

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

02/02/2015

Date

Modoc

Court

14/15 2nd

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc

Court

14/15 2nd

Fiscal Year and Ending Quarter

FOOTNOTES

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

Modoc

Court

14/15 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)	13	10	10		

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 December									
Fiscal Year 2014/15									2013/14
	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	\$ 36,433	\$ 4,373	\$ (18,344)				\$ 1,402	\$ 23,863	\$ 355,143
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,045)	\$ (1,045)	\$ (11,080)
Credit Card									
Cash on Hand	\$ 412							\$ 412	\$ 724
Cash with County									
Cash Outside of the AOC		\$ 48,527						\$ 48,527	\$ 52,963
Total Cash	\$ 41,844	\$ 52,901	\$ (18,344)				\$ 357	\$ 76,757	\$ 402,749
Short Term Investment	\$ 239,987							\$ 93,690	\$ 303,399
Investment in Financial Institution									
Total Investments	\$ 239,987						\$ 93,690	\$ 333,677	\$ 303,399
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 18,344					\$ 18,344	\$ 39,650
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	\$ 18							\$ 18	\$ 38
Total Receivables	\$ 18	\$ 0	\$ 18,344				\$ 0	\$ 18,362	\$ 39,688
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 281,849	\$ 52,901	\$ 0				\$ 94,047	\$ 428,796	\$ 745,836
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 466	\$ 0	\$ 0				\$ 0	\$ 466	\$ 105
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 18	\$ 18	\$ 38
Due to Other Courts									
Due to State									
TC145 Liability							\$ 7,527	\$ 7,527	\$ 10,546
Due to Other Governments	\$ 0	\$ 48,527						\$ 48,527	\$ 52,963
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ (11)	\$ (11)	\$ 54
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 466	\$ 48,527	\$ 0				\$ 7,533	\$ 56,526	\$ 63,706
Civil							\$ 51,598	\$ 51,598	\$ 304,552
Criminal							\$ 30,957	\$ 30,957	\$ 31,135
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 242	\$ 242	\$ 184
Miscellaneous Trust									
Total Trust Deposits							\$ 82,797	\$ 82,797	\$ 335,871
Accrued Payroll									
Benefits Payable	\$ 10,668	\$ 1,064						\$ 11,732	\$ 10,891
Deferred Compensation Payable	\$ 700	\$ 0						\$ 700	\$ 925
Deductions Payable	\$ 9,610	\$ 978						\$ 10,588	\$ 9,496
Payroll Clearing									
Total Payroll Liabilities	\$ 20,977	\$ 2,042						\$ 23,019	\$ 21,312
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 306						\$ 716	\$ 1,022	\$ 903
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	\$ 306						\$ 3,716	\$ 4,022	\$ 3,903
Total Liabilities	\$ 21,749	\$ 50,569	\$ 0				\$ 94,047	\$ 166,365	\$ 424,792
Fund Balance - Nonspendable									
Fund Balance - Restricted		\$ 12,284						\$ 12,284	\$ 6,141
Fund Balance - Committed	\$ 16,726							\$ 16,726	
Fund Balance - Assigned	\$ 11,975	\$ 0						\$ 11,975	\$ 105,956
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 231,398	\$ (9,953)	\$ 0					\$ 221,446	\$ 208,948
Total Fund Balance	\$ 260,100	\$ 2,331	\$ 0					\$ 262,431	\$ 321,044
Total Liabilities and Fund Balance	\$ 281,849	\$ 52,901	\$ 0				\$ 94,047	\$ 428,796	\$ 745,836

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

For the month ended December

Fiscal Year 2014/15 2013/14

	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	\$ 100,642	\$ 6,673					\$ 107,315	\$ 123,004	\$ 98,230	\$ 200,222
Traffic & Other Infractions	\$ 5,035	\$ 2,288					\$ 7,322	\$ 5,155	\$ 29,445	\$ 16,379
Other Criminal Cases	\$ 117,577	\$ 2,959					\$ 120,535	\$ 256,757	\$ 100,486	\$ 222,907
Civil	\$ 28,884	\$ 19,857					\$ 48,741	\$ 102,475	\$ 52,923	\$ 163,360
Family & Children Services	\$ 26,936	\$ 36,869				\$ 10	\$ 63,815	\$ 127,382	\$ 62,649	\$ 130,307
Probate, Guardianship & Mental Health Services	\$ 26,876	\$ 1,770				\$ (10)	\$ 28,636	\$ 54,072	\$ 25,735	\$ 55,835
Juvenile Dependency Services		\$ 8,432					\$ 8,432	\$ 22,500	\$ 5,839	\$ 16,214
Juvenile Delinquency Services										\$ 150
Other Court Operations										
Court Interpreters		\$ 2,500					\$ 2,500	\$ 5,792	\$ 3,248	\$ 5,198
Jury Services		\$ 438	\$ 382				\$ 819	\$ 6,174	\$ 375	\$ 1,999
Security										\$ 2,034
Trial Court Operations Program	\$ 305,951	\$ 81,784	\$ 382			\$ 0	\$ 388,117	\$ 703,311	\$ 378,930	\$ 814,605
Enhanced Collections	\$ 32,938	\$ 1,481					\$ 34,419	\$ 70,235	\$ 36,659	\$ 72,896
Other Non-Court Operations		\$ 1,500					\$ 1,500	\$ 3,750	\$ 2,825	\$ 3,250
Non-Court Operations Program	\$ 32,938	\$ 2,981					\$ 35,919	\$ 73,985	\$ 39,484	\$ 76,146
Executive Office	\$ 1,561	\$ 1,134					\$ 2,694	\$ 110,241	\$ 49,670	\$ 103,298
Fiscal Services	\$ 24,893	\$ 5,349					\$ 30,241	\$ 90,078	\$ 39,218	\$ 86,434
Human Resources	\$ 6,760	\$ 102					\$ 6,862	\$ 9,088	\$ 4,525	\$ 1,065
Business & Facilities Services		\$ 6,223					\$ 6,223	\$ 11,322	\$ 7,420	\$ 16,232
Information Technology		\$ 2,508				\$ (548)	\$ 1,960	\$ 166,509	\$ 3,551	\$ 147,410
Court Administration Program	\$ 33,213	\$ 15,315				\$ (548)	\$ 47,980	\$ 387,238	\$ 104,383	\$ 354,439
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 372,102	\$ 100,080	\$ 382			\$ (548)	\$ 472,017	\$ 1,164,534	\$ 522,797	\$ 1,245,190

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 2014/15									2013/14		
	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	\$ 571,926	\$ 2,119					\$ 574,045	\$ 873,077	\$ 605,808	\$ 900,750	
Improvement and Modernization Fund	\$ 1						\$ 1	\$ 1,323	\$ 70	\$ 1,393	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,150						\$ 2,150	\$ 5,534	\$ 2,813	\$ 5,065	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 22,907						\$ 22,907	\$ 57,183	\$ 20,548	\$ 54,679	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 30,000	\$ 31,967	\$ 31,967	
	\$ 628,950	\$ 2,119					\$ 631,069	\$ 967,117	\$ 661,206	\$ 993,854	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,689				\$ 36,689	\$ 72,130	\$ 36,391	\$ 72,130	
Other AOC Grants	\$ 0		\$ 0				\$ 0	\$ 14,685	\$ 4	\$ 14,000	
Non-AOC Grants											
	\$ 0		\$ 36,689				\$ 36,689	\$ 86,815	\$ 36,395	\$ 86,130	
Other Financing Sources											
Interest Income	\$ 185	\$ 6					\$ 191	\$ 710	\$ 154	\$ 427	
Investment Income											
Donations											
Local Fees	\$ 862						\$ 862	\$ 3,500	\$ 1,617	\$ 3,527	
Non-Fee Revenues	\$ 353	\$ 304					\$ 657	\$ 800	\$ 2,287	\$ 2,287	
Enhanced Collections		\$ 22,846					\$ 22,846	\$ 70,235	\$ 30,115	\$ 72,896	
Escheatment											
Prior Year Revenue	\$ 1,076	\$ 25					\$ 1,101		\$ 2,196		
County Program - Restricted		\$ 46					\$ 46	\$ 150	\$ 42	\$ 190	
Reimbursement Other								\$ 2,478			
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2		\$ 20		
	\$ 2,478	\$ 23,227					\$ 25,705	\$ 77,873	\$ 34,144	\$ 79,327	
Total Revenues	\$ 631,428	\$ 25,346	\$ 36,689				\$ 693,463	\$ 1,131,805	\$ 731,745	\$ 1,159,311	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 225,278	\$ 23,364					\$ 248,642	\$ 418,652	\$ 281,102	\$ 510,047	
Temp Help											
Overtime											
Staff Benefits	\$ 113,507	\$ 9,953					\$ 123,461	\$ 336,378	\$ 137,225	\$ 328,749	
	\$ 338,785	\$ 33,317					\$ 372,102	\$ 755,030	\$ 418,326	\$ 838,796	
Operating Expenses and Equipment											
General Expense	\$ 9,633	\$ 28					\$ 9,661	\$ 50,603	\$ 10,715	\$ 39,252	
Printing		\$ 144					\$ 144	\$ 500	\$ 30	\$ 2,362	
Telecommunications	\$ 5,521						\$ 5,521	\$ 16,574	\$ 7,656	\$ 15,142	
Postage	\$ 2,166	\$ 533					\$ 2,699	\$ 4,574	\$ 2,250	\$ 4,770	
Insurance	\$ 515						\$ 515	\$ 553	\$ 553	\$ 564	
In-State Travel	\$ 343						\$ 343	\$ 2,225	\$ 2,457	\$ 7,104	
Out-of-State Travel											
Training	\$ 25						\$ 25		\$ (298)	\$ 3,200	
Security Services											
Facility Operations	\$ 5,666						\$ 5,666	\$ 10,744	\$ 6,867	\$ 14,940	
Utilities											
Contracted Services	\$ 33,427	\$ 2,448	\$ 36,689				\$ 72,564	\$ 293,505	\$ 69,299	\$ 294,337	
Consulting and Professional Services	\$ 980						\$ 980	\$ 2,641	\$ 910	\$ 3,367	
Information Technology	\$ 1,963						\$ 1,963	\$ 23,335	\$ 3,037	\$ 18,830	
Major Equipment										\$ 2,034	
Other Items of Expense											
	\$ 60,240	\$ 3,152	\$ 36,689				\$ 100,080	\$ 405,254	\$ 103,477	\$ 405,902	
Special Items of Expense											
Grand Jury								\$ 750	\$ 1,325	\$ 250	
Jury Costs	\$ 382						\$ 382	\$ 3,500		\$ 242	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (573)	\$ 25					\$ (548)		\$ (330)		
	\$ (191)	\$ 25					\$ (166)	\$ 4,250	\$ 995	\$ 492	
Total Expenditures	\$ 398,834	\$ 36,495	\$ 36,689				\$ 472,017	\$ 1,164,534	\$ 522,797	\$ 1,245,190	
Excess (Deficit) of Revenues Over Expenditures	\$ 232,594	\$ (11,149)	\$ 0				\$ 221,446	\$ (32,729)	\$ 208,948	\$ (85,879)	
Operating Transfers In (Out)	\$ (1,196)	\$ 1,196					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 28,701	\$ 12,284	\$ 0				\$ 40,985	\$ 40,985	\$ 112,097	\$ 112,097	
Ending Balance (Deficit)	\$ 260,100	\$ 2,331	\$ 0				\$ 262,431	\$ 8,256	\$ 321,044	\$ 26,218	