

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. Davis
Signature of Presiding Judge or Court Executive

02-18-2014
Date

Plumas
Court
FY13-14 2nd Quarter
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Plumas

 Court

 FY13-14 2nd Quarter

 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	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 December
 Fiscal Year 2013/14

2012/13

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 18,787	\$ 12,283	\$ 46,188				\$ 299,092	\$ 376,350	\$ 65,776
Payroll	\$ 0							\$ 0	\$ 13
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,024)	\$ (4,024)	\$ (386)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 24,387	\$ 12,283	\$ 46,188				\$ 295,068	\$ 377,926	\$ 71,003
Short Term Investment	\$ 879,840						\$ 73,027	\$ 952,867	\$ 969,563
Investment in Financial Institution									
Total Investments	\$ 879,840						\$ 73,027	\$ 952,867	\$ 969,563
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							\$ 3,806	\$ 3,806	\$ 3,431
Distribution Due To/From							\$ 4,673	\$ 4,673	\$ 4,587
Civil Filing Fee Due To/From							\$ 475	\$ 475	\$ 0
General Due To/From	\$ 224							\$ 224	\$ 102
Total Receivables	\$ 224	\$ 0	\$ 0				\$ 8,954	\$ 9,178	\$ 47,649
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	\$ 904,451	\$ 12,283	\$ 46,188				\$ 377,049	\$ 1,339,971	\$ 1,088,215
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,509		\$ 0	\$ 0			\$ 0	\$ 5,509	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 9,178	\$ 9,178	\$ 8,120
Due to Other Courts							\$ 109,588	\$ 109,588	\$ 402
Due to State									
TC145 Liability							\$ 41,013	\$ 41,013	\$ 35,003
Due to Other Governments			\$ 75,375				\$ 1,887	\$ 77,263	\$ 76,487
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 36
Interest							\$ 41	\$ 41	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,509		\$ 75,375	\$ 0			\$ 161,708	\$ 242,592	\$ 120,057
Civil							\$ 505	\$ 505	\$ 429
Criminal							\$ 195,896	\$ 195,896	\$ 51,800
Unreconciled - Civil and Criminal							\$ 14,460	\$ 14,460	\$ 19,526
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 210,869	\$ 210,869	\$ 71,763
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 59,706							\$ 59,706	\$ 8,463
Deferred Compensation Payable	\$ 55,751							\$ 55,751	\$ 318
Deductions Payable	\$ 7,984							\$ 7,984	\$ 1,321
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 123,440							\$ 123,440	\$ 10,101
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	\$ 1,432
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 161						\$ 4,472	\$ 4,633	\$ 3,373
Total Liabilities	\$ 129,110		\$ 75,375	\$ 0			\$ 377,049	\$ 581,534	\$ 205,294
Total Fund Balance	\$ 775,341	\$ 12,283	\$ (29,188)	\$ 0				\$ 758,437	\$ 882,921
Total Liabilities and Fund Balance	\$ 904,451	\$ 12,283	\$ 46,188	\$ 0			\$ 377,049	\$ 1,339,971	\$ 1,088,215

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 December											
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	\$ 947,717	\$ 3,835					\$ 951,552	\$ 1,425,522	\$ 524,865	\$ 1,061,893	
Improvement and Modernization Fund								\$ 2,500		\$ 2,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 3,213						\$ 3,213	\$ 5,182	\$ 2,263	\$ 20,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 22,152						\$ 22,152	\$ 43,051	\$ 14,452	\$ 52,613	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 1,165	\$ 24,730	
	\$ 988,011	\$ 3,835					\$ 991,846	\$ 1,491,184	\$ 542,745	\$ 1,161,736	
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,261)				\$ (1,261)	\$ 163,945		\$ 130,019	
Other AOC Grants			\$ 14,789				\$ 14,789	\$ 1,190		\$ 16,000	
Non-AOC Grants											
			\$ 13,528				\$ 13,528	\$ 165,135		\$ 146,019	
Other Financing Sources											
Interest Income	\$ 593	\$ 5					\$ 599	\$ 2,911	\$ 1,139	\$ 2,433	
Investment Income											
Donations											
Local Fees	\$ 3,768						\$ 3,768	\$ 11,186	\$ 8,012	\$ 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	\$ 41						\$ 41		\$ 21		
	\$ 4,402	\$ 5					\$ 4,408	\$ 16,052	\$ 9,172	\$ 11,894	
Total Revenues	\$ 992,413	\$ 3,840	\$ 13,528				\$ 1,009,781	\$ 1,672,371	\$ 551,917	\$ 1,319,649	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 400,651						\$ 400,651	\$ 977,685	\$ 331,241	\$ 808,357	
Temp Help											
Overtime	\$ 168						\$ 168	\$ 1,500		\$ 195	
Staff Benefits	\$ 173,579						\$ 173,579	\$ 444,624	\$ 168,994	\$ 435,030	
	\$ 574,398						\$ 574,398	\$ 1,423,809	\$ 500,235	\$ 1,243,582	
Operating Expenses and Equipment											
General Expense	\$ 39,341						\$ 39,341	\$ 122,992	\$ 27,033	\$ 89,962	
Printing	\$ 2,823						\$ 2,823	\$ 4,396	\$ 2,014	\$ 4,100	
Telecommunications	\$ 11,453						\$ 11,453	\$ 47,055	\$ 12,136	\$ 57,055	
Postage	\$ 4,403		\$ 10				\$ 4,413	\$ 13,784	\$ 2,327	\$ 7,706	
Insurance	\$ 701						\$ 701	\$ 750	\$ 617	\$ 750	
In-State Travel	\$ 3,404		\$ 986				\$ 4,391	\$ 9,391	\$ 3,974	\$ 9,617	
Out-of-State Travel											
Training	\$ 220						\$ 220	\$ 595	\$ 475	\$ 475	
Security Services											
Facility Operations	\$ 6,727						\$ 6,727	\$ 31,043	\$ 7,041	\$ 15,000	
Utilities											
Contracted Services	\$ 100,720		\$ 48,118				\$ 148,838	\$ 436,056	\$ 163,689	\$ 491,987	
Consulting and Professional Services	\$ 805						\$ 805	\$ 5,733	\$ 1,505	\$ 4,920	
Information Technology								\$ 51,840	\$ 250	\$ 31,627	
Major Equipment								\$ 25,000		\$ 60,000	
Other Items of Expense								\$ 50		\$ 50	
	\$ 170,597		\$ 49,114				\$ 219,711	\$ 748,685	\$ 221,061	\$ 773,249	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,149						\$ 8,149	\$ 2,488	\$ 1,994	\$ 5,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 48,087						\$ 48,087	\$ 47,038			
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (18,691)						\$ (18,691)				
	\$ 37,545						\$ 37,545	\$ 49,526	\$ 1,994	\$ 5,500	
Total Expenditures	\$ 782,540		\$ 49,114				\$ 831,655	\$ 2,222,020	\$ 723,289	\$ 2,022,331	
Excess (Deficit) of Revenues Over Expenditures	\$ 209,873	\$ 3,840	\$ (35,587)				\$ 178,127	\$ (549,649)	\$ (171,372)	\$ (702,682)	
Operating Transfers In (Out)	\$ (6,399)		\$ 6,399				\$ 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)	\$ 775,341	\$ 12,283	\$ (29,188)	\$ 0			\$ 758,437	\$ 30,661	\$ 882,921	\$ 351,611	

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

For the month ended December										
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	\$ 171,280	\$ 43,540	\$ 48,087				\$ 262,906	\$ 661,668	\$ 218,512	\$ 484,929
Traffic & Other Infractions	\$ 94,072	\$ 3,931					\$ 98,003	\$ 263,009	\$ 84,616	\$ 240,900
Other Criminal Cases	\$ 18,575	\$ 550					\$ 19,124	\$ 171,572	\$ 18,861	\$ 57,458
Civil	\$ 20,493	\$ 781					\$ 21,274	\$ 78,730	\$ 20,512	\$ 42,959
Family & Children Services	\$ 15,830	\$ 121,669					\$ 137,500	\$ 287,761	\$ 139,770	\$ 323,033
Probate, Guardianship & Mental Health Services		\$ 2,592					\$ 2,592	\$ 3,656	\$ 1,533	\$ 5,496
Juvenile Dependency Services		\$ 840					\$ 840	\$ 30,818	\$ 7,108	\$ 16,176
Juvenile Delinquency Services										
Other Court Operations	\$ 126,033	\$ 7,348				\$ (18,691)	\$ 114,690	\$ 168,365	\$ 112,802	\$ 318,987
Court Interpreters	\$ 5,369	\$ 3,324					\$ 8,693	\$ 14,691	\$ 6,672	\$ 13,952
Jury Services	\$ 18,222	\$ 3,800	\$ 8,149				\$ 30,171	\$ 28,359	\$ 14,328	\$ 31,698
Security		\$ 11,018					\$ 11,018	\$ 500		\$ 500
Trial Court Operations Program	\$ 469,872	\$ 199,394	\$ 56,235			\$ (18,691)	\$ 706,810	\$ 1,709,131	\$ 624,715	\$ 1,536,088
Enhanced Collections										
Other Non-Court Operations								\$ 4,680		
Non-Court Operations Program								\$ 4,680		
Executive Office	\$ 67,101	\$ 5,440					\$ 72,542	\$ 203,271	\$ 70,153	\$ 150,168
Fiscal Services	\$ 23,166	\$ 3,538					\$ 26,705	\$ 77,511	\$ 2,871	\$ 69,965
Human Resources	\$ 14,259	\$ 359					\$ 14,618	\$ 35,091	\$ 14,671	\$ 30,779
Business & Facilities Services		\$ 5,890					\$ 5,890	\$ 16,475	\$ 6,229	\$ 23,745
Information Technology		\$ 5,090					\$ 5,090	\$ 190,262	\$ 4,650	\$ 211,585
Court Administration Program	\$ 104,526	\$ 20,318					\$ 124,844	\$ 522,609	\$ 98,574	\$ 486,243
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ (14,400)	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 574,398	\$ 219,711	\$ 56,235			\$ (18,691)	\$ 831,655	\$ 2,222,020	\$ 723,289	\$ 2,022,331