

## 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.

*Richard W. Norrie*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*05-06-2016*

\_\_\_\_\_  
Date

Plumas

\_\_\_\_\_  
Court

FY 15-16 Quarter 3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

Court

FY 15-16 Quarter 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas

Court

FY 15-16 Quarter 3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	11	10	10	10	

<sup>1</sup> 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							2014/15	
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 29,776	\$ 33,105	\$ (22,580)				\$ 5,324	\$ 45,626	\$ 47,132
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,731)	\$ (2,731)	\$ (1,036)
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 600
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 147,832						\$ 84,381	\$ 232,213	\$ 320,963
<b>Total Cash and Cash Equivalents</b>	<b>\$ 178,508</b>	<b>\$ 33,105</b>	<b>\$ (22,580)</b>				<b>\$ 86,974</b>	<b>\$ 276,008</b>	<b>\$ 367,659</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
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	\$ (2,820)					\$ (2,820)	\$ 0
Trust Due To/From							\$ 2,700	\$ 2,700	\$ 2,817
Distribution Due To/From							\$ 6,045	\$ 6,045	\$ 1,653
Civil Filing Fee Due To/From							\$ 50	\$ 50	\$ 1,350
General Due To/From	\$ 51							\$ 51	\$ 53
<b>Total Receivables</b>	<b>\$ 51</b>	<b>\$ 0</b>	<b>\$ (2,820)</b>				<b>\$ 8,795</b>	<b>\$ 6,026</b>	<b>\$ 5,873</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 178,560</b>	<b>\$ 33,105</b>	<b>\$ (25,400)</b>				<b>\$ 95,769</b>	<b>\$ 282,034</b>	<b>\$ 373,532</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,253
Due to Other Funds	\$ 0		\$ 0				\$ 8,846	\$ 8,846	\$ 5,873
Due to Other Courts									
Due to State									
TC145 Liability							\$ 25,142	\$ 25,142	\$ 34,193
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 18	\$ 18	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 34,007</b>	<b>\$ 34,007</b>	<b>\$ 42,321</b>
Civil							\$ 655	\$ 655	\$ 555
Criminal							\$ 48,897	\$ 48,897	\$ 41,534
Unreconciled - Civil and Criminal							\$ 1,632	\$ 1,632	\$ 4,738
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 34	\$ 34	\$ 28
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 51,218</b>	<b>\$ 51,218</b>	<b>\$ 46,856</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 5,538							\$ 5,538	\$ 19,978
Deferred Compensation Payable	\$ 135							\$ 135	\$ 0
Deductions Payable	\$ 7							\$ 7	\$ 2,021
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 5,681</b>							<b>\$ 5,681</b>	<b>\$ 21,999</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 269						\$ 537	\$ 806	\$ 806
Jury Fees - Non-Interest							\$ 5,821	\$ 5,821	\$ 480
Fees - Partial Payment & Overpayment							\$ 2,366	\$ 2,366	\$ 1,913
Uncleared Collections	\$ 0						\$ 1,821	\$ 1,821	\$ 1,821
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 269</b>						<b>\$ 10,545</b>	<b>\$ 10,814</b>	<b>\$ 5,020</b>
<b>Total Liabilities</b>	<b>\$ 5,950</b>		<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 95,769</b>	<b>\$ 101,719</b>	<b>\$ 116,196</b>
<b>Total Fund Balance</b>	<b>\$ 172,610</b>	<b>\$ 33,105</b>	<b>\$ (25,400)</b>	<b>\$ 0</b>				<b>\$ 180,315</b>	<b>\$ 257,336</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 178,560</b>	<b>\$ 33,105</b>	<b>\$ (25,400)</b>	<b>\$ 0</b>			<b>\$ 95,769</b>	<b>\$ 282,034</b>	<b>\$ 373,532</b>



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 2015/16								2014/15		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 959,918	\$ 6,136					\$ 966,054	\$ 1,240,173	\$ 1,001,581	\$ 1,317,351	
Improvement and Modernization Fund	\$ 2,884						\$ 2,884	\$ 2,884	\$ 2,884	\$ 2,884	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,341						\$ 2,341	\$ 9,667	\$ 8,937	\$ 9,658	
Civil Coordination Reimbursement (45.55)											
MCU Reimbursements (45.10 and General)	\$ 24,587						\$ 24,587	\$ 43,518	\$ 33,200	\$ 49,256	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	\$ 1,004,659	\$ 6,136					\$ 1,010,795	\$ 1,311,171	\$ 1,058,647	\$ 1,394,078	
Grants											
AB 1058 Commissioner/Facilitator			\$ 45,318				\$ 45,318	\$ 169,203	\$ 99,963	\$ 163,945	
Other Judicial Council Grants			\$ 1,753				\$ 1,753	\$ 29,939	\$ 7,343	\$ 16,290	
Non-Judicial Council Grants											
			\$ 47,071				\$ 47,071	\$ 199,142	\$ 107,306	\$ 180,235	
Other Financing Sources											
Interest Income	\$ 647	\$ 45					\$ 692	\$ 889	\$ 540	\$ 1,998	
Investment Income											
Donations											
Local Fees	\$ 4,808						\$ 4,808	\$ 6,638	\$ 4,623	\$ 6,851	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other								\$ 1,327	\$ 1,327		
Sale of Fixed Assets	\$ 984						\$ 984	\$ 618	\$ 645	\$ 381	
Other Miscellaneous											
	\$ 6,438	\$ 45					\$ 6,484	\$ 9,472	\$ 7,135	\$ 9,230	
<b>Total Revenues</b>	<b>\$ 1,011,097</b>	<b>\$ 6,181</b>	<b>\$ 47,071</b>				<b>\$ 1,064,349</b>	<b>\$ 1,519,785</b>	<b>\$ 1,173,088</b>	<b>\$ 1,583,543</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 411,283						\$ 411,283	\$ 681,592	\$ 415,527	\$ 669,990	
Temp Help											
Overtime									\$ (14)		
Staff Benefits	\$ 215,416						\$ 215,416	\$ 352,934	\$ 201,165	\$ 350,168	
	\$ 626,699						\$ 626,699	\$ 1,034,526	\$ 616,679	\$ 1,020,158	
Operating Expenses and Equipment											
General Expense	\$ 30,957						\$ 30,957	\$ 30,874	\$ 40,997	\$ 110,743	
Printing	\$ 1,199						\$ 1,199	\$ 1,800	\$ 312	\$ 2,138	
Telecommunications	\$ 6,466						\$ 6,466	\$ 16,315	\$ 8,886	\$ 26,180	
Postage	\$ 19		\$ 12				\$ 30	\$ 650	\$ 9,243	\$ 10,400	
Insurance	\$ 331						\$ 331	\$ 700	\$ 603	\$ 700	
In-State Travel	\$ 1,016		\$ 2,062				\$ 3,077	\$ 4,462	\$ 3,026	\$ 3,330	
Out-of-State Travel											
Training			\$ 115				\$ 115	\$ 5,240	\$ 625	\$ 620	
Security Services											
Facility Operations								\$ 13,915	\$ 6,490	\$ 16,579	
Utilities											
Contracted Services	\$ 174,209		\$ 70,282				\$ 244,492	\$ 410,490	\$ 268,418	\$ 379,271	
Consulting and Professional Services	\$ 1,155						\$ 1,155	\$ 2,826	\$ 2,165	\$ 2,855	
Information Technology	\$ 60,066						\$ 60,066	\$ 44,329	\$ 32,951	\$ 46,621	
Major Equipment											
Other Items of Expense										\$ 300	
	\$ 275,417		\$ 72,471				\$ 347,887	\$ 531,601	\$ 373,715	\$ 599,737	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,341						\$ 5,341	\$ 6,852	\$ 6,282	\$ 10,592	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 0	
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 5,341						\$ 5,341	\$ 6,852	\$ 6,282	\$ 10,592	
<b>Total Expenditures</b>	<b>\$ 907,457</b>		<b>\$ 72,471</b>				<b>\$ 979,927</b>	<b>\$ 1,572,979</b>	<b>\$ 966,676</b>	<b>\$ 1,630,487</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 103,640	\$ 6,181	\$ (25,400)				\$ 84,421	\$ (53,194)	\$ 176,411	\$ (46,944)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,970	\$ 26,924	\$ 0	\$ 0			\$ 95,894	\$ 95,894	\$ 80,925	\$ 80,925	
Ending Balance (Deficit)	\$ 172,610	\$ 33,105	\$ (25,400)	\$ 0			\$ 180,315	\$ 42,700	\$ 257,336	\$ 33,981	

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

For the month ended March										
Fiscal Year 2015/16								2014/15		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 177,661	\$ 38,529					\$ 216,190	\$ 360,880	\$ 221,056	\$ 424,099
Traffic & Other Infractions	\$ 86,585	\$ 7,590					\$ 94,175	\$ 159,543	\$ 92,618	\$ 221,431
Other Criminal Cases	\$ 26,948	\$ 2,228					\$ 29,177	\$ 135,135	\$ 27,743	\$ 124,164
Civil	\$ 28,024	\$ 5,097					\$ 33,122	\$ 107,837	\$ 29,268	\$ 106,774
Family & Children Services	\$ 18,255	\$ 123,355					\$ 141,610	\$ 275,313	\$ 197,045	\$ 261,026
Probate, Guardianship & Mental Health Services		\$ 5,304					\$ 5,304	\$ 1,350	\$ 3,126	\$ 50
Juvenile Dependency Services		\$ 1,538					\$ 1,538	\$ 40,144	\$ 8,945	\$ 23,542
Juvenile Delinquency Services								\$ 10,205		\$ 8,912
Other Court Operations	\$ 107,268	\$ 36,169					\$ 143,437	\$ 50,024	\$ 147,270	\$ 81,367
Court Interpreters	\$ 5,438	\$ 4,879					\$ 10,316	\$ 4,628	\$ 11,835	\$ 4,397
Jury Services	\$ 16,954	\$ 6,072	\$ 5,341				\$ 28,366	\$ 22,244	\$ 27,784	\$ 38,251
Security										
Trial Court Operations Program	\$ 467,134	\$ 230,761	\$ 5,341				\$ 703,236	\$ 1,167,303	\$ 766,688	\$ 1,294,013
Enhanced Collections										\$ 1,680
Other Non-Court Operations										\$ 1,680
Non-Court Operations Program										\$ 1,680
Executive Office	\$ 100,149	\$ 10,874					\$ 111,023	\$ 177,612	\$ 103,445	\$ 177,516
Fiscal Services	\$ 38,211	\$ 6,651					\$ 44,862	\$ 131,975	\$ (2,637)	\$ 64,109
Human Resources	\$ 21,206	\$ 719					\$ 21,924	\$ 31,248	\$ 19,930	\$ 28,565
Business & Facilities Services		\$ 3,858					\$ 3,858	\$ 44,841	\$ 6,531	\$ 42,393
Information Technology		\$ 95,025					\$ 95,025	\$ 20,000	\$ 102,718	\$ 22,211
Court Administration Program	\$ 159,566	\$ 117,126					\$ 276,692	\$ 405,676	\$ 229,988	\$ 334,794
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 626,699	\$ 347,887	\$ 5,341				\$ 979,927	\$ 1,572,979	\$ 996,676	\$ 1,630,487