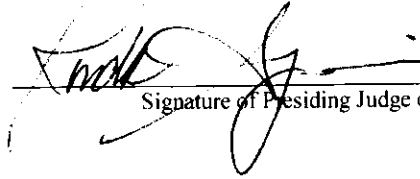


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/12/2019

Date

MODOC

Court
18/19 4th

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MODOC

Court

18/19 4th

Fiscal Year and Ending Quarter

FOOTNOTES

1	In June 2019 we added an IT Technician which is grant funded .
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MODOC

Court

18/19 4th

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	9	10

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 June									
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	\$ (47,019)	\$ 18,056	\$ 0				\$ 8,554	\$ (20,409)	\$ (6,003)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,610)	\$ (2,610)	\$ (8,861)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC		\$ 97,456						\$ 97,456	\$ 86,548
Cash Equivalents	\$ 70,507						\$ 490,304	\$ 560,811	\$ 236,357
Total Cash and Cash Equivalents	\$ 29,212	\$ 115,512	\$ 0				\$ 496,248	\$ 640,971	\$ 313,765
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 176	\$ 63					\$ 0	\$ 239	\$ 368
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5,405
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 47,913							\$ 47,913	\$ 36,816
Due From Other Governments	\$ 175	\$ 5,610						\$ 5,786	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 26,248	\$ 1,172	\$ 44,733					\$ 72,153	\$ 51,980
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 821							\$ 821	\$ 45
Total Receivables	\$ 75,333	\$ 6,845	\$ 44,733				\$ 0	\$ 126,911	\$ 94,616
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	\$ 104,544	\$ 122,356	\$ 44,733				\$ 496,248	\$ 767,882	\$ 408,381
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 15,281		\$ 2,453				\$ 0	\$ 17,734	\$ 36,348
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 14,322
Due to Other Funds	\$ 0	\$ 5,632	\$ 42,281				\$ 821	\$ 48,734	\$ 36,862
Due to Other Courts	\$ 0							\$ 0	\$ 23,804
Due to State							\$ 7,224	\$ 7,224	\$ 6,477
TC145 Liability							\$ 395,934	\$ 493,390	\$ 86,668
Due to Other Governments	\$ 0	\$ 97,456							
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0						\$ 18	\$ 18	\$ 10
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 403,996	\$ 567,099	\$ 204,491
Total Accounts Payable and Accrued Liab.	\$ 15,281	\$ 103,088	\$ 44,733				\$ 403,996	\$ 567,099	\$ 204,491
Civil							\$ 35,832	\$ 35,832	\$ 126,661
Criminal							\$ 48,751	\$ 48,751	\$ 30,401
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,988	\$ 1,988	\$ 2,208
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 86,571	\$ 86,571	\$ 159,271
Accrued Payroll								\$ 0	\$ 0
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ (8)	\$ 0						\$ (8)	\$ (96)
Payroll Clearing	\$ 1,456							\$ 1,456	\$ 0
Total Payroll Liabilities	\$ 1,448	\$ 0						\$ 1,448	\$ (96)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 686		\$ 0				\$ 2,680	\$ 3,366	\$ 1,896
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 3,000
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0								
Other Miscellaneous Liabilities							\$ 5,680	\$ 6,366	\$ 4,896
Total Other Liabilities	\$ 686		\$ 0				\$ 5,680	\$ 6,366	\$ 4,896
Total Liabilities	\$ 17,415	\$ 103,088	\$ 44,733				\$ 496,248	\$ 661,484	\$ 368,561
Fund Balance - Nonspendable								\$ 28,296	\$ 20,570
Fund Balance - Restricted		\$ 28,296						\$ 0	\$ 85,626
Fund Balance - Committed	\$ 0							\$ 11,524	\$ 688
Fund Balance - Assigned	\$ 11,524	\$ 0						\$ 0	\$ 0
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 66,578	\$ (67,063)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 75,606	\$ (9,028)	\$ 0					\$ 0	\$ 0
Total Fund Balance	\$ 87,130	\$ 19,268	\$ 0					\$ 106,398	\$ 39,820
Total Liabilities and Fund Balance	\$ 104,544	\$ 122,356	\$ 44,733				\$ 496,248	\$ 767,882	\$ 408,381

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 June											
Fiscal Year 2018/19										2017/18	
	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	\$ 992,094	\$ 6,384					\$ 998,478	\$ 992,165	\$ 847,063	\$ 837,274	
Improvement and Modernization Fund	\$ 60,677						\$ 60,677	\$ 456,611	\$ 1,323	\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,170						\$ 3,170	\$ 6,600	\$ 5,537	\$ 5,058	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 190,342						\$ 190,342	\$ 81,315	\$ 67,272	\$ 88,557	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	\$ 1,278,249	\$ 6,384					\$ 1,284,633	\$ 1,568,658	\$ 953,162	\$ 964,179	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,340				\$ 71,340	\$ 71,764	\$ 72,188	\$ 71,764	
Other Judicial Council Grants			\$ 15,079				\$ 15,079	\$ 15,079	\$ 86,841	\$ 116,121	
Non-Judicial Council Grants											
			\$ 86,419				\$ 86,419	\$ 86,843	\$ 159,029	\$ 187,885	
Other Financing Sources											
Interest Income	\$ 7,347	\$ 536					\$ 7,884	\$ 1,746	\$ 3,223	\$ 1,370	
Investment Income											
Donations											
Local Fees	\$ 2,654						\$ 2,654	\$ 3,500	\$ 3,749	\$ 3,268	
Non-Fee Revenues											
Enhanced Collections		\$ 803					\$ 803	\$ 943	\$ 1,309	\$ 683	
Escheatment		\$ 62,950					\$ 62,950	\$ 54,107	\$ 62,042	\$ 52,776	
Prior Year Revenue									\$ 542		
County Program - Restricted		\$ 130					\$ 130	\$ 127	\$ 232	\$ 122	
Reimbursement Other	\$ 4,098						\$ 4,098				
Sale of Fixed Assets											
Other Miscellaneous	\$ 229						\$ 229				
	\$ 14,327	\$ 64,420					\$ 78,747	\$ 60,423	\$ 71,097	\$ 58,219	
Total Revenues	\$ 1,292,576	\$ 70,804	\$ 86,419				\$ 1,449,799	\$ 1,715,924	\$ 1,183,287	\$ 1,210,283	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 516,579	\$ 35,794	\$ 8,067				\$ 560,441	\$ 546,337	\$ 529,057	\$ 498,143	
Temp Help											
Overtime	\$ 267,333	\$ 21,844	\$ 4,559				\$ 293,736	\$ 302,674	\$ 257,075	\$ 276,405	
Staff Benefits	\$ 783,912	\$ 57,638	\$ 12,626				\$ 854,177	\$ 849,011	\$ 786,132	\$ 774,548	
Operating Expenses and Equipment											
General Expense	\$ 32,284	\$ 59	\$ 2,453				\$ 34,796	\$ 26,548	\$ 70,744	\$ 42,423	
Printing	\$ 1,821						\$ 1,821	\$ 1,580	\$ 1,198	\$ 1,427	
Telecommunications	\$ 16,508						\$ 16,508	\$ 15,910	\$ 21,295	\$ 17,004	
Postage	\$ 2,970	\$ 1,795					\$ 4,765	\$ 4,500	\$ 4,574	\$ 4,949	
Insurance	\$ 1,787						\$ 1,787	\$ 1,450	\$ 1,320	\$ 428	
In-State Travel	\$ 3,625						\$ 3,625	\$ 4,300	\$ 3,946	\$ 5,903	
Out-of-State Travel							\$ 300			\$ 643	
Training	\$ 300										
Security Services							\$ 12,150	\$ 11,310	\$ 11,076	\$ 12,435	
Facility Operations	\$ 12,150										
Utilities							\$ 362,161	\$ 659,093	\$ 236,767	\$ 343,612	
Contracted Services	\$ 283,265	\$ 6,708	\$ 72,188				\$ 25,469	\$ 1,970	\$ 1,564	\$ 1,779	
Consulting and Professional Services	\$ 25,469						\$ 33,654	\$ 115,608	\$ 109,516	\$ 93,377	
Information Technology	\$ 33,654		\$ 0				\$ 16,125				
Major Equipment	\$ 2,658	\$ 13,467									
Other Items of Expense											
	\$ 416,492	\$ 22,029	\$ 74,641				\$ 513,162	\$ 842,269	\$ 462,000	\$ 523,980	
Special Items of Expense											
Grand Jury	\$ 15,882						\$ 15,882	\$ 3,100	\$ 2,346	\$ 5,666	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ (128)		
Prior Year Expense Adjustment									\$ 2,218	\$ 5,666	
	\$ 15,882						\$ 15,882	\$ 3,100	\$ 2,218	\$ 5,666	
Total Expenditures	\$ 1,216,267	\$ 79,667	\$ 87,267				\$ 1,383,221	\$ 1,694,380	\$ 1,250,351	\$ 1,304,194	
Excess (Deficit) of Revenues Over Expenditures	\$ 76,289	\$ (8,863)	\$ (848)				\$ 66,578	\$ 21,544	\$ (67,063)	\$ (93,911)	
Operating Transfers In (Out)	\$ (684)	\$ (164)	\$ 848				\$ 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)	\$ 87,130	\$ 19,268	\$ 0				\$ 106,398	\$ 61,364	\$ 39,820	\$ 12,972	

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

For the month ended June										
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	\$ 202,413	\$ 121,490	\$ 12,533				\$ 336,435	\$ 136,335	\$ 221,704	\$ 237,692
Traffic & Other Infractions		\$ 4,330					\$ 4,330	\$ 2,015	\$ 4,965	\$ 3,009
Other Criminal Cases	\$ 147,482	\$ 12,185					\$ 159,667	\$ 163,148	\$ 183,365	\$ 188,920
Civil	\$ 76,116	\$ 46,431					\$ 122,547	\$ 217,850	\$ 109,493	\$ 109,169
Family & Children Services	\$ 58,459	\$ 73,988					\$ 132,447	\$ 140,925	\$ 131,630	\$ 135,907
Probate, Guardianship & Mental Health Services	\$ 58,423						\$ 58,423	\$ 68,997	\$ 58,114	\$ 63,115
Juvenile Dependency Services		\$ 43,347					\$ 43,347	\$ 39,415	\$ 28,670	\$ 28,197
Juvenile Delinquency Services								\$ 1,445		\$ 146
Other Court Operations										
Court Interpreters		\$ 7,201					\$ 7,201	\$ 5,800	\$ 5,305	\$ 5,058
Jury Services		\$ 3,534	\$ 3,350				\$ 6,883	\$ 7,175	\$ 5,190	\$ 8,987
Security		\$ 512					\$ 512	\$ 135	\$ 1,430	\$ 404
Trial Court Operations Program	\$ 542,893	\$ 313,016	\$ 15,882				\$ 871,791	\$ 783,240	\$ 749,866	\$ 780,604
Enhanced Collections	\$ 57,388	\$ 5,562					\$ 62,950	\$ 54,107	\$ 62,042	\$ 52,776
Other Non-Court Operations		\$ 3,000					\$ 3,000	\$ 13,000	\$ 3,000	\$ 3,000
Non-Court Operations Program	\$ 57,388	\$ 8,562					\$ 65,950	\$ 67,107	\$ 65,042	\$ 55,776
Executive Office	\$ 143,869	\$ 1,517					\$ 145,386	\$ 148,046	\$ 124,875	\$ 110,744
Fiscal Services	\$ 47,017	\$ 10,741					\$ 57,758	\$ 88,960	\$ 44,020	\$ 79,751
Human Resources	\$ 63,010	\$ 776					\$ 63,786	\$ 27,692	\$ 56,845	\$ 24,230
Business & Facilities Services		\$ 13,803					\$ 13,803	\$ 13,240	\$ 12,344	\$ 13,191
Information Technology		\$ 164,746					\$ 164,746	\$ 566,095	\$ 197,357	\$ 239,898
Court Administration Program	\$ 253,896	\$ 191,583					\$ 445,480	\$ 844,033	\$ 435,442	\$ 467,814
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 854,177	\$ 513,162	\$ 15,882				\$ 1,383,221	\$ 1,694,380	\$ 1,250,351	\$ 1,304,194

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Modoc

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	19,268	-	-	-	-	-	19,268
Committed	81,788	-	81,788	-	-	-	-	-	-	81,788
Assigned	-	5,341	5,341	-	-	-	-	-	-	5,341
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 81,788	\$ 5,341	\$ 87,130	\$ 19,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,398