

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

08/11/2011

Date

Modoc Superior Court

Court

FY 2010/2011 QTR 2

Fiscal Year and Ending Quarter

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

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 26,137	\$ (2,172)	\$ (37,591)				\$ 286	\$ (13,340)	\$ 85,682
Payroll	\$ 0	\$ 0						\$ 0	\$ (575)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 10,204
Trust							\$ 43,888	\$ 43,888	\$ 12,824
Credit Card								\$ 724	\$ 724
Cash on Hand	\$ 724							\$ 724	\$ 724
Cash with County		\$ 11,635						\$ 11,635	\$ 13,450
Total Cash	\$ 31,860	\$ 9,463	\$ (37,591)				\$ 44,174	\$ 47,906	\$ 127,309
Short Term Investment	\$ 286,104	\$ 0					\$ 13,475	\$ 299,578	\$ 167,291
Investment in Financial Institution									
Total Investments	\$ 286,104	\$ 0					\$ 13,475	\$ 299,578	\$ 167,291
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 37,591					\$ 37,591	\$ 40,914
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 18							\$ 18	\$ 8
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 18	\$ 0	\$ 37,591				\$ 0	\$ 37,609	\$ 40,922
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 317,982	\$ 9,463	\$ 0				\$ 57,649	\$ 385,094	\$ 335,522
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 723	\$ 97	\$ 0				\$ 0	\$ 820	\$ 586
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 18	\$ 18	\$ 8
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 13,759	\$ 13,759	\$ 10,204
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 7	\$ 7	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 723	\$ 97	\$ 0				\$ 13,785	\$ 14,605	\$ 10,800
Civil							\$ 27,736	\$ 27,736	\$ 0
Criminal							\$ 14,890	\$ 14,890	\$ 12,280
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 27	\$ 27	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 42,653	\$ 42,653	\$ 12,280
Accrued Payroll									
Benefits Payable	\$ 323	\$ 0						\$ 323	\$ 9,969
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 675
Deductions Payable	\$ (323)	\$ 0						\$ (323)	\$ 8,379
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0						\$ 0	\$ 19,022
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 276						\$ 563	\$ 839	\$ 602
Jury Fees - Non-Interest							\$ 649	\$ 649	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 276						\$ 1,211	\$ 1,487	\$ 602
Total Liabilities	\$ 999	\$ 97	\$ 0				\$ 57,649	\$ 58,745	\$ 42,704
Fund Balance - Restricted		\$ 2,546						\$ 2,546	\$ 3,171
Fund Balance - Unrestricted									
Designated	\$ 268,724	\$ 20,637						\$ 289,361	\$ 191,735
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 16,138
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 48,259	\$ (13,818)	\$ 0					\$ 34,441	\$ 81,773
Total Fund Balance	\$ 316,983	\$ 9,366	\$ 0					\$ 326,349	\$ 292,818
Total Liabilities and Fund Balance	\$ 317,982	\$ 9,463	\$ 0				\$ 57,649	\$ 385,094	\$ 335,522

Modoc Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 635,976						\$ 635,976	\$ 1,244,376	\$ 599,581	\$ 1,177,660	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 2,423	\$ 0		
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 408						\$ 408	\$ 4,456	\$ 1,339	\$ 8,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 25,721						\$ 25,721	\$ 67,790	\$ 22,340	\$ 56,706	
Other Miscellaneous											
	\$ 662,105						\$ 662,105	\$ 1,319,045	\$ 623,260	\$ 1,242,566	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,591				\$ 37,591	\$ 74,019	\$ 36,914	\$ 74,019	
Other AOC Grants								\$ 14,000	\$ 4,000	\$ 12,000	
Non-AOC Grants											
			\$ 37,591				\$ 37,591	\$ 88,019	\$ 40,914	\$ 86,019	
Other Financing Sources											
Interest Income	\$ 255	\$ 15					\$ 270	\$ 1,120	\$ 363	\$ 4,270	
Investment Income											
Donations									\$ 3,926		
Local Fees	\$ 2,458						\$ 2,458	\$ 7,000	\$ 2,820	\$ 7,000	
Non-Fee Revenues	\$ 353						\$ 353	\$ 3,000	\$ 870	\$ 6,000	
Enhanced Collections		\$ 25,818					\$ 25,818	\$ 59,233	\$ 24,323	\$ 52,563	
Escheatment											
Prior Year Revenue	\$ (3,591)						\$ (3,591)				
County Program - Restricted		\$ 48,615					\$ 48,615	\$ 35,796	\$ 21,505	\$ 60,000	
Reimbursement Other								\$ 1,000	\$ 825		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ (525)	\$ 74,448					\$ 73,924	\$ 107,149	\$ 54,632	\$ 129,833	
Total Revenues	\$ 661,580	\$ 74,448	\$ 37,591				\$ 773,619	\$ 1,514,213	\$ 718,806	\$ 1,458,418	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 283,400	\$ 20,894					\$ 304,294	\$ 565,540	\$ 280,887	\$ 607,093	
Temp Help											
Overtime											
Staff Benefits	\$ 135,699	\$ 9,161					\$ 144,860	\$ 339,345	\$ 130,192	\$ 309,823	
	\$ 419,098	\$ 30,055					\$ 449,153	\$ 904,885	\$ 411,079	\$ 916,916	
Operating Expenses and Equipment											
General Expense	\$ 16,922	\$ 151					\$ 17,073	\$ 76,324	\$ 16,256	\$ 49,884	
Printing	\$ 866						\$ 866	\$ 1,925	\$ 641	\$ 2,566	
Telecommunications	\$ 6,375	\$ 27					\$ 6,402	\$ 20,700	\$ 12,214	\$ 20,118	
Postage	\$ 1,222	\$ 332					\$ 1,553	\$ 7,460	\$ 2,012	\$ 8,020	
Insurance	\$ 72						\$ 72	\$ 492	\$ 451	\$ 200	
In-State Travel	\$ 4,791		\$ 857				\$ 5,648	\$ 16,439	\$ 4,030	\$ 11,390	
Out-of-State Travel								\$ 550			
Training	\$ 4,058		\$ 275				\$ 4,333	\$ 6,391	\$ 225	\$ 1,550	
Security Services	\$ 66,284						\$ 66,284	\$ 101,332	\$ 39,346	\$ 81,000	
Facility Operations	\$ 8,204						\$ 8,204	\$ 20,716	\$ (22,588)	\$ 13,700	
Utilities											
Contracted Services	\$ 80,730	\$ 57,701	\$ 36,459				\$ 174,890	\$ 448,056	\$ 176,695	\$ 366,569	
Consulting and Professional Services	\$ 1,140						\$ 1,140	\$ 3,500	\$ (7,830)	\$ 3,750	
Information Technology	\$ 3,259						\$ 3,259	\$ 20,398	\$ 2,724	\$ 31,800	
Major Equipment											
Other Items of Expense								\$ 500		\$ 1,000	
	\$ 193,921	\$ 58,211	\$ 37,591				\$ 289,723	\$ 724,783	\$ 224,177	\$ 591,547	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 302						\$ 302	\$ 4,700	\$ 1,776	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 302						\$ 302	\$ 4,700	\$ 1,776	\$ 4,000	
Total Expenditures	\$ 613,321	\$ 88,266	\$ 37,591				\$ 739,178	\$ 1,634,368	\$ 637,033	\$ 1,512,463	
Excess (Deficit) of Revenues Over Expenditures	\$ 48,260	\$ (13,818)	\$ 0				\$ 34,441	\$ (120,155)	\$ 81,773	\$ (54,045)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 268,724	\$ 23,184	\$ 0				\$ 291,907	\$ 291,907	\$ 211,044	\$ 211,044	
Ending Balance (Deficit)	\$ 316,983	\$ 9,366	\$ 0				\$ 326,349	\$ 171,752	\$ 292,818	\$ 156,999	

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 103,442	\$ 25,908				\$ 129,350	\$ 116,058	\$ 133,300	\$ 224,918
Traffic & Other Infractions	\$ 25,136	\$ 3,382				\$ 28,518	\$ 60,868	\$ 25,647	\$ 57,917
Other Criminal Cases	\$ 83,962	\$ 2,412				\$ 86,374	\$ 224,793	\$ 76,520	\$ 170,768
Civil	\$ 64,001	\$ 22,845				\$ 86,846	\$ 172,946	\$ 55,896	\$ 133,890
Family & Children Services		\$ 37,567				\$ 37,567	\$ 172,344	\$ 38,159	\$ 167,550
Probate, Guardianship & Mental Health Services							\$ 1,150	\$ 360	\$ 1,625
Juvenile Dependency Services		\$ 5,528				\$ 5,528	\$ 18,535	\$ 6,210	\$ 15,500
Juvenile Delinquency Services									
Other Court Operations		\$ 30				\$ 30	\$ 60	\$ 30	
Court Interpreters		\$ 1,614				\$ 1,614	\$ 5,656	\$ 1,964	\$ 8,800
Jury Services		\$ 3,880	\$ 302			\$ 4,181	\$ 8,530	\$ 2,110	\$ 4,000
Security		\$ 66,284				\$ 66,284	\$ 103,832	\$ 39,413	\$ 83,700
Trial Court Operations Program	\$ 276,541	\$ 169,449	\$ 302			\$ 446,292	\$ 884,772	\$ 379,609	\$ 868,668
Enhanced Collections	\$ 30,084	\$ 941				\$ 31,025	\$ 62,233	\$ 25,788	\$ 55,688
Other Non-Court Operations		\$ 59,130				\$ 59,130	\$ 38,796	\$ 32,750	\$ 62,000
Non-Court Operations Program	\$ 30,084	\$ 60,072				\$ 90,155	\$ 101,029	\$ 58,538	\$ 117,688
Executive Office	\$ 60,371	\$ 2,331				\$ 62,701	\$ 134,249	\$ 56,646	\$ 129,263
Fiscal Services	\$ 73,619	\$ 10,506				\$ 84,125	\$ 205,857	\$ 72,934	\$ 197,020
Human Resources	\$ 4,209	\$ 1,253				\$ 5,462	\$ 10,544	\$ 4,325	\$ 100
Business & Facilities Services		\$ 8,320				\$ 8,320	\$ 22,786	\$ (22,175)	\$ 13,900
Information Technology	\$ 4,329	\$ 37,792				\$ 42,121	\$ 275,131	\$ 87,156	\$ 185,824
Court Administration Program	\$ 142,528	\$ 60,202				\$ 202,730	\$ 648,567	\$ 198,886	\$ 526,107
Prior Year Adjustments Not Posted to a Program									
Total	\$ 449,153	\$ 289,723	\$ 302			\$ 739,178	\$ 1,634,368	\$ 637,033	\$ 1,512,463