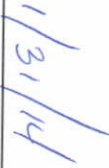


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
MODOC  
Court

13/14 2<sup>nd</sup> Quarter  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

MODOC  
 Court  
 13/14 2nd Quarter  
 Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13	11	9			

<sup>1</sup> 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  
13/14 2nd Quarter  
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 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						
<b>ASSETS</b>									
Operations	\$ 40,419	\$ 3,438	\$ (39,839)				\$ 351,125	\$ 355,143	\$ 71,760
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,080)	\$ (11,080)	\$ (1,085)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the AOC		\$ 52,963						\$ 52,963	\$ 56,775
Total Cash	\$ 46,143	\$ 56,401	\$ (39,839)				\$ 340,044	\$ 402,749	\$ 133,174
Short Term Investment									
Investment in Financial Institution	\$ 293,337						\$ 10,062	\$ 303,399	\$ 199,596
Total Investments	\$ 293,337						\$ 10,062	\$ 303,399	\$ 199,596
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 109	\$ 0	\$ 39,542					\$ 39,650	\$ 36,944
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	\$ 38							\$ 38	\$ 13
Total Receivables	\$ 146	\$ 0	\$ 39,542				\$ 0	\$ 39,688	\$ 36,958
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	\$ 339,627	\$ 56,401	\$ (298)				\$ 350,106	\$ 745,836	\$ 369,727
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 105	\$ 0	\$ 0				\$ 0	\$ 105	\$ 315
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 38	\$ 38	\$ 13
Due to Other Courts									
Due to State									
TC145 Liability							\$ 10,546	\$ 10,546	\$ 18,671
Due to Other Governments		\$ 52,963						\$ 52,963	\$ 56,775
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 54	\$ 54	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 105	\$ 52,963	\$ 0				\$ 10,638	\$ 63,706	\$ 75,780
Civil							\$ 304,552	\$ 304,552	\$ 47,654
Criminal							\$ 31,135	\$ 31,135	\$ 12,635
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 184	\$ 184	\$ 101
Miscellaneous Trust									
Total Trust Deposits							\$ 335,871	\$ 335,871	\$ 60,390
Accrued Payroll									
Benefits Payable	\$ 9,909	\$ 982						\$ 10,891	\$ 11,110
Deferred Compensation Payable	\$ 825	\$ 100						\$ 925	\$ 600
Deductions Payable	\$ 8,739	\$ 757						\$ 9,496	\$ 9,888
Payroll Clearing									
Total Payroll Liabilities	\$ 19,473	\$ 1,839						\$ 21,312	\$ 21,598
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 306						\$ 597	\$ 903	\$ 794
Jury Fees - Non-Interest							\$ 3,000	\$ 3,000	\$ 2,400
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 306						\$ 3,597	\$ 3,903	\$ 3,194
Total Liabilities	\$ 19,883	\$ 54,802	\$ 0				\$ 350,106	\$ 424,792	\$ 160,962
Fund Balance - Nonspendable									
Fund Balance - Restricted		\$ 6,141						\$ 6,141	\$ 4
Fund Balance - Committed									\$ 0
Fund Balance - Assigned	\$ 105,956	\$ 0						\$ 105,956	\$ 164,851
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 213,787	\$ (4,542)	\$ (298)					\$ 208,948	\$ 43,910
Total Fund Balance	\$ 319,743	\$ 1,598	\$ (298)					\$ 321,044	\$ 208,765
Total Liabilities and Fund Balance	\$ 339,627	\$ 56,401	\$ (298)				\$ 350,106	\$ 745,836	\$ 369,727

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 91,298	\$ 6,932					\$ 98,230	\$ 200,222	\$ 86,325	\$ 189,313
Traffic & Other Infractions	\$ 27,006	\$ 2,439					\$ 29,445	\$ 16,479	\$ 29,880	\$ 61,228
Other Criminal Cases	\$ 98,034	\$ 2,452					\$ 100,486	\$ 223,007	\$ 91,792	\$ 194,820
Civil	\$ 32,675	\$ 20,248					\$ 52,923	\$ 163,760	\$ 46,631	\$ 100,788
Family & Children Services	\$ 25,735	\$ 36,915					\$ 62,649	\$ 128,518	\$ 61,833	\$ 125,839
Probate, Guardianship & Mental Health Services	\$ 25,735						\$ 25,735	\$ 56,135	\$ 24,722	\$ 52,089
Juvenile Dependency Services		\$ 5,839					\$ 5,839	\$ 16,314	\$ 7,867	\$ 11,500
Juvenile Delinquency Services								\$ 250		
Other Court Operations									\$ 0	
Court Interpreters		\$ 3,248					\$ 3,248	\$ 5,098	\$ 2,665	\$ 5,193
Jury Services		\$ 375					\$ 375	\$ 1,999	\$ 906	\$ 6,322
Security								\$ 2,034		\$ 2,034
Trial Court Operations Program	\$ 300,483	\$ 78,447					\$ 378,930	\$ 813,816	\$ 352,621	\$ 749,126
Enhanced Collections	\$ 33,163	\$ 3,496					\$ 36,659	\$ 72,896	\$ 33,790	\$ 69,053
Other Non-Court Operations		\$ 1,500	\$ 1,325				\$ 2,825	\$ 3,250	\$ 1,500	\$ 3,100
Non-Court Operations Program	\$ 33,163	\$ 4,996	\$ 1,325				\$ 39,484	\$ 76,146	\$ 35,290	\$ 72,153
Executive Office	\$ 46,911	\$ 2,759					\$ 49,670	\$ 101,998	\$ 64,991	\$ 137,768
Fiscal Services	\$ 33,311	\$ 5,907					\$ 39,218	\$ 86,534	\$ 43,921	\$ 70,776
Human Resources	\$ 4,458	\$ 67					\$ 4,525	\$ 1,165	\$ 13,449	\$ 34,404
Business & Facilities Services		\$ 7,420					\$ 7,420	\$ 16,232	\$ 7,957	\$ (618)
Information Technology		\$ 3,881				\$ (330)	\$ 3,551	\$ 147,410	\$ 3,007	\$ 162,374
Court Administration Program	\$ 84,680	\$ 20,034				\$ (330)	\$ 104,383	\$ 353,339	\$ 133,325	\$ 404,704
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 418,326	\$ 103,477	\$ 1,325			\$ (330)	\$ 522,797	\$ 1,243,301	\$ 521,236	\$ 1,225,983

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 603,764	\$ 2,044					\$ 605,808	\$ 900,750	\$ 449,570	\$ 879,852	
Improvement and Modernization Fund	\$ 70						\$ 70	\$ 1,393		\$ 1,691	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,813						\$ 2,813	\$ 5,065	\$ 1,985	\$ 4,825	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 20,548						\$ 20,548	\$ 54,679	\$ 18,388	\$ 53,629	
Other Miscellaneous	\$ 31,967						\$ 31,967	\$ 31,967	\$ 29,584	\$ 29,584	
	\$ 659,162	\$ 2,044					\$ 661,206	\$ 993,854	\$ 499,527	\$ 969,581	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,391				\$ 36,391	\$ 72,130	\$ 36,065	\$ 72,130	
Other AOC Grants	\$ 4		\$ 0				\$ 4	\$ 14,000		\$ 12,040	
Non-AOC Grants											
	\$ 4		\$ 36,391				\$ 36,395	\$ 86,130	\$ 36,065	\$ 84,170	
Other Financing Sources											
Interest Income	\$ 151	\$ 2					\$ 154	\$ 427	\$ 158	\$ 480	
Investment Income											
Donations											
Local Fees	\$ 1,617						\$ 1,617	\$ 3,527	\$ 1,501	\$ 5,299	
Non-Fee Revenues								\$ 2,287	\$ 284	\$ 924	
Enhanced Collections		\$ 30,115					\$ 30,115	\$ 72,896	\$ 27,513	\$ 69,053	
Escheatment											
Prior Year Revenue	\$ 2,196						\$ 2,196		\$ 33		
County Program - Restricted		\$ 42					\$ 42	\$ 190	\$ 66	\$ 216	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 20						\$ 20				
	\$ 3,985	\$ 30,159					\$ 34,144	\$ 79,327	\$ 29,554	\$ 75,972	
Total Revenues	\$ 663,151	\$ 32,203	\$ 36,391				\$ 731,745	\$ 1,159,311	\$ 565,146	\$ 1,129,723	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 259,048	\$ 22,053					\$ 281,102	\$ 510,047	\$ 274,599	\$ 515,426	
Temp Help											
Overtime											
Staff Benefits	\$ 126,115	\$ 11,110					\$ 137,225	\$ 328,749	\$ 139,569	\$ 305,235	
	\$ 385,163	\$ 33,163					\$ 418,326	\$ 838,796	\$ 414,168	\$ 820,661	
Operating Expenses and Equipment											
General Expense	\$ 10,590	\$ 125	\$ 0				\$ 10,715	\$ 39,252	\$ 11,472	\$ 39,417	
Printing	\$ 30						\$ 30	\$ 2,362	\$ 1,065	\$ 1,861	
Telecommunications	\$ 7,656						\$ 7,656	\$ 15,142	\$ 7,614	\$ 16,392	
Postage	\$ 1,695	\$ 555					\$ 2,250	\$ 4,770	\$ 2,250	\$ 4,679	
Insurance	\$ 553						\$ 553	\$ 564	\$ 492	\$ 506	
In-State Travel	\$ 2,457						\$ 2,457	\$ 6,104	\$ 2,343	\$ 4,536	
Out-of-State Travel											
Training			\$ (298)				\$ (298)	\$ 4,200	\$ 950	\$ 3,092	
Security Services											
Facility Operations	\$ 6,867						\$ 6,867	\$ 14,940	\$ 7,465	\$ 12,406	
Utilities											
Contracted Services	\$ 28,703	\$ 3,610	\$ 36,986				\$ 69,299	\$ 292,448	\$ 70,844	\$ 293,883	
Consulting and Professional Services	\$ 910						\$ 910	\$ 3,367	\$ 1,330	\$ 3,612	
Information Technology	\$ 3,037						\$ 3,037	\$ 18,830	\$ 1,001	\$ 18,482	
Major Equipment								\$ 2,034		\$ 2,034	
Other Items of Expense											
	\$ 62,498	\$ 4,290	\$ 36,689				\$ 103,477	\$ 404,013	\$ 106,826	\$ 400,900	
Special Items of Expense											
Grand Jury	\$ 1,325						\$ 1,325	\$ 250		\$ 250	
Jury Costs								\$ 242	\$ 242	\$ 4,172	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (330)						\$ (330)				
	\$ 995						\$ 995	\$ 492	\$ 242	\$ 4,422	
Total Expenditures	\$ 448,655	\$ 37,453	\$ 36,689				\$ 522,797	\$ 1,243,301	\$ 521,236	\$ 1,225,983	
Excess (Deficit) of Revenues Over Expenditures	\$ 214,495	\$ (5,250)	\$ (298)				\$ 208,948	\$ (83,990)	\$ 43,910	\$ (96,260)	
Operating Transfers In (Out)	\$ (708)	\$ 708					\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 105,956	\$ 6,141	\$ 0				\$ 112,097	\$ 112,097	\$ 164,855	\$ 164,855	
Ending Balance (Deficit)	\$ 319,743	\$ 1,598	\$ (298)				\$ 321,044	\$ 28,107	\$ 208,765	\$ 68,595	