

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.

Edward W. Norris
Signature of Presiding Judge or Court Executive

8/11/11
Date

Plumas
Court

10/11 12/31/10
Fiscal Year and Ending Quarter

Plumas 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	\$ (111,442)	\$ 0	\$ 110,498				\$ 1,343	\$ 400	\$ 185,509
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 10,449	\$ 10,449	
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 30,805
Trust							\$ 6,884	\$ 6,884	\$ 163,242
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 300
Cash with County									
Total Cash	\$ (105,642)	\$ 0	\$ 110,498				\$ 18,677	\$ 23,533	\$ 384,855
Short Term Investment	\$ 1,335,174						\$ 94,300	\$ 1,429,474	\$ 1,004,727
Investment in Financial Institution									
Total Investments	\$ 1,335,174						\$ 94,300	\$ 1,429,474	\$ 1,004,727
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 2,459					\$ 2,459	
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 208
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 41		\$ 0				\$ 4,559	\$ 4,601	\$ 79
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 0					\$ 0	\$ 35,080
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 41		\$ 2,459				\$ 4,559	\$ 7,060	\$ 35,367
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	\$ 1,229,573	\$ 0	\$ 112,957				\$ 117,536	\$ 1,460,066	\$ 1,424,949
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 4,601	\$ 4,601	\$ 79
Due to Other Courts									
Due to State									
TC145 Liability							\$ 64,899	\$ 64,899	\$ 30,805
Due to Other Governments							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 3,302
Due to Other Public Agencies									
Sales and Use Tax	\$ 128							\$ 128	\$ 479
Interest							\$ 5	\$ 5	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 128		\$ 0	\$ 0			\$ 69,505	\$ 69,634	\$ 34,685
Civil							\$ 0	\$ 0	\$ 10,100
Criminal							\$ 46,623	\$ 46,623	\$ 147,899
Unreconciled - Civil and Criminal							\$ 551	\$ 551	\$ 805
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 7
Miscellaneous Trust									
Total Trust Deposits							\$ 47,183	\$ 47,183	\$ 158,811
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 22,594							\$ 22,594	\$ 18,534
Deferred Compensation Payable	\$ 0							\$ 0	\$ 150
Deductions Payable	\$ 439							\$ 439	\$ 337
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 23,032							\$ 23,032	\$ 19,021
Revenue Collected in Advance									
Liabilities For Deposits	\$ 100						\$ 485	\$ 585	\$ 230
Jury Fees - Non-Interest							\$ 300	\$ 300	\$ 900
Fees - Partial Payment & Overpayment							\$ 63	\$ 63	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (200)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 100						\$ 848	\$ 948	\$ 930
Total Liabilities	\$ 23,260		\$ 0	\$ 0			\$ 117,536	\$ 140,796	\$ 213,447
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.	\$ 262,807		\$ (67,032)					\$ 195,775	\$ 440,947
Total Fund Balance	\$ 1,206,313	\$ 0	\$ 112,957	\$ 0				\$ 1,319,270	\$ 1,211,502
Total Liabilities and Fund Balance	\$ 1,229,573	\$ 0	\$ 112,957	\$ 0			\$ 117,536	\$ 1,460,066	\$ 1,424,949

Plumas 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	\$ 1,063,839					\$ 1,063,839	\$ 2,267,017	\$ 1,052,576	\$ 1,845,702		
Trial Court Improvement Fund	\$ 2,884					\$ 2,884		\$ 1,442	\$ 1,442		
Judicial Administration Efficiency & Mod Fund								\$ (630)	\$ 2,000		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 16,132					\$ 16,132	\$ 40,000	\$ 24,234	\$ 35,700		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 19,321					\$ 19,321	\$ 58,565	\$ 24,254	\$ 61,065		
Other Miscellaneous									\$ 40,211		
	\$ 1,102,176					\$ 1,102,176	\$ 2,365,582	\$ 1,101,876	\$ 1,986,120		
Grants											
AB 1058 Commissioner/Facilitator			\$ 0			\$ 0	\$ 161,496	\$ 35,080	\$ 161,793		
Other AOC Grants			\$ (6,311)			\$ (6,311)	\$ 14,000	\$ 0	\$ 20,000		
Non-AOC Grants			\$ 60,948			\$ 60,948	\$ 165,387	\$ 268,597	\$ 260,372		
			\$ 54,637			\$ 54,637	\$ 340,883	\$ 303,677	\$ 442,165		
Other Financing Sources											
Interest Income	\$ 1,397					\$ 1,397	\$ 11,000	\$ 10,890	\$ 13,787		
Investment Income											
Donations								\$ 500			
Local Fees	\$ 6,479					\$ 6,479	\$ 12,000	\$ 2,101	\$ 11,500		
Non-Fee Revenues	\$ 1,232					\$ 1,232	\$ 2,000	\$ 1,106	\$ 1,500		
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (3,674)					\$ (3,674)		\$ 0			
County Program - Restricted											
Reimbursement Other							\$ 5,500				
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 5,434					\$ 5,434	\$ 30,500	\$ 14,596	\$ 26,787		
Total Revenues	\$ 1,107,610		\$ 54,637			\$ 1,162,247	\$ 2,736,965	\$ 1,420,149	\$ 2,455,072		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 390,850					\$ 390,850	\$ 910,986	\$ 411,460	\$ 969,838		
Temp Help	\$ 9,654					\$ 9,654	\$ 51,218		\$ 33,100		
Overtime							\$ 50,000	\$ 360	\$ 1,200		
Staff Benefits	\$ 198,093					\$ 198,093	\$ 486,614	\$ 190,582	\$ 526,714		
	\$ 598,597					\$ 598,597	\$ 1,498,818	\$ 602,401	\$ 1,530,852		
Operating Expenses and Equipment											
General Expense	\$ 35,072					\$ 35,072	\$ 135,650	\$ 98,057	\$ 178,037		
Printing	\$ 3,284					\$ 3,284	\$ 8,500	\$ 2,888	\$ 6,500		
Telecommunications	\$ 22,813					\$ 22,813	\$ 58,555	\$ 29,985	\$ 75,880		
Postage	\$ 5,245		\$ 19			\$ 5,265	\$ 11,243	\$ 6,305	\$ 9,050		
Insurance	\$ 845					\$ 845	\$ 850		\$ 1,750		
In-State Travel	\$ 4,628		\$ 550			\$ 5,178	\$ 14,050	\$ 4,769	\$ 16,650		
Out-of-State Travel											
Training	\$ 450		\$ 290			\$ 740	\$ 4,100	\$ 905	\$ 3,100		
Security Services	\$ 0					\$ 0	\$ 375,682	\$ 168	\$ 204,650		
Facility Operations	\$ 7,343					\$ 7,343	\$ 26,700	\$ 5,240	\$ 84,865		
Utilities											
Contracted Services	\$ 163,438		\$ 120,810			\$ 284,248	\$ 1,022,361	\$ 219,664	\$ 828,632		
Consulting and Professional Services	\$ 1,530					\$ 1,530	\$ 16,625	\$ 1,320	\$ 10,725		
Information Technology	\$ 0					\$ 0	\$ 25,000	\$ 1,461	\$ 29,000		
Major Equipment							\$ 55,000	\$ 0	\$ 120,000		
Other Items of Expense	\$ 0					\$ 0	\$ 50	\$ 32	\$ 200		
	\$ 244,647		\$ 121,669			\$ 366,316	\$ 1,754,366	\$ 370,792	\$ 1,569,039		
Special Items of Expense											
Grand Jury									\$ 2,000		
Jury Costs	\$ 1,519					\$ 1,519	\$ 13,000	\$ 6,009	\$ 17,500		
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0					\$ 0	\$ 500				
Internal Cost Recovery								\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 39					\$ 39					
	\$ 1,558					\$ 1,558	\$ 13,500	\$ 6,009	\$ 19,500		
Total Expenditures	\$ 844,803		\$ 121,669			\$ 966,472	\$ 3,266,684	\$ 979,203	\$ 3,119,391		
Excess (Deficit) of Revenues Over Expenditures	\$ 262,807		\$ (67,032)			\$ 195,775	\$ (529,719)	\$ 440,947	\$ (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)	\$ 1,206,313	\$ 0	\$ 112,957	\$ 0		\$ 1,319,270	\$ 593,776	\$ 1,211,502	\$ 106,236		

Plumas 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	\$ 174,051	\$ 33,139				\$ 207,190	\$ 485,533	\$ 245,914	\$ 636,786
Traffic & Other Infractions	\$ 102,340	\$ 5,850				\$ 108,190	\$ 281,027	\$ 96,817	\$ 246,270
Other Criminal Cases	\$ 20,887	\$ 640	\$ 0			\$ 21,527	\$ 69,645	\$ 49,988	\$ 114,838
Civil	\$ 17,525	\$ 7,726				\$ 25,251	\$ 59,798	\$ 38,331	\$ 78,152
Family & Children Services	\$ 19,613	\$ 126,113				\$ 145,726	\$ 341,992	\$ 163,041	\$ 316,613
Probate, Guardianship & Mental Health Services	\$ (305)	\$ 351				\$ 46	\$ 4,000	\$ 6,749	\$ 17,465
Juvenile Dependency Services		\$ 1,218				\$ 1,218	\$ 3,000	\$ 9,619	\$ 22,582
Juvenile Delinquency Services								\$ 8,849	\$ 20,582
Other Court Operations	\$ 90,761	\$ 83,684				\$ 174,444	\$ 688,263	\$ 91,167	\$ 682,978
Court Interpreters	\$ 2,515	\$ 8,972				\$ 11,487	\$ 61,003	\$ 21,335	\$ 48,860
Jury Services	\$ 10,306	\$ 4,154	\$ 1,519			\$ 15,980	\$ 36,524	\$ 20,685	\$ 48,290
Security		\$ 0				\$ 0	\$ 372,082	\$ 338	\$ 205,050
Trial Court Operations Program	\$ 437,693	\$ 271,847	\$ 1,519			\$ 711,059	\$ 2,402,868	\$ 752,832	\$ 2,438,466
Enhanced Collections									
Other Non-Court Operations								\$ 0	\$ 2,000
Non-Court Operations Program								\$ 0	\$ 2,000
Executive Office	\$ 64,451	\$ 4,123				\$ 68,574	\$ 149,678	\$ 66,031	\$ 146,424
Fiscal Services	\$ 80,260	\$ 5,535			\$ 39	\$ 85,834	\$ 185,416	\$ 102,995	\$ 195,443
Human Resources	\$ 16,194	\$ 717				\$ 16,911	\$ 33,688	\$ 13,235	\$ 44,005
Business & Facilities Services		\$ 9,866				\$ 9,866	\$ 119,000	\$ 13,307	\$ 126,276
Information Technology		\$ 74,228				\$ 74,228	\$ 376,034	\$ 30,802	\$ 166,777
Court Administration Program	\$ 160,904	\$ 94,470			\$ 39	\$ 255,413	\$ 863,816	\$ 226,370	\$ 678,925
Prior Year Adjustments Not Posted to a Program									
Total	\$ 598,597	\$ 366,316	\$ 1,519		\$ 39	\$ 966,472	\$ 3,266,684	\$ 979,203	\$ 3,119,391