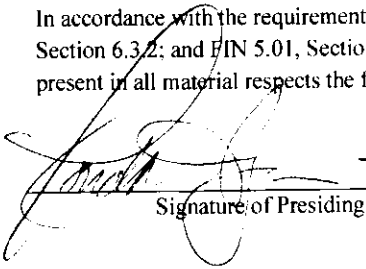


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/04/2020

Date

Modoc

Court
19/20 - 2nd

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

19/20 - 2nd

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

 Court
 19/20 - 2nd

 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)	10	11	11		

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 2019/20							2018/19	
	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	\$ (180,677)	\$ 183,283	\$ (36,094)				\$ 1,249	\$ (32,239)	\$ (8,204)	
Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Jury								\$ 5,000	\$ 5,000	
Revolving	\$ 5,000									
Other										
Distribution								\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ (9,054)	\$ (2,695)	
Trust										
Credit Card								\$ 724	\$ 724	
Cash on Hand	\$ 724								\$ 0	
Cash with County								\$ 115,112	\$ 84,336	
Cash Outside of the JCC		\$ 115,112						\$ 913,364	\$ 150,166	
Cash Equivalents	\$ 444,194						\$ 469,171			
Total Cash and Cash Equivalents	\$ 269,240	\$ 298,394	\$ (36,094)				\$ 461,366	\$ 992,907	\$ 229,326	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5,792	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 1	\$ 0	
Due From Other Governments	\$ 1	\$ 0					\$ 0	\$ 0	\$ 0	
Due From Other Courts								\$ 36,634	\$ 36,134	
Due From State	\$ 540	\$ 0	\$ 36,094							
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From								\$ 1,868	\$ 185	
General Due To/From	\$ 1,868									
Total Receivables	\$ 2,409	\$ 0	\$ 36,094				\$ 0	\$ 38,503	\$ 42,111	
Prepaid Expenses - General								\$ 0	\$ 0	
Salary and Travel Advances	\$ 0		\$ 0							
Counties										
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 271,649	\$ 298,394	\$ 0				\$ 461,366	\$ 1,031,409	\$ 271,437	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 335	\$ 0	\$ 0				\$ 0	\$ 335	\$ 8,330	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,868	\$ 1,868	\$ 185	
Due to Other Courts									\$ 0	
Due to State							\$ 362,341	\$ 362,341	\$ 8,173	
TC145 Liability							\$ 7,975	\$ 7,975	\$ 84,336	
Due to Other Governments		\$ 115,112					\$ 0	\$ 115,112	\$ 0	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0						\$ 600	\$ 600	\$ 227	
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 335	\$ 115,112	\$ 0				\$ 372,785	\$ 468,231	\$ 101,250	
Civil							\$ 35,832	\$ 35,832	\$ 26,956	
Criminal							\$ 41,582	\$ 41,582	\$ 35,274	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 2,349	\$ 2,349	\$ 1,060	
Trust Interest Payable										
Miscellaneous Trust							\$ 79,763	\$ 79,763	\$ 63,290	
Total Trust Deposits										
Accrued Payroll	\$ 2,571	\$ (2,420)						\$ 151	\$ 0	
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0	
Deferred Compensation Payable	\$ 3,437	\$ (3,588)						\$ (151)	\$ (96)	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ (96)	
Total Payroll Liabilities	\$ 6,008	\$ (6,008)								
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 686						\$ 2,680	\$ 3,366	\$ 1,896	
Jury Fees - Non-Interest							\$ 6,138	\$ 6,138	\$ 3,000	
Fees - Partial Payment & Overpayment								\$ 0	\$ 0	
Uncleared Collections	\$ 0									
Other Miscellaneous Liabilities							\$ 8,818	\$ 9,503	\$ 4,896	
Total Other Liabilities	\$ 686		\$ 0							
Total Liabilities	\$ 7,028	\$ 109,104	\$ 0				\$ 461,366	\$ 577,498	\$ 169,339	
Total Fund Balance	\$ 264,621	\$ 189,290	\$ 0					\$ 453,912	\$ 102,098	
Total Liabilities and Fund Balance	\$ 271,649	\$ 298,394	\$ 0				\$ 461,366	\$ 1,031,409	\$ 271,437	

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 2019/20							2018/19		
	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				
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 737,409	\$ 2,271					\$ 739,680	\$ 1,070,215	\$ 546,923	\$ 992,165
Improvement and Modernization Fund	\$ 33,592						\$ 33,592	\$ 463,285		\$ 456,611
Judges' Compensation (0150019)									\$ 1,315	\$ 6,600
Court Interpreter (0150037)	\$ 2,624						\$ 2,624	\$ 6,150		
Civil Coordination Reimbursement (0150091)									\$ 21,511	\$ 81,315
MOU Reimbursements (0150010 and General)	\$ 18,808	\$ 184,446					\$ 203,254	\$ 94,312	\$ 31,967	\$ 31,967
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967		
	\$ 824,401	\$ 186,717					\$ 1,011,118	\$ 1,665,929	\$ 601,716	\$ 1,568,658
Grants										
AB 1058 Commissioner/Facilitator			\$ 36,094				\$ 36,094	\$ 71,764	\$ 35,670	\$ 71,764
Other Judicial Council Grants								\$ 15,079		\$ 15,079
Non-Judicial Council Grants										
			\$ 36,094				\$ 36,094	\$ 86,843	\$ 35,670	\$ 86,843
Other Financing Sources										
Interest Income	\$ 4,681	\$ 152					\$ 4,833	\$ 4,159	\$ 1,229	\$ 1,746
Investment Income										
Donations									\$ 892	\$ 3,500
Local Fees	\$ 1,468						\$ 1,468	\$ 3,324	\$ 394	\$ 943
Non-Fee Revenues		\$ 160					\$ 160	\$ 932	\$ 26,316	\$ 54,107
Enhanced Collections		\$ 29,314					\$ 29,314	\$ 67,983		
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 28						\$ 125	\$ 44	\$ 127
Reimbursement Other	\$ 2,838						\$ 2,838	\$ 976		
Sale of Fixed Assets									\$ 196	
Other Miscellaneous										
	\$ 8,987	\$ 29,653	\$ (1)				\$ 38,640	\$ 77,499	\$ 29,071	\$ 60,423
Total Revenues	\$ 833,388	\$ 216,370	\$ 36,093				\$ 1,085,852	\$ 1,830,271	\$ 666,457	\$ 1,715,924
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 294,559	\$ 25,872					\$ 320,431	\$ 609,297	\$ 263,550	\$ 546,337
Temp Help										
Overtime	\$ 167,719	\$ 15,206					\$ 182,925	\$ 362,658	\$ 136,223	\$ 302,674
Staff Benefits	\$ 462,278	\$ 41,076					\$ 503,356	\$ 971,955	\$ 399,772	\$ 849,011
Operating Expenses and Equipment										
General Expense	\$ 32,579	\$ 112	\$ 0				\$ 32,691	\$ 74,478	\$ 9,914	\$ 26,548
Printing	\$ 1,888						\$ 1,888	\$ 1,726		\$ 1,580
Telecommunications	\$ 5,882						\$ 5,882	\$ 16,400	\$ 5,169	\$ 15,910
Postage	\$ 1,316	\$ 1,021					\$ 2,337	\$ 6,107	\$ 2,250	\$ 4,500
Insurance	\$ 2,131						\$ 2,131	\$ 1,950	\$ 1,677	\$ 1,450
In-State Travel	\$ 2,948	\$ 2,070					\$ 5,017	\$ 15,895	\$ 588	\$ 4,300
Out-of-State Travel								\$ 13,100		
Training										
Security Services										
Facility Operations	\$ 6,076						\$ 6,076	\$ 11,479	\$ 6,153	\$ 11,310
Utilities										
Contracted Services	\$ 96,288	\$ 3,040	\$ 36,094				\$ 135,421	\$ 684,830	\$ 173,328	\$ 659,093
Consulting and Professional Services	\$ 770						\$ 770	\$ 1,485	\$ 625	\$ 1,970
Information Technology	\$ 2,030						\$ 2,030	\$ 50,588	\$ 2,338	\$ 115,608
Major Equipment	\$ 38,310						\$ 38,310	\$ 52,179		
Other Items of Expense										
	\$ 190,216	\$ 6,242	\$ 36,094				\$ 232,553	\$ 930,217	\$ 202,041	\$ 842,269
Special Items of Expense										
Grand Jury	\$ 2,430						\$ 2,430	\$ 5,376	\$ 2,365	\$ 3,100
Jury Costs										
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ 1		\$ (1)				\$ 0			
Prior Year Expense Adjustment	\$ 2,430		\$ (1)				\$ 2,430	\$ 5,376	\$ 2,365	\$ 3,100
Total Expenditures	\$ 654,924	\$ 47,320	\$ 36,093				\$ 738,338	\$ 1,907,548	\$ 604,178	\$ 1,694,380
Excess (Deficit) of Revenues Over Expenditures	\$ 178,464	\$ 169,050	\$ 0				\$ 347,514	\$ (77,277)	\$ 62,278	\$ 21,544
Operating Transfers In (Out)	\$ (972)	\$ 972					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 87,130	\$ 19,268	\$ 0				\$ 106,398	\$ 106,398	\$ 39,820	\$ 39,820
Ending Balance (Deficit)	\$ 264,621	\$ 189,290	\$ 0				\$ 453,912	\$ 29,121	\$ 102,098	\$ 61,364

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

	For the month ended December									
	Fiscal Year 2019/20							2018/19		
	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	\$ 100,797	\$ 76,538					\$ 177,336	\$ 213,502	\$ 134,446	\$ 136,335
Traffic & Other Infractions		\$ 1,976					\$ 1,976	\$ 7,679	\$ 1,837	\$ 2,015
Other Criminal Cases	\$ 94,739	\$ 7,844				\$ 0	\$ 102,583	\$ 186,355	\$ 75,169	\$ 163,148
Civil	\$ 66,622	\$ 20,801					\$ 87,423	\$ 152,109	\$ 52,650	\$ 217,850
Family & Children Services	\$ 30,767	\$ 37,103					\$ 67,871	\$ 136,600	\$ 65,284	\$ 140,925
Probate, Guardianship & Mental Health Services	\$ 30,767						\$ 30,767	\$ 63,111	\$ 28,669	\$ 68,997
Juvenile Dependency Services		\$ 5,262					\$ 5,262	\$ 108,222	\$ 7,960	\$ 39,415
Juvenile Delinquency Services								\$ 1,610		\$ 1,445
Other Court Operations		\$ 2,624					\$ 2,624	\$ 6,150	\$ 1,805	\$ 5,800
Court Interpreters		\$ 2,277	\$ 2,430				\$ 4,707	\$ 7,637	\$ 2,740	\$ 7,175
Jury Services								\$ 500		\$ 135
Security										
Trial Court Operations Program	\$ 323,693	\$ 154,426	\$ 2,430			\$ 0	\$ 480,548	\$ 883,475	\$ 370,560	\$ 783,240
Enhanced Collections	\$ 32,399	\$ 2,673					\$ 35,072	\$ 67,983	\$ 31,423	\$ 54,107
Other Non-Court Operations		\$ 1,500					\$ 1,500	\$ 3,000	\$ 1,500	\$ 13,000
Non-Court Operations Program	\$ 32,399	\$ 4,173					\$ 36,572	\$ 70,983	\$ 32,923	\$ 67,107
Executive Office	\$ 80,771	\$ 828					\$ 81,599	\$ 168,672	\$ 68,135	\$ 148,046
Fiscal Services	\$ 28,462	\$ 4,930					\$ 33,392	\$ 97,790	\$ 24,761	\$ 88,960
Human Resources	\$ 38,031	\$ 80					\$ 38,111	\$ 30,633	\$ 29,538	\$ 27,692
Business & Facilities Services		\$ 8,333					\$ 8,333	\$ 13,529	\$ 51,794	\$ 13,240
Information Technology		\$ 59,784					\$ 59,784	\$ 642,466	\$ 26,468	\$ 566,095
Court Administration Program	\$ 147,264	\$ 73,954					\$ 221,218	\$ 953,090	\$ 200,696	\$ 844,033
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 503,356	\$ 232,553	\$ 2,430			\$ 0	\$ 738,338	\$ 1,907,548	\$ 604,178	\$ 1,694,380