

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

12/07/2018

Date

MODOC

Court

18/19 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MODOC

Court

18/19 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MODOC

Court

18/19 1st 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			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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Superior Court of California, County of Modoc
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September							2017/18	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ 7,709	\$ 18,619	\$ (25,998)				\$ 880	\$ 1,211	\$ (3,389)	
Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (4,607)	\$ (4,607)	\$ (1,044)	
Credit Card								\$ 724	\$ 596	
Cash on Hand	\$ 724							\$ 724	\$ 596	
Cash with County								\$ 84,294	\$ 93,814	
Cash Outside of the JCC		\$ 84,294						\$ 363,930	\$ 437,617	
Cash Equivalents	\$ 188,065						\$ 175,865	\$ 450,551	\$ 532,593	
Total Cash and Cash Equivalents	\$ 201,498	\$ 102,913	\$ (25,998)				\$ 172,138			
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 45	\$ 5,053	\$ 0					\$ 5,098	\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments		\$ 0						\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 1,363	\$ 0	\$ 25,998					\$ 27,361	\$ 67,924	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 142							\$ 142	\$ 83	
Total Receivables	\$ 1,550	\$ 5,053	\$ 25,998				\$ 0	\$ 32,600	\$ 68,006	
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	\$ 203,048	\$ 107,965	\$ 0				\$ 172,138	\$ 483,151	\$ 600,599	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 142	\$ 142	\$ 83	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State										
TC145 Liability							\$ 7,059	\$ 7,059	\$ 8,905	
Due to Other Governments	\$ 0	\$ 84,294						\$ 84,294	\$ 93,814	
AB145 Due to Other Government Agency										
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0							\$ 272	\$ 132	
Interest							\$ 272	\$ 272	\$ 132	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 84,294	\$ 0				\$ 7,472	\$ 91,766	\$ 102,934	
Civil							\$ 126,661	\$ 126,661	\$ 126,661	
Criminal							\$ 31,160	\$ 31,160	\$ 38,556	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 2,619	\$ 2,619	\$ 803	
Miscellaneous Trust										
Total Trust Deposits							\$ 160,441	\$ 160,441	\$ 168,021	
Accrued Payroll								\$ 0	\$ 11,195	
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 525	
Deferred Compensation Payable	\$ 0	\$ 0						\$ (96)	\$ 12,736	
Deductions Payable	\$ (96)	\$ 0						\$ (96)	\$ 12,736	
Payroll Clearing										
Total Payroll Liabilities	\$ (96)	\$ 0						\$ (96)	\$ 24,457	
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										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 671		\$ 0				\$ 4,225	\$ 4,896	\$ 4,472	
Total Liabilities	\$ 575	\$ 84,294	\$ 0				\$ 172,138	\$ 257,006	\$ 297,883	
Total Fund Balance	\$ 202,473	\$ 23,672	\$ 0					\$ 226,145	\$ 302,716	
Total Liabilities and Fund Balance	\$ 203,048	\$ 107,965	\$ 0				\$ 172,138	\$ 483,151	\$ 600,599	

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 September											
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	\$ 390,987	\$ 563					\$ 391,550	\$ 992,165	\$ 410,540	\$ 837,274	
Improvement and Modernization Fund								\$ 456,611		\$ 1,323	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 280						\$ 280	\$ 6,600	\$ 0	\$ 5,058	
Civil Coordination Reimbursement (0150091)	\$ 7,336						\$ 7,336	\$ 81,315	\$ 6,461	\$ 88,557	
MOU Reimbursements (0150010 and General)								\$ 31,967		\$ 31,967	
Other Miscellaneous											
	\$ 398,603	\$ 563					\$ 399,166	\$ 1,568,658	\$ 417,001	\$ 964,179	
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,047				\$ 18,047	\$ 71,764	\$ 18,047	\$ 71,764	
Other Judicial Council Grants								\$ 15,079	\$ 13,903	\$ 116,121	
Non-Judicial Council Grants			\$ 18,047				\$ 18,047	\$ 86,843	\$ 31,950	\$ 187,885	
Other Financing Sources											
Interest Income	\$ 243	\$ 23					\$ 267	\$ 1,746	\$ 171	\$ 1,370	
Investment Income											
Donations											
Local Fees	\$ 306						\$ 306	\$ 3,500	\$ 334	\$ 3,268	
Non-Fee Revenues		\$ 200					\$ 200	\$ 943		\$ 683	
Enhanced Collections		\$ 10,144					\$ 10,144	\$ 54,107	\$ 4,942	\$ 52,776	
Escheatment									\$ 542		
Prior Year Revenue								\$ 127	\$ 6	\$ 122	
County Program - Restricted		\$ 0					\$ 0				
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 549	\$ 10,367					\$ 10,917	\$ 60,423	\$ 5,995	\$ 58,219	
Total Revenues	\$ 399,152	\$ 10,930	\$ 18,047				\$ 428,130	\$ 1,715,924	\$ 454,946	\$ 1,210,283	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 117,196	\$ 9,546					\$ 126,742	\$ 546,337	\$ 135,888	\$ 498,143	
Temp Help											
Overtime											
Staff Benefits	\$ 60,607	\$ 5,026					\$ 65,633	\$ 302,674	\$ 64,613	\$ 276,405	
	\$ 177,803	\$ 14,572					\$ 192,375	\$ 849,011	\$ 200,502	\$ 774,548	
Operating Expenses and Equipment											
General Expense	\$ 1,669						\$ 1,669	\$ 26,548	\$ 4,834	\$ 42,423	
Printing								\$ 1,580		\$ 1,427	
Telecommunications	\$ 1,262						\$ 1,262	\$ 15,910	\$ 3,839	\$ 17,004	
Postage	\$ 675	\$ 450					\$ 1,125	\$ 4,500	\$ 1,125	\$ 4,949	
Insurance	\$ 1,300						\$ 1,300	\$ 1,450		\$ 428	
In-State Travel	\$ 0						\$ 0	\$ 4,300	\$ 205	\$ 5,903	
Out-of-State Travel										\$ 643	
Training											
Security Services											
Facility Operations	\$ 2,572						\$ 2,572	\$ 11,310	\$ 2,653	\$ 12,435	
Utilities											
Contracted Services	\$ 21,542	\$ 999	\$ 18,047				\$ 40,588	\$ 659,093	\$ 33,786	\$ 343,612	
Consulting and Professional Services	\$ 475						\$ 475	\$ 1,970	\$ 235	\$ 1,779	
Information Technology	\$ 439		\$ 0				\$ 439	\$ 115,608	\$ 11,954	\$ 93,377	
Major Equipment											
Other Items of Expense											
	\$ 29,934	\$ 1,448	\$ 18,047				\$ 49,429	\$ 842,269	\$ 58,611	\$ 523,980	
Special Items of Expense											
Grand Jury								\$ 3,100		\$ 5,666	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment								\$ 3,100		\$ 5,666	
Total Expenditures	\$ 207,737	\$ 16,021	\$ 18,047				\$ 241,805	\$ 1,694,380	\$ 259,113	\$ 1,304,194	
Excess (Deficit) of Revenues Over Expenditures	\$ 191,415	\$ (5,090)	\$ 0				\$ 186,325	\$ 21,544	\$ 195,833	\$ (93,911)	
Operating Transfers In (Out)	\$ (466)	\$ 466					\$ 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)	\$ 202,473	\$ 23,672	\$ 0				\$ 226,145	\$ 61,364	\$ 302,716	\$ 12,972	