

**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

04/28/2017

\_\_\_\_\_  
Date

MODOC

\_\_\_\_\_  
Court

16/17 3rd qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

MODOC

Court

16/17 3rd qtr

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  
 16/17 3rd qtr  


---

 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	9	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 March									
Fiscal Year 2016/17								2015/16	
	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	\$ 108,267	\$ 11,330	\$ (108,026)				\$ 1,075	\$ 12,646	\$ (4,181)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,261)	\$ (8,261)	\$ (9,118)
Credit Card								\$ 596	\$ 596
Cash on Hand	\$ 596								
Cash with County									
Cash Outside of the JCC		\$ 68,508						\$ 68,508	\$ 46,288
Cash Equivalents	\$ 35,187						\$ 176,956	\$ 212,143	\$ 99,640
<b>Total Cash and Cash Equivalents</b>	<b>\$ 149,049</b>	<b>\$ 79,838</b>	<b>\$ (108,026)</b>				<b>\$ 169,770</b>	<b>\$ 290,632</b>	<b>\$ 138,225</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 71,214					\$ 71,214	\$ 53,691
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 22							\$ 22	\$ 6
<b>Total Receivables</b>	<b>\$ 22</b>	<b>\$ 0</b>	<b>\$ 71,214</b>				<b>\$ 0</b>	<b>\$ 71,236</b>	<b>\$ 53,698</b>
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 149,071</b>	<b>\$ 79,838</b>	<b>\$ (36,812)</b>				<b>\$ 169,770</b>	<b>\$ 361,867</b>	<b>\$ 191,922</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 738	\$ 0	\$ 250				\$ 0	\$ 988	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 22	\$ 22	\$ 6
Due to Other Courts									
Due to State									
TC145 Liability							\$ 3,905	\$ 3,905	\$ 15,487
Due to Other Governments	\$ 0	\$ 68,508	\$ 0					\$ 68,508	\$ 46,288
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 5							\$ 5	\$ 0
Interest							\$ 66	\$ 66	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 743</b>	<b>\$ 68,508</b>	<b>\$ 250</b>				<b>\$ 3,993</b>	<b>\$ 73,495</b>	<b>\$ 61,792</b>
Civil							\$ 126,661	\$ 126,661	\$ 26,661
Criminal							\$ 33,754	\$ 33,754	\$ 28,608
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 324	\$ 324	\$ 245
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 160,739</b>	<b>\$ 160,739</b>	<b>\$ 55,514</b>
Accrued Payroll									
Benefits Payable	\$ 11,392	\$ 0						\$ 11,392	\$ (8,754)
Deferred Compensation Payable	\$ 525	\$ 0						\$ 525	\$ 0
Deductions Payable	\$ 11,861	\$ (96)						\$ 11,765	\$ 8,658
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 23,778</b>	<b>\$ (96)</b>						<b>\$ 23,682</b>	<b>\$ (96)</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 247						\$ 1,225	\$ 1,472	\$ 1,410
Jury Fees - Non-Interest							\$ 3,813	\$ 3,813	\$ 3,000
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 130
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 247</b>		<b>\$ 0</b>				<b>\$ 5,038</b>	<b>\$ 5,284</b>	<b>\$ 4,541</b>
<b>Total Liabilities</b>	<b>\$ 24,768</b>	<b>\$ 68,412</b>	<b>\$ 250</b>				<b>\$ 169,770</b>	<b>\$ 263,200</b>	<b>\$ 121,751</b>
<b>Total Fund Balance</b>	<b>\$ 124,303</b>	<b>\$ 11,426</b>	<b>\$ (37,062)</b>					<b>\$ 98,667</b>	<b>\$ 70,172</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 149,071</b>	<b>\$ 79,838</b>	<b>\$ (36,812)</b>				<b>\$ 169,770</b>	<b>\$ 361,867</b>	<b>\$ 191,922</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 March											
Fiscal Year 2016/17										2015/16	
	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	\$ 686,090	\$ 3,752					\$ 689,842	\$ 846,337	\$ 700,206	\$ 873,561	
Improvement and Modernization Fund								\$ 1,323		\$ 1,323	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 3,973						\$ 3,973	\$ 7,435	\$ 3,858	\$ 5,145	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 40,992						\$ 40,992	\$ 55,322	\$ 31,889	\$ 54,859	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 31,967	\$ 31,967	
	\$ 763,022	\$ 3,752					\$ 766,774	\$ 942,384	\$ 767,920	\$ 966,855	
Grants											
AB 1058 Commissioner/Facilitator			\$ 53,412				\$ 53,412	\$ 71,698	\$ 55,033	\$ 72,953	
Other Judicial Council Grants			\$ 87,660				\$ 87,660	\$ 151,455	\$ 41,515	\$ 219,926	
Non-Judicial Council Grants											
			\$ 141,071				\$ 141,071	\$ 223,153	\$ 96,547	\$ 292,879	
Other Financing Sources											
Interest Income	\$ 821	\$ 56					\$ 877	\$ 532	\$ 417	\$ 420	
Investment Income											
Donations											
Local Fees	\$ 2,287						\$ 2,287	\$ 3,260	\$ 3,370	\$ 3,039	
Non-Fee Revenues		\$ 509					\$ 509	\$ 935	\$ 595	\$ 1,033	
Enhanced Collections		\$ 43,157					\$ 43,157	\$ 72,595	\$ 47,596	\$ 67,518	
Escheatment									\$ 373		
Prior Year Revenue			\$ 0				\$ 0		\$ 2,883		
County Program - Restricted		\$ 64					\$ 64	\$ 109	\$ 26	\$ 192	
Reimbursement Other	\$ 0						\$ 0		\$ 0		
Sale of Fixed Assets									\$ 10		
Other Miscellaneous											
	\$ 3,108	\$ 43,786	\$ 0				\$ 46,894	\$ 77,431	\$ 55,271	\$ 72,202	
<b>Total Revenues</b>	<b>\$ 766,130</b>	<b>\$ 47,538</b>	<b>\$ 141,071</b>				<b>\$ 954,739</b>	<b>\$ 1,242,968</b>	<b>\$ 919,739</b>	<b>\$ 1,331,936</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 328,790	\$ 36,762	\$ 36,754				\$ 402,306	\$ 481,745	\$ 379,894	\$ 456,590	
Temp Help											
Overtime											
Staff Benefits	\$ 151,040	\$ 17,376	\$ 18,575				\$ 186,992	\$ 301,486	\$ 181,729	\$ 290,906	
	\$ 479,830	\$ 54,139	\$ 55,329				\$ 568,298	\$ 783,231	\$ 561,623	\$ 747,496	
Operating Expenses and Equipment											
General Expense	\$ 20,841	\$ 18	\$ 4,961				\$ 25,820	\$ 33,931	\$ 16,896	\$ 33,835	
Printing	\$ 671						\$ 671	\$ 2,000	\$ 667	\$ 1,070	
Telecommunications	\$ 11,658						\$ 11,658	\$ 13,500	\$ 9,857	\$ 16,366	
Postage	\$ 3,013	\$ 479					\$ 3,493	\$ 6,027	\$ 3,421	\$ 6,400	
Insurance	\$ 264						\$ 264	\$ 500	\$ 468	\$ 516	
In-State Travel	\$ 2,086		\$ 1,043				\$ 3,128	\$ 8,550	\$ 3,634	\$ 6,600	
Out-of-State Travel											
Training			\$ 825				\$ 825	\$ 1,025	\$ 2,311		
Security Services											
Facility Operations	\$ 7,920						\$ 7,920	\$ 12,800	\$ 9,090	\$ 11,400	
Utilities											
Contracted Services	\$ 189,323	\$ 3,184	\$ 114,430				\$ 306,937	\$ 409,440	\$ 276,311	\$ 505,115	
Consulting and Professional Services	\$ 1,345						\$ 1,345	\$ 2,195	\$ 985	\$ 2,325	
Information Technology	\$ 31,407		\$ 2,250				\$ 33,657	\$ 77,000	\$ 24,769	\$ 34,426	
Major Equipment											
Other Items of Expense											
	\$ 268,528	\$ 3,682	\$ 123,508				\$ 395,718	\$ 566,968	\$ 348,411	\$ 618,053	
Special Items of Expense											
Grand Jury	\$ 5,202						\$ 5,202	\$ 1,580	\$ 0	\$ 1,500	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0		\$ (74)		
Prior Year Expense Adjustment											
	\$ 5,202		\$ 0				\$ 5,202	\$ 1,580	\$ (74)	\$ 1,500	
<b>Total Expenditures</b>	<b>\$ 753,560</b>	<b>\$ 57,820</b>	<b>\$ 178,837</b>				<b>\$ 990,217</b>	<b>\$ 1,351,779</b>	<b>\$ 909,960</b>	<b>\$ 1,367,049</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,570	\$ (10,282)	\$ (37,766)				\$ (35,478)	\$ (108,811)	\$ 9,779	\$ (35,113)	
Operating Transfers In (Out)	\$ (2,390)	\$ 1,686	\$ 704				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 114,123	\$ 20,023	\$ 0				\$ 134,145	\$ 134,145	\$ 60,393	\$ 60,393	
Ending Balance (Deficit)	\$ 124,303	\$ 11,426	\$ (37,062)				\$ 98,667	\$ 25,334	\$ 70,172	\$ 25,280	

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

	For the month ended March									
	Fiscal Year 2016/17							2015/16		
	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	\$ 138,068	\$ 47,956					\$ 186,025	\$ 233,940	\$ 141,762	\$ 271,950
Traffic & Other Infractions	\$ 400	\$ 4,058			\$ 0		\$ 4,458	\$ 4,725	\$ 4,007	\$ 5,188
Other Criminal Cases	\$ 104,242	\$ 73,427				\$ 0	\$ 177,669	\$ 246,135	\$ 194,865	\$ 294,551
Civil	\$ 38,143	\$ 31,186					\$ 69,329	\$ 89,507	\$ 61,476	\$ 105,974
Family & Children Services	\$ 46,896	\$ 54,769					\$ 101,665	\$ 138,211	\$ 98,243	\$ 133,592
Probate, Guardianship & Mental Health Services	\$ 46,889						\$ 46,889	\$ 63,807	\$ 42,717	\$ 58,440
Juvenile Dependency Services		\$ 27,342					\$ 27,342	\$ 25,000	\$ 12,003	\$ 21,193
Juvenile Delinquency Services										\$ 190
Other Court Operations								\$ 250	\$ 60	\$ 2,066
Court Interpreters		\$ 4,183					\$ 4,183	\$ 7,435	\$ 4,298	\$ 5,200
Jury Services		\$ 1,234	\$ 5,202				\$ 6,435	\$ 5,330	\$ 1,230	\$ 4,745
Security								\$ 500		\$ 100
Trial Court Operations Program	\$ 374,637	\$ 244,156	\$ 5,202		\$ 0	\$ 0	\$ 623,995	\$ 814,840	\$ 560,661	\$ 903,189
Enhanced Collections	\$ 53,964	\$ 1,432					\$ 55,395	\$ 72,595	\$ 53,660	\$ 67,518
Other Non-Court Operations		\$ 2,250					\$ 2,250	\$ 3,100	\$ 2,362	\$ 3,000
Non-Court Operations Program	\$ 53,964	\$ 3,682					\$ 57,645	\$ 75,695	\$ 56,023	\$ 70,518
Executive Office	\$ 92,275	\$ 2,573					\$ 94,848	\$ 132,921	\$ 88,828	\$ 119,959
Fiscal Services	\$ 27,295	\$ 8,018					\$ 35,314	\$ 84,320	\$ 34,879	\$ 77,077
Human Resources	\$ 41,127	\$ 374					\$ 41,501	\$ 25,607	\$ 39,974	\$ 20,889
Business & Facilities Services		\$ 8,184					\$ 8,184	\$ 12,850	\$ 8,985	\$ 12,416
Information Technology		\$ 128,731					\$ 128,731	\$ 205,546	\$ 120,610	\$ 163,001
Court Administration Program	\$ 160,697	\$ 147,880					\$ 308,577	\$ 461,244	\$ 293,277	\$ 393,342
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 589,298	\$ 395,718	\$ 5,202		\$ 0	\$ 0	\$ 990,217	\$ 1,351,779	\$ 909,960	\$ 1,367,049