

## 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

07/27/2016

\_\_\_\_\_  
Date

Modoc

\_\_\_\_\_  
Court

15/16

4th

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Modoc

Court

15/16 4th

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Modoc  


---

 Court  
 15/16      4th  


---

 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	10	9	9

<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 June									
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						
<b>ASSETS</b>									
Operations	\$ (43,838)	\$ 18,994	\$ 0				\$ 1,229	\$ (23,615)	\$ (27,158)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees								\$ 0	\$ 0
Trust							\$ (3,832)	\$ (3,832)	\$ (11,582)
Credit Card								\$ 596	\$ 596
Cash on Hand	\$ 596							\$ 596	\$ 596
Cash with County								\$ 0	\$ 0
Cash Outside of the JCC		\$ 116,635						\$ 116,635	\$ 64,562
Cash Equivalents	\$ 38,242						\$ 71,811	\$ 110,053	\$ 126,523
Total Cash and Cash Equivalents	\$ 0	\$ 135,630	\$ 0				\$ 69,208	\$ 204,838	\$ 157,941
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 48	\$ 6					\$ 0	\$ 54	\$ 12
Accounts Receivable - General	\$ 2,775	\$ 6,512	\$ 142,237					\$ 151,523	\$ 45,665
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 113,979							\$ 113,979	\$ 31,794
Due From Other Governments	\$ 22	\$ 0						\$ 22	\$ 32
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 8,765	\$ 1,022	\$ 0					\$ 9,787	\$ 104,575
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 6	\$ 1
General Due To/From	\$ 6							\$ 6	\$ 1
Total Receivables	\$ 125,594	\$ 7,540	\$ 142,237				\$ 0	\$ 275,371	\$ 182,079
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	\$ 125,594	\$ 143,170	\$ 142,237				\$ 69,208	\$ 480,209	\$ 340,020
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 10,603		\$ 2,526					\$ 13,128	\$ 6,032
Accounts Payable - General	\$ 351	\$ 0	\$ 0				\$ 0	\$ 351	\$ 2,330
Due to Other Funds	\$ 0	\$ 6,652	\$ 107,328				\$ 6	\$ 113,985	\$ 31,794
Due to Other Courts									
Due to State									
TC145 Liability							\$ 7,735	\$ 7,735	\$ 10,781
Due to Other Governments	\$ 160	\$ 116,635	\$ 32,384					\$ 149,179	\$ 64,717
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,114	\$ 123,287	\$ 142,237				\$ 7,743	\$ 284,381	\$ 115,655
Civil							\$ 26,661	\$ 26,661	\$ 26,661
Criminal							\$ 30,314	\$ 30,314	\$ 25,206
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 265	\$ 265	\$ 237
Miscellaneous Trust									
Total Trust Deposits							\$ 57,240	\$ 57,240	\$ 52,105
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 44	\$ (140)						\$ (96)	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 44	\$ (140)						\$ (96)	\$ 0
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 107,282
Liabilities For Deposits	\$ 314						\$ 1,225	\$ 1,539	\$ 1,704
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 3,000
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (119)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 314		\$ 0				\$ 4,225	\$ 4,539	\$ 111,867
Total Liabilities	\$ 11,471	\$ 123,147	\$ 142,237				\$ 69,208	\$ 346,064	\$ 279,627
Total Fund Balance	\$ 114,123	\$ 20,023	\$ 0					\$ 134,145	\$ 60,393
Total Liabilities and Fund Balance	\$ 125,594	\$ 143,170	\$ 142,237				\$ 69,208	\$ 480,209	\$ 340,020

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 June										
	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						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 925,252	\$ 6,407					\$ 931,659	\$ 873,561	\$ 898,778	\$ 873,077
Improvement and Modernization Fund	\$ 1,252						\$ 1,252	\$ 1,323	\$ 1,324	\$ 1,322
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 6,918						\$ 6,918	\$ 5,145	\$ 5,145	\$ 5,534
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 51,509						\$ 51,509	\$ 54,859	\$ 57,269	\$ 57,183
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 30,000
	\$ 1,016,897	\$ 6,407					\$ 1,023,304	\$ 966,855	\$ 994,483	\$ 967,117
Grants										
AB 1058 Commissioner/Facilitator			\$ 73,377				\$ 73,377	\$ 72,953	\$ 73,377	\$ 72,130
Other Judicial Council Grants			\$ 172,396				\$ 172,396	\$ 219,926	\$ 42,284	\$ 14,688
Non-Judicial Council Grants										
			\$ 245,773				\$ 245,773	\$ 292,879	\$ 115,661	\$ 86,818
Other Financing Sources										
Interest Income	\$ 590	\$ 54					\$ 644	\$ 420	\$ 420	\$ 710
Investment Income										
Donations										
Local Fees	\$ 4,481						\$ 4,481	\$ 3,039	\$ 3,039	\$ 3,500
Non-Fee Revenues			\$ 836				\$ 836	\$ 1,033	\$ 1,033	\$ 800
Enhanced Collections		\$ 73,511					\$ 73,511	\$ 67,518	\$ 70,424	\$ 70,238
Escheatment	\$ 373						\$ 373			
Prior Year Revenue	\$ 2,883						\$ 2,883		\$ 1,398	
County Program - Restricted			\$ 26				\$ 26	\$ 192	\$ 192	\$ 150
Reimbursement Other	\$ 22	\$ 26					\$ 22			\$ 2,478
Sale of Fixed Assets										
Other Miscellaneous	\$ 10						\$ 10		\$ 3	
	\$ 8,359	\$ 74,426					\$ 82,786	\$ 72,202	\$ 76,509	\$ 77,878
<b>Total Revenues</b>	<b>\$ 1,025,256</b>	<b>\$ 80,833</b>	<b>\$ 245,773</b>				<b>\$ 1,351,863</b>	<b>\$ 1,331,936</b>	<b>\$ 1,186,653</b>	<b>\$ 1,131,805</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 421,921	\$ 50,785	\$ 36,988				\$ 509,694	\$ 456,590	\$ 488,052	\$ 418,652
Temp Help										
Overtime	\$ 199,609	\$ 21,920	\$ 19,542				\$ 241,072	\$ 290,906	\$ 235,485	\$ 336,378
Staff Benefits	\$ 621,531	\$ 72,705	\$ 56,530				\$ 750,766	\$ 747,496	\$ 723,537	\$ 755,030
Operating Expenses and Equipment										
General Expense	\$ 27,620	\$ 64	\$ 3,302				\$ 30,986	\$ 33,835	\$ 35,552	\$ 50,600
Printing	\$ 1,771						\$ 1,771	\$ 1,070	\$ 1,070	\$ 500
Telecommunications	\$ 13,144		\$ 93				\$ 13,237	\$ 16,366	\$ 15,069	\$ 16,574
Postage	\$ 3,352	\$ 819					\$ 4,171	\$ 6,400	\$ 4,796	\$ 4,574
Insurance	\$ 468						\$ 468	\$ 516	\$ 515	\$ 550
In-State Travel	\$ 4,224		\$ 5,025				\$ 9,249	\$ 6,600	\$ 6,400	\$ 2,228
Out-of-State Travel										
Training	\$ 661		\$ 1,650				\$ 2,311		\$ 25	
Security Services										
Facility Operations	\$ 12,153						\$ 12,153	\$ 11,400	\$ 11,456	\$ 10,744
Utilities										
Contracted Services	\$ 209,524	\$ 5,067	\$ 176,165				\$ 390,757	\$ 505,115	\$ 322,276	\$ 293,505
Consulting and Professional Services	\$ 2,055						\$ 2,055	\$ 2,325	\$ 2,303	\$ 2,641
Information Technology	\$ 20,299	\$ 4,603	\$ 3,060				\$ 27,962	\$ 34,426	\$ 44,197	\$ 23,331
Major Equipment	\$ 31,229						\$ 31,229			
Other Items of Expense										
	\$ 326,500	\$ 10,553	\$ 189,296				\$ 526,350	\$ 618,053	\$ 443,659	\$ 405,254
Special Items of Expense										
Grand Jury	\$ 0						\$ 0			\$ 750
Jury Costs	\$ 1,069						\$ 1,069	\$ 1,500	\$ 1,037	\$ 3,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ 0		\$ 0				\$ 0		\$ (988)	
Prior Year Expense Adjustment	\$ (74)						\$ (74)			
	\$ 995		\$ 0				\$ 995	\$ 1,500	\$ 49	\$ 4,250
<b>Total Expenditures</b>	<b>\$ 949,026</b>	<b>\$ 83,258</b>	<b>\$ 245,826</b>				<b>\$ 1,278,110</b>	<b>\$ 1,367,049</b>	<b>\$ 1,167,246</b>	<b>\$ 1,164,539</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 76,230	\$ (2,425)	\$ (53)				\$ 73,753	\$ (35,113)	\$ 19,408	\$ (32,729)
Operating Transfers In (Out)	\$ (3,027)	\$ 2,974	\$ 53				\$ 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)	\$ 114,123	\$ 20,023	\$ 0				\$ 134,145	\$ 25,280	\$ 60,393	\$ 8,256

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

For the month ended June										
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>										
Judges & Courtroom Support	\$ 172,172	\$ 24,145					\$ 196,317	\$ 271,950	\$ 209,880	\$ 123,004
Traffic & Other Infractions		\$ 5,567				\$ 0	\$ 5,567	\$ 5,188	\$ 10,338	\$ 5,155
Other Criminal Cases	\$ 150,484	\$ 121,362				\$ 0	\$ 271,846	\$ 294,551	\$ 226,824	\$ 256,757
Civil	\$ 41,533	\$ 42,079					\$ 83,612	\$ 105,974	\$ 103,069	\$ 102,475
Family & Children Services	\$ 57,662	\$ 74,322					\$ 131,984	\$ 133,592	\$ 127,355	\$ 127,382
Probate, Guardianship & Mental Health Services	\$ 57,654	\$ 13					\$ 57,667	\$ 58,440	\$ 54,762	\$ 54,072
Juvenile Dependency Services		\$ 23,129					\$ 23,129	\$ 21,193	\$ 20,141	\$ 22,500
Juvenile Delinquency Services							\$ 190	\$ 190		
Other Court Operations		\$ 60					\$ 60	\$ 2,066	\$ 420	
Court Interpreters		\$ 7,883					\$ 7,883	\$ 5,200	\$ 5,195	\$ 5,792
Jury Services		\$ 3,448	\$ 1,069				\$ 4,517	\$ 4,745	\$ 3,878	\$ 6,174
Security		\$ 34,579					\$ 34,579	\$ 100	\$ 4,604	
Trial Court Operations Program	\$ 479,504	\$ 336,587	\$ 1,069		\$ 0		\$ 817,160	\$ 903,189	\$ 766,466	\$ 703,311
Enhanced Collections	\$ 70,561	\$ 2,950					\$ 73,511	\$ 67,518	\$ 70,334	\$ 70,235
Other Non-Court Operations		\$ 3,112	\$ 0				\$ 3,112	\$ 3,000	\$ 3,000	\$ 3,750
Non-Court Operations Program	\$ 70,561	\$ 6,063	\$ 0				\$ 76,623	\$ 70,518	\$ 73,334	\$ 73,985
Executive Office	\$ 114,227	\$ 3,860					\$ 118,087	\$ 119,959	\$ 55,286	\$ 110,241
Fiscal Services	\$ 33,892	\$ 12,254					\$ 46,146	\$ 77,077	\$ 59,119	\$ 90,078
Human Resources	\$ 52,581	\$ 1,895					\$ 54,476	\$ 20,889	\$ 31,450	\$ 9,088
Business & Facilities Services		\$ 12,048					\$ 12,048	\$ 12,416	\$ 11,230	\$ 11,322
Information Technology		\$ 153,643					\$ 153,570	\$ 163,001	\$ 170,361	\$ 166,509
Court Administration Program	\$ 200,700	\$ 183,700				\$ (74)	\$ 384,327	\$ 393,342	\$ 327,445	\$ 387,238
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 750,765	\$ 526,350	\$ 1,069		\$ 0	\$ (74)	\$ 1,278,110	\$ 1,367,049	\$ 1,167,246	\$ 1,164,534

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Modoc

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	20,023	-	-	-	-	<b>20,023</b>	
Committed	101,535	-	101,535	-	-	-	-	-	<b>101,535</b>	
Assigned	7,084	5,504	12,588	-	-	-	-	-	<b>12,588</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 108,619</b>	<b>\$ 5,504</b>	<b>\$ 114,123</b>	<b>\$ 20,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134,145</b>	