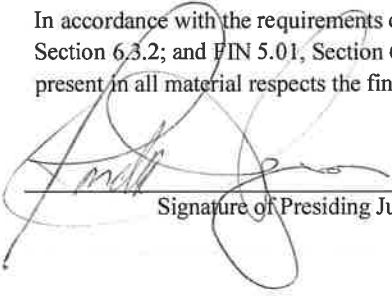


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/05/2020

\_\_\_\_\_  
Date

Modoc

\_\_\_\_\_  
Court

19/20 - 4th

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Modoc

Court

19/20 - 4th

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Modoc

Court

19/20 - 4th

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	10	11	11	12	12

<sup>1</sup> 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 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						
<b>ASSETS</b>									
Operations	\$ (133,166)	\$ 143,386	\$ 0				\$ 1,125	\$ 11,346	\$ (20,409)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 3,544
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (571)	\$ (571)	\$ (2,610)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									\$ 0
Cash Outside of the JCC		\$ 79,536						\$ 79,536	\$ 97,456
Cash Equivalents	\$ 202,633						\$ 367,371	\$ 570,004	\$ 560,811
Total Cash and Cash Equivalents	\$ 75,190	\$ 222,922	\$ 0				\$ 367,926	\$ 666,038	\$ 639,515
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 619	\$ 78					\$ 0	\$ 697	\$ 239
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 37,979							\$ 37,979	\$ 47,913
Due From Other Governments	\$ 549	\$ 6,599						\$ 7,148	\$ 5,786
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 43,588	\$ 1,080	\$ 32,686					\$ 77,354	\$ 72,153
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 28	\$ 0						\$ 28	\$ 821
Total Receivables	\$ 82,763	\$ 7,757	\$ 32,686				\$ 0	\$ 123,206	\$ 126,911
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 157,953	\$ 230,679	\$ 32,686				\$ 367,926	\$ 789,244	\$ 766,425
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,800	\$ 0	\$ 1,314					\$ 20,115	\$ 17,734
Accounts Payable - General	\$ 731	\$ 0	\$ 0				\$ 0	\$ 731	\$ 0
Due to Other Funds	\$ 0	\$ 6,607	\$ 31,371				\$ 28	\$ 38,007	\$ 48,734
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State							\$ 284,530	\$ 284,530	
TC145 Liability							\$ 7,308	\$ 7,308	\$ 7,224
Due to Other Governments	\$ 191	\$ 97,552					\$ 0	\$ 97,743	\$ 493,390
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19,721	\$ 104,160	\$ 32,686				\$ 291,867	\$ 448,434	\$ 567,099
Civil							\$ 35,832	\$ 35,832	\$ 35,832
Criminal							\$ 31,350	\$ 31,350	\$ 48,751
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,571	\$ 2,571	\$ 1,988
Miscellaneous Trust									
Total Trust Deposits							\$ 69,753	\$ 69,753	\$ 86,571
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ (8)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ (8)
Revenue Collected in Advance	\$ 0	\$ 99,824	\$ 0					\$ 99,824	\$ 0
Liabilities For Deposits	\$ 686						\$ 2,680	\$ 3,366	\$ 3,366
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 3,000
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 686	\$ 99,824	\$ 0				\$ 6,306	\$ 106,815	\$ 6,366
Total Liabilities	\$ 20,407	\$ 203,983	\$ 32,686				\$ 367,926	\$ 625,002	\$ 660,028
Total Fund Balance	\$ 137,546	\$ 26,696	\$ 0					\$ 164,242	\$ 106,398
Total Liabilities and Fund Balance	\$ 157,953	\$ 230,679	\$ 32,686				\$ 367,926	\$ 789,244	\$ 766,425

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 2019/20										2018/19	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,090,942	\$ 6,484					\$ 1,097,426	\$ 1,070,215	\$ 998,478	\$ 992,165	
Improvement and Modernization Fund	\$ 178,920						\$ 178,920	\$ 463,285	\$ 60,677	\$ 456,611	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,510						\$ 3,510	\$ 6,150	\$ 3,170	\$ 6,600	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 91,748	\$ 277,705					\$ 369,453	\$ 94,312	\$ 190,342	\$ 81,315	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	<b>\$ 1,397,088</b>	<b>\$ 284,189</b>					<b>\$ 1,681,277</b>	<b>\$ 1,665,929</b>	<b>\$ 1,284,633</b>	<b>\$ 1,568,658</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,764				\$ 71,764	\$ 71,764	\$ 71,340	\$ 71,764	
Other Judicial Council Grants			\$ 15,063				\$ 15,063	\$ 15,079	\$ 15,079	\$ 15,079	
Non-Judicial Council Grants											
			<b>\$ 86,827</b>				<b>\$ 86,827</b>	<b>\$ 86,843</b>	<b>\$ 86,419</b>	<b>\$ 86,843</b>	
Other Financing Sources											
Interest Income	\$ 10,608	\$ 647					\$ 11,254	\$ 4,159	\$ 7,884	\$ 1,746	
Investment Income											
Donations											
Local Fees	\$ 3,819						\$ 3,819	\$ 3,324	\$ 2,654	\$ 3,500	
Non-Fee Revenues		\$ 647					\$ 647	\$ 932	\$ 803	\$ 943	
Enhanced Collections		\$ 72,166					\$ 72,166	\$ 67,983	\$ 62,950	\$ 54,107	
Escheatment											
Prior Year Revenue	\$ 0		\$ (1)				\$ (1)				
County Program - Restricted		\$ (99,750)					\$ (99,750)	\$ 125	\$ 130	\$ 127	
Reimbursement Other	\$ 11,245						\$ 11,245	\$ 976	\$ 4,098		
Sale of Fixed Assets									\$ 229		
Other Miscellaneous											
	<b>\$ 25,672</b>	<b>\$ (26,289)</b>	<b>\$ (1)</b>				<b>\$ (618)</b>	<b>\$ 77,499</b>	<b>\$ 78,747</b>	<b>\$ 60,423</b>	
<b>Total Revenues</b>	<b>\$ 1,422,759</b>	<b>\$ 257,900</b>	<b>\$ 86,827</b>				<b>\$ 1,767,485</b>	<b>\$ 1,830,271</b>	<b>\$ 1,449,799</b>	<b>\$ 1,715,924</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 543,512	\$ 119,945	\$ 8,418				\$ 671,876	\$ 609,297	\$ 560,441	\$ 546,337	
Temp Help											
Overtime											
Staff Benefits	\$ 319,560	\$ 69,025	\$ 5,330				\$ 393,916	\$ 362,658	\$ 293,736	\$ 302,674	
	<b>\$ 863,073</b>	<b>\$ 188,971</b>	<b>\$ 13,749</b>				<b>\$ 1,065,792</b>	<b>\$ 971,955</b>	<b>\$ 854,177</b>	<b>\$ 849,011</b>	
Operating Expenses and Equipment											
General Expense	\$ 84,120	\$ 8,595	\$ 1,314				\$ 94,029	\$ 74,478	\$ 34,796	\$ 26,548	
Printing	\$ 2,198						\$ 2,198	\$ 1,726	\$ 1,821	\$ 1,580	
Telecommunications	\$ 12,946	\$ 362					\$ 13,307	\$ 16,400	\$ 16,508	\$ 15,910	
Postage	\$ 5,492	\$ 2,121					\$ 7,612	\$ 6,107	\$ 4,765	\$ 4,500	
Insurance	\$ 2,159						\$ 2,159	\$ 1,950	\$ 1,787	\$ 1,450	
In-State Travel	\$ 3,440	\$ 2,070					\$ 5,510	\$ 15,895	\$ 3,625	\$ 4,300	
Out-of-State Travel											
Training	\$ 711	\$ 355					\$ 1,066	\$ 13,100	\$ 300		
Security Services											
Facility Operations	\$ 12,135						\$ 12,135	\$ 11,479	\$ 12,150	\$ 11,310	
Utilities											
Contracted Services	\$ 229,348	\$ 50,925	\$ 72,188				\$ 352,461	\$ 684,830	\$ 362,161	\$ 659,093	
Consulting and Professional Services	\$ 1,275						\$ 1,275	\$ 1,485	\$ 25,469	\$ 1,970	
Information Technology	\$ 108,564						\$ 108,564	\$ 50,588	\$ 33,654	\$ 115,608	
Major Equipment	\$ 38,310						\$ 38,310	\$ 52,179	\$ 16,125		
Other Items of Expense											
	<b>\$ 500,696</b>	<b>\$ 64,427</b>	<b>\$ 73,502</b>				<b>\$ 638,626</b>	<b>\$ 930,217</b>	<b>\$ 513,162</b>	<b>\$ 842,269</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,223						\$ 5,223	\$ 5,376	\$ 15,882	\$ 3,100	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 1		\$ (1)				\$ 0				
	<b>\$ 5,224</b>		<b>\$ (1)</b>				<b>\$ 5,223</b>	<b>\$ 5,376</b>	<b>\$ 15,882</b>	<b>\$ 3,100</b>	
<b>Total Expenditures</b>	<b>\$ 1,368,993</b>	<b>\$ 253,398</b>	<b>\$ 87,251</b>				<b>\$ 1,709,641</b>	<b>\$ 1,907,548</b>	<b>\$ 1,383,221</b>	<b>\$ 1,694,380</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 53,767	\$ 4,502	\$ (424)				\$ 57,844	\$ (77,277)	\$ 66,578	\$ 21,544	
Operating Transfers In (Out)	\$ (3,350)	\$ 2,926	\$ 424				\$ 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)	<b>\$ 137,546</b>	<b>\$ 26,696</b>	<b>\$ 0</b>				<b>\$ 164,242</b>	<b>\$ 29,121</b>	<b>\$ 106,398</b>	<b>\$ 61,364</b>	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 209,789	\$ 113,726					\$ 323,515	\$ 213,502	\$ 336,435	\$ 136,335
Traffic & Other Infractions		\$ 4,529					\$ 4,529	\$ 7,679	\$ 4,330	\$ 2,015
Other Criminal Cases	\$ 205,993	\$ 65,142				\$ 0	\$ 271,135	\$ 186,355	\$ 159,667	\$ 163,148
Civil	\$ 160,615	\$ 47,975					\$ 208,590	\$ 152,109	\$ 122,547	\$ 217,850
Family & Children Services	\$ 62,266	\$ 73,453					\$ 135,719	\$ 136,600	\$ 132,447	\$ 140,925
Probate, Guardianship & Mental Health Services	\$ 62,239						\$ 62,239	\$ 63,111	\$ 58,423	\$ 68,997
Juvenile Dependency Services		\$ 49,303					\$ 49,303	\$ 108,222	\$ 43,347	\$ 39,415
Juvenile Delinquency Services								\$ 1,610		\$ 1,445
Other Court Operations										
Court Interpreters		\$ 3,510					\$ 3,510	\$ 6,150	\$ 7,201	\$ 5,800
Jury Services		\$ 4,105	\$ 5,223				\$ 9,328	\$ 7,637	\$ 6,883	\$ 7,175
Security		\$ 5,600					\$ 5,600	\$ 500	\$ 512	\$ 135
Trial Court Operations Program	\$ 700,902	\$ 367,342	\$ 5,223			\$ 0	\$ 1,073,467	\$ 883,475	\$ 871,791	\$ 783,240
Enhanced Collections	\$ 66,687	\$ 5,641					\$ 72,328	\$ 67,983	\$ 62,950	\$ 54,107
Other Non-Court Operations		\$ 3,000					\$ 3,000	\$ 3,000	\$ 3,000	\$ 13,000
Non-Court Operations Program	\$ 66,687	\$ 8,641					\$ 75,328	\$ 70,983	\$ 65,950	\$ 67,107
Executive Office	\$ 165,723	\$ 2,724					\$ 168,447	\$ 168,672	\$ 145,386	\$ 148,046
Fiscal Services	\$ 57,240	\$ 10,802					\$ 68,042	\$ 97,790	\$ 57,758	\$ 88,960
Human Resources	\$ 75,240	\$ 1,024					\$ 76,264	\$ 30,633	\$ 63,786	\$ 27,692
Business & Facilities Services		\$ 14,817					\$ 14,817	\$ 13,529	\$ 13,803	\$ 13,240
Information Technology		\$ 233,276					\$ 233,276	\$ 642,466	\$ 164,746	\$ 566,095
Court Administration Program	\$ 298,203	\$ 262,643					\$ 560,846	\$ 953,090	\$ 445,480	\$ 844,033
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,065,792</b>	<b>\$ 638,626</b>	<b>\$ 5,223</b>			<b>\$ 0</b>	<b>\$ 1,709,641</b>	<b>\$ 1,907,548</b>	<b>\$ 1,383,221</b>	<b>\$ 1,694,380</b>

### 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	8,098	-	8,098	26,696	-	-	-	-	34,794	
Committed	88,430	-	88,430	-	-	-	-	-	88,430	
Assigned	35,160	5,858	41,018	-	-	-	-	-	41,018	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 131,688</b>	<b>\$ 5,858</b>	<b>\$ 137,546</b>	<b>\$ 26,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,242</b>	