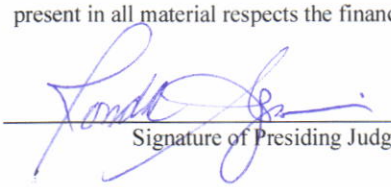
QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/19/2018

Date

Modoc

Court

17/18 3rd

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

17/18 3rd

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

Court

17/18 3rd

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	

[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 March								
	Fiscal Year 2017/18								2016/17
	Governmental Funds								
		Special Revenue						Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 47,294	$ 14,285	$ (39,517)				$ 8,216	$ 30,278	$ 12,646
Payroll	$ 0	$ 0						$ 0	$ 0
Jury									
Revolving	$ 5,000							$ 5,000	$ 5,000
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (640)	$ (640)	$ (8,261)
Credit Card									
Cash on Hand	$ 596							$ 596	$ 596
Cash with County									
Cash Outside of the JCC		$ 86,516						$ 86,516	$ 68,508
Cash Equivalents	$ 156,715						$ 171,116	$ 327,831	$ 212,143
Total Cash and Cash Equivalents	$ 209,605	$ 100,801	$ (39,517)				$ 178,692	$ 449,581	$ 290,632
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 0	$ 0					$ 0	$ 0	$ 0
Accounts Receivable - General	$ 319	$ 5,049	$ 0					$ 5,368	$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0							$ 0	$ 0
Due From Other Governments		$ 0						$ 0	$ 0
Due From Other Courts							$ 192	$ 192	$ 0
Due From State	$ 0	$ 0	$ 32,566					$ 32,566	$ 71,214
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 172							$ 172	$ 22
Total Receivables	$ 492	$ 5,049	$ 32,566				$ 192	$ 38,298	$ 71,236
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	$ 210,096	$ 105,850	$ (6,952)				$ 178,884	$ 487,879	$ 361,867
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0		$ 0					$ 0	$ 0
Accounts Payable - General	$ 0	$ 0	$ 0				$ 250	$ 250	$ 988
Due to Other Funds	$ 47	$ (47)	$ 0				$ 172	$ 172	$ 22
Due to Other Courts									
Due to State									
TC145 Liability							$ 8,200	$ 8,200	$ 3,905
Due to Other Governments	$ 0	$ 86,516						$ 86,516	$ 68,508
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 5
Interest							$ 212	$ 212	$ 66
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 47	$ 86,470	$ 0				$ 8,833	$ 95,349	$ 73,495
Civil							$ 126,661	$ 126,661	$ 126,661
Criminal							$ 37,664	$ 37,664	$ 33,754
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							$ 1,500	$ 1,500	$ 324
Miscellaneous Trust									
Total Trust Deposits							$ 165,826	$ 165,826	$ 160,739
Accrued Payroll									
Benefits Payable	$ 11,177	$ 0						$ 11,177	$ 11,392
Deferred Compensation Payable	$ 525	$ 0						$ 525	$ 525
Deductions Payable	$ 12,069	$ (50)						$ 12,019	$ 11,765
Payroll Clearing									
Total Payroll Liabilities	$ 23,771	$ (50)						$ 23,722	$ 23,682
Revenue Collected in Advance	$ 0		$ 0					$ 0	$ 0
Liabilities For Deposits	$ 247						$ 1,225	$ 1,472	$ 1,472
Jury Fees - Non-Interest							$ 3,000	$ 3,000	$ 3,813
Fees - Partial Payment & Overpayment									
Uncleared Collections									$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 247		$ 0				$ 4,225	$ 4,472	$ 5,284
Total Liabilities	$ 24,064	$ 86,420	$ 0				$ 178,884	$ 289,369	$ 263,200
Fund Balance - Nonspendable									
Fund Balance - Restricted		$ 20,570						$ 20,570	$ 20,023
Fund Balance - Committed	$ 85,626							$ 85,626	$ 101,535
Fund Balance - Assigned	$ 688	$ 0						$ 688	$ 12,588
Fund Balance - Unassigned	$ 0	$ 0	$ 0					$ 0	$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	$ 99,718	$ (1,140)	$ (6,952)					$ 91,627	$ (35,478)
Total Fund Balance	$ 186,032	$ 19,430	$ (6,952)					$ 198,510	$ 98,667
Total Liabilities and Fund Balance	$ 210,096	$ 105,850	$ (6,952)				$ 178,884	$ 487,879	$ 361,867

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

	For the month ended March									
	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	$ 134,751	$ 26,244					$ 160,995	$ 237,692	$ 186,025	$ 233,940
Traffic & Other Infractions		$ 3,290					$ 3,290	$ 3,009	$ 4,458	$ 4,725
Other Criminal Cases	$ 114,254	$ 8,245					$ 122,499	$ 188,920	$ 177,669	$ 246,135
Civil	$ 49,881	$ 29,651					$ 79,532	$ 109,169	$ 69,329	$ 89,507
Family & Children Services	$ 43,784	$ 54,765					$ 98,549	$ 135,907	$ 101,665	$ 138,211
Probate, Guardianship & Mental Health Services	$ 43,725						$ 43,725	$ 63,115	$ 46,889	$ 63,807
Juvenile Dependency Services		$ 13,878					$ 13,878	$ 28,197	$ 27,342	$ 25,000
Juvenile Delinquency Services								$ 146		
Other Court Operations										$ 250
Court Interpreters		$ 4,500					$ 4,500	$ 5,058	$ 4,183	$ 7,435
Jury Services		$ 1,232					$ 1,232	$ 8,987	$ 6,435	$ 5,330
Security		$ 1,430					$ 1,430	$ 404		$ 500
Trial Court Operations Program	$ 386,394	$ 143,235					$ 529,630	$ 780,604	$ 623,995	$ 814,840
Enhanced Collections	$ 44,037	$ 2,705					$ 46,742	$ 52,776	$ 55,395	$ 72,595
Other Non-Court Operations		$ 2,250					$ 2,250	$ 3,000	$ 2,250	$ 3,100
Non-Court Operations Program	$ 44,037	$ 4,955					$ 48,992	$ 55,776	$ 57,645	$ 75,695
Executive Office	$ 88,144	$ 2,088					$ 90,232	$ 110,744	$ 94,848	$ 132,921
Fiscal Services	$ 22,880	$ 6,840					$ 29,720	$ 79,751	$ 35,314	$ 84,320
Human Resources	$ 40,443						$ 40,443	$ 24,230	$ 41,501	$ 25,607
Business & Facilities Services		$ 9,602					$ 9,602	$ 13,191	$ 8,184	$ 12,850
Information Technology		$ 39,443					$ 39,443	$ 239,898	$ 128,731	$ 205,546
Court Administration Program	$ 151,467	$ 57,972					$ 209,439	$ 467,814	$ 308,577	$ 461,244
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 581,898	$ 206,163					$ 788,061	$ 1,304,194	$ 990,217	$ 1,351,779

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 March										
	Fiscal Year 2017/18									2016/17	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 643,988	$ 3,752						$ 647,740	$ 837,274	$ 689,842	$ 846,337
Improvement and Modernization Fund									$ 1,323		$ 1,323
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 4,977							$ 4,977	$ 5,058	$ 3,973	$ 7,435
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 37,143							$ 37,143	$ 88,557	$ 40,992	$ 55,322
Other Miscellaneous	$ 31,967							$ 31,967	$ 31,967	$ 31,967	$ 31,967
	$ 718,075	$ 3,752						$ 721,827	$ 964,179	$ 766,774	$ 942,384
Grants											
AB 1058 Commissioner/Facilitator			$ 54,141					$ 54,141	$ 71,764	$ 53,412	$ 71,698
Other Judicial Council Grants			$ 56,227					$ 56,227	$ 116,121	$ 87,660	$ 151,455
Non-Judicial Council Grants											
			$ 110,368					$ 110,368	$ 187,885	$ 141,071	$ 223,153
Other Financing Sources											
Interest Income	$ 1,617	$ 140						$ 1,757	$ 1,370	$ 877	$ 532
Investment Income											
Donations											
Local Fees	$ 2,663							$ 2,663	$ 3,268	$ 2,287	$ 3,260
Non-Fee Revenues		$ 728						$ 728	$ 683	$ 509	$ 935
Enhanced Collections		$ 41,658						$ 41,658	$ 52,776	$ 43,157	$ 72,595
Escheatment											
Prior Year Revenue	$ 542							$ 542		$ 0	
County Program - Restricted		$ 146						$ 146	$ 122	$ 64	$ 109
Reimbursement Other										$ 0	
Sale of Fixed Assets											
Other Miscellaneous											
	$ 4,822	$ 42,672						$ 47,494	$ 58,219	$ 46,894	$ 77,431
Total Revenues	$ 722,897	$ 46,424	$ 110,368					$ 879,688	$ 1,210,283	$ 954,739	$ 1,242,968
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 317,701	$ 29,292	$ 42,078					$ 389,071	$ 498,143	$ 402,306	$ 481,745
Temp Help											
Overtime											
Staff Benefits	$ 156,989	$ 14,920	$ 20,919					$ 192,828	$ 276,405	$ 186,992	$ 301,486
	$ 474,690	$ 44,212	$ 62,996					$ 581,898	$ 774,548	$ 589,298	$ 783,231
Operating Expenses and Equipment											
General Expense	$ 17,622	$ 56	$ 182					$ 17,860	$ 42,423	$ 25,820	$ 33,931
Printing	$ 700							$ 700	$ 1,427	$ 671	$ 2,000
Telecommunications	$ 10,759							$ 10,759	$ 17,004	$ 11,658	$ 13,500
Postage	$ 1,715	$ 1,660						$ 3,375	$ 4,949	$ 3,493	$ 6,027
Insurance	$ 1,254							$ 1,254	$ 428	$ 264	$ 500
In-State Travel	$ 1,861							$ 1,861	$ 5,903	$ 3,128	$ 8,550
Out-of-State Travel											
Training									$ 643	$ 825	$ 1,025
Security Services											
Facility Operations	$ 8,348							$ 8,348	$ 12,435	$ 7,920	$ 12,800
Utilities											
Contracted Services	$ 64,394	$ 3,239	$ 54,141					$ 121,774	$ 343,612	$ 306,937	$ 409,440
Consulting and Professional Services	$ 1,404							$ 1,404	$ 1,779	$ 1,345	$ 2,195
Information Technology	$ 38,828							$ 38,828	$ 93,377	$ 33,657	$ 77,000
Major Equipment											
Other Items of Expense											
	$ 146,885	$ 4,955	$ 54,323					$ 206,163	$ 523,980	$ 395,718	$ 566,968
Special Items of Expense											
Grand Jury									$ 5,666	$ 5,202	$ 1,580
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										$ 0	
Internal Cost Recovery										$ 0	
Prior Year Expense Adjustment											
									$ 5,666	$ 5,202	$ 1,580
Total Expenditures	$ 621,575	$ 49,167	$ 117,319					$ 788,061	$ 1,304,194	$ 990,217	$ 1,351,779
Excess (Deficit) of Revenues Over Expenditures	$ 101,322	$ (2,744)	$ (6,952)					$ 91,627	$ (93,911)	$ (35,478)	$ (108,811)
Operating Transfers In (Out)	$ (1,604)	$ 1,604						$ 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)	$ 186,032	$ 19,430	$ (6,952)					$ 198,510	$ 12,972	$ 98,667	$ 25,334