

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.

Dorothy W. Norris

Signature of Presiding Judge or Court Executive

12-12-2013

Date

Plumas Superior Court

Court

FY 13-14 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas Superior Court
 Court

FY 13-14 Quarter 1
 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)		12			

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 Plumas
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended September
Fiscal Year 2013/14

2012/13

	Governmental Funds								Total Funds	Total Funds		
	Special Revenue			Capital Project	Debt Service				Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant								(Info. Purposes Only)	(Info. Purposes Only)

ASSETS										
Operations	\$ 88,105	\$ 9,977	\$ (68,762)					\$ 200,247	\$ 229,567	\$ 326,728
Payroll	\$ 0								\$ 0	\$ 0
Jury										
Revolving	\$ 5,000								\$ 5,000	\$ 5,000
Other										
Distribution								\$ 0	\$ 0	\$ 0
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (4,272)	\$ (4,272)	\$ (162,805)
Credit Card										
Cash on Hand	\$ 600								\$ 600	\$ 700
Cash with County										
Cash Outside of the AOC										
Total Cash	\$ 93,705	\$ 9,977	\$ (68,762)					\$ 195,975	\$ 230,895	\$ 169,624
Short Term Investment	\$ 744,174							\$ 85,291	\$ 829,465	\$ 1,074,614
Investment in Financial Institution										
Total Investments	\$ 744,174							\$ 85,291	\$ 829,465	\$ 1,074,614
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0								\$ 0	\$ 0
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0								\$ 0	\$ 0
Due From Other Governments										
Due From Other Courts								\$ 0	\$ 0	\$ 0
Due From State	\$ 116,079	\$ 0	\$ 127,607						\$ 243,686	\$ 46,883
Trust Due To/From								\$ 4,465	\$ 4,465	\$ 3,476
Distribution Due To/From								\$ 5,309	\$ 5,309	\$ 2,704
Civil Filing Fee Due To/From										\$ 840
General Due To/From	\$ 85								\$ 85	\$ 181
Total Receivables	\$ 116,164	\$ 0	\$ 127,607					\$ 9,774	\$ 253,545	\$ 54,084
Prepaid Expenses - General	\$ 0		\$ 0						\$ 0	\$ 0
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0		\$ 0						\$ 0	\$ 0
Other Assets										
Total Other Assets										
Total Assets	\$ 954,043	\$ 9,977	\$ 58,845					\$ 291,040	\$ 1,313,905	\$ 1,298,322
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 2,901		\$ 0	\$ 0				\$ 0	\$ 2,901	\$ 786
Due to Other Funds	\$ 0		\$ 0					\$ 9,859	\$ 9,859	\$ 7,202
Due to Other Courts								\$ 109,696	\$ 109,696	\$ 193
Due to State										
TC145 Liability								\$ 31,979	\$ 31,979	\$ 42,415
Due to Other Governments			\$ 75,375					\$ 3,075	\$ 78,451	\$ 76,337
AB145 Due to Other Government Agency								\$ 0	\$ 0	\$ 0
Due to Other Public Agencies										
Sales and Use Tax	\$ 22								\$ 22	\$ 36
Interest								\$ 25	\$ 25	\$ 45
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 2,922		\$ 75,375	\$ 0				\$ 154,634	\$ 232,932	\$ 127,014
Civil								\$ 505	\$ 505	\$ 429
Criminal								\$ 116,911	\$ 116,911	\$ 70,670
Unreconciled - Civil and Criminal								\$ 14,510	\$ 14,510	\$ 70,057
Trust Held Outside of the AOC										
Trust Interest Payable								\$ 8	\$ 8	\$ 8
Miscellaneous Trust										
Total Trust Deposits								\$ 131,934	\$ 131,934	\$ 141,164
Accrued Payroll	\$ 0								\$ 0	\$ 0
Benefits Payable	\$ 15,672								\$ 15,672	\$ 7,942
Deferred Compensation Payable	\$ 0								\$ 0	\$ 318
Deductions Payable	\$ 1,956								\$ 1,956	\$ 1,002
Payroll Clearing	\$ 0								\$ 0	\$ 0
Total Payroll Liabilities	\$ 17,628								\$ 17,628	\$ 9,262
Revenue Collected in Advance										
Liabilities For Deposits	\$ 161							\$ 537	\$ 698	\$ 291
Jury Fees - Non-Interest								\$ 1,650	\$ 1,650	\$ 1,650
Fees - Partial Payment & Overpayment								\$ 2,285	\$ 2,285	\$ 1,377
Uncleared Collections	\$ 0							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 161							\$ 4,472	\$ 4,633	\$ 3,318
Total Liabilities	\$ 20,711		\$ 75,375	\$ 0				\$ 291,040	\$ 387,126	\$ 280,758
Total Fund Balance	\$ 933,332	\$ 9,977	\$ (16,530)	\$ 0					\$ 926,779	\$ 1,017,564
Total Liabilities and Fund Balance	\$ 954,043	\$ 9,977	\$ 58,845	\$ 0				\$ 291,040	\$ 1,313,905	\$ 1,298,322

Superior Court of California, County of Plumas
 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	\$ 61,549	\$ 24,107					\$ 85,656	\$ 625,385	\$ 101,360	\$ 484,929
Traffic & Other Infractions	\$ 34,839	\$ 2,940					\$ 37,779	\$ 254,196	\$ 35,810	\$ 240,900
Other Criminal Cases	\$ 7,551	\$ 408					\$ 7,958	\$ 97,443	\$ 7,773	\$ 57,458
Civil	\$ 7,720	\$ 473					\$ 8,193	\$ 74,152	\$ 8,891	\$ 42,959
Family & Children Services	\$ 5,140	\$ 40,978					\$ 46,118	\$ 366,708	\$ 46,985	\$ 323,033
Probate, Guardianship & Mental Health Services		\$ 2,183					\$ 2,183	\$ 3,656	\$ 1,139	\$ 5,496
Juvenile Dependency Services		\$ 490					\$ 490	\$ 30,818	\$ 5,537	\$ 16,176
Juvenile Delinquency Services										
Other Court Operations	\$ 47,574	\$ 3,687					\$ 32,571	\$ 193,562	\$ 49,128	\$ 318,987
Court Interpreters	\$ 1,533	\$ 1,214					\$ 2,747	\$ 14,691	\$ 1,576	\$ 13,952
Jury Services	\$ 4,518	\$ 3,108	\$ 7,511				\$ 15,137	\$ 28,359	\$ 6,853	\$ 31,698
Security								\$ 500		\$ 500
Trial Court Operations Program	\$ 170,422	\$ 79,589	\$ 7,511			\$ (18,691)	\$ 238,831	\$ 1,689,472	\$ 265,052	\$ 1,536,088
Enhanced Collections										
Other Non-Court Operations								\$ 4,680		
Non-Court Operations Program								\$ 4,680		
Executive Office	\$ 28,062	\$ 2,845					\$ 30,907	\$ 160,666	\$ 29,881	\$ 150,168
Fiscal Services	\$ 9,461	\$ 1,972					\$ 11,432	\$ 76,703	\$ 1,429	\$ 69,965
Human Resources	\$ 6,600	\$ 139					\$ 6,738	\$ 36,091	\$ 5,808	\$ 30,779
Business & Facilities Services		\$ 2,446					\$ 2,446	\$ 26,475	\$ 2,735	\$ 23,745
Information Technology		\$ 2,306					\$ 2,306	\$ 200,262	\$ 1,696	\$ 211,585
Court Administration Program	\$ 44,122	\$ 9,707					\$ 53,829	\$ 500,196	\$ 41,549	\$ 486,243
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 214,544	\$ 89,296	\$ 7,511			\$ (18,691)	\$ 292,660	\$ 2,194,348	\$ 306,600	\$ 2,022,331

Superior Court of California, County of Plumas
 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	\$ 630,399	\$ 1,534					\$ 631,933	\$ 1,425,522	\$ 260,004	\$ 1,061,893	
Improvement and Modernization Fund								\$ 2,500		\$ 2,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,017						\$ 1,017	\$ 5,182	\$ 0	\$ 20,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,133						\$ 4,133	\$ 43,051	\$ 4,399	\$ 52,613	
Other Miscellaneous								\$ 14,929		\$ 24,730	
	\$ 635,549	\$ 1,534					\$ 637,083	\$ 1,491,184	\$ 264,403	\$ 1,161,736	
Grants											
AB 1058 Commissioner/Facilitator								\$ 163,945		\$ 130,019	
Other AOC Grants								\$ 1,190		\$ 16,000	
Non-AOC Grants											
								\$ 165,135		\$ 146,019	
Other Financing Sources											
Interest Income	\$ 43	\$ 0					\$ 43	\$ 2,911	\$ 170	\$ 2,433	
Investment Income											
Donations											
Local Fees	\$ 1,987						\$ 1,987	\$ 11,186	\$ 5,279	\$ 6,461	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other								\$ 1,955		\$ 3,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 16						\$ 16		\$ 19		
	\$ 2,046	\$ 0					\$ 2,046	\$ 16,052	\$ 5,468	\$ 11,894	
Total Revenues	\$ 637,595	\$ 1,534					\$ 639,129	\$ 1,672,371	\$ 269,871	\$ 1,319,649	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 138,796						\$ 138,796	\$ 787,244	\$ 136,596	\$ 808,357	
Temp Help											
Overtime	\$ 168						\$ 168	\$ 1,500		\$ 195	
Staff Benefits	\$ 75,580						\$ 75,580	\$ 459,339	\$ 73,582	\$ 435,030	
	\$ 214,544						\$ 214,544	\$ 1,248,083	\$ 210,178	\$ 1,243,582	
Operating Expenses and Equipment											
General Expense	\$ 16,810						\$ 16,810	\$ 133,392	\$ 14,707	\$ 89,962	
Printing	\$ 2,159						\$ 2,159	\$ 4,396	\$ 1,652	\$ 4,100	
Telecommunications	\$ 5,391						\$ 5,391	\$ 57,055	\$ 6,365	\$ 57,055	
Postage	\$ 2,956		\$ 10				\$ 2,965	\$ 13,784	\$ 803	\$ 7,706	
Insurance								\$ 750		\$ 750	
In-State Travel	\$ 1,262						\$ 1,262	\$ 9,391	\$ 1,692	\$ 9,617	
Out-of-State Travel											
Training	\$ 220						\$ 220	\$ 595	\$ 100	\$ 475	
Security Services											
Facility Operations	\$ 3,757						\$ 3,757	\$ 41,043	\$ 3,768	\$ 15,000	
Utilities											
Contracted Services	\$ 39,757		\$ 16,521				\$ 56,277	\$ 498,710	\$ 64,257	\$ 491,987	
Consulting and Professional Services	\$ 455						\$ 455	\$ 5,733	\$ 1,085	\$ 4,920	
Information Technology								\$ 51,840		\$ 31,627	
Major Equipment								\$ 80,000		\$ 60,000	
Other Items of Expense								\$ 50		\$ 50	
	\$ 72,766		\$ 16,530				\$ 89,296	\$ 896,739	\$ 94,429	\$ 773,249	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,511						\$ 7,511	\$ 2,488	\$ 1,994	\$ 5,500	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 47,038			
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (18,691)						\$ (18,691)				
	\$ (11,180)						\$ (11,180)	\$ 49,526	\$ 1,994	\$ 5,500	
Total Expenditures	\$ 276,130		\$ 16,530				\$ 292,660	\$ 2,194,348	\$ 306,600	\$ 2,022,331	
Excess (Deficit) of Revenues Over Expenditures	\$ 361,465	\$ 1,534	\$ (16,530)				\$ 346,469	\$ (521,977)	\$ (36,729)	\$ (702,682)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 571,867	\$ 8,443	\$ 0	\$ 0			\$ 580,310	\$ 580,310	\$ 1,054,293	\$ 1,054,293	
Ending Balance (Deficit)	\$ 933,332	\$ 9,977	\$ (16,530)	\$ 0			\$ 926,779	\$ 58,333	\$ 1,017,564	\$ 351,611	