96)	\$ 24,457	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 671						\$ 1,225	\$ 1,896	\$ 1,472	
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 3,000	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 671		\$ 0				\$ 4,225	\$ 4,896	\$ 4,472	
Total Liabilities	\$ 575	\$ 84,294	\$ 0				\$ 172,138	\$ 257,006	\$ 297,883	
Total Fund Balance	\$ 202,473	\$ 23,672	\$ 0					\$ 226,145	\$ 302,716	
Total Liabilities and Fund Balance	\$ 203,048	\$ 107,965	\$ 0				\$ 172,138	\$ 483,151	\$ 600,599	

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 2018/19								2017/18			
	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	\$ 390,987	\$ 563					\$ 391,550	\$ 992,165	\$ 410,540	\$ 837,274	
Improvement and Modernization Fund								\$ 456,611		\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 280						\$ 280	\$ 6,600	\$ 0	\$ 5,058	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 7,336						\$ 7,336	\$ 81,315	\$ 6,461	\$ 88,557	
Other Miscellaneous								\$ 31,967		\$ 31,967	
	\$ 398,603	\$ 563					\$ 399,166	\$ 1,568,658	\$ 417,001	\$ 964,179	
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,047				\$ 18,047	\$ 71,764	\$ 18,047	\$ 71,764	
Other Judicial Council Grants								\$ 15,079	\$ 13,903	\$ 116,121	
Non-Judicial Council Grants			\$ 18,047				\$ 18,047	\$ 86,843	\$ 31,950	\$ 187,885	
Other Financing Sources											
Interest Income	\$ 243	\$ 23					\$ 267	\$ 1,746	\$ 171	\$ 1,370	
Investment Income											
Donations											
Local Fees	\$ 306						\$ 306	\$ 3,500	\$ 334	\$ 3,268	
Non-Fee Revenues		\$ 200					\$ 200	\$ 943		\$ 683	
Enhanced Collections		\$ 10,144					\$ 10,144	\$ 54,107	\$ 4,942	\$ 52,776	
Escheatment									\$ 542		
Prior Year Revenue									\$ 6	\$ 122	
County Program - Restricted		\$ 0					\$ 0	\$ 127			
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 549	\$ 10,367					\$ 10,917	\$ 60,423	\$ 5,995	\$ 58,219	
Total Revenues	\$ 399,152	\$ 10,930	\$ 18,047				\$ 428,130	\$ 1,715,924	\$ 454,946	\$ 1,210,283	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 117,196	\$ 9,546					\$ 126,742	\$ 546,337	\$ 135,888	\$ 498,143	
Temp Help											
Overtime											
Staff Benefits	\$ 60,607	\$ 5,026					\$ 65,633	\$ 302,674	\$ 64,613	\$ 276,405	
	\$ 177,803	\$ 14,572					\$ 192,375	\$ 849,011	\$ 200,502	\$ 774,548	
Operating Expenses and Equipment											
General Expense	\$ 1,669						\$ 1,669	\$ 26,548	\$ 4,834	\$ 42,423	
Printing								\$ 1,580		\$ 1,427	
Telecommunications	\$ 1,262						\$ 1,262	\$ 15,910	\$ 3,839	\$ 17,004	
Postage	\$ 675	\$ 450					\$ 1,125	\$ 4,500	\$ 1,125	\$ 4,949	
Insurance	\$ 1,300						\$ 1,300	\$ 1,450		\$ 428	
In-State Travel	\$ 0						\$ 0	\$ 4,300	\$ 205	\$ 5,903	
Out-of-State Travel										\$ 643	
Training											
Security Services											
Facility Operations	\$ 2,572						\$ 2,572	\$ 11,310	\$ 2,653	\$ 12,435	
Utilities											
Contracted Services	\$ 21,542	\$ 999	\$ 18,047				\$ 40,588	\$ 659,093	\$ 33,786	\$ 343,612	
Consulting and Professional Services	\$ 475						\$ 475	\$ 1,970	\$ 235	\$ 1,779	
Information Technology	\$ 439		\$ 0				\$ 439	\$ 115,608	\$ 11,954	\$ 93,377	
Major Equipment											
Other Items of Expense											
	\$ 29,934	\$ 1,448	\$ 18,047				\$ 49,429	\$ 842,269	\$ 58,611	\$ 523,980	
Special Items of Expense											
Grand Jury								\$ 3,100		\$ 5,666	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment								\$ 3,100		\$ 5,666	
Total Expenditures	\$ 207,737	\$ 16,021	\$ 18,047				\$ 241,805	\$ 1,694,380	\$ 259,113	\$ 1,304,194	
Excess (Deficit) of Revenues Over Expenditures	\$ 191,415	\$ (5,090)	\$ 0				\$ 186,325	\$ 21,544	\$ 195,833	\$ (93,911)	
Operating Transfers In (Out)	\$ (466)	\$ 466					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,524	\$ 28,296	\$ 0				\$ 39,820	\$ 39,820	\$ 106,883	\$ 106,883	
Ending Balance (Deficit)	\$ 202,473	\$ 23,672	\$ 0				\$ 226,145	\$ 61,364	\$ 302,716	\$ 12,972	

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

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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	\$ 44,784	\$ 2,166					\$ 46,950	\$ 136,335	\$ 51,835	\$ 237,692
Traffic & Other Infractions		\$ 491					\$ 491	\$ 2,015	\$ 1,077	\$ 3,009
Other Criminal Cases	\$ 33,973	\$ 1,845					\$ 35,818	\$ 163,148	\$ 38,677	\$ 188,920
Civil	\$ 16,386	\$ 8,639					\$ 25,025	\$ 217,850	\$ 27,084	\$ 109,169
Family & Children Services	\$ 14,095	\$ 18,047					\$ 32,142	\$ 140,925	\$ 34,087	\$ 135,907
Probate, Guardianship & Mental Health Services	\$ 14,095						\$ 14,095	\$ 68,997	\$ 15,835	\$ 63,115
Juvenile Dependency Services		\$ 4,422					\$ 4,422	\$ 39,415	\$ 1,073	\$ 28,197
Juvenile Delinquency Services								\$ 1,445		\$ 146
Other Court Operations										
Court Interpreters		\$ 700					\$ 700	\$ 5,800	\$ 1,015	\$ 5,058
Jury Services		\$ 188					\$ 188	\$ 7,175	\$ 188	\$ 8,987
Security								\$ 135	\$ 1,430	\$ 404
Trial Court Operations Program	\$ 123,334	\$ 36,498					\$ 159,832	\$ 783,240	\$ 172,300	\$ 780,604
Enhanced Collections	\$ 14,522	\$ 698					\$ 15,221	\$ 54,107	\$ 16,222	\$ 52,776
Other Non-Court Operations		\$ 750					\$ 750	\$ 13,000	\$ 750	\$ 3,000
Non-Court Operations Program	\$ 14,522	\$ 1,448					\$ 15,971	\$ 67,107	\$ 16,972	\$ 55,776
Executive Office	\$ 31,419	\$ (53)					\$ 31,366	\$ 148,046	\$ 31,814	\$ 110,744
Fiscal Services	\$ 9,081	\$ 1,606					\$ 10,687	\$ 88,960	\$ 9,629	\$ 79,751
Human Resources	\$ 14,020						\$ 14,020	\$ 27,692	\$ 13,791	\$ 24,230
Business & Facilities Services		\$ 3,872					\$ 3,872	\$ 13,240	\$ 2,653	\$ 13,191
Information Technology		\$ 6,058					\$ 6,058	\$ 566,095	\$ 11,954	\$ 239,898
Court Administration Program	\$ 54,519	\$ 11,483					\$ 66,002	\$ 844,033	\$ 69,841	\$ 467,814
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 192,375	\$ 49,429					\$ 241,805	\$ 1,694,380	\$ 259,113	\$ 1,304,194