

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

PLUMAS
Court

FY 2012-2013 4th 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	12	13	13 12

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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.

Debra W. Norrie

Signature of Presiding Judge or Court Executive

12-11-13

Date

PLUMAS

Court

FY 2012-2013 - 4th Quarter

Fiscal Year and Ending Quarter

Superior Court of California, County of Plumas
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2012/13									2011/12
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (59,859)	\$ 7,673	\$ 75,375				\$ 42,043	\$ 65,233	\$ 94,634
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (720)	\$ (720)	\$ (50)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 700
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (54,259)	\$ 7,673	\$ 75,375				\$ 41,323	\$ 70,113	\$ 100,284
Short Term Investment	\$ 555,333						\$ 75,272	\$ 630,605	\$ 1,369,791
Investment in Financial Institution									
Total Investments	\$ 555,333						\$ 75,272	\$ 630,605	\$ 1,369,791
Accrued Revenue	\$ 372	\$ 3					\$ 0	\$ 375	\$ 976
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 1,887							\$ 1,887	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 124,328							\$ 124,328	\$ 130,127
Due From Other Governments									
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 7,275	\$ 767	\$ 127,607					\$ 135,649	\$ 132,742
Trust Due To/From							\$ 2,276	\$ 2,276	\$ 386
Distribution Due To/From							\$ 1,098	\$ 1,098	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 99							\$ 99	\$ 50
Total Receivables	\$ 133,961	\$ 770	\$ 127,607				\$ 3,374	\$ 265,712	\$ 264,281
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	\$ 635,036	\$ 8,443	\$ 202,983				\$ 119,969	\$ 966,430	\$ 1,734,357
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 222		\$ 3,279					\$ 3,501	\$ 381
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 433		\$ 124,328				\$ 3,040	\$ 127,801	\$ 130,563
Due to Other Courts							\$ 0	\$ 0	\$ 193
Due to State									
TC145 Liability							\$ 41,675	\$ 41,675	\$ 35,651
Due to Other Governments			\$ 75,375				\$ 1,450	\$ 76,826	\$ 76,347
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 22							\$ 22	\$ 36
Interest							\$ 1	\$ 1	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 677		\$ 202,983	\$ 0			\$ 46,166	\$ 249,825	\$ 243,176
Civil							\$ 505	\$ 505	\$ 429
Criminal							\$ 50,571	\$ 50,571	\$ 300,764
Unreconciled - Civil and Criminal							\$ 19,854	\$ 19,854	\$ 70,686
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 8	\$ 8	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 70,938	\$ 70,938	\$ 371,886
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 25,422							\$ 25,422	\$ 16,510
Deferred Compensation Payable	\$ 635							\$ 635	\$ 635
Deductions Payable	\$ 17,291							\$ 17,291	\$ 27,050
Payroll Clearing	\$ 19,314							\$ 19,314	\$ 17,757
Total Payroll Liabilities	\$ 62,662							\$ 62,662	\$ 61,952
Revenue Collected in Advance									
Liabilities For Deposits	\$ 161						\$ 130	\$ 291	\$ 291
Jury Fees - Non-Interest							\$ 1,650	\$ 1,650	\$ 1,650
Fees - Partial Payment & Overpayment							\$ 1,085	\$ 1,085	\$ 1,337
Uncleared Collections	\$ (331)							\$ (331)	\$ (229)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ (170)						\$ 2,865	\$ 2,695	\$ 3,049
Total Liabilities	\$ 63,168		\$ 202,983	\$ 0			\$ 119,969	\$ 386,120	\$ 680,064
Total Fund Balance	\$ 571,867	\$ 8,443	\$ 0	\$ 0				\$ 580,310	\$ 1,054,293
Total Liabilities and Fund Balance	\$ 635,036	\$ 8,443	\$ 202,983	\$ 0			\$ 119,969	\$ 966,430	\$ 1,734,357

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

For the month ended June										
Fiscal Year 2012/13									2011/12	
	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	\$ 367,751	\$ 105,305					\$ 473,055	\$ 484,929	\$ 422,808	\$ 513,083
Traffic & Other Infractions	\$ 174,892	\$ 7,768					\$ 182,660	\$ 240,900	\$ 207,542	\$ 244,352
Other Criminal Cases	\$ 39,143	\$ 1,057					\$ 40,200	\$ 57,458	\$ 43,235	\$ 58,628
Civil	\$ 40,048	\$ 3,035					\$ 43,084	\$ 42,959	\$ 44,378	\$ 48,606
Family & Children Services	\$ 26,330	\$ 263,938					\$ 290,268	\$ 323,033	\$ 326,616	\$ 340,157
Probate, Guardianship & Mental Health Services		\$ 2,483					\$ 2,483	\$ 5,496	\$ 5,340	\$ 3,000
Juvenile Dependency Services		\$ 7,738					\$ 7,738	\$ 16,176	\$ 1,050	\$ 20,514
Juvenile Delinquency Services										
Other Court Operations	\$ 231,557	\$ 34,153					\$ 265,710	\$ 318,987	\$ 285,759	\$ 316,529
Court Interpreters	\$ 7,785	\$ 5,376					\$ 13,161	\$ 13,952	\$ 13,929	\$ 61,079
Jury Services	\$ 23,042	\$ 6,296	\$ 2,489				\$ 31,827	\$ 31,698	\$ 29,665	\$ 37,813
Security								\$ 500	\$ 0	
Trial Court Operations Program	\$ 910,549	\$ 437,149	\$ 2,489				\$ 1,350,186	\$ 1,536,088	\$ 1,380,320	\$ 1,643,761
Enhanced Collections										
Other Non-Court Operations										\$ 960
Non-Court Operations Program										\$ 960
Executive Office	\$ 144,453	\$ 6,615					\$ 151,068	\$ 150,168	\$ 152,293	\$ 150,054
Fiscal Services	\$ 10,661	\$ 6,411			\$ 0		\$ 17,072	\$ 69,965	\$ 88,894	\$ 88,960
Human Resources	\$ 30,753	\$ 1,998					\$ 32,752	\$ 30,779	\$ 33,616	\$ 35,217
Business & Facilities Services		\$ 34,736					\$ 34,736	\$ 23,745	\$ 14,636	\$ 42,250
Information Technology		\$ 142,235					\$ 142,235	\$ 211,585	\$ 175,593	\$ 231,775
Court Administration Program	\$ 185,867	\$ 191,996			\$ 0		\$ 377,863	\$ 486,243	\$ 465,032	\$ 548,256
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,096,415	\$ 629,145	\$ 2,489		\$ 0		\$ 1,728,049	\$ 2,022,331	\$ 1,845,351	\$ 2,192,977

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 June											
Fiscal Year 2012/13										2011/12	
	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	\$ 1,066,542	\$ 8,437					\$ 1,074,979	\$ 1,061,893	\$ 1,670,613	\$ 1,659,196	
Improvement and Modernization Fund								\$ 2,500		\$ 2,884	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 5,182						\$ 5,182	\$ 20,000	\$ 13,995	\$ 30,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 45,473						\$ 45,473	\$ 52,613	\$ 52,584	\$ 59,065	
Other Miscellaneous	\$ 25,003						\$ 25,003	\$ 24,730	\$ 1,165	\$ 1,165	
	\$ 1,142,200	\$ 8,437					\$ 1,150,637	\$ 1,161,736	\$ 1,738,357	\$ 1,752,310	
Grants											
AB 1058 Commissioner/Facilitator			\$ 88,078				\$ 88,078	\$ 130,019	\$ 130,019	\$ 165,300	
Other AOC Grants			\$ 1,190				\$ 1,190	\$ 16,000	\$ 0	\$ 14,000	
Non-AOC Grants									\$ 1		
			\$ 89,268				\$ 89,268	\$ 146,019	\$ 130,020	\$ 179,300	
Other Financing Sources											
Interest Income	\$ 2,905	\$ 6					\$ 2,911	\$ 2,433	\$ 4,152	\$ 5,000	
Investment Income											
Donations											
Local Fees	\$ 11,186						\$ 11,186	\$ 6,461	\$ 6,416	\$ 14,600	
Non-Fee Revenues									\$ 715	\$ 2,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ (75,375)		
County Program - Restricted											
Reimbursement Other								\$ 3,000		\$ 5,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 64						\$ 64		\$ 78		
	\$ 14,155	\$ 6					\$ 14,161	\$ 11,894	\$ (64,015)	\$ 27,600	
Total Revenues	\$ 1,156,355	\$ 8,443	\$ 89,268				\$ 1,254,066	\$ 1,319,649	\$ 1,804,363	\$ 1,959,210	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 710,098		\$ 12,281				\$ 722,379	\$ 808,357	\$ 791,310	\$ 833,357	
Temp Help											
Overtime	\$ 1,456						\$ 1,456	\$ 195	\$ 980		
Staff Benefits	\$ 362,731		\$ 9,850				\$ 372,580	\$ 435,030	\$ 405,479	\$ 464,841	
	\$ 1,074,285		\$ 22,131				\$ 1,096,415	\$ 1,243,582	\$ 1,197,769	\$ 1,298,198	
Operating Expenses and Equipment											
General Expense	\$ 66,674						\$ 66,674	\$ 89,962	\$ 77,107	\$ 106,950	
Printing	\$ 3,613						\$ 3,613	\$ 4,100	\$ 2,588	\$ 8,500	
Telecommunications	\$ 22,313						\$ 22,313	\$ 57,055	\$ 29,781	\$ 58,555	
Postage	\$ 3,884						\$ 3,884	\$ 7,706	\$ 5,431	\$ 18,600	
Insurance	\$ 617						\$ 617	\$ 750	\$ 628	\$ 850	
In-State Travel	\$ 5,124		\$ 679				\$ 5,803	\$ 9,617	\$ 6,480	\$ 7,450	
Out-of-State Travel											
Training	\$ 750		\$ 100				\$ 850	\$ 475	\$ 475	\$ 4,100	
Security Services									\$ 0	\$ 1,040	
Facility Operations	\$ 36,562						\$ 36,562	\$ 15,000	\$ 13,621	\$ 16,700	
Utilities									\$ 61		
Contracted Services	\$ 361,860		\$ 101,461				\$ 463,322	\$ 491,987	\$ 469,130	\$ 571,470	
Consulting and Professional Services	\$ 4,831						\$ 4,831	\$ 4,920	\$ 4,370	\$ 16,625	
Information Technology	\$ 20,676						\$ 20,676	\$ 31,627	\$ 36,267	\$ 30,889	
Major Equipment								\$ 60,000		\$ 40,000	
Other Items of Expense								\$ 50		\$ 50	
	\$ 526,905		\$ 102,240				\$ 629,145	\$ 773,249	\$ 645,939	\$ 881,779	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,489						\$ 2,489	\$ 5,500	\$ 1,643	\$ 13,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,426)		\$ 4,426				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (1,937)		\$ 4,426				\$ 2,489	\$ 5,500	\$ 1,643	\$ 13,000	
Total Expenditures	\$ 1,599,252		\$ 128,797				\$ 1,728,049	\$ 2,022,331	\$ 1,845,351	\$ 2,192,977	
Excess (Deficit) of Revenues Over Expenditures	\$ (442,897)	\$ 8,443	\$ (39,529)				\$ (473,983)	\$ (702,682)	\$ (40,989)	\$ (233,767)	
Operating Transfers In (Out)	\$ (39,529)		\$ 39,529				\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,054,293	\$ 0	\$ 0	\$ 0			\$ 1,054,293	\$ 1,054,293	\$ 1,095,282	\$ 1,095,282	
Ending Balance (Deficit)	\$ 571,867	\$ 8,443	\$ 0	\$ 0			\$ 580,310	\$ 351,611	\$ 1,054,293	\$ 861,515	

