

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

7-29-11
Date

Plumas
Court

3rd Qtr 2010/2011
Fiscal Year and Ending Quarter

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

For the month ended Mar									
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	\$ (181,175)	\$ 0	\$ 23,265				\$ 1,569	\$ (156,341)	\$ 78,709
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 10,113	\$ 10,113	
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 48,403
Trust							\$ 16,403	\$ 16,403	\$ 164,098
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 600
Cash with County									
Total Cash	\$ (175,375)	\$ 0	\$ 23,265				\$ 28,085	\$ (124,025)	\$ 296,810
Short Term Investment	\$ 1,395,432						\$ 75,766	\$ 1,471,198	\$ 1,031,451
Investment in Financial Institution									
Total Investments	\$ 1,395,432						\$ 75,766	\$ 1,471,198	\$ 1,031,451
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	\$ 16		\$ 0				\$ 2,452	\$ 2,468	\$ 112
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 50,936					\$ 50,936	\$ 15,629
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 16		\$ 53,395				\$ 2,452	\$ 55,863	\$ 15,948
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	\$ 1,220,074	\$ 0	\$ 76,660				\$ 106,303	\$ 1,403,037	\$ 1,344,209
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 443		\$ 0	\$ 0			\$ 0	\$ 443	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 2,468	\$ 2,468	\$ 112
Due to Other Courts									
Due to State									
TC145 Liability							\$ 37,457	\$ 37,457	\$ 48,403
Due to Other Governments							\$ 0	\$ 0	\$ 297
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 6,776
Due to Other Public Agencies									
Sales and Use Tax	\$ (14)							\$ (14)	\$ 0
Interest							\$ 6	\$ 6	\$ 29
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 428		\$ 0	\$ 0			\$ 39,931	\$ 40,359	\$ 55,617
Civil							\$ 0	\$ 0	\$ 100
Criminal							\$ 53,156	\$ 53,156	\$ 154,753
Unreconciled - Civil and Criminal							\$ 12,415	\$ 12,415	\$ 973
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 65,579	\$ 65,579	\$ 155,834
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 21,467							\$ 21,467	\$ 14,269
Deferred Compensation Payable	\$ (443)							\$ (443)	\$ 0
Deductions Payable	\$ (6,256)							\$ (6,256)	\$ 316
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 14,769							\$ 14,769	\$ 14,585
Revenue Collected in Advance									
Liabilities For Deposits	\$ 258						\$ 130	\$ 388	\$ 230
Jury Fees - Non-Interest							\$ 600	\$ 600	\$ 900
Fees - Partial Payment & Overpayment							\$ 63	\$ 63	\$ 20
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 258						\$ 793	\$ 1,051	\$ 1,150
Total Liabilities	\$ 15,455		\$ 0	\$ 0			\$ 106,303	\$ 121,758	\$ 227,186
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.	\$ 261,113	\$ 0	\$ (103,329)					\$ 157,784	\$ 346,468
Total Fund Balance	\$ 1,204,619	\$ 0	\$ 76,660	\$ 0				\$ 1,281,279	\$ 1,117,023
Total Liabilities and Fund Balance	\$ 1,220,074	\$ 0	\$ 76,660	\$ 0			\$ 106,303	\$ 1,403,037	\$ 1,344,209

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

For the month ended Mar										
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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,557,800					\$ 1,557,800	\$ 2,267,017	\$ 1,518,126	\$ 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)	\$ 16,846					\$ 16,846	\$ 40,000	\$ 33,346	\$ 35,700	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 26,408					\$ 26,408	\$ 58,565	\$ 39,738	\$ 61,065	
Other Miscellaneous									\$ 40,211	
	\$ 1,603,938					\$ 1,603,938	\$ 2,365,582	\$ 1,590,580	\$ 1,986,120	
Grants										
AB 1058 Commissioner/Facilitator			\$ 50,936			\$ 50,936	\$ 161,496	\$ 35,080	\$ 161,793	
Other AOC Grants			\$ (6,311)			\$ (6,311)	\$ 14,000	\$ 0	\$ 20,000	
Non-AOC Grants			\$ 108,740			\$ 108,740	\$ 165,387	\$ 290,423	\$ 260,372	
			\$ 153,365			\$ 153,365	\$ 340,883	\$ 325,503	\$ 442,165	
Other Financing Sources										
Interest Income	\$ 2,769	\$ 0				\$ 2,769	\$ 11,000	\$ 12,746	\$ 13,787	
Investment Income										
Donations								\$ 2,000		
Local Fees	\$ 11,331					\$ 11,331	\$ 12,000	\$ 2,642	\$ 11,500	
Non-Fee Revenues	\$ 1,694					\$ 1,694	\$ 2,000	\$ 1,694	\$ 1,500	
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ (3,674)					\$ (3,674)		\$ 0		
County Program - Restricted										
Reimbursement Other							\$ 5,500	\$ 3,688		
Sale of Fixed Assets										
Other Miscellaneous	\$ 12					\$ 12				
	\$ 12,133	\$ 0				\$ 12,133	\$ 30,500	\$ 22,769	\$ 26,787	
Total Revenues	\$ 1,616,071	\$ 0	\$ 153,365			\$ 1,769,436	\$ 2,736,965	\$ 1,938,852	\$ 2,455,072	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 596,392					\$ 596,392	\$ 910,986	\$ 604,905	\$ 969,838	
Temp Help	\$ 9,654					\$ 9,654	\$ 51,218		\$ 33,100	
Overtime							\$ 50,000	\$ 360	\$ 1,200	
Staff Benefits	\$ 305,380					\$ 305,380	\$ 486,614	\$ 286,715	\$ 526,714	
	\$ 911,426					\$ 911,426	\$ 1,498,818	\$ 891,979	\$ 1,530,852	
Operating Expenses and Equipment										
General Expense	\$ 53,600					\$ 53,600	\$ 135,650	\$ 115,513	\$ 178,037	
Printing	\$ 4,101					\$ 4,101	\$ 8,500	\$ 4,051	\$ 6,500	
Telecommunications	\$ 38,014					\$ 38,014	\$ 58,555	\$ 45,957	\$ 75,880	
Postage	\$ 6,275		\$ 19			\$ 6,295	\$ 11,243	\$ 7,270	\$ 9,050	
Insurance	\$ 845					\$ 845	\$ 850	\$ 844	\$ 1,750	
In-State Travel	\$ 7,781		\$ 550			\$ 8,330	\$ 14,050	\$ 6,027	\$ 16,650	
Out-of-State Travel										
Training	\$ 559		\$ 290			\$ 849	\$ 4,100	\$ 1,014	\$ 3,100	
Security Services	\$ 0					\$ 0	\$ 375,682	\$ 88,584	\$ 204,650	
Facility Operations	\$ 9,455					\$ 9,455	\$ 26,700	\$ 13,306	\$ 84,865	
Utilities										
Contracted Services	\$ 301,230		\$ 255,835			\$ 557,064	\$ 1,022,361	\$ 381,483	\$ 828,632	
Consulting and Professional Services	\$ 2,205					\$ 2,205	\$ 16,625	\$ 2,759	\$ 10,725	
Information Technology	\$ 17,907					\$ 17,907	\$ 25,000	\$ 27,306	\$ 29,000	
Major Equipment							\$ 55,000	\$ 0	\$ 120,000	
Other Items of Expense	\$ 1					\$ 1	\$ 50	\$ 32	\$ 200	
	\$ 441,973		\$ 256,694			\$ 698,667	\$ 1,754,366	\$ 694,145	\$ 1,569,039	
Special Items of Expense										
Grand Jury									\$ 2,000	
Jury Costs	\$ 1,519					\$ 1,519	\$ 13,000	\$ 6,260	\$ 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	\$ 6,260	\$ 19,500	
Total Expenditures	\$ 1,354,958		\$ 256,694			\$ 1,611,652	\$ 3,266,684	\$ 1,592,384	\$ 3,119,391	
Excess (Deficit) of Revenues Over Expenditures	\$ 261,113	\$ 0	\$ (103,329)			\$ 157,784	\$ (529,719)	\$ 346,468	\$ (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)	\$ 1,204,619	\$ 0	\$ 76,660	\$ 0		\$ 1,281,279	\$ 593,776	\$ 1,117,023	\$ 106,236	

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

For the month ended Mar									
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	\$ 262,953	\$ 54,921				\$ 317,874	\$ 485,533	\$ 352,161	\$ 636,786
Traffic & Other Infractions	\$ 154,873	\$ 8,839				\$ 163,712	\$ 281,027	\$ 145,803	\$ 246,270
Other Criminal Cases	\$ 33,246	\$ 996	\$ 0			\$ 34,242	\$ 69,645	\$ 72,709	\$ 114,838
Civil	\$ 26,237	\$ 8,586				\$ 34,823	\$ 59,798	\$ 53,762	\$ 78,152
Family & Children Services	\$ 25,450	\$ 196,454				\$ 221,904	\$ 341,992	\$ 244,882	\$ 316,613
Probate, Guardianship & Mental Health Services	\$ (305)	\$ 351				\$ 46	\$ 4,000	\$ 10,224	\$ 17,465
Juvenile Dependency Services		\$ 1,638				\$ 1,638	\$ 3,000	\$ 9,817	\$ 22,582
Juvenile Delinquency Services								\$ 8,837	\$ 20,582
Other Court Operations	\$ 147,729	\$ 212,206				\$ 359,935	\$ 688,263	\$ 210,974	\$ 682,978
Court Interpreters	\$ 4,258	\$ 13,976				\$ 18,234	\$ 61,003	\$ 28,635	\$ 48,860
Jury Services	\$ 15,338	\$ 4,465	\$ 1,519			\$ 21,323	\$ 36,524	\$ 26,790	\$ 48,290
Security		\$ 0				\$ 0	\$ 372,082	\$ 88,864	\$ 205,050
Trial Court Operations Program	\$ 669,780	\$ 502,432	\$ 1,519			\$ 1,173,731	\$ 2,402,868	\$ 1,253,457	\$ 2,438,466
Enhanced Collections									
Other Non-Court Operations								\$ 0	\$ 2,000
Non-Court Operations Program								\$ 0	\$ 2,000
Executive Office	\$ 96,283	\$ 5,919				\$ 102,202	\$ 149,678	\$ 98,288	\$ 146,424
Fiscal Services	\$ 122,361	\$ 8,476			\$ 39	\$ 130,876	\$ 185,416	\$ 154,135	\$ 195,443
Human Resources	\$ 23,003	\$ 850				\$ 23,853	\$ 33,688	\$ 20,598	\$ 44,005
Business & Facilities Services		\$ 14,578				\$ 14,578	\$ 119,000	\$ 23,456	\$ 126,276
Information Technology		\$ 166,413				\$ 166,413	\$ 376,034	\$ 42,451	\$ 166,777
Court Administration Program	\$ 241,647	\$ 196,235			\$ 39	\$ 437,921	\$ 863,816	\$ 338,927	\$ 678,925
Prior Year Adjustments Not Posted to a Program									
Total	\$ 911,426	\$ 698,667	\$ 1,519		\$ 39	\$ 1,611,652	\$ 3,266,684	\$ 1,592,384	\$ 3,119,391