

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

02/10/2016

Date

Modoc

Court

15/16 2nd

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

 Court

 15/16 2nd

 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)	11	10	10		

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

15/16 2nd

Fiscal Year and Ending Quarter

FOOTNOTES

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

For the month ended December									
Fiscal Year 2015/16								2014/15	
	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	\$ 45,934	\$ 9,599	\$ (74,922)				\$ 1,188	\$ (18,201)	\$ 23,863
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (678)	\$ (678)	\$ (1,045)
Credit Card									
Cash on Hand	\$ 596							\$ 596	\$ 412
Cash with County									
Cash Outside of the JCC		\$ 51,769						\$ 51,769	\$ 48,527
Cash Equivalents	\$ 198,840						\$ 63,904	\$ 262,744	\$ 333,677
Total Cash and Cash Equivalents	\$ 250,370	\$ 61,369	\$ (74,922)				\$ 64,414	\$ 301,231	\$ 410,434
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 59,806					\$ 59,806	\$ 18,344
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									
General Due To/From	\$ 1							\$ 1	\$ 18
Total Receivables	\$ 1	\$ 0	\$ 59,806				\$ 0	\$ 59,807	\$ 18,362
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 250,371	\$ 61,369	\$ (15,116)				\$ 64,414	\$ 361,038	\$ 428,796
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 466
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 18
Due to Other Courts									
Due to State									
TC145 Liability							\$ 6,405	\$ 6,405	\$ 7,527
Due to Other Governments	\$ 0	\$ 51,769						\$ 51,769	\$ 48,527
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ (11)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 51,769	\$ 0				\$ 6,408	\$ 58,178	\$ 56,526
Civil							\$ 26,661	\$ 26,661	\$ 51,598
Criminal							\$ 26,644	\$ 26,644	\$ 30,957
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 239	\$ 239	\$ 242
Miscellaneous Trust									
Total Trust Deposits							\$ 53,544	\$ 53,544	\$ 82,797
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 11,732
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 700
Deductions Payable	\$ 960	\$ 0						\$ 960	\$ 10,588
Payroll Clearing									
Total Payroll Liabilities	\$ 960	\$ 0						\$ 960	\$ 23,019
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 501						\$ 1,462	\$ 1,962	\$ 1,022
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 3,000
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 501		\$ 0				\$ 4,462	\$ 4,962	\$ 4,022
Total Liabilities	\$ 1,461	\$ 51,769	\$ 0				\$ 64,414	\$ 117,644	\$ 166,365
Fund Balance - Nonspendable									
Fund Balance - Restricted		\$ 19,473						\$ 19,473	\$ 12,284
Fund Balance - Committed	\$ 5,478							\$ 5,478	\$ 16,726
Fund Balance - Assigned	\$ 35,442							\$ 35,442	\$ 11,975
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 207,990	\$ (9,874)	\$ (15,116)					\$ 183,001	\$ 221,446
Total Fund Balance	\$ 248,910	\$ 9,599	\$ (15,116)					\$ 243,394	\$ 262,431
Total Liabilities and Fund Balance	\$ 250,371	\$ 61,369	\$ (15,116)				\$ 64,414	\$ 361,038	\$ 428,796

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 602,520	\$ 2,169					\$ 604,689	\$ 873,561	\$ 574,045	\$ 873,077	
Improvement and Modernization Fund								\$ 1,323	\$ 1	\$ 1,323	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 3,156						\$ 3,156	\$ 5,145	\$ 2,150	\$ 5,534	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 17,997						\$ 17,997	\$ 54,859	\$ 22,907	\$ 57,183	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 30,000	
	\$ 655,640	\$ 2,169					\$ 657,809	\$ 966,855	\$ 631,069	\$ 967,117	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,689				\$ 36,689	\$ 72,953	\$ 36,689	\$ 72,130	
Other Judicial Council Grants			\$ 41,515				\$ 41,515	\$ 219,926	\$ 0	\$ 14,685	
Non-Judicial Council Grants											
			\$ 78,203				\$ 78,203	\$ 292,879	\$ 36,689	\$ 86,815	
Other Financing Sources											
Interest Income	\$ 135	\$ 12					\$ 148	\$ 420	\$ 191	\$ 710	
Investment Income											
Donations											
Local Fees	\$ 1,353						\$ 1,353	\$ 3,039	\$ 862	\$ 3,500	
Non-Fee Revenues		\$ 277					\$ 277	\$ 1,033	\$ 657	\$ 800	
Enhanced Collections		\$ 23,080					\$ 23,080	\$ 67,518	\$ 22,846	\$ 70,235	
Escheatment											
Prior Year Revenue									\$ 1,101		
County Program - Restricted		\$ 26					\$ 26	\$ 192	\$ 46	\$ 150	
Reimbursement Other										\$ 2,478	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 2		
	\$ 1,489	\$ 23,396					\$ 24,884	\$ 72,202	\$ 25,705	\$ 77,873	
Total Revenues	\$ 657,128	\$ 25,565	\$ 78,203				\$ 760,896	\$ 1,331,936	\$ 693,463	\$ 1,131,805	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 218,162	\$ 23,288	\$ 12,027				\$ 253,478	\$ 456,590	\$ 248,642	\$ 418,652	
Temp Help											
Overtime											
Staff Benefits	\$ 102,577	\$ 10,469	\$ 6,800				\$ 119,846	\$ 290,906	\$ 123,461	\$ 336,378	
	\$ 320,740	\$ 33,757	\$ 18,827				\$ 373,324	\$ 747,496	\$ 372,102	\$ 755,030	
Operating Expenses and Equipment											
General Expense	\$ 5,093		\$ 2,127				\$ 7,220	\$ 33,835	\$ 9,661	\$ 50,603	
Printing	\$ 667						\$ 667	\$ 1,070	\$ 144	\$ 500	
Telecommunications	\$ 6,458		\$ 93				\$ 6,551	\$ 16,366	\$ 5,521	\$ 16,574	
Postage	\$ 1,775	\$ 521					\$ 2,296	\$ 6,400	\$ 2,699	\$ 4,574	
Insurance	\$ 468						\$ 468	\$ 516	\$ 515	\$ 553	
In-State Travel	\$ 1,948		\$ 1,034				\$ 2,983	\$ 6,600	\$ 343	\$ 2,225	
Out-of-State Travel											
Training			\$ 1,650				\$ 1,650		\$ 25		
Security Services											
Facility Operations	\$ 6,441						\$ 6,441	\$ 11,400	\$ 5,666	\$ 10,744	
Utilities											
Contracted Services	\$ 101,914	\$ 2,135	\$ 68,911				\$ 172,960	\$ 505,115	\$ 72,564	\$ 293,505	
Consulting and Professional Services	\$ 510						\$ 510	\$ 2,325	\$ 980	\$ 2,641	
Information Technology	\$ 2,224		\$ 675				\$ 2,899	\$ 34,426	\$ 1,963	\$ 23,335	
Major Equipment											
Other Items of Expense											
	\$ 127,498	\$ 2,656	\$ 74,491				\$ 204,645	\$ 618,053	\$ 100,080	\$ 405,254	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0			\$ 750	
Jury Costs								\$ 1,500	\$ 382	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0				
Prior Year Expense Adjustment	\$ (74)						\$ (74)		\$ (548)		
	\$ (74)		\$ 0				\$ (74)	\$ 1,500	\$ (166)	\$ 4,250	
Total Expenditures	\$ 448,164	\$ 36,413	\$ 93,319				\$ 577,895	\$ 1,367,049	\$ 472,017	\$ 1,164,534	
Excess (Deficit) of Revenues Over Expenditures	\$ 208,964	\$ (10,848)	\$ (15,116)				\$ 183,001	\$ (35,113)	\$ 221,446	\$ (32,729)	
Operating Transfers In (Out)	\$ (974)	\$ 974					\$ 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)	\$ 248,910	\$ 9,599	\$ (15,116)				\$ 243,394	\$ 25,280	\$ 262,431	\$ 8,256	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 85,294	\$ 6,388					\$ 91,682	\$ 271,950	\$ 107,315	\$ 123,004
Traffic & Other Infractions		\$ 2,578					\$ 2,578	\$ 5,188	\$ 7,322	\$ 5,155
Other Criminal Cases	\$ 80,866	\$ 40,320			\$ 0		\$ 121,186	\$ 294,551	\$ 120,535	\$ 256,757
Civil	\$ 19,461	\$ 20,089					\$ 39,550	\$ 105,974	\$ 48,741	\$ 102,475
Family & Children Services	\$ 27,605	\$ 37,170					\$ 64,775	\$ 133,592	\$ 63,815	\$ 127,382
Probate, Guardianship & Mental Health Services	\$ 27,605						\$ 27,605	\$ 58,440	\$ 28,636	\$ 54,072
Juvenile Dependency Services		\$ 9,070					\$ 9,070	\$ 21,193	\$ 8,432	\$ 22,500
Juvenile Delinquency Services								\$ 190		
Other Court Operations		\$ 60					\$ 60	\$ 2,066		
Court Interpreters		\$ 3,633					\$ 3,633	\$ 5,200	\$ 2,500	\$ 5,792
Jury Services		\$ 1,042					\$ 1,042	\$ 4,745	\$ 819	\$ 6,174
Security								\$ 100		
Trial Court Operations Program	\$ 240,831	\$ 120,350			\$ 0		\$ 361,181	\$ 903,189	\$ 388,117	\$ 703,311
Enhanced Collections	\$ 33,632	\$ 1,156					\$ 34,788	\$ 67,518	\$ 34,419	\$ 70,235
Other Non-Court Operations		\$ 1,612	\$ 0				\$ 1,612	\$ 3,000	\$ 1,500	\$ 3,750
Non-Court Operations Program	\$ 33,632	\$ 2,768	\$ 0				\$ 36,400	\$ 70,518	\$ 35,919	\$ 73,985
Executive Office	\$ 55,887	\$ 1,729					\$ 57,617	\$ 119,959	\$ 2,694	\$ 110,241
Fiscal Services	\$ 17,114	\$ 5,460					\$ 22,574	\$ 77,077	\$ 30,241	\$ 90,078
Human Resources	\$ 25,860	\$ 695					\$ 26,555	\$ 20,889	\$ 6,862	\$ 9,088
Business & Facilities Services		\$ 6,336					\$ 6,336	\$ 12,416	\$ 6,223	\$ 11,322
Information Technology		\$ 67,307				\$ (74)	\$ 67,233	\$ 163,001	\$ 1,960	\$ 166,509
Court Administration Program	\$ 98,861	\$ 81,527				\$ (74)	\$ 180,314	\$ 393,342	\$ 47,980	\$ 387,238
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 373,324	\$ 204,645	\$ 0		\$ 0	\$ (74)	\$ 577,895	\$ 1,367,049	\$ 472,017	\$ 1,164,534