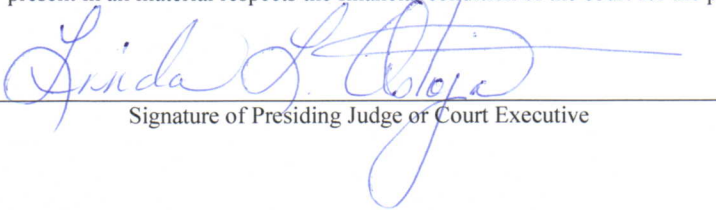


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

07/19/2013  
\_\_\_\_\_  
Date

MODOC  
\_\_\_\_\_  
Court  
2012/2013 - 4th Quarter  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

MODOC

Court

2012/2013 - 4th Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

MODOC

Court

2012/2013 - 4th Quarter

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)	14	12	11	11	11

<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 2012/13									2011/12
	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	\$ (11,349)	\$ 5,117	\$ 0				\$ 82,634	\$ 76,402	\$ 35,165
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (444)	\$ (444)	\$ (10,685)
Credit Card									
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County									
Cash Outside of the AOC		\$ 59,187						\$ 59,187	\$ 48,110
Total Cash	\$ (5,626)	\$ 64,304	\$ 0				\$ 82,190	\$ 140,868	\$ 78,314
Short Term Investment	\$ 46,184						\$ 14,389	\$ 60,573	\$ 146,317
Investment in Financial Institution									
Total Investments	\$ 46,184						\$ 14,389	\$ 60,573	\$ 146,317
Accrued Revenue	\$ 42	\$ 1					\$ 0	\$ 43	\$ 90
Accounts Receivable - General	\$ 297	\$ 6,118	\$ 64,695					\$ 71,111	\$ 44,860
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 70,829							\$ 70,829	\$ 40,211
Due From Other Governments		\$ 16						\$ 16	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 5,301	\$ 1,022	\$ 4,485					\$ 10,808	\$ 8,069
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 22							\$ 22	\$ 16
Total Receivables	\$ 76,491	\$ 7,157	\$ 69,180				\$ 0	\$ 152,829	\$ 93,246
Prepaid Expenses - General	\$ 150							\$ 150	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 150							\$ 150	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 117,200	\$ 71,462	\$ 69,180				\$ 96,579	\$ 354,420	\$ 317,877
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 9,014	\$ 0	\$ 4,485					\$ 13,499	\$ 9,451
Accounts Payable - General	\$ 2,400	\$ 0	\$ 0				\$ 0	\$ 2,400	\$ 779
Due to Other Funds	\$ 0	\$ 6,134	\$ 64,695				\$ 22	\$ 70,851	\$ 40,227
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 14,713	\$ 14,713	\$ 13,727
Due to Other Governments	\$ 0	\$ 59,187						\$ 59,187	\$ 48,495
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,414	\$ 65,321	\$ 69,180				\$ 14,735	\$ 160,650	\$ 112,681
Civil							\$ 48,014	\$ 48,014	\$ 27,375
Criminal							\$ 30,227	\$ 30,227	\$ 10,512
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 136	\$ 136	\$ 87
Miscellaneous Trust									
Total Trust Deposits							\$ 78,377	\$ 78,377	\$ 37,974
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0						\$ 0	\$ 372
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 372
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 306						\$ 617	\$ 923	\$ 794
Jury Fees - Non-Interest							\$ 2,850	\$ 2,850	\$ 1,200
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (476)							\$ (476)	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ (171)						\$ 3,467	\$ 3,297	\$ 1,994
Total Liabilities	\$ 11,244	\$ 65,321	\$ 69,180				\$ 96,579	\$ 242,324	\$ 153,021
Total Fund Balance	\$ 105,956	\$ 6,141	\$ 0					\$ 112,097	\$ 164,855
Total Liabilities and Fund Balance	\$ 117,200	\$ 71,462	\$ 69,180				\$ 96,579	\$ 354,420	\$ 317,877

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 2012/13										2011/12	
	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	\$ 891,908	\$ 6,133					\$ 898,040	\$ 879,852	\$ 1,079,981	\$ 1,101,083	
Improvement and Modernization Fund	\$ 1,354						\$ 1,354	\$ 1,691	\$ 1,463	\$ 1,692	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 5,065						\$ 5,065	\$ 4,825	\$ 5,926	\$ 4,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 54,864						\$ 54,864	\$ 53,629	\$ 62,970	\$ 67,224	
Other Miscellaneous	\$ 38,345						\$ 38,345	\$ 29,584	\$ 29,584		
	\$ 991,535	\$ 6,133					\$ 997,668	\$ 969,581	\$ 1,179,924	\$ 1,173,999	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,548				\$ 71,548	\$ 72,130	\$ 72,495	\$ 74,019	
Other AOC Grants			\$ 14,785				\$ 14,785	\$ 12,040	\$ 12,040	\$ 14,000	
Non-AOC Grants											
			\$ 86,333				\$ 86,333	\$ 84,170	\$ 84,535	\$ 88,019	
Other Financing Sources											
Interest Income	\$ 433	\$ 3					\$ 437	\$ 480	\$ 480	\$ 850	
Investment Income											
Donations											
Local Fees	\$ 3,527						\$ 3,527	\$ 5,299	\$ 5,298	\$ 7,000	
Non-Fee Revenues	\$ 2,287						\$ 2,287	\$ 924	\$ 924	\$ 1,300	
Enhanced Collections		\$ 70,689					\$ 70,689	\$ 69,053	\$ 69,054	\$ 60,806	
Escheatment											
Prior Year Revenue	\$ 33						\$ 33		\$ 717		
County Program - Restricted		\$ 190					\$ 190	\$ 216	\$ 54		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 264						\$ 264				
	\$ 6,543	\$ 70,882					\$ 77,426	\$ 75,972	\$ 76,527	\$ 69,956	
Total Revenues	\$ 998,079	\$ 77,015	\$ 86,333				\$ 1,161,427	\$ 1,129,723	\$ 1,340,986	\$ 1,331,974	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 503,909	\$ 42,508					\$ 546,417	\$ 515,426	\$ 575,379	\$ 567,738	
Temp Help											
Overtime											
Staff Benefits	\$ 257,039	\$ 21,647					\$ 278,686	\$ 305,235	\$ 297,054	\$ 305,162	
	\$ 760,948	\$ 64,155					\$ 825,103	\$ 820,661	\$ 872,433	\$ 872,900	
Operating Expenses and Equipment											
General Expense	\$ 30,294	\$ 180	\$ 4,785				\$ 35,259	\$ 39,417	\$ 37,348	\$ 55,156	
Printing	\$ 2,417	\$ 169					\$ 2,587	\$ 1,861	\$ 2,474	\$ 2,400	
Telecommunications	\$ 15,067	\$ 9					\$ 15,076	\$ 16,392	\$ 16,776	\$ 14,541	
Postage	\$ 3,665	\$ 835					\$ 4,500	\$ 4,679	\$ 4,706	\$ 4,950	
Insurance	\$ 492						\$ 492	\$ 506	\$ 506	\$ 200	
In-State Travel	\$ 2,665						\$ 2,665	\$ 4,536	\$ 4,216	\$ 9,940	
Out-of-State Travel										\$ 1,000	
Training	\$ 950		\$ 298				\$ 1,248	\$ 3,092	\$ 6,319	\$ 6,850	
Security Services											
Facility Operations	\$ 15,290						\$ 15,290	\$ 12,406	\$ 13,353	\$ 20,066	
Utilities											
Contracted Services	\$ 196,755	\$ 8,340	\$ 82,130				\$ 287,225	\$ 293,883	\$ 295,337	\$ 357,156	
Consulting and Professional Services	\$ 3,290						\$ 3,290	\$ 3,612	\$ 3,882	\$ 3,600	
Information Technology	\$ 21,095						\$ 21,095	\$ 18,482	\$ 27,889	\$ 28,987	
Major Equipment								\$ 2,034	\$ 16,815		
Other Items of Expense											
	\$ 291,980	\$ 9,534	\$ 87,213				\$ 388,726	\$ 400,900	\$ 429,621	\$ 504,846	
Special Items of Expense											
Grand Jury	\$ 114						\$ 114	\$ 250	\$ 283		
Jury Costs	\$ 242						\$ 242	\$ 4,172	\$ 4,172	\$ 4,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment										\$ (15)	
	\$ 356						\$ 356	\$ 4,422	\$ 4,440	\$ 4,200	
Total Expenditures	\$ 1,053,284	\$ 73,689	\$ 87,213				\$ 1,214,185	\$ 1,225,983	\$ 1,306,493	\$ 1,381,946	
Excess (Deficit) of Revenues Over Expenditures	\$ (55,205)	\$ 3,326	\$ (879)				\$ (52,758)	\$ (96,260)	\$ 34,493	\$ (49,972)	
Operating Transfers In (Out)	\$ (3,689)	\$ 2,810	\$ 879				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 164,851	\$ 4	\$ 0				\$ 164,855	\$ 164,855	\$ 130,362	\$ 130,362	
Ending Balance (Deficit)	\$ 105,956	\$ 6,141	\$ 0				\$ 112,097	\$ 68,595	\$ 164,855	\$ 80,390	

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

For the month ended June										
Fiscal Year 2012/13									2011/12	
	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	\$ 156,535	\$ 23,318	\$ 0				\$ 179,853	\$ 189,313	\$ 180,821	\$ 209,166
Traffic & Other Infractions	\$ 54,828	\$ 4,760					\$ 59,588	\$ 61,228	\$ 12,516	\$ 66,236
Other Criminal Cases	\$ 177,719	\$ 19,578					\$ 197,297	\$ 194,820	\$ 197,112	\$ 192,707
Civil	\$ 53,282	\$ 44,414					\$ 97,696	\$ 100,788	\$ 150,707	\$ 97,720
Family & Children Services	\$ 49,717	\$ 74,081					\$ 123,798	\$ 125,839	\$ 124,382	\$ 123,760
Probate, Guardianship & Mental Health Services	\$ 50,137	\$ 60					\$ 50,197	\$ 52,089	\$ 49,734	\$ 50,441
Juvenile Dependency Services		\$ 20,633					\$ 20,633	\$ 11,500	\$ 11,902	\$ 17,299
Juvenile Delinquency Services										
Other Court Operations		\$ 0					\$ 0		\$ 13	\$ 5
Court Interpreters		\$ 5,395					\$ 5,395	\$ 5,193	\$ 5,121	\$ 4,368
Jury Services		\$ 2,088	\$ 242				\$ 2,330	\$ 6,322	\$ 7,856	\$ 4,960
Security		\$ 344					\$ 344	\$ 2,034	\$ 16,815	\$ 6,545
Trial Court Operations Program	\$ 542,218	\$ 194,672	\$ 242				\$ 737,132	\$ 749,126	\$ 756,980	\$ 773,207
Enhanced Collections	\$ 64,155	\$ 6,534					\$ 70,689	\$ 69,053	\$ 69,025	\$ 60,835
Other Non-Court Operations		\$ 3,000	\$ 114				\$ 3,114	\$ 3,100	\$ 3,133	\$ 3,000
Non-Court Operations Program	\$ 64,155	\$ 9,534	\$ 114				\$ 73,803	\$ 72,153	\$ 72,158	\$ 63,835
Executive Office	\$ 131,997	\$ 4,643					\$ 136,640	\$ 137,768	\$ 124,530	\$ 126,776
Fiscal Services	\$ 69,314	\$ 14,080					\$ 83,394	\$ 70,776	\$ 113,774	\$ 132,333
Human Resources	\$ 17,430	\$ 642					\$ 18,072	\$ 34,404	\$ 56,174	\$ 60,594
Business & Facilities Services		\$ 15,438					\$ 15,438	\$ (618)	\$ 15,326	\$ 20,555
Information Technology	\$ (11)	\$ 149,718					\$ 149,706	\$ 162,374	\$ 167,551	\$ 204,646
Court Administration Program	\$ 218,729	\$ 184,521					\$ 403,250	\$ 404,704	\$ 477,356	\$ 544,904
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 825,103	\$ 388,726	\$ 356				\$ 1,214,185	\$ 1,225,983	\$ 1,306,493	\$ 1,381,946

