

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

08/29/2018

Date

Modoc

Court

17/18 4th

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

Court

17/18 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	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 June									
Fiscal Year 2017/18									2016/17
	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	\$ (34,160)	\$ 27,195	\$ 0				\$ 962	\$ (6,003)	\$ (14,634)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,861)	\$ (8,861)	\$ (350)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 596
Cash with County									
Cash Outside of the JCC		\$ 86,548						\$ 86,548	\$ 93,778
Cash Equivalents	\$ 58,430						\$ 177,927	\$ 236,357	\$ 227,024
Total Cash and Cash Equivalents	\$ 29,993	\$ 113,744	\$ 0				\$ 170,028	\$ 313,765	\$ 311,415
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 315	\$ 54					\$ 0	\$ 368	\$ 56
Accounts Receivable - General	\$ 302	\$ 5,103	\$ 0					\$ 5,405	\$ 6,206
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 36,816							\$ 36,816	\$ 47,869
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 19,218	\$ 1,089	\$ 31,673					\$ 51,980	\$ 73,816
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 45							\$ 45	\$ 29
Total Receivables	\$ 56,697	\$ 6,246	\$ 31,673				\$ 0	\$ 94,616	\$ 127,975
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	\$ 86,690	\$ 119,989	\$ 31,673				\$ 170,028	\$ 408,381	\$ 439,390
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 36,346		\$ 2					\$ 36,348	\$ 5,101
Accounts Payable - General	\$ 14,322	\$ 0	\$ 0				\$ 0	\$ 14,322	\$ 0
Due to Other Funds	\$ 0	\$ 5,145	\$ 31,671				\$ 45	\$ 36,862	\$ 47,898
Due to Other Courts	\$ 23,804							\$ 23,804	
Due to State									
TC145 Liability							\$ 6,477	\$ 6,477	\$ 7,714
Due to Other Governments	\$ 120	\$ 86,548						\$ 86,668	\$ 93,858
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 10	\$ 10	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 74,592	\$ 91,693	\$ 31,673				\$ 6,533	\$ 204,491	\$ 154,576
Civil							\$ 126,661	\$ 126,661	\$ 126,661
Criminal							\$ 30,401	\$ 30,401	\$ 45,836
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,208	\$ 2,208	\$ 597
Miscellaneous Trust									
Total Trust Deposits							\$ 159,271	\$ 159,271	\$ 173,095
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ (96)	\$ 0						\$ (96)	\$ (96)
Payroll Clearing									
Total Payroll Liabilities	\$ (96)	\$ 0						\$ (96)	\$ (96)
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	\$ 3,460
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 671		\$ 0				\$ 4,225	\$ 4,896	\$ 4,932
Total Liabilities	\$ 75,166	\$ 91,693	\$ 31,673				\$ 170,028	\$ 368,561	\$ 332,507
Total Fund Balance	\$ 11,524	\$ 28,296	\$ 0					\$ 39,820	\$ 106,883
Total Liabilities and Fund Balance	\$ 86,690	\$ 119,989	\$ 31,673				\$ 170,028	\$ 408,381	\$ 439,390

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 2017/18									2016/17		
	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	\$ 840,606	\$ 6,457					\$ 847,063	\$ 837,274	\$ 850,121	\$ 846,337	
Improvement and Modernization Fund	\$ 1,323						\$ 1,323	\$ 1,323	\$ 1,323	\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,537						\$ 5,537	\$ 5,058	\$ 5,338	\$ 7,435	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 67,272						\$ 67,272	\$ 88,557	\$ 81,621	\$ 55,322	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	\$ 946,705	\$ 6,457					\$ 953,162	\$ 964,179	\$ 970,370	\$ 942,384	
Grants											
AB 1058 Commissioner/Facilitator			\$ 72,188				\$ 72,188	\$ 71,764	\$ 70,994	\$ 71,698	
Other Judicial Council Grants			\$ 86,841				\$ 86,841	\$ 116,121	\$ 151,917	\$ 151,455	
Non-Judicial Council Grants											
			\$ 159,029				\$ 159,029	\$ 187,885	\$ 222,911	\$ 223,153	
Other Financing Sources											
Interest Income	\$ 2,938	\$ 286					\$ 3,223	\$ 1,370	\$ 1,370	\$ 532	
Investment Income											
Donations											
Local Fees	\$ 3,749						\$ 3,749	\$ 3,268	\$ 3,818	\$ 3,260	
Non-Fee Revenues		\$ 1,309					\$ 1,309	\$ 683	\$ 683	\$ 935	
Enhanced Collections		\$ 62,042					\$ 62,042	\$ 52,776	\$ 74,456	\$ 72,595	
Escheatment											
Prior Year Revenue	\$ 542						\$ 542		\$ 0		
County Program - Restricted		\$ 232					\$ 232	\$ 122	\$ 122	\$ 109	
Reimbursement Other									\$ 5,622		
Sale of Fixed Assets											
Other Miscellaneous									\$ 59		
	\$ 7,228	\$ 63,868					\$ 71,097	\$ 58,219	\$ 86,130	\$ 77,431	
Total Revenues	\$ 953,933	\$ 70,325	\$ 159,029				\$ 1,183,287	\$ 1,210,283	\$ 1,279,410	\$ 1,242,968	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 435,033	\$ 38,850	\$ 55,174				\$ 529,057	\$ 498,143	\$ 537,354	\$ 481,745	
Temp Help											
Overtime											
Staff Benefits	\$ 209,744	\$ 19,915	\$ 27,416				\$ 257,075	\$ 276,405	\$ 249,139	\$ 301,486	
	\$ 644,777	\$ 58,766	\$ 82,590				\$ 786,132	\$ 774,548	\$ 786,493	\$ 783,231	
Operating Expenses and Equipment											
General Expense	\$ 66,439	\$ 56	\$ 4,249				\$ 70,744	\$ 42,423	\$ 38,103	\$ 33,931	
Printing	\$ 1,198						\$ 1,198	\$ 1,427	\$ 1,652	\$ 2,000	
Telecommunications	\$ 21,295						\$ 21,295	\$ 17,004	\$ 14,969	\$ 13,500	
Postage	\$ 2,487	\$ 2,087					\$ 4,574	\$ 4,949	\$ 4,663	\$ 6,027	
Insurance	\$ 1,320						\$ 1,320	\$ 428	\$ 264	\$ 500	
In-State Travel	\$ 3,946						\$ 3,946	\$ 5,903	\$ 4,253	\$ 8,550	
Out-of-State Travel									\$ 716		
Training								\$ 643	\$ 1,125	\$ 1,025	
Security Services											
Facility Operations	\$ 11,076						\$ 11,076	\$ 12,435	\$ 11,681	\$ 12,800	
Utilities											
Contracted Services	\$ 160,120	\$ 4,459	\$ 72,188				\$ 236,767	\$ 343,612	\$ 394,241	\$ 409,440	
Consulting and Professional Services	\$ 1,564						\$ 1,564	\$ 1,779	\$ 1,660	\$ 2,195	
Information Technology	\$ 109,514		\$ 2				\$ 109,516	\$ 93,377	\$ 35,789	\$ 77,000	
Major Equipment									\$ 5,419		
Other Items of Expense											
	\$ 378,960	\$ 6,601	\$ 76,439				\$ 462,000	\$ 523,980	\$ 514,535	\$ 566,968	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,346						\$ 2,346	\$ 5,666	\$ 5,644	\$ 1,580	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment	\$ (128)						\$ (128)			\$ 0	
	\$ 2,218						\$ 2,218	\$ 5,666	\$ 5,644	\$ 1,580	
Total Expenditures	\$ 1,025,955	\$ 65,367	\$ 159,029				\$ 1,250,351	\$ 1,304,194	\$ 1,306,672	\$ 1,351,779	
Excess (Deficit) of Revenues Over Expenditures	\$ (72,022)	\$ 4,958	\$ 0				\$ (67,063)	\$ (93,911)	\$ (27,262)	\$ (108,811)	
Operating Transfers In (Out)	\$ (2,768)	\$ 2,768					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 86,314	\$ 20,570	\$ 0				\$ 106,883	\$ 106,883	\$ 134,145	\$ 134,145	
Ending Balance (Deficit)	\$ 11,524	\$ 28,296	\$ 0				\$ 39,820	\$ 12,972	\$ 106,883	\$ 25,334	

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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	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	\$ 181,918	\$ 39,786					\$ 221,704	\$ 237,692	\$ 250,675	\$ 233,940
Traffic & Other Infractions		\$ 4,965					\$ 4,965	\$ 3,009	\$ 5,769	\$ 4,725
Other Criminal Cases	\$ 152,731	\$ 30,659				\$ (25)	\$ 183,365	\$ 188,920	\$ 222,666	\$ 246,135
Civil	\$ 67,105	\$ 42,388					\$ 109,493	\$ 109,169	\$ 91,789	\$ 89,507
Family & Children Services	\$ 58,192	\$ 73,438					\$ 131,630	\$ 135,907	\$ 135,911	\$ 138,211
Probate, Guardianship & Mental Health Services	\$ 58,134					\$ (20)	\$ 58,114	\$ 63,115	\$ 62,537	\$ 63,807
Juvenile Dependency Services		\$ 28,670					\$ 28,670	\$ 28,197	\$ 36,281	\$ 25,000
Juvenile Delinquency Services								\$ 146	\$ 7	
Other Court Operations										\$ 250
Court Interpreters		\$ 5,305					\$ 5,305	\$ 5,058	\$ 5,058	\$ 7,435
Jury Services		\$ 2,844	\$ 2,346				\$ 5,190	\$ 8,987	\$ 9,160	\$ 5,330
Security		\$ 1,430					\$ 1,430	\$ 404	\$ 5,823	\$ 500
Trial Court Operations Program	\$ 518,081	\$ 229,485	\$ 2,346			\$ (45)	\$ 749,866	\$ 780,604	\$ 825,676	\$ 814,840
Enhanced Collections	\$ 58,441	\$ 3,601					\$ 62,042	\$ 52,776	\$ 74,456	\$ 72,595
Other Non-Court Operations		\$ 3,000					\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,100
Non-Court Operations Program	\$ 58,441	\$ 6,601					\$ 65,042	\$ 55,776	\$ 77,456	\$ 75,695
Executive Office	\$ 121,211	\$ 3,664					\$ 124,875	\$ 110,744	\$ 127,344	\$ 132,921
Fiscal Services	\$ 33,427	\$ 10,593					\$ 44,020	\$ 79,751	\$ 48,352	\$ 84,320
Human Resources	\$ 54,972	\$ 1,873					\$ 56,845	\$ 24,230	\$ 55,167	\$ 25,607
Business & Facilities Services		\$ 12,427				\$ (82)	\$ 12,344	\$ 13,191	\$ 11,546	\$ 12,850
Information Technology		\$ 197,357					\$ 197,357	\$ 239,898	\$ 161,131	\$ 205,546
Court Administration Program	\$ 209,611	\$ 225,914				\$ (82)	\$ 435,442	\$ 467,814	\$ 403,540	\$ 461,244
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 786,132	\$ 462,000	\$ 2,346			\$ (128)	\$ 1,250,351	\$ 1,304,194	\$ 1,306,672	\$ 1,351,779

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	-	-	-	28,296	-	-	-	-	-	28,296
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	5,643	5,880	11,524	-	-	-	-	-	-	11,524
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 5,643	\$ 5,880	\$ 11,524	\$ 28,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,820