

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. Norrie

Signature of Presiding Judge or Court Executive

5-19-14

Date

Plumas Superior Court

Court

FY 13-14 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas Superior Court
Court

FY 13-14 Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas Superior Court
 Court

FY 13-14 Quarter 3
 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	12	11	

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 March									
Fiscal Year 2013/14									2012/13
	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	\$ 21,593	\$ 14,592	\$ (929)				\$ 239,510	\$ 274,766	\$ 176,604
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,518)	\$ (5,518)	\$ (1,013)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 27,193	\$ 14,592	\$ (929)				\$ 233,992	\$ 274,848	\$ 181,191
Short Term Investment	\$ 562,377						\$ 71,315	\$ 633,692	\$ 769,631
Investment in Financial Institution									
Total Investments	\$ 562,377						\$ 71,315	\$ 633,692	\$ 769,631
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 39,529
Trust Due To/From							\$ 3,244	\$ 3,244	\$ 3,303
Distribution Due To/From							\$ 4,548	\$ 4,548	\$ 6,664
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 200							\$ 200	\$ 79
Total Receivables	\$ 200	\$ 0	\$ 0				\$ 7,792	\$ 7,992	\$ 49,575
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	\$ 589,770	\$ 14,592	\$ (929)				\$ 313,100	\$ 916,532	\$ 1,000,396
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,509		\$ 0	\$ 0			\$ 0	\$ 5,509	\$ 32,632
Due to Other Funds	\$ 0		\$ 0				\$ 7,992	\$ 7,992	\$ 10,046
Due to Other Courts							\$ 0	\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 35,921	\$ 35,921	\$ 43,091
Due to Other Governments			\$ 75,375				\$ 0	\$ 75,375	\$ 75,542
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 36
Interest							\$ 21	\$ 21	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,509		\$ 75,375	\$ 0			\$ 43,935	\$ 124,819	\$ 161,362
Civil							\$ 108,562	\$ 108,562	\$ 446
Criminal							\$ 141,498	\$ 141,498	\$ 36,503
Unreconciled - Civil and Criminal							\$ 14,460	\$ 14,460	\$ 98,711
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 264,528	\$ 264,528	\$ 135,668
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 52,131							\$ 52,131	\$ 10,113
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,344							\$ 2,344	\$ (4,360)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 54,475							\$ 54,475	\$ 5,754
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							\$ 2,250	\$ 2,250	\$ 1,484
Uncleared Collections	\$ 0						\$ 200	\$ 200	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 161						\$ 4,637	\$ 4,798	\$ 3,425
Total Liabilities	\$ 60,144		\$ 75,375	\$ 0			\$ 313,100	\$ 448,619	\$ 306,208
Total Fund Balance	\$ 529,626	\$ 14,592	\$ (76,305)	\$ 0				\$ 467,913	\$ 694,188
Total Liabilities and Fund Balance	\$ 589,770	\$ 14,592	\$ (929)	\$ 0			\$ 313,100	\$ 916,532	\$ 1,000,396

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 March										
Fiscal Year 2013/14										
2012/13										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,127,801	\$ 6,136					\$ 1,133,937	\$ 1,425,522	\$ 803,093	\$ 1,061,893
Improvement and Modernization Fund							\$ 2,500	\$ 2,500		\$ 2,500
Judges' Compensation (45.25)							\$ 4,595	\$ 5,182	\$ 3,709	\$ 20,000
Court Interpreter (45.45)	\$ 4,595									
Civil Coordination Reimbursement (45.55)							\$ 29,438	\$ 43,051	\$ 25,087	\$ 52,613
MOU Reimbursements (45.10 and General)	\$ 29,438						\$ 14,929	\$ 14,929	\$ 14,929	\$ 24,730
Other Miscellaneous	\$ 14,929									
	\$ 1,176,763	\$ 6,136					\$ 1,182,898	\$ 1,491,184	\$ 846,818	\$ 1,161,736
Grants										
AB 1058 Commissioner/Facilitator			\$ (1,261)				\$ (1,261)	\$ 163,945		\$ 130,019
Other AOC Grants			\$ 15,979				\$ 15,979	\$ 1,190		\$ 16,000
Non-AOC Grants										
			\$ 14,718				\$ 14,718	\$ 165,135		\$ 146,019
Other Financing Sources										
Interest Income	\$ 1,314	\$ 13					\$ 1,326	\$ 2,911	\$ 1,938	\$ 2,433
Investment Income										
Donations										
Local Fees	\$ 5,288						\$ 5,288	\$ 11,186	\$ 9,167	\$ 6,461
Non-Fee Revenues										
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted								\$ 1,955		\$ 3,000
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 196						\$ 196		\$ 43	
	\$ 6,798	\$ 13					\$ 6,810	\$ 16,052	\$ 11,147	\$ 11,894
Total Revenues	\$ 1,183,561	\$ 6,149	\$ 14,718				\$ 1,204,427	\$ 1,672,371	\$ 857,965	\$ 1,319,649
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 553,193						\$ 553,193	\$ 787,244	\$ 495,156	\$ 808,357
Temp Help	\$ 168						\$ 168	\$ 1,500	\$ 46	\$ 195
Overtime	\$ 254,785						\$ 254,785	\$ 459,339	\$ 257,864	\$ 435,030
Staff Benefits	\$ 808,146						\$ 808,146	\$ 1,248,083	\$ 753,066	\$ 1,243,582
Operating Expenses and Equipment										
General Expense	\$ 59,921		\$ 1,808				\$ 61,729	\$ 133,392	\$ 47,793	\$ 89,962
Printing	\$ 3,219						\$ 3,219	\$ 4,396	\$ 2,121	\$ 4,100
Telecommunications	\$ 17,061						\$ 17,061	\$ 57,055	\$ 20,502	\$ 57,055
Postage	\$ 5,633		\$ 10				\$ 5,642	\$ 13,784	\$ 3,388	\$ 7,706
Insurance	\$ 701						\$ 701	\$ 750	\$ 617	\$ 750
In-State Travel	\$ 3,404		\$ 986				\$ 4,391	\$ 9,391	\$ 4,524	\$ 9,617
Out-of-State Travel										
Training	\$ 408						\$ 408	\$ 595	\$ 475	\$ 475
Security Services										
Facility Operations	\$ 8,942						\$ 8,942	\$ 41,043	\$ 11,949	\$ 15,000
Utilities										
Contracted Services	\$ 250,806		\$ 89,479				\$ 340,285	\$ 498,710	\$ 347,028	\$ 491,987
Consulting and Professional Services	\$ 1,190						\$ 1,190	\$ 5,733	\$ 2,310	\$ 4,920
Information Technology	\$ 21,822						\$ 21,822	\$ 51,840	\$ 22,303	\$ 31,627
Major Equipment								\$ 80,000		\$ 60,000
Other Items of Expense								\$ 50		\$ 50
	\$ 373,106		\$ 92,283				\$ 465,389	\$ 896,739	\$ 463,010	\$ 773,249
Special Items of Expense										
Grand Jury	\$ 9,004						\$ 9,004	\$ 2,488	\$ 1,994	\$ 5,500
Jury Costs										
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 52,975						\$ 52,975	\$ 47,038		
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (18,691)						\$ (18,691)			
	\$ 43,289						\$ 43,289	\$ 49,526	\$ 1,994	\$ 5,500
Total Expenditures	\$ 1,224,541		\$ 92,283				\$ 1,316,824	\$ 2,194,348	\$ 1,216,070	\$ 2,022,331
Excess (Deficit) of Revenues Over Expenditures	\$ (40,980)	\$ 6,149	\$ (77,566)				\$ (112,397)	\$ (521,977)	\$ (360,105)	\$ (702,682)
Operating Transfers In (Out)	\$ (1,261)		\$ 1,261				\$ 0	\$ 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)	\$ 529,626	\$ 14,592	\$ (76,305)	\$ 0			\$ 467,913	\$ 58,333	\$ 694,188	\$ 351,611

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

For the month ended March										
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	\$ 229,132	\$ 72,097	\$ 50,265				\$ 351,494	\$ 657,496	\$ 334,350	\$ 484,929
Traffic & Other Infractions	\$ 137,403	\$ 4,708	\$ 654				\$ 142,764	\$ 260,154	\$ 126,395	\$ 240,900
Other Criminal Cases	\$ 27,635	\$ 709	\$ 130				\$ 28,474	\$ 170,493	\$ 28,197	\$ 57,458
Civil	\$ 29,780	\$ 1,005	\$ 139				\$ 30,924	\$ 77,969	\$ 30,649	\$ 42,959
Family & Children Services	\$ 22,245	\$ 185,873	\$ 103				\$ 208,220	\$ 287,369	\$ 214,150	\$ 323,033
Probate, Guardianship & Mental Health Services		\$ 2,592					\$ 2,592	\$ 3,656	\$ 1,653	\$ 5,496
Juvenile Dependency Services		\$ 16,049					\$ 16,049	\$ 30,515	\$ 7,388	\$ 16,176
Juvenile Delinquency Services										
Other Court Operations	\$ 173,415	\$ 32,586	\$ 785			\$ (18,691)	\$ 188,095	\$ 166,788	\$ 192,742	\$ 318,987
Court Interpreters	\$ 7,338	\$ 5,453	\$ 34				\$ 12,825	\$ 14,648	\$ 10,411	\$ 13,952
Jury Services	\$ 23,772	\$ 6,705	\$ 9,129				\$ 39,607	\$ 28,059	\$ 22,462	\$ 31,698
Security		\$ 11,018					\$ 11,018	\$ 500		\$ 500
Trial Court Operations Program	\$ 650,720	\$ 338,794	\$ 61,239			\$ (18,691)	\$ 1,032,062	\$ 1,697,648	\$ 968,397	\$ 1,536,088
Enhanced Collections										
Other Non-Court Operations								\$ 4,680		
Non-Court Operations Program								\$ 4,680		
Executive Office	\$ 101,039	\$ 7,393	\$ 536				\$ 108,967	\$ 201,220	\$ 105,474	\$ 150,168
Fiscal Services	\$ 34,951	\$ 5,429	\$ 161				\$ 40,541	\$ 76,850	\$ 4,564	\$ 69,965
Human Resources	\$ 21,436	\$ 415	\$ 44				\$ 21,896	\$ 34,886	\$ 23,718	\$ 30,779
Business & Facilities Services		\$ 7,568					\$ 7,568	\$ 16,475	\$ 9,082	\$ 23,745
Information Technology		\$ 105,790					\$ 105,790	\$ 190,262	\$ 106,835	\$ 211,585
Court Administration Program	\$ 157,427	\$ 126,596	\$ 740				\$ 284,762	\$ 519,692	\$ 249,673	\$ 486,243
Expenditures Not Distributed or Posted to a Program		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 808,146	\$ 465,389	\$ 61,979			\$ (18,691)	\$ 1,316,824	\$ 2,222,020	\$ 1,218,070	\$ 2,022,331