

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.

Deborah W. Norman COURT EXECUTIVE OFFICER

Signature of Presiding Judge or Court Executive

10-17-11

Date

PLUMAS SUPERIOR COURT

Court

FY 2010/2011 - 4TH QUARTER

Fiscal Year and Ending Quarter

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

For the month ended Jun									
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	\$ (74,018)	\$ 0	\$ 79,803				\$ 826	\$ 6,611	\$ 148,120
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 10,260	\$ 10,260	
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 43,275
Trust							\$ 16,672	\$ 16,672	\$ 117,211
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 600
Cash with County									
Total Cash	\$ (68,218)	\$ 0	\$ 79,803				\$ 27,758	\$ 39,343	\$ 314,206
Short Term Investment	\$ 1,143,552						\$ 74,111	\$ 1,217,663	\$ 932,849
Investment in Financial Institution									
Total Investments	\$ 1,143,552						\$ 74,111	\$ 1,217,663	\$ 932,849
Accrued Revenue	\$ 14,105						\$ 0	\$ 14,105	\$ 1,354
Accounts Receivable - General			\$ 2,459					\$ 2,459	\$ 17,742
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 45,689		\$ 0				\$ 0	\$ 45,689	\$ 95,056
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 66,088
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 50,370		\$ 127,965					\$ 178,335	\$ 117,423
Trust Due To/From							\$ 966	\$ 966	
Distribution Due To/From							\$ 1,037	\$ 1,037	
Civil Filing Fee Due To/From									
General Due To/From	\$ 22							\$ 22	
Total Receivables	\$ 110,186		\$ 130,424				\$ 2,003	\$ 242,613	\$ 297,662
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 6,916
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 6,916
Other Assets									
Total Other Assets									
Total Assets	\$ 1,185,521	\$ 0	\$ 210,226				\$ 103,872	\$ 1,499,620	\$ 1,551,633
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 15,357		\$ 85,018					\$ 100,375	\$ 129,195
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 45,689				\$ 2,025	\$ 47,714	\$ 95,056
Due to Other Courts	\$ 0							\$ 0	
Due to State									
TC145 Liability							\$ 40,682	\$ 40,682	\$ 43,275
Due to Other Governments	\$ 82,960		\$ 1,495				\$ 0	\$ 84,455	\$ 75,103
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 22							\$ 22	\$ 0
Interest							\$ 2	\$ 2	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 98,339		\$ 132,202	\$ 0			\$ 42,709	\$ 273,250	\$ 342,629
Civil							\$ 0	\$ 0	\$ 100
Criminal							\$ 48,292	\$ 48,292	\$ 30,177
Unreconciled - Civil and Criminal							\$ 12,120	\$ 12,120	\$ 392
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 60,420	\$ 60,420	\$ 30,676
Accrued Payroll	\$ 47,541							\$ 47,541	\$ 37,256
Benefits Payable	\$ 21,806							\$ 21,806	\$ 16,260
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 418							\$ 418	\$ 398
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 69,764							\$ 69,764	\$ 53,914
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 161						\$ 130	\$ 291	\$ 100
Jury Fees - Non-Interest							\$ 600	\$ 600	\$ 750
Fees - Partial Payment & Overpayment							\$ 13	\$ 13	\$ 69
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 161						\$ 743	\$ 904	\$ 919
Total Liabilities	\$ 168,264		\$ 132,202	\$ 0			\$ 103,872	\$ 404,338	\$ 428,138
Fund Balance - Restricted	\$ 0	\$ 0	\$ 179,989					\$ 179,989	\$ 0
Fund Balance - Unrestricted									
Designated	\$ 943,506			\$ 0				\$ 943,506	\$ 770,360
Undesignated	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 195
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 73,751	\$ 0	\$ (101,965)					\$ (28,213)	\$ 352,940
Total Fund Balance	\$ 1,017,257	\$ 0	\$ 78,024	\$ 0				\$ 1,095,282	\$ 1,123,495
Total Liabilities and Fund Balance	\$ 1,185,521	\$ 0	\$ 210,226	\$ 0			\$ 103,872	\$ 1,499,620	\$ 1,551,633

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

For the month ended Jun											
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	\$ 2,290,653						\$ 2,290,653	\$ 2,267,017	\$ 2,026,224	\$ 1,845,702	
Trial Court Improvement Fund	\$ 2,884						\$ 2,884		\$ 0	\$ 1,442	
Judicial Administration Efficiency & Mod Fund									\$ (630)	\$ 2,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 23,726						\$ 23,726	\$ 40,000	\$ 51,939	\$ 35,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 48,392						\$ 48,392	\$ 58,565	\$ 55,996	\$ 61,065	
Other Miscellaneous										\$ 40,211	
	\$ 2,365,655						\$ 2,365,655	\$ 2,365,582	\$ 2,133,529	\$ 1,986,120	
Grants											
AB 1058 Commissioner/Facilitator			\$ 134,265				\$ 134,265	\$ 161,496	\$ 153,062	\$ 161,793	
Other AOC Grants			\$ 14,000				\$ 14,000	\$ 14,000	\$ 18,259	\$ 20,000	
Non-AOC Grants			\$ 233,089				\$ 233,089	\$ 165,387	\$ 399,084	\$ 260,372	
			\$ 381,353				\$ 381,353	\$ 340,883	\$ 570,404	\$ 442,165	
Other Financing Sources											
Interest Income	\$ 5,820	\$ 0					\$ 5,820	\$ 11,000	\$ 15,675	\$ 13,787	
Investment Income									\$ 2,500		
Donations									\$ 13,935	\$ 11,500	
Local Fees	\$ 14,812						\$ 14,812	\$ 12,000	\$ 2,404	\$ 1,500	
Non-Fee Revenues	\$ 2,409						\$ 2,409	\$ 2,000			
Enhanced Collections											
Escheatment	\$ 97						\$ 97				
Prior Year Revenue	\$ (3,674)						\$ (3,674)		\$ 0		
County Program - Restricted											
Reimbursement Other	\$ 2						\$ 2	\$ 5,500	\$ 5,166		
Sale of Fixed Assets											
Other Miscellaneous	\$ 84						\$ 84				
	\$ 19,551	\$ 0					\$ 19,551	\$ 30,500	\$ 39,679	\$ 26,787	
Total Revenues	\$ 2,385,206	\$ 0	\$ 381,353				\$ 2,766,559	\$ 2,736,965	\$ 2,743,612	\$ 2,455,072	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 853,709		\$ 13,826				\$ 867,534	\$ 910,986	\$ 857,346	\$ 969,838	
Temp Help	\$ 9,654						\$ 9,654	\$ 51,218		\$ 33,100	
Overtime	\$ 27						\$ 27	\$ 50,000	\$ 360	\$ 1,200	
Staff Benefits	\$ 429,058		\$ 11,182				\$ 440,240	\$ 486,614	\$ 403,526	\$ 526,714	
	\$ 1,292,449		\$ 25,008				\$ 1,317,456	\$ 1,498,818	\$ 1,261,232	\$ 1,530,852	
Operating Expenses and Equipment											
General Expense	\$ 80,375						\$ 80,375	\$ 135,650	\$ 146,101	\$ 178,037	
Printing	\$ 5,314						\$ 5,314	\$ 8,500	\$ 4,223	\$ 6,500	
Telecommunications	\$ 47,639						\$ 47,639	\$ 58,555	\$ 61,176	\$ 75,880	
Postage	\$ 9,123		\$ 19				\$ 9,143	\$ 11,243	\$ 9,460	\$ 9,050	
Insurance	\$ 952						\$ 952	\$ 850	\$ 1,688	\$ 1,750	
In-State Travel	\$ 10,340		\$ 550				\$ 10,890	\$ 14,050	\$ 9,614	\$ 16,650	
Out-of-State Travel											
Training	\$ 924		\$ 290				\$ 1,214	\$ 4,100	\$ 1,309	\$ 3,100	
Security Services	\$ 327,382		\$ 2,152				\$ 329,534	\$ 375,682	\$ 207,316	\$ 204,650	
Facility Operations	\$ 26,739						\$ 26,739	\$ 26,700	\$ 20,730	\$ 84,865	
Utilities											
Contracted Services	\$ 503,560		\$ 450,298				\$ 953,858	\$ 1,022,361	\$ 632,376	\$ 828,632	
Consulting and Professional Services	\$ 4,502						\$ 4,502	\$ 16,625	\$ 4,467	\$ 10,725	
Information Technology	\$ 5,596						\$ 5,596	\$ 25,000	\$ 22,880	\$ 29,000	
Major Equipment								\$ 55,000	\$ 0	\$ 120,000	
Other Items of Expense	\$ 2						\$ 2	\$ 50	\$ 33	\$ 200	
	\$ 1,022,449		\$ 453,309				\$ 1,475,758	\$ 1,754,366	\$ 1,121,372	\$ 1,569,039	
Special Items of Expense											
Grand Jury										\$ 2,000	
Jury Costs	\$ 1,519						\$ 1,519	\$ 13,000	\$ 7,738	\$ 17,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 500	\$ 331		
Capital Costs											
Internal Cost Recovery	\$ (5,002)		\$ 5,002				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 39						\$ 39				
	\$ (3,444)		\$ 5,002				\$ 1,558	\$ 13,500	\$ 8,069	\$ 19,500	
Total Expenditures	\$ 2,311,454		\$ 483,318				\$ 2,794,772	\$ 3,266,684	\$ 2,390,673	\$ 3,119,391	
Excess (Deficit) of Revenues Over Expenditures	\$ 73,751	\$ 0	\$ (101,965)				\$ (28,213)	\$ (529,719)	\$ 352,940	\$ (664,319)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 943,506	\$ 0	\$ 179,989	\$ 0			\$ 1,123,495	\$ 1,123,495	\$ 770,555	\$ 770,555	
Ending Balance (Deficit)	\$ 1,017,257	\$ 0	\$ 78,024	\$ 0			\$ 1,095,282	\$ 593,776	\$ 1,123,495	\$ 106,236	

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

For the month ended Jun

Fiscal Year 2010/11

2009/10

	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	\$ 377,150	\$ 78,602					\$ 455,752	\$ 485,533	\$ 487,063	\$ 636,786
Traffic & Other Infractions	\$ 222,718	\$ 11,215					\$ 233,933	\$ 281,027	\$ 210,955	\$ 246,270
Other Criminal Cases	\$ 49,144	\$ 1,413	\$ 0				\$ 50,557	\$ 69,645	\$ 101,625	\$ 114,838
Civil	\$ 37,785	\$ 9,968					\$ 47,754	\$ 59,798	\$ 74,940	\$ 78,152
Family & Children Services	\$ 33,041	\$ 274,743			\$ 0		\$ 307,784	\$ 341,992	\$ 338,906	\$ 316,613
Probate, Guardianship & Mental Health Services	\$ (305)	\$ 1,474					\$ 1,169	\$ 4,000	\$ 13,549	\$ 17,465
Juvenile Dependency Services		\$ 1,848					\$ 1,848	\$ 3,000	\$ 10,891	\$ 22,582
Juvenile Delinquency Services									\$ 9,490	\$ 20,582
Other Court Operations	\$ 221,069	\$ 380,659					\$ 601,728	\$ 688,263	\$ 377,988	\$ 682,978
Court Interpreters	\$ 6,478	\$ 17,680					\$ 24,158	\$ 61,003	\$ 40,335	\$ 48,860
Jury Services	\$ 21,872	\$ 6,884	\$ 1,519				\$ 30,275	\$ 36,524	\$ 35,905	\$ 48,290
Security		\$ 330,634					\$ 330,634	\$ 372,082	\$ 207,596	\$ 205,050
Trial Court Operations Program	\$ 968,952	\$ 1,115,119	\$ 1,519		\$ 0		\$ 2,085,590	\$ 2,402,868	\$ 1,909,243	\$ 2,438,466
Enhanced Collections										
Other Non-Court Operations		\$ 932					\$ 932		\$ 955	\$ 2,000
Non-Court Operations Program		\$ 932					\$ 932		\$ 955	\$ 2,000
Executive Office	\$ 137,948	\$ 8,004					\$ 145,952	\$ 149,678	\$ 142,102	\$ 146,424
Fiscal Services	\$ 177,150	\$ 11,481				\$ 39	\$ 188,670	\$ 185,416	\$ 181,335	\$ 195,443
Human Resources	\$ 33,406	\$ 1,684					\$ 35,090	\$ 33,688	\$ 28,708	\$ 44,005
Business & Facilities Services		\$ 30,175					\$ 30,175	\$ 119,000	\$ 35,245	\$ 126,276
Information Technology		\$ 308,363					\$ 308,363	\$ 376,034	\$ 93,086	\$ 166,777
Court Administration Program	\$ 348,504	\$ 359,707				\$ 39	\$ 708,250	\$ 863,816	\$ 480,475	\$ 678,925
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,317,456	\$ 1,475,758	\$ 1,519		\$ 0	\$ 39	\$ 2,794,772	\$ 3,266,684	\$ 2,390,673	\$ 3,119,391

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Plumas
as of June 30, 2011

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	208,323	-	78,024	-	-	-	-	286,347
Committed	250,519	-	-	-	-	-	-	250,519
Assigned	558,416	-	-	-	-	-	-	558,416
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 1,017,258	\$ -	\$ 78,024	\$ -	\$ -	\$ -	\$ -	\$ 1,095,282