


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

11/06/2020

Date

Modoc

Court
20/21 1st

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

20/21 1st

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

 Court
 20/21 1st

 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)	12	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 September									
Fiscal Year 2020/21								2019/20	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (75,219)	\$ 163,999	\$ (38,126)				\$ 1,785	\$ 52,440	\$ (29,144)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury								\$ 5,000	\$ 3,544
Revolving	\$ 5,000								
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees							\$ (948)	\$ (948)	\$ (8,805)
Trust	\$ 0								
Credit Card								\$ 724	\$ 724
Cash on Hand	\$ 724							\$ 0	\$ 0
Cash with County	\$ 0	\$ 0						\$ 79,552	\$ 63,754
Cash Outside of the JCC		\$ 79,552						\$ 936,314	\$ 755,082
Cash Equivalents	\$ 422,948						\$ 513,367		
Total Cash and Cash Equivalents	\$ 353,452	\$ 243,551	\$ (38,126)				\$ 514,204	\$ 1,073,081	\$ 785,153
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 245	\$ 5,786						\$ 6,032	\$ 5,974
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 899	\$ 0	\$ 38,126					\$ 39,026	\$ 32,660
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 68	\$ 0
General Due To/From	\$ 68								
Total Receivables	\$ 1,213	\$ 5,786	\$ 38,126				\$ 0	\$ 45,126	\$ 38,634
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	\$ 354,665	\$ 249,338	\$ 0				\$ 514,204	\$ 1,118,207	\$ 823,787
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 73,271	\$ 4,361	\$ 0				\$ 0	\$ 77,631	\$ 339
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 68	\$ 68	\$ 0
Due to Other Courts									
Due to State							\$ 271,640	\$ 271,640	\$ 382,587
TC145 Liability							\$ 10,469	\$ 10,469	\$ 16,490
Due to Other Governments	\$ 0	\$ 79,552					\$ 0	\$ 79,552	\$ 63,754
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 21	\$ 21	\$ 806
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 73,271	\$ 83,913	\$ 0				\$ 282,198	\$ 439,382	\$ 463,975
Civil							\$ 193,165	\$ 193,165	\$ 35,832
Criminal							\$ 29,950	\$ 29,950	\$ 40,986
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,584	\$ 2,584	\$ 2,150
Miscellaneous Trust									
Total Trust Deposits							\$ 225,700	\$ 225,700	\$ 78,968
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 144,573	\$ 0					\$ 144,573	\$ 0
Liabilities For Deposits	\$ 686						\$ 2,680	\$ 3,366	\$ 3,366
Jury Fees - Non-Interest							\$ 3,625	\$ 3,625	\$ 4,115
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 686	\$ 144,573	\$ 0				\$ 6,306	\$ 151,984	\$ 7,480
Total Liabilities	\$ 73,956	\$ 228,485	\$ 0				\$ 514,204	\$ 816,645	\$ 550,423
Total Fund Balance	\$ 280,710	\$ 20,853	\$ 0					\$ 301,562	\$ 273,364
Total Liabilities and Fund Balance	\$ 354,665	\$ 249,338	\$ 0				\$ 514,204	\$ 1,118,207	\$ 823,787

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 2020/21								2019/20	
	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	\$ 456,042	\$ 536					\$ 456,578	\$ 1,032,937	\$ 460,380	\$ 1,070,215
Improvement and Modernization Fund	\$ 12,890						\$ 12,890	\$ 219,437	\$ 13,346	\$ 463,285
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 70						\$ 70	\$ 6,150	\$ 1,994	\$ 6,150
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 13,461	\$ 0					\$ 13,461	\$ 104,967	\$ 8,571	\$ 94,312
Other Miscellaneous								\$ 31,967		\$ 31,967
	\$ 482,463	\$ 536					\$ 482,999	\$ 1,395,458	\$ 484,291	\$ 1,665,929
Grants										
AB 1058 Commissioner/Facilitator			\$ 17,472				\$ 17,472	\$ 66,011	\$ 18,047	\$ 71,764
Other Judicial Council Grants								\$ 22,563		\$ 15,079
Non-Judicial Council Grants										
			\$ 17,472				\$ 17,472	\$ 88,574	\$ 18,047	\$ 86,843
Other Financing Sources										
Interest Income	\$ 49	\$ 4					\$ 53	\$ 5,500	\$ 1,951	\$ 4,159
Investment Income										
Donations										
Local Fees	\$ 431						\$ 431	\$ 3,410	\$ 288	\$ 3,324
Non-Fee Revenues										
Enhanced Collections		\$ 11,618					\$ 11,618	\$ 67,571	\$ 11,498	\$ 67,983
Escheatment										
Prior Year Revenue	\$ 4,276	\$ 2					\$ 4,278	\$ 300,984		\$ 125
County Program - Restricted		\$ 48,520					\$ 48,520	\$ 10,000		\$ 976
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 4,756	\$ 60,144					\$ 64,899	\$ 388,355	\$ 13,737	\$ 77,499
Total Revenues	\$ 487,219	\$ 60,680	\$ 17,472				\$ 565,376	\$ 1,872,397	\$ 518,075	\$ 1,830,271
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 136,332	\$ 28,359					\$ 164,691	\$ 660,562	\$ 154,653	\$ 609,297
Temp Help										
Overtime										
Staff Benefits	\$ 131,775	\$ 17,581					\$ 149,356	\$ 472,427	\$ 86,703	\$ 362,658
	\$ 268,107	\$ 45,940					\$ 314,047	\$ 1,132,989	\$ 241,356	\$ 971,955
Operating Expenses and Equipment										
General Expense	\$ 3,710	\$ 427	\$ 0				\$ 4,136	\$ 49,899	\$ 10,303	\$ 74,478
Printing								\$ 1,825	\$ 673	\$ 1,726
Telecommunications	\$ 4,062	\$ 228					\$ 4,290	\$ 14,770	\$ 2,310	\$ 16,400
Postage	\$ (488)	\$ 488					\$ 0	\$ 4,500	\$ 1,125	\$ 6,107
Insurance	\$ 2,550						\$ 2,550	\$ 2,550	\$ 1,600	\$ 1,950
In-State Travel	\$ 0						\$ 0	\$ 16,750	\$ 807	\$ 15,895
Out-of-State Travel								\$ 10,300		\$ 13,100
Training										
Security Services										
Facility Operations	\$ 2,935						\$ 2,935	\$ 11,850	\$ 3,287	\$ 11,479
Utilities										
Contracted Services	\$ 61,605	\$ 19,902	\$ 17,472				\$ 98,980	\$ 651,976	\$ 75,944	\$ 684,830
Consulting and Professional Services	\$ 40						\$ 40	\$ 1,400	\$ 270	\$ 1,485
Information Technology	\$ 1,071						\$ 1,071	\$ 75,432	\$ 307	\$ 50,588
Major Equipment									\$ 8,830	\$ 52,179
Other Items of Expense										
	\$ 75,488	\$ 21,045	\$ 17,472				\$ 114,003	\$ 841,252	\$ 105,457	\$ 930,217
Special Items of Expense										
Grand Jury								\$ 5,000	\$ 2,296	\$ 5,376
Jury Costs										
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 20,736		
Prior Year Expense Adjustment										
								\$ 25,738	\$ 2,296	\$ 5,376
Total Expenditures	\$ 343,593	\$ 66,985	\$ 17,472				\$ 428,050	\$ 1,999,977	\$ 348,108	\$ 1,907,548
Excess (Deficit) of Revenues Over Expenditures	\$ 143,625	\$ (6,305)	\$ 0				\$ 137,320	\$ (127,580)	\$ 166,966	\$ (77,277)
Operating Transfers In (Out)	\$ (462)	\$ 462					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 137,546	\$ 26,696	\$ 0				\$ 164,242	\$ 164,242	\$ 106,398	\$ 106,398
Ending Balance (Deficit)	\$ 280,710	\$ 20,653	\$ 0				\$ 301,562	\$ 36,662	\$ 273,364	\$ 29,121

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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	\$ 60,490	\$ 7,542					\$ 68,032	\$ 350,619	\$ 74,902	\$ 213,502
Traffic & Other Infractions		\$ 892					\$ 892	\$ 13,018	\$ 819	\$ 7,679
Other Criminal Cases	\$ 58,539	\$ 2,592					\$ 61,131	\$ 305,979	\$ 43,513	\$ 186,355
Civil	\$ 44,359	\$ 9,989					\$ 54,348	\$ 197,176	\$ 41,833	\$ 152,109
Family & Children Services	\$ 18,105	\$ 18,391					\$ 36,495	\$ 139,477	\$ 33,692	\$ 136,600
Probate, Guardianship & Mental Health Services	\$ 18,105						\$ 18,105	\$ 67,131	\$ 15,384	\$ 63,111
Juvenile Dependency Services		\$ 7,692					\$ 7,692	\$ 65,576	\$ 2,592	\$ 108,222
Juvenile Delinquency Services								\$ 2,961		\$ 1,610
Other Court Operations		\$ 443					\$ 443			
Court Interpreters		\$ 251					\$ 251	\$ 6,150	\$ 1,994	\$ 6,150
Jury Services		\$ 133					\$ 133	\$ 8,150	\$ 3,157	\$ 7,637
Security		\$ 17,285					\$ 17,285			\$ 500
Trial Court Operations Program	\$ 199,597	\$ 65,209					\$ 264,806	\$ 1,156,237	\$ 217,884	\$ 883,475
Enhanced Collections	\$ 18,800	\$ 842					\$ 19,642	\$ 67,571	\$ 17,234	\$ 67,983
Other Non-Court Operations		\$ 750					\$ 750		\$ 750	\$ 3,000
Non-Court Operations Program	\$ 18,800	\$ 1,592					\$ 20,392	\$ 67,571	\$ 17,984	\$ 70,983
Executive Office	\$ 49,248	\$ 148					\$ 49,396	\$ 187,032	\$ 39,967	\$ 168,672
Fiscal Services	\$ 17,449	\$ 1,730					\$ 19,179	\$ 114,895	\$ 15,276	\$ 97,790
Human Resources	\$ 28,954	\$ 90					\$ 29,044	\$ 36,212	\$ 18,234	\$ 30,633
Business & Facilities Services		\$ 5,427					\$ 5,427	\$ 14,950	\$ 4,887	\$ 13,529
Information Technology		\$ 39,807					\$ 39,807	\$ 423,080	\$ 34,876	\$ 642,466
Court Administration Program	\$ 95,651	\$ 47,202					\$ 142,852	\$ 776,169	\$ 113,241	\$ 953,090
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 314,047	\$ 114,003					\$ 428,050	\$ 1,999,977	\$ 349,109	\$ 1,907,548