

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. Norris

Signature of Presiding Judge or Court Executive

08-13-2015

Date

Plumas

Court

FY 14-15 Quarter *4*

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas
 Court

FY15-16 Quarter 4
 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)		11	11	10	10

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas
Court

FY14-15 Quarter 4
Fiscal Year and Ending Quarter

FOOTNOTES

1	One court clerk was out on disability leave for the month of October and part of November. She retired from the Court in November, 2015.
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Superior Court of California, County of Plumas
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2014/15									2013/14
	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	\$ (40,271)	\$ 26,144	\$ 0				\$ 4,561	\$ (9,565)	\$ (62,159)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees			\$ 0				\$ 0	\$ 0	\$ 0
Trust							\$ (5,204)	\$ (5,204)	\$ (570)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (39,671)	\$ 26,144	\$ 0				\$ (643)	\$ (14,169)	\$ (57,129)
Short Term Investment	\$ 174,430						\$ 101,515	\$ 275,945	\$ 348,850
Investment in Financial Institution									
Total Investments	\$ 174,430						\$ 101,515	\$ 275,945	\$ 348,850
Accrued Revenue	\$ 140	\$ 13					\$ 0	\$ 152	\$ 225
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 20,170							\$ 20,170	\$ 164,348
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 21,445	\$ 767	\$ 30,593					\$ 52,805	\$ 177,826
Trust Due To/From							\$ 1,092	\$ 1,092	\$ 3,511
Distribution Due To/From							\$ 25	\$ 25	\$ 5,440
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 520
General Due To/From	\$ 480							\$ 480	\$ 107
Total Receivables	\$ 42,235	\$ 780	\$ 30,593				\$ 1,117	\$ 74,725	\$ 351,976
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	\$ 176,995	\$ 26,924	\$ 30,593				\$ 101,989	\$ 336,501	\$ 643,696
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 13,243		\$ 0					\$ 13,243	\$ 49,795
Accounts Payable - General	\$ 2,498		\$ 0	\$ 0			\$ 0	\$ 2,498	\$ 0
Due to Other Funds	\$ 0		\$ 20,170				\$ 1,597	\$ 21,767	\$ 173,925
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 29,245	\$ 29,245	\$ 38,027
Due to Other Governments	\$ 503		\$ 10,423					\$ 10,926	\$ 30,429
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 16,245		\$ 30,593	\$ 0			\$ 30,844	\$ 77,682	\$ 292,176
Civil							\$ 555	\$ 555	\$ 505
Criminal	\$ 0						\$ 62,052	\$ 62,052	\$ 148,843
Unreconciled - Civil and Criminal							\$ 3,956	\$ 3,956	\$ 16,338
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 28	\$ 28	\$ 28
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 66,591	\$ 66,591	\$ 165,714
Accrued Payroll	\$ 396							\$ 396	\$ 4,338
Benefits Payable	\$ 31,092							\$ 31,092	\$ 53,823
Deferred Compensation Payable	\$ 540							\$ 540	\$ 308
Deductions Payable	\$ 27,569							\$ 27,569	\$ 21,571
Payroll Clearing	\$ 31,914							\$ 31,914	\$ 17,002
Total Payroll Liabilities	\$ 91,511							\$ 91,511	\$ 97,042
Revenue Collected in Advance									
Liabilities For Deposits	\$ 269						\$ 537	\$ 806	\$ 698
Jury Fees - Non-Interest							\$ 480	\$ 480	\$ 1,650
Fees - Partial Payment & Overpayment							\$ 1,716	\$ 1,716	\$ 5,292
Uncleared Collections	\$ 0						\$ 1,821	\$ 1,821	\$ 200
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 269						\$ 4,554	\$ 4,823	\$ 7,840
Total Liabilities	\$ 108,025		\$ 30,593	\$ 0			\$ 101,989	\$ 240,607	\$ 562,772
Total Fund Balance	\$ 68,970	\$ 26,924	\$ 0	\$ 0				\$ 95,894	\$ 80,925
Total Liabilities and Fund Balance	\$ 176,995	\$ 26,924	\$ 30,593	\$ 0			\$ 101,989	\$ 336,501	\$ 643,696

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

For the month ended June										
Fiscal Year 2014/15									2013/14	
	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	\$ 260,639	\$ 158,043	\$ (7)				\$ 418,676	\$ 424,099	\$ 525,515	\$ 657,496
Traffic & Other Infractions	\$ 133,593	\$ 12,842	\$ (1)				\$ 146,434	\$ 221,431	\$ 260,568	\$ 260,154
Other Criminal Cases	\$ 40,108	\$ 3,419	\$ (1)				\$ 43,526	\$ 124,164	\$ 65,280	\$ 170,493
Civil	\$ 41,352	\$ 4,358	\$ 0				\$ 45,710	\$ 106,774	\$ 70,775	\$ 77,969
Family & Children Services	\$ 68,065	\$ 170,162	\$ (22)		\$ 8,156		\$ 246,361	\$ 261,026	\$ 372,532	\$ 287,369
Probate, Guardianship & Mental Health Services		\$ 4,756					\$ 4,756	\$ 50	\$ 2,893	\$ 3,656
Juvenile Dependency Services		\$ 30,281					\$ 30,281	\$ 23,542	\$ 23,741	\$ 30,515
Juvenile Delinquency Services								\$ 8,912		
Other Court Operations	\$ 172,393	\$ 47,779	\$ (6)				\$ 220,166	\$ 81,367	\$ 324,602	\$ 166,788
Court Interpreters	\$ 8,138	\$ 7,673	\$ 0				\$ 15,811	\$ 4,397	\$ 21,636	\$ 14,648
Jury Services	\$ 24,403	\$ 7,409	\$ 7,280				\$ 39,092	\$ 38,251	\$ 57,849	\$ 28,059
Security									\$ 5,509	\$ 500
Trial Court Operations Program	\$ 748,691	\$ 446,722	\$ 7,244		\$ 8,156		\$ 1,210,812	\$ 1,294,013	\$ 1,730,899	\$ 1,697,648
Enhanced Collections										
Other Non-Court Operations								\$ 1,680	\$ (267)	\$ 4,680
Non-Court Operations Program								\$ 1,680	\$ (267)	\$ 4,680
Executive Office	\$ 154,675	\$ 12,268	\$ 4				\$ 166,947	\$ 177,516	\$ 248,693	\$ 201,220
Fiscal Services	\$ 27,745	\$ 11,314	\$ 31		\$ (8,156)		\$ 30,935	\$ 64,109	\$ 62,551	\$ 76,850
Human Resources	\$ 27,907	\$ 2,214	\$ 1				\$ 30,122	\$ 28,565	\$ 34,061	\$ 34,886
Business & Facilities Services		\$ 20,334					\$ 20,334	\$ 42,393	\$ 19,874	\$ 16,475
Information Technology		\$ 135,264					\$ 135,264	\$ 22,211	\$ 141,492	\$ 190,262
Court Administration Program	\$ 210,327	\$ 181,394	\$ 36		\$ (8,156)		\$ 383,601	\$ 334,794	\$ 506,671	\$ 519,692
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 959,017	\$ 628,116	\$ 7,280		\$ 0		\$ 1,594,413	\$ 1,630,487	\$ 2,237,303	\$ 2,222,020

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 2014/15										2013/14	
	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	\$ 1,316,744	\$ 9,204					\$ 1,325,948	\$ 1,317,351	\$ 1,469,367	\$ 1,425,522	
Improvement and Modernization Fund								\$ 2,884		\$ 2,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 9,667						\$ 9,667	\$ 9,658	\$ 9,658	\$ 5,182	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 48,630						\$ 48,630	\$ 49,256	\$ 48,128	\$ 43,051	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	\$ 1,389,970	\$ 9,204					\$ 1,399,174	\$ 1,394,078	\$ 1,542,082	\$ 1,491,184	
Grants											
AB 1058 Commissioner/Facilitator			\$ 169,717				\$ 169,717	\$ 163,945	\$ 162,684	\$ 163,945	
Other AOC Grants			\$ 29,939				\$ 29,939	\$ 16,290	\$ 23,741	\$ 1,190	
Non-AOC Grants											
			\$ 199,655				\$ 199,655	\$ 180,235	\$ 186,425	\$ 165,135	
Other Financing Sources											
Interest Income	\$ 844	\$ 45					\$ 889	\$ 1,998	\$ 2,028	\$ 2,911	
Investment Income											
Donations											
Local Fees	\$ 6,576						\$ 6,576	\$ 6,851	\$ 6,912	\$ 11,186	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,115						\$ 1,115				
County Program - Restricted											
Reimbursement Other	\$ 1,327						\$ 1,327			\$ 1,955	
Sale of Fixed Assets											
Other Miscellaneous	\$ 647						\$ 647	\$ 381	\$ 471		
	\$ 10,509	\$ 45					\$ 10,554	\$ 9,230	\$ 9,410	\$ 16,052	
Total Revenues	\$ 1,400,479	\$ 9,249	\$ 199,655				\$ 1,609,383	\$ 1,583,543	\$ 1,737,918	\$ 1,672,371	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 601,042		\$ 54,056				\$ 655,098	\$ 669,990	\$ 898,258	\$ 977,685	
Temp Help											
Overtime	\$ 404						\$ 404		\$ 319	\$ 1,500	
Staff Benefits	\$ 261,764		\$ 41,751				\$ 303,515	\$ 350,168	\$ 367,758	\$ 444,624	
	\$ 863,210		\$ 95,807				\$ 959,017	\$ 1,020,158	\$ 1,266,335	\$ 1,423,809	
Operating Expenses and Equipment											
General Expense	\$ 123,599						\$ 123,599	\$ 110,743	\$ 130,614	\$ 122,992	
Printing	\$ 3,695						\$ 3,695	\$ 2,138	\$ 7,567	\$ 4,396	
Telecommunications	\$ 15,757						\$ 15,757	\$ 26,180	\$ 25,062	\$ 47,055	
Postage	\$ 16,947		\$ 36				\$ 16,983	\$ 10,400	\$ 7,774	\$ 13,784	
Insurance	\$ 603						\$ 603	\$ 700	\$ 701	\$ 750	
In-State Travel	\$ 2,099		\$ 1,428				\$ 3,526	\$ 3,330	\$ 5,006	\$ 9,391	
Out-of-State Travel											
Training	\$ 395		\$ 230				\$ 625	\$ 620	\$ 408	\$ 595	
Security Services											
Facility Operations	\$ 39,573						\$ 39,573	\$ 16,579	\$ 22,090	\$ 31,043	
Utilities											
Contracted Services	\$ 244,991		\$ 129,107				\$ 374,098	\$ 379,271	\$ 459,924	\$ 436,056	
Consulting and Professional Services	\$ 3,539						\$ 3,539	\$ 2,855	\$ 2,715	\$ 5,733	
Information Technology	\$ 29,440						\$ 29,440	\$ 46,621	\$ 20,994	\$ 51,840	
Major Equipment	\$ 16,677						\$ 16,677			\$ 25,000	
Other Items of Expense								\$ 300		\$ 50	
	\$ 497,316		\$ 130,801				\$ 628,116	\$ 599,737	\$ 682,854	\$ 748,685	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,280						\$ 7,280	\$ 10,592	\$ 10,592	\$ 2,488	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 296,220	\$ 47,038	
Capital Costs											
Internal Cost Recovery	\$ (19,162)		\$ 19,162				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (18,698)		
	\$ (11,882)		\$ 19,162				\$ 7,280	\$ 10,592	\$ 288,114	\$ 49,526	
Total Expenditures	\$ 1,348,644		\$ 245,770				\$ 1,594,413	\$ 1,630,487	\$ 2,237,303	\$ 2,222,020	
Excess (Deficit) of Revenues Over Expenditures	\$ 51,835	\$ 9,249	\$ (46,114)				\$ 14,969	\$ (46,944)	\$ (499,385)	\$ (549,649)	
Operating Transfers In (Out)	\$ (46,114)		\$ 46,114				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 63,249	\$ 17,675	\$ 0	\$ 0			\$ 80,925	\$ 80,925	\$ 580,310	\$ 580,310	
Ending Balance (Deficit)	\$ 68,970	\$ 26,924	\$ 0	\$ 0			\$ 95,894	\$ 33,981	\$ 80,925	\$ 30,661	

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Plumas

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	26,924	-	-	-	-	-	26,924
Committed	57,796	-	57,796	-	-	-	-	-	-	57,796
Assigned	4,566	6,608	11,174	-	-	-	-	-	-	11,174
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 62,362	\$ 6,608	\$ 68,970	\$ 26,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,894