

## 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

12/11/2015

\_\_\_\_\_  
Date

Modoc

\_\_\_\_\_  
Court

14/15 1st

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

14/15 1st

Fiscal Year and Ending Quarter

### FOOTNOTES

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

Modoc  


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 Court  
 14/15    1st  


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 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)	11	10			

<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 September							2014/15	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (12,831)	\$ 8,264	\$ (15,923)				\$ 1,140	\$ (19,349)	\$ 86,186	
Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (916)	\$ (916)	\$ (8,038)	
Credit Card								\$ 596	\$ 412	
Cash on Hand	\$ 596									
Cash with County								\$ 62,249	\$ 61,010	
Cash Outside of the JCC		\$ 62,249						\$ 358,978	\$ 270,349	
Cash Equivalents	\$ 297,220						\$ 61,758	\$ 406,558	\$ 414,918	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 289,985</b>	<b>\$ 70,514</b>	<b>\$ (15,923)</b>				<b>\$ 61,962</b>			
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 560	\$ 0	\$ 24,618					\$ 25,178	\$ 34,974	
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							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From								\$ 2	\$ 77	
General Due To/From	\$ 2							\$ 2	\$ 77	
<b>Total Receivables</b>	<b>\$ 562</b>	<b>\$ 0</b>	<b>\$ 24,618</b>				<b>\$ 0</b>	<b>\$ 25,179</b>	<b>\$ 35,052</b>	
Prepaid Expenses - General								\$ 0	\$ (2)	
Salary and Travel Advances	\$ 0									
Counties								\$ 0	\$ (2)	
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ (2)</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 290,546</b>	<b>\$ 70,514</b>	<b>\$ 8,695</b>				<b>\$ 61,962</b>	<b>\$ 431,737</b>	<b>\$ 449,968</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,632	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2	\$ 2	\$ 77	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 6,331	\$ 6,331	\$ 7,654	
Due to Other Governments	\$ 0	\$ 62,249						\$ 62,249	\$ 61,010	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0						\$ 1	\$ 1	\$ (13)	
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 6,333	\$ 68,583	\$ 70,361	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 62,249</b>	<b>\$ 0</b>				<b>\$ 26,661</b>	<b>\$ 26,661</b>	<b>\$ 51,598</b>	
Civil							\$ 24,530	\$ 24,530	\$ 19,488	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 238	\$ 238	\$ 242	
Trust Interest Payable										
Miscellaneous Trust							\$ 51,429	\$ 51,429	\$ 71,328	
<b>Total Trust Deposits</b>										
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 11,799	
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 700	
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 9,224	
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 21,723	
Payroll Clearing										
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>						<b>\$ 12,282</b>	<b>\$ 0</b>	
Revenue Collected in Advance	\$ 0		\$ 12,282				\$ 1,220	\$ 1,704	\$ 1,022	
Liabilities For Deposits	\$ 484						\$ 3,000	\$ 3,000	\$ 3,000	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment								\$ 0	\$ 0	
Uncleared Collections	\$ 0									
Other Miscellaneous Liabilities							\$ 4,220	\$ 16,986	\$ 4,022	
<b>Total Other Liabilities</b>	<b>\$ 484</b>		<b>\$ 12,282</b>				<b>\$ 61,982</b>	<b>\$ 136,998</b>	<b>\$ 167,434</b>	
<b>Total Liabilities</b>	<b>\$ 484</b>	<b>\$ 62,249</b>	<b>\$ 12,282</b>					<b>\$ 294,739</b>	<b>\$ 282,534</b>	
<b>Total Fund Balance</b>	<b>\$ 290,062</b>	<b>\$ 8,264</b>	<b>\$ (3,587)</b>				<b>\$ 61,982</b>	<b>\$ 431,737</b>	<b>\$ 449,968</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 290,546</b>	<b>\$ 70,514</b>	<b>\$ 8,695</b>							



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

For the month ended September										
Fiscal Year 2015/16								2014/15		
	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>							\$ 51,394	\$ 271,950	\$ 54,524	\$ 123,004
Judges & Courtroom Support	\$ 43,142	\$ 8,252					\$ 1,095	\$ 5,188	\$ 6,174	\$ 5,155
Traffic & Other Infractions		\$ 1,095					\$ 33,752	\$ 294,551	\$ 61,443	\$ 256,757
Other Criminal Cases	\$ 32,700	\$ 1,052					\$ 24,221	\$ 105,974	\$ 24,429	\$ 102,475
Civil	\$ 14,459	\$ 9,763					\$ 31,844	\$ 133,592	\$ 32,434	\$ 127,382
Family & Children Services	\$ 13,507	\$ 18,337					\$ 13,507	\$ 58,440	\$ 14,435	\$ 54,072
Probate, Guardianship & Mental Health Services	\$ 13,507						\$ 2,618	\$ 21,193	\$ 1,974	\$ 22,500
Juvenile Dependency Services		\$ 2,618						\$ 190		
Juvenile Delinquency Services							\$ 60	\$ 2,066		
Other Court Operations		\$ 60					\$ 700	\$ 5,200	\$ 1,570	\$ 5,792
Court Interpreters		\$ 700					\$ 855	\$ 4,745	\$ 188	\$ 6,174
Jury Services		\$ 855						\$ 100		
Security							\$ 160,045	\$ 903,189	\$ 197,170	\$ 703,311
Trial Court Operations Program	\$ 117,314	\$ 42,730								
Enhanced Collections	\$ 16,929	\$ 442					\$ 17,371	\$ 67,518	\$ 16,783	\$ 70,235
Other Non-Court Operations		\$ 862	\$ 0				\$ 862	\$ 3,000	\$ 750	\$ 3,750
Non-Court Operations Program	\$ 16,929	\$ 1,305	\$ 0				\$ 18,234	\$ 70,518	\$ 17,533	\$ 73,985
Executive Office	\$ 27,330	\$ 414					\$ 27,744	\$ 119,959	\$ 547	\$ 110,241
Fiscal Services	\$ 7,628	\$ 2,274					\$ 9,902	\$ 77,077	\$ 12,695	\$ 90,078
Human Resources	\$ 12,310	\$ 67					\$ 12,377	\$ 20,889	\$ 2,324	\$ 9,088
Business & Facilities Services		\$ 2,641					\$ 2,641	\$ 12,416	\$ 2,018	\$ 11,322
Information Technology		\$ 472					\$ 472	\$ 163,001	\$ 180	\$ 166,509
Court Administration Program	\$ 47,268	\$ 5,868					\$ 53,136	\$ 393,342	\$ 17,764	\$ 387,238
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 181,511</b>	<b>\$ 49,903</b>	<b>\$ 0</b>				<b>\$ 231,414</b>	<b>\$ 1,367,049</b>	<b>\$ 232,467</b>	<b>\$ 1,164,534</b>

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 2015/16										2014/15	
	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	\$ 436,470	\$ 561					\$ 437,031	\$ 873,561	\$ 443,385	\$ 873,077	
Improvement and Modernization Fund								\$ 1,323	\$ (100)	\$ 1,323	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 190						\$ 190	\$ 5,145	\$ 350	\$ 5,534	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,755						\$ 3,755	\$ 54,859	\$ 5,048	\$ 57,183	
Other Miscellaneous								\$ 31,967		\$ 30,000	
	\$ 440,415	\$ 561					\$ 440,976	\$ 966,855	\$ 448,683	\$ 967,117	
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,307				\$ 18,307	\$ 72,953	\$ 18,344	\$ 72,134	
Other Judicial Council Grants								\$ 219,926	\$ 0	\$ 14,685	
Non-Judicial Council Grants											
			\$ 18,307				\$ 18,307	\$ 292,879	\$ 18,344	\$ 86,819	
Other Financing Sources											
Interest Income	\$ 6	\$ 1					\$ 7	\$ 420	\$ 80	\$ 710	
Investment Income											
Donations											
Local Fees	\$ 312						\$ 312	\$ 3,039	\$ 202	\$ 3,500	
Non-Fee Revenues								\$ 277	\$ 1,033	\$ 801	
Enhanced Collections		\$ 5,874					\$ 5,874	\$ 67,518	\$ 5,588	\$ 70,235	
Escheatment											
Prior Year Revenue									\$ 1,101		
County Program - Restricted			\$ 8				\$ 8	\$ 192	\$ 18	\$ 150	
Reimbursement Other										\$ 2,478	
Sale of Fixed Assets	\$ 0						\$ 0		\$ 0		
Other Miscellaneous											
	\$ 318	\$ 6,160					\$ 6,477	\$ 72,202	\$ 6,988	\$ 77,875	
<b>Total Revenues</b>	<b>\$ 440,733</b>	<b>\$ 6,721</b>	<b>\$ 18,307</b>				<b>\$ 465,761</b>	<b>\$ 1,331,936</b>	<b>\$ 474,016</b>	<b>\$ 1,131,805</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 108,946	\$ 11,779	\$ 2,055				\$ 122,780	\$ 456,590	\$ 125,280	\$ 418,652	
Temp Help											
Overtime											
Staff Benefits	\$ 51,999	\$ 5,200	\$ 1,532				\$ 58,731	\$ 290,906	\$ 62,418	\$ 336,378	
	\$ 160,945	\$ 16,979	\$ 3,587				\$ 181,511	\$ 747,496	\$ 187,698	\$ 755,030	
Operating Expenses and Equipment											
General Expense	\$ 5,779		\$ 0				\$ 5,779	\$ 33,835	\$ 4,758	\$ 50,603	
Printing	\$ 667						\$ 667	\$ 1,070	\$ 144	\$ 500	
Telecommunications	\$ 3,111						\$ 3,111	\$ 16,366	\$ 1,564	\$ 16,574	
Postage	\$ 840	\$ 285					\$ 1,125	\$ 6,400	\$ 1,199	\$ 4,574	
Insurance								\$ 516		\$ 553	
In-State Travel	\$ 30						\$ 30	\$ 6,600	\$ 343	\$ 2,225	
Out-of-State Travel											
Training											
Security Services											
Facility Operations	\$ 2,701						\$ 2,701	\$ 11,400	\$ 1,976	\$ 10,744	
Utilities											
Contracted Services	\$ 16,567	\$ 907	\$ 18,307				\$ 35,782	\$ 505,115	\$ 34,149	\$ 293,505	
Consulting and Professional Services	\$ 235						\$ 235	\$ 2,325	\$ 455	\$ 2,641	
Information Technology	\$ 472						\$ 472	\$ 34,426	\$ 180	\$ 23,335	
Major Equipment											
Other Items of Expense											
	\$ 30,403	\$ 1,192	\$ 18,307				\$ 49,903	\$ 618,053	\$ 44,769	\$ 405,254	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 1,500		\$ 750	
Jury Costs										\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 0						\$ 0	\$ 1,500		\$ 4,250	
<b>Total Expenditures</b>	<b>\$ 191,348</b>	<b>\$ 18,171</b>	<b>\$ 21,895</b>				<b>\$ 231,414</b>	<b>\$ 1,367,049</b>	<b>\$ 232,467</b>	<b>\$ 1,164,534</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 249,385	\$ (11,451)	\$ (3,587)				\$ 234,346	\$ (35,113)	\$ 241,549	\$ (32,729)	
Operating Transfers In (Out)	\$ (242)	\$ 242					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 40,920	\$ 19,473	\$ 0				\$ 60,393	\$ 60,393	\$ 40,985	\$ 40,985	
Ending Balance (Deficit)	\$ 290,062	\$ 8,264	\$ (3,587)				\$ 294,739	\$ 25,280	\$ 282,534	\$ 6,256	