

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

11/18/13

Date

MODOC

Court

13/14 1st quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MODOC

Court

13/14 1st quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc

 Court
 13/14 1st Quarter

 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	11			

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 September									
Fiscal Year 2013/14									2012/13
	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	\$ 62,632	\$ (6,496)	\$ (51,251)				\$ 97,169	\$ 102,054	\$ 71,514
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (619)	\$ (619)	\$ (996)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the AOC		\$ 56,524						\$ 56,524	\$ 59,407
Total Cash	\$ 68,355	\$ 50,028	\$ (51,251)				\$ 96,550	\$ 163,682	\$ 135,648
Short Term Investment	\$ 216,517						\$ 10,291	\$ 226,808	\$ 132,249
Investment in Financial Institution									
Total Investments	\$ 216,517						\$ 10,291	\$ 226,808	\$ 132,249
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,194	\$ 0	\$ 45,137					\$ 47,331	\$ 37,256
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	\$ 260
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 25							\$ 25	\$ 13
Total Receivables	\$ 2,219	\$ 0	\$ 45,137				\$ 0	\$ 47,356	\$ 37,529
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 287,092	\$ 50,028	\$ (6,115)				\$ 106,840	\$ 437,846	\$ 305,426
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 600	\$ 0	\$ 0				\$ 14,888	\$ 15,488	\$ 11,794
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25	\$ 25	\$ 13
Due to Other Courts									
Due to State									
TC145 Liability							\$ 10,473	\$ 10,473	\$ 14,055
Due to Other Governments		\$ 56,524						\$ 56,524	\$ 59,407
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 11	\$ 11	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 600	\$ 56,524	\$ 0				\$ 25,397	\$ 82,521	\$ 85,275
Civil							\$ 48,014	\$ 48,014	\$ 27,375
Criminal							\$ 29,665	\$ 29,665	\$ 10,726
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 147	\$ 147	\$ 93
Miscellaneous Trust									
Total Trust Deposits							\$ 77,825	\$ 77,825	\$ 38,194
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 11,160
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 11,160
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 306						\$ 617	\$ 923	\$ 794
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 2,862
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 306						\$ 3,617	\$ 3,923	\$ 3,656
Total Liabilities	\$ 906	\$ 56,524	\$ 0				\$ 106,840	\$ 164,270	\$ 138,285
Total Fund Balance	\$ 286,186	\$ (6,496)	\$ (6,115)					\$ 273,576	\$ 167,142
Total Liabilities and Fund Balance	\$ 287,092	\$ 50,028	\$ (6,115)				\$ 106,840	\$ 437,846	\$ 305,426

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 2013/14									2012/13		
	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	\$ 400,405	\$ 511					\$ 400,916	\$ 900,750	\$ 221,603	\$ 879,852	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,393		\$ 1,691	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 490						\$ 490	\$ 5,065	\$ 400	\$ 4,825	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 7,873						\$ 7,873	\$ 54,679	\$ 6,955	\$ 53,629	
Other Miscellaneous								\$ 31,967		\$ 29,584	
	\$ 408,768	\$ 511					\$ 409,279	\$ 993,854	\$ 228,958	\$ 969,581	
Grants											
AB 1058 Commissioner/Facilitator			\$ 12,022				\$ 12,022	\$ 72,130	\$ 18,032	\$ 72,130	
Other AOC Grants			\$ 0				\$ 0	\$ 14,000		\$ 12,040	
Non-AOC Grants											
			\$ 12,022				\$ 12,022	\$ 86,130	\$ 18,032	\$ 84,170	
Other Financing Sources											
Interest Income	\$ 31	\$ 0					\$ 31	\$ 427	\$ 37	\$ 480	
Investment Income											
Donations											
Local Fees	\$ 315						\$ 315	\$ 3,527	\$ 635	\$ 5,299	
Non-Fee Revenues								\$ 2,287	\$ 284	\$ 924	
Enhanced Collections		\$ 5,466					\$ 5,466	\$ 72,896	\$ 10,861	\$ 69,053	
Escheatment											
Prior Year Revenue	\$ 1,901						\$ 1,901		\$ 33		
County Program - Restricted		\$ 20					\$ 20	\$ 190	\$ 16	\$ 216	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 2,247	\$ 5,486					\$ 7,733	\$ 79,327	\$ 11,866	\$ 75,972	
Total Revenues	\$ 411,015	\$ 5,997	\$ 12,022				\$ 429,034	\$ 1,159,311	\$ 258,856	\$ 1,129,723	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 133,095	\$ 11,041					\$ 144,135	\$ 510,047	\$ 138,085	\$ 515,426	
Temp Help											
Overtime											
Staff Benefits	\$ 64,779	\$ 5,534					\$ 70,313	\$ 328,749	\$ 71,246	\$ 305,235	
	\$ 197,874	\$ 16,575					\$ 214,448	\$ 838,796	\$ 209,330	\$ 820,661	
Operating Expenses and Equipment											
General Expense	\$ 4,779	\$ 81	\$ 0				\$ 4,860	\$ 39,252	\$ 5,466	\$ 39,417	
Printing	\$ 0						\$ 0	\$ 2,362	\$ 343	\$ 1,861	
Telecommunications	\$ 3,796						\$ 3,796	\$ 15,142	\$ 3,968	\$ 16,392	
Postage	\$ 1,993	\$ 257					\$ 2,250	\$ 4,770	\$ 1,125	\$ 4,679	
Insurance								\$ 564		\$ 506	
In-State Travel	\$ 34						\$ 34	\$ 6,104	\$ 22	\$ 4,536	
Out-of-State Travel											
Training								\$ 4,200		\$ 3,092	
Security Services											
Facility Operations	\$ 3,414						\$ 3,414	\$ 14,940	\$ 3,743	\$ 12,406	
Utilities											
Contracted Services	\$ 15,265	\$ 1,720	\$ 18,136				\$ 35,121	\$ 292,448	\$ 31,521	\$ 293,883	
Consulting and Professional Services	\$ 245						\$ 245	\$ 3,367	\$ 595	\$ 3,612	
Information Technology	\$ 2,857						\$ 2,857	\$ 18,830	\$ 457	\$ 18,482	
Major Equipment								\$ 2,034		\$ 2,034	
Other Items of Expense											
	\$ 32,382	\$ 2,059	\$ 18,136				\$ 52,577	\$ 404,013	\$ 47,240	\$ 400,900	
Special Items of Expense											
Grand Jury	\$ 529						\$ 529	\$ 250		\$ 250	
Jury Costs								\$ 242		\$ 4,172	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 529						\$ 529	\$ 492		\$ 4,422	
Total Expenditures	\$ 230,785	\$ 18,633	\$ 18,136				\$ 267,554	\$ 1,243,301	\$ 256,570	\$ 1,225,983	
Excess (Deficit) of Revenues Over Expenditures	\$ 180,230	\$ (12,636)	\$ (6,115)				\$ 161,479	\$ (83,990)	\$ 2,286	\$ (96,260)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 105,956	\$ 6,141	\$ 0				\$ 112,097	\$ 112,097	\$ 164,855	\$ 164,855	
Ending Balance (Deficit)	\$ 286,186	\$ (6,496)	\$ (6,115)				\$ 273,576	\$ 28,107	\$ 167,142	\$ 68,595	

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

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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	\$ 43,391	\$ 2,726					\$ 46,118	\$ 200,222	\$ 41,929	\$ 189,313
Traffic & Other Infractions	\$ 14,275	\$ 1,398					\$ 15,673	\$ 16,479	\$ 15,090	\$ 61,228
Other Criminal Cases	\$ 47,468	\$ 871					\$ 48,340	\$ 223,007	\$ 46,304	\$ 194,820
Civil	\$ 13,906	\$ 10,073					\$ 23,979	\$ 163,760	\$ 22,502	\$ 100,788
Family & Children Services	\$ 12,794	\$ 18,170					\$ 30,964	\$ 128,518	\$ 30,732	\$ 125,839
Probate, Guardianship & Mental Health Services	\$ 12,794						\$ 12,794	\$ 56,135	\$ 12,929	\$ 52,089
Juvenile Dependency Services		\$ 4,271					\$ 4,271	\$ 16,314	\$ 1,178	\$ 11,500
Juvenile Delinquency Services								\$ 250		
Other Court Operations									\$ 0	
Court Interpreters		\$ 1,698					\$ 1,698	\$ 5,098	\$ 905	\$ 5,193
Jury Services		\$ 375					\$ 375	\$ 1,999		\$ 6,322
Security								\$ 2,034		\$ 2,034
Trial Court Operations Program	\$ 144,629	\$ 39,583					\$ 184,211	\$ 813,816	\$ 171,569	\$ 749,126
Enhanced Collections	\$ 16,575	\$ 1,655					\$ 18,230	\$ 72,896	\$ 16,255	\$ 69,053
Other Non-Court Operations		\$ 1,309	\$ 529				\$ 1,838	\$ 3,250	\$ 750	\$ 3,100
Non-Court Operations Program	\$ 16,575	\$ 2,964	\$ 529				\$ 20,068	\$ 76,146	\$ 17,005	\$ 72,153
Executive Office	\$ 35,058	\$ 719					\$ 35,777	\$ 101,998	\$ 31,996	\$ 137,768
Fiscal Services	\$ 15,958	\$ 2,403					\$ 18,361	\$ 86,534	\$ 22,189	\$ 70,776
Human Resources	\$ 2,229	\$ 67					\$ 2,296	\$ 1,165	\$ 7,607	\$ 34,404
Business & Facilities Services		\$ 3,414					\$ 3,414	\$ 16,232	\$ 3,743	\$ (618)
Information Technology		\$ 3,428					\$ 3,428	\$ 147,410	\$ 2,462	\$ 162,374
Court Administration Program	\$ 53,245	\$ 10,031					\$ 63,276	\$ 353,339	\$ 67,996	\$ 404,704
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 214,448	\$ 52,577	\$ 529				\$ 267,554	\$ 1,243,301	\$ 256,570	\$ 1,225,983