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.

Linda L. Ostojn

Signature of Presiding Judge or Court Executive

12/14/2012

Date

Modoc Superior Court

Court

2011/2012 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Modoc Superior Court

Court

2011/2012 1st Qtr

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)	14	12			

[1] The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Modoc Superior Court

Court

2011/2012 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	The constraints displayed in the Balance sheet statement do not accurately reflect the current constraints on the court's fund balance.
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Modoc Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

	For the month ended Sep										
	Fiscal Year 2011/12									2010/11	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 270,519							$ 270,519	$ 1,101,083	$ 213,843	$ 1,244,376
Trial Court Improvement Fund	$ 0							$ 0	$ 1,692	$ 0	$ 2,423
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 670							$ 670	$ 4,000	$ 0	$ 4,456
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 7,936							$ 7,936	$ 67,224	$ 9,304	$ 67,790
Other Miscellaneous											
	$ 279,126							$ 279,126	$ 1,173,999	$ 223,147	$ 1,319,045
Grants											
AB 1058 Commissioner/Facilitator			$ 18,230					$ 18,230	$ 74,019	$ 18,505	$ 74,019
Other AOC Grants									$ 14,000		$ 14,000
Non-AOC Grants											
			$ 18,230					$ 18,230	$ 88,019	$ 18,505	$ 88,019
Other Financing Sources											
Interest Income	$ 28	$ 0						$ 28	$ 850	$ 96	$ 1,120
Investment Income											
Donations											
Local Fees	$ 1,019							$ 1,019	$ 7,000	$ 932	$ 7,000
Non-Fee Revenues	$ 0							$ 0	$ 1,300	$ 46	$ 3,000
Enhanced Collections		$ 11,281						$ 11,281	$ 60,806	$ 10,967	$ 59,233
Escheatment											
Prior Year Revenue	$ 714							$ 714			
County Program - Restricted										$ 19,916	$ 35,796
Reimbursement Other											$ 1,000
Sale of Fixed Assets											
Other Miscellaneous											
	$ 1,761	$ 11,281						$ 13,042	$ 69,956	$ 31,958	$ 107,149
Total Revenues	$ 280,886	$ 11,281	$ 18,230					$ 310,397	$ 1,331,974	$ 273,609	$ 1,514,213
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 133,105	$ 11,314						$ 144,418	$ 567,738	$ 145,180	$ 565,540
Temp Help											
Overtime											
Staff Benefits	$ 70,331	$ 5,131						$ 75,462	$ 305,162	$ 67,861	$ 339,345
	$ 203,436	$ 16,444						$ 219,880	$ 872,900	$ 213,041	$ 904,885
Operating Expenses and Equipment											
General Expense	$ 5,211	$ (18)						$ 5,193	$ 55,156	$ 7,021	$ 76,324
Printing									$ 2,400		$ 1,925
Telecommunications	$ 3,933	$ 17						$ 3,950	$ 14,541	$ 2,549	$ 20,700
Postage	$ 892	$ 233						$ 1,125	$ 4,950	$ 500	$ 7,460
Insurance	$ 72							$ 72	$ 200	$ 72	$ 492
In-State Travel	$ 1,021							$ 1,021	$ 9,940	$ 3,331	$ 16,439
Out-of-State Travel									$ 1,000		$ 550
Training	$ 4,636							$ 4,636	$ 6,850	$ 4,233	$ 6,391
Security Services										$ 32,892	$ 101,332
Facility Operations	$ 1,958							$ 1,958	$ 20,066	$ 2,887	$ 20,716
Utilities											
Contracted Services	$ 15,845	$ 271	$ 18,230					$ 34,346	$ 357,156	$ 62,989	$ 448,056
Consulting and Professional Services	$ 1,635							$ 1,635	$ 3,600	$ 450	$ 3,500
Information Technology	$ 8,061							$ 8,061	$ 28,987	$ 678	$ 20,398
Major Equipment	$ 5,545							$ 5,545			
Other Items of Expense											$ 500
	$ 48,810	$ 503	$ 18,230					$ 67,542	$ 504,846	$ 117,602	$ 724,783
Special Items of Expense											
Grand Jury											
Jury Costs	$ 1,464							$ 1,464	$ 4,200	$ (430)	$ 4,700
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ 0							$ 0			
Prior Year Expense Adjustment	$ (15)							$ (15)			
	$ 1,449							$ 1,449	$ 4,200	$ (430)	$ 4,700
Total Expenditures	$ 253,694	$ 16,947	$ 18,230					$ 288,871	$ 1,381,946	$ 330,213	$ 1,634,368
Excess (Deficit) of Revenues Over Expenditures	$ 27,192	$ (5,666)	$ 0					$ 21,526	$ (49,972)	$ (56,604)	$ (120,155)
Operating Transfers In (Out)									$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 130,358	$ 4	$ 0					$ 130,362	$ 130,362	$ 291,907	$ 291,907
Ending Balance (Deficit)	$ 157,550	$ (5,662)	$ 0					$ 151,888	$ 80,390	$ 235,304	$ 171,752

Modoc Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended Sep								
	Fiscal Year 2011/12								2010/11
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 18,652	$ (4,065)	$ (32,226)				$ 222	$ (17,417)	$ (4,586)
Payroll	$ 0	$ 0						$ 0	$ 0
Jury									
Revolving	$ 5,000							$ 5,000	$ 5,000
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ 52,383	$ 52,383	$ 39,333
Credit Card									
Cash on Hand	$ 724							$ 724	$ 724
Cash with County		$ 31,408						$ 31,408	$ 18,647
Total Cash	$ 24,375	$ 27,342	$ (32,226)				$ 52,605	$ 72,096	$ 59,118
Short Term Investment	$ 158,746						$ 12,194	$ 170,939	$ 212,635
Investment in Financial Institution									
Total Investments	$ 158,746						$ 12,194	$ 170,939	$ 212,635
Accrued Revenue	$ 0	$ 0					$ 0	$ 0	$ 0
Accounts Receivable - General	$ 0		$ 32,226					$ 32,226	$ 18,680
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0							$ 0	$ 21
Due From Other Governments	$ 0	$ 0						$ 0	$ 0
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 0		$ 0					$ 0	$ 873
Trust Due To/From							$ 0	$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 19							$ 19	
Total Receivables	$ 19	$ 0	$ 32,226				$ 0	$ 32,246	$ 19,574
Prepaid Expenses - General									$ 0
Salary and Travel Advances	$ 0							$ 0	$ 952
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 952
Other Assets									
Total Other Assets									
Total Assets	$ 183,140	$ 27,342	$ 0				$ 64,799	$ 275,282	$ 292,279
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0		$ 0					$ 0	$ 0
Accounts Payable - General	$ 880	$ 0	$ 0				$ 3,840	$ 4,720	$ 919
Due to Other Funds	$ 0	$ 0	$ 0				$ 19	$ 19	$ 21
Due to Other Courts	$ 0							$ 0	
Due to State									$ 0
TC145 Liability							$ 12,416	$ 12,416	$ 16,539
Due to Other Governments		$ 31,408						$ 31,408	$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 4							$ 4	$ 0
Interest							$ 7	$ 7	$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 885	$ 31,408	$ 0				$ 16,282	$ 48,574	$ 17,489
Civil							$ 25,378	$ 25,378	$ 23,350
Criminal							$ 22,045	$ 22,045	$ 14,729
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							$ 59	$ 59	$ 14
Miscellaneous Trust									
Total Trust Deposits							$ 47,482	$ 47,482	$ 38,093
Accrued Payroll									
Benefits Payable	$ 372	$ 0						$ 372	$ 323
Deferred Compensation Payable	$ 0	$ 0						$ 0	$ 0
Deductions Payable	$ 24,145	$ 1,597						$ 25,742	$ (323)
Payroll Clearing									
Total Payroll Liabilities	$ 24,517	$ 1,597						$ 26,114	$ 0
Revenue Collected in Advance	$ 0							$ 0	$ 0
Liabilities For Deposits	$ 189						$ 585	$ 774	$ 684
Jury Fees - Non-Interest							$ 450	$ 450	$ 649
Fees - Partial Payment & Overpayment									
Uncleared Collections									$ 61
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 189						$ 1,035	$ 1,224	$ 1,394
Total Liabilities	$ 25,590	$ 33,004	$ 0				$ 64,799	$ 123,393	$ 56,975
Fund Balance - Nonspendable									
Fund Balance - Restricted		$ 4						$ 4	$ 2,546
Fund Balance - Committed	$ 0							$ 0	
Fund Balance - Assigned	$ 130,358	$ 0						$ 130,358	$ 289,361
Fund Balance - Unassigned	$ 0	$ 0	$ 0					$ 0	$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	$ 27,192	$ (5,666)	$ 0					$ 21,526	$ (56,604)
Total Fund Balance	$ 157,550	$ (5,662)	$ 0					$ 151,888	$ 235,304
Total Liabilities and Fund Balance	$ 183,140	$ 27,342	$ 0				$ 64,799	$ 275,282	$ 292,279

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

	For the month ended Sep									
	Fiscal Year 2011/12								2010/11	
	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	$ 36,481	$ 8,249					$ 44,730	$ 209,166	$ 63,587	$ 116,058
Traffic & Other Infractions	$ 3,645	$ 4,145					$ 7,790	$ 66,236	$ 14,302	$ 60,868
Other Criminal Cases	$ 45,436	$ 1,083					$ 46,518	$ 192,707	$ 41,378	$ 224,793
Civil	$ 25,387	$ 10,963					$ 36,350	$ 97,720	$ 38,216	$ 172,946
Family & Children Services	$ 11,980	$ 18,253					$ 30,233	$ 123,760	$ 18,827	$ 172,344
Probate, Guardianship & Mental Health Services	$ 11,980						$ 11,980	$ 50,441		$ 1,150
Juvenile Dependency Services		$ 1,560					$ 1,560	$ 17,299	$ 1,673	$ 18,535
Juvenile Delinquency Services										
Other Court Operations		$ 5					$ 5	$ 5	$ 15	$ 60
Court Interpreters		$ 765					$ 765	$ 4,368	$ 726	$ 5,656
Jury Services		$ 188	$ 1,464				$ 1,651	$ 4,960	$ 3,283	$ 8,530
Security		$ 5,545					$ 5,545	$ 6,545	$ 32,892	$ 103,832
Trial Court Operations Program	$ 134,909	$ 50,755	$ 1,464				$ 187,127	$ 773,207	$ 214,899	$ 884,772
Enhanced Collections	$ 16,444	$ 529					$ 16,974	$ 60,835	$ 16,302	$ 62,233
Other Non-Court Operations		$ 750					$ 750	$ 3,000	$ 22,662	$ 38,796
Non-Court Operations Program	$ 16,444	$ 1,279					$ 17,724	$ 63,835	$ 38,964	$ 101,029
Executive Office	$ 29,241	$ 720					$ 29,961	$ 126,776	$ 31,004	$ 134,249
Fiscal Services	$ 24,959	$ 2,576			$ 0	$ (15)	$ 27,520	$ 132,333	$ 41,189	$ 205,857
Human Resources	$ 14,047	$ 1,622					$ 15,670	$ 60,594	$ 547	$ 10,544
Business & Facilities Services		$ 2,047					$ 2,047	$ 20,555	$ 2,932	$ 22,786
Information Technology	$ 279	$ 8,543					$ 8,822	$ 204,646	$ 678	$ 275,131
Court Administration Program	$ 68,527	$ 15,508			$ 0	$ (15)	$ 84,020	$ 544,904	$ 76,350	$ 648,567
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 219,880	$ 67,542	$ 1,464		$ 0	$ (15)	$ 288,871	$ 1,381,946	$ 330,213	$ 1,634,368