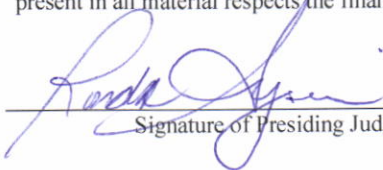


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/31/2019

Date

MODOC

Court
18/19 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MODOC

Court

18/19 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

MODOC

Court

18/19 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
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2018/19								2017/18	
	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						
ASSETS									
Operations	\$ 7,059	\$ 19,933	\$ (36,094)				\$ 898	\$ (8,204)	\$ 35,507
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,695)	\$ (2,695)	\$ (8,428)
Cash on Hand	\$ 724							\$ 724	\$ 596
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC		\$ 84,336						\$ 84,336	\$ 87,114
Cash Equivalents	\$ 72,269						\$ 77,897	\$ 150,166	\$ 390,117
Total Cash and Cash Equivalents	\$ 85,052	\$ 104,289	\$ (36,094)				\$ 76,100	\$ 229,326	\$ 509,906
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 132	\$ 5,660	\$ 0					\$ 5,792	\$ 5,397
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 40	\$ 0	\$ 36,094					\$ 36,134	\$ 49,997
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 185							\$ 185	\$ 66
Total Receivables	\$ 357	\$ 5,660	\$ 36,094				\$ 0	\$ 42,111	\$ 55,460
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0		\$ 0					\$ 0	\$ 0
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 85,409	\$ 109,929	\$ 0				\$ 76,100	\$ 271,437	\$ 565,366
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,019	\$ 311	\$ 0				\$ 0	\$ 8,330	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 185	\$ 185	\$ 66
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 8,173	\$ 8,173	\$ 6,038
Due to Other Governments	\$ 0	\$ 84,336						\$ 84,336	\$ 87,114
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 227	\$ 227	\$ 167
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,019	\$ 84,647	\$ 0				\$ 8,585	\$ 101,250	\$ 93,385
Civil							\$ 26,956	\$ 26,956	\$ 126,661
Criminal							\$ 35,274	\$ 35,274	\$ 34,674
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,060	\$ 1,060	\$ 1,108
Miscellaneous Trust									
Total Trust Deposits							\$ 63,290	\$ 63,290	\$ 162,444
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ (96)	\$ 0						\$ (96)	\$ 1,035
Payroll Clearing									
Total Payroll Liabilities	\$ (96)	\$ 0						\$ (96)	\$ 1,035
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	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 671		\$ 0				\$ 4,225	\$ 4,896	\$ 4,472
Total Liabilities	\$ 8,593	\$ 84,647	\$ 0				\$ 78,100	\$ 169,339	\$ 261,336
Fund Balance - Nonspendable									
Fund Balance - Restricted		\$ 28,296						\$ 28,296	\$ 20,570
Fund Balance - Committed	\$ 0							\$ 0	\$ 85,626
Fund Balance - Assigned	\$ 11,524	\$ 0						\$ 11,524	\$ 688
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 65,292	\$ (3,014)	\$ 0					\$ 62,278	\$ 197,147
Total Fund Balance	\$ 76,816	\$ 25,282	\$ 0					\$ 102,098	\$ 304,030
Total Liabilities and Fund Balance	\$ 85,409	\$ 109,929	\$ 0				\$ 76,100	\$ 271,437	\$ 565,366

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 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	\$ 544,802	\$ 2,121					\$ 546,923	\$ 992,165	\$ 556,610	\$ 837,274	
Improvement and Modernization Fund								\$ 456,611		\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,315						\$ 1,315	\$ 6,600	\$ 1,260	\$ 5,058	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 21,511						\$ 21,511	\$ 81,315	\$ 22,004	\$ 88,557	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	\$ 599,595	\$ 2,121					\$ 601,716	\$ 1,568,658	\$ 611,841	\$ 964,179	
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,670				\$ 35,670	\$ 71,764	\$ 36,094	\$ 71,764	
Other Judicial Council Grants								\$ 15,079	\$ 34,757	\$ 116,121	
Non-Judicial Council Grants											
			\$ 35,670				\$ 35,670	\$ 86,843	\$ 70,851	\$ 187,885	
Other Financing Sources											
Interest Income	\$ 1,076	\$ 152					\$ 1,229	\$ 1,746	\$ 781	\$ 1,370	
Investment Income											
Donations											
Local Fees	\$ 892						\$ 892	\$ 3,500	\$ 1,695	\$ 3,268	
Non-Fee Revenues		\$ 394					\$ 394	\$ 943	\$ 728	\$ 683	
Enhanced Collections		\$ 26,316					\$ 26,316	\$ 54,107	\$ 26,641	\$ 52,776	
Escheatment											
Prior Year Revenue									\$ 542		
County Program - Restricted		\$ 44					\$ 44	\$ 127	\$ 46	\$ 122	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 196						\$ 196				
	\$ 2,164	\$ 26,907					\$ 29,071	\$ 60,423	\$ 30,433	\$ 58,219	
Total Revenues	\$ 601,759	\$ 29,028	\$ 35,670				\$ 666,457	\$ 1,715,924	\$ 713,125	\$ 1,210,283	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 245,044	\$ 18,506					\$ 263,550	\$ 546,337	\$ 262,194	\$ 498,143	
Temp Help											
Overtime	\$ 125,883	\$ 10,339					\$ 136,223	\$ 302,674	\$ 126,710	\$ 276,405	
Staff Benefits	\$ 370,927	\$ 28,845					\$ 399,772	\$ 849,011	\$ 388,904	\$ 774,548	
Operating Expenses and Equipment											
General Expense	\$ 9,855	\$ 59					\$ 9,914	\$ 26,548	\$ 9,036	\$ 42,423	
Printing								\$ 1,580	\$ 670	\$ 1,427	
Telecommunications	\$ 5,169						\$ 5,169	\$ 15,910	\$ 6,604	\$ 17,004	
Postage	\$ 1,142	\$ 1,108					\$ 2,250	\$ 4,500	\$ 2,250	\$ 4,949	
Insurance	\$ 1,677						\$ 1,677	\$ 1,450	\$ 1,254	\$ 428	
In-State Travel	\$ 588						\$ 588	\$ 4,300	\$ 400	\$ 5,903	
Out-of-State Travel											
Training										\$ 643	
Security Services											
Facility Operations	\$ 6,153						\$ 6,153	\$ 11,310	\$ 5,305	\$ 12,435	
Utilities											
Contracted Services	\$ 134,249	\$ 2,985	\$ 36,094				\$ 173,328	\$ 659,093	\$ 86,565	\$ 343,612	
Consulting and Professional Services	\$ 625						\$ 625	\$ 1,970	\$ 1,134	\$ 1,779	
Information Technology	\$ 2,338		\$ 0				\$ 2,338	\$ 115,608	\$ 13,857	\$ 93,377	
Major Equipment											
Other Items of Expense											
	\$ 161,795	\$ 4,152	\$ 36,094				\$ 202,041	\$ 842,269	\$ 127,074	\$ 523,980	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,365						\$ 2,365	\$ 3,100		\$ 5,666	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 2,365						\$ 2,365	\$ 3,100		\$ 5,666	
Total Expenditures	\$ 535,087	\$ 32,998	\$ 36,094				\$ 604,178	\$ 1,694,380	\$ 515,978	\$ 1,304,194	
Excess (Deficit) of Revenues Over Expenditures	\$ 66,672	\$ (3,970)	\$ (424)				\$ 62,278	\$ 21,544	\$ 197,147	\$ (93,911)	
Operating Transfers In (Out)	\$ (1,380)	\$ 956	\$ 424				\$ 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)	\$ 76,816	\$ 25,282	\$ 0				\$ 102,098	\$ 61,364	\$ 304,030	\$ 12,972	

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

	For the month ended December									
	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	\$ 91,485	\$ 42,961					\$ 134,446	\$ 136,335	\$ 106,384	\$ 237,692
Traffic & Other Infractions		\$ 1,837				\$ 1,837	\$ 2,015	\$ 2,031	\$ 3,009	
Other Criminal Cases	\$ 70,506	\$ 4,663				\$ 75,169	\$ 163,148	\$ 81,169	\$ 188,920	
Civil	\$ 34,005	\$ 18,645				\$ 52,650	\$ 217,850	\$ 52,802	\$ 109,169	
Family & Children Services	\$ 28,669	\$ 36,615				\$ 65,284	\$ 140,925	\$ 66,195	\$ 135,907	
Probate, Guardianship & Mental Health Services	\$ 28,669					\$ 28,669	\$ 68,997	\$ 29,686	\$ 63,115	
Juvenile Dependency Services		\$ 7,960				\$ 7,960	\$ 39,415	\$ 11,096	\$ 28,197	
Juvenile Delinquency Services							\$ 1,445		\$ 146	
Other Court Operations										
Court Interpreters		\$ 1,805				\$ 1,805	\$ 5,800	\$ 3,730	\$ 5,058	
Jury Services		\$ 375	\$ 2,365			\$ 2,740	\$ 7,175	\$ 1,045	\$ 8,987	
Security							\$ 135	\$ 1,430	\$ 404	
Trial Court Operations Program	\$ 253,333	\$ 114,862	\$ 2,365				\$ 370,560	\$ 783,240	\$ 355,568	\$ 780,604
Enhanced Collections	\$ 28,770	\$ 2,652				\$ 31,423	\$ 54,107	\$ 31,569	\$ 52,776	
Other Non-Court Operations		\$ 1,500				\$ 1,500	\$ 13,000	\$ 1,500	\$ 3,000	
Non-Court Operations Program	\$ 28,770	\$ 4,152					\$ 32,923	\$ 67,107	\$ 33,069	\$ 55,776
Executive Office	\$ 67,881	\$ 254				\$ 68,135	\$ 148,046	\$ 60,031	\$ 110,744	
Fiscal Services	\$ 20,329	\$ 4,432				\$ 24,761	\$ 88,960	\$ 19,517	\$ 79,751	
Human Resources	\$ 29,459	\$ 80				\$ 29,538	\$ 27,692	\$ 26,969	\$ 24,230	
Business & Facilities Services		\$ 51,794				\$ 51,794	\$ 13,240	\$ 6,559	\$ 13,191	
Information Technology		\$ 26,468				\$ 26,468	\$ 566,095	\$ 14,266	\$ 239,898	
Court Administration Program	\$ 117,669	\$ 83,027					\$ 200,696	\$ 844,033	\$ 127,341	\$ 467,814
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 399,772	\$ 202,041	\$ 2,365				\$ 604,178	\$ 1,694,380	\$ 515,978	\$ 1,304,194