

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.

Delia W. Noiree

Signature of Presiding Judge or Court Executive

08/01/2016

Date

Plumas

Court

FY15-16 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas
Court

FY15-16 Quarter 4
Fiscal Year and Ending Quarter

FOOTNOTES

1	One position was left vacant in FY15-16 in order to have funding for a project moving the Plumas network and case management system to the Placer Court.
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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	10	10	10	10

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 June									
Fiscal Year 2015/16								2014/15	
	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	\$ 22,014	\$ 35,442	\$ 0				\$ 5,827	\$ 63,283	\$ (9,565)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (208)	\$ (208)	\$ 0
Civil Filing Fees							\$ (37)	\$ (37)	\$ 0
Trust							\$ (5,636)	\$ (5,636)	\$ (5,204)
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 600
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 83,514						\$ 156,376	\$ 239,890	\$ 275,945
Total Cash and Cash Equivalents	\$ 106,428	\$ 35,442	\$ 0				\$ 156,323	\$ 298,193	\$ 261,776
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 25,955	\$ 19					\$ 0	\$ 25,974	\$ 152
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 66,401							\$ 66,401	\$ 20,170
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 22,365	\$ 767	\$ 93,930				\$ 0	\$ 0	\$ 0
Trust Due To/From							\$ 551	\$ 551	\$ 1,092
Distribution Due To/From							\$ 485	\$ 485	\$ 25
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 19						\$ 0	\$ 19	\$ 480
Total Receivables	\$ 114,740	\$ 786	\$ 93,930				\$ 1,036	\$ 210,492	\$ 74,725
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	\$ 221,168	\$ 36,228	\$ 93,930				\$ 157,359	\$ 508,685	\$ 336,501
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 23,984		\$ 0					\$ 23,984	\$ 13,243
Accounts Payable - General	\$ 0		\$ 3,889	\$ 0			\$ 0	\$ 3,889	\$ 2,498
Due to Other Funds	\$ 0		\$ 66,401				\$ 1,055	\$ 67,456	\$ 21,767
Due to Other Courts									
Due to State									
TC145 Liability							\$ 32,170	\$ 32,170	\$ 29,245
Due to Other Governments	\$ 280		\$ 23,640					\$ 23,920	\$ 10,926
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8	\$ 8	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 24,264		\$ 93,930	\$ 0			\$ 33,234	\$ 151,427	\$ 77,682
Civil							\$ 505	\$ 505	\$ 555
Criminal							\$ 115,234	\$ 115,234	\$ 62,052
Unreconciled - Civil and Criminal							\$ 1,341	\$ 1,341	\$ 3,956
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 41	\$ 41	\$ 28
Miscellaneous Trust									
Total Trust Deposits							\$ 117,122	\$ 117,122	\$ 66,591
Accrued Payroll	\$ 0							\$ 0	\$ 396
Benefits Payable	\$ 19,951							\$ 19,951	\$ 31,092
Deferred Compensation Payable	\$ 5,590							\$ 5,590	\$ 540
Deductions Payable	\$ 29,584							\$ 29,584	\$ 27,569
Payroll Clearing	\$ 30,652							\$ 30,652	\$ 31,914
Total Payroll Liabilities	\$ 85,776							\$ 85,776	\$ 91,511
Revenue Collected in Advance									
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 806
Jury Fees - Non-Interest							\$ 4,739	\$ 4,739	\$ 480
Fees - Partial Payment & Overpayment							\$ 1,728	\$ 1,728	\$ 1,716
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 1,821
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 649						\$ 7,004	\$ 7,653	\$ 4,823
Total Liabilities	\$ 110,689		\$ 93,930	\$ 0			\$ 157,359	\$ 361,978	\$ 240,607
Total Fund Balance	\$ 110,479	\$ 36,228	\$ 0	\$ 0				\$ 146,707	\$ 95,894
Total Liabilities and Fund Balance	\$ 221,168	\$ 36,228	\$ 93,930	\$ 0			\$ 157,359	\$ 508,685	\$ 336,501

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 2015/16										2014/15	
	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					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,234,719	\$ 9,204					\$ 1,243,923	\$ 1,240,173	\$ 1,325,948	\$ 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)	\$ 5,937						\$ 5,937	\$ 9,667	\$ 9,667	\$ 9,658	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 36,996						\$ 36,996	\$ 43,518	\$ 48,630	\$ 49,256	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	\$ 1,295,465	\$ 9,204					\$ 1,304,669	\$ 1,311,171	\$ 1,399,174	\$ 1,394,078	
Grants											
AB 1058 Commissioner/Facilitator			\$ 214,898				\$ 214,898	\$ 169,203	\$ 169,717	\$ 163,945	
Other Judicial Council Grants			\$ 38,583				\$ 38,583	\$ 29,939	\$ 29,939	\$ 16,290	
Non-Judicial Council Grants											
			\$ 253,481				\$ 253,481	\$ 199,142	\$ 199,655	\$ 180,235	
Other Financing Sources											
Interest Income	\$ 1,113	\$ 100					\$ 1,213	\$ 889	\$ 889	\$ 1,998	
Investment Income											
Donations											
Local Fees	\$ 6,467						\$ 6,467	\$ 6,638	\$ 6,576	\$ 6,851	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 1,115		
County Program - Restricted											
Reimbursement Other	\$ 1,958						\$ 1,958	\$ 1,327	\$ 1,327		
Sale of Fixed Assets											
Other Miscellaneous	\$ 26,881						\$ 26,881	\$ 618	\$ 647	\$ 381	
	\$ 36,420	\$ 100					\$ 36,519	\$ 9,472	\$ 10,554	\$ 9,230	
Total Revenues	\$ 1,331,884	\$ 9,304	\$ 253,481				\$ 1,594,669	\$ 1,519,785	\$ 1,609,383	\$ 1,583,543	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 560,711		\$ 70,819				\$ 631,530	\$ 681,592	\$ 655,098	\$ 669,090	
Temp Help											
Overtime	\$ 1,320						\$ 1,320		\$ 404		
Staff Benefits	\$ 271,182		\$ 53,748				\$ 324,930	\$ 352,934	\$ 303,515	\$ 350,168	
	\$ 833,213		\$ 124,567				\$ 957,780	\$ 1,034,526	\$ 959,017	\$ 1,020,158	
Operating Expenses and Equipment											
General Expense	\$ 111,495						\$ 111,495	\$ 30,874	\$ 123,599	\$ 110,743	
Printing	\$ 1,583						\$ 1,583	\$ 1,800	\$ 3,695	\$ 2,138	
Telecommunications	\$ 12,473						\$ 12,473	\$ 16,315	\$ 15,757	\$ 26,180	
Postage	\$ 5,671		\$ 18				\$ 5,689	\$ 650	\$ 16,983	\$ 10,400	
Insurance	\$ 331						\$ 331	\$ 700	\$ 603	\$ 700	
In-State Travel	\$ 2,182		\$ 2,062				\$ 4,244	\$ 4,462	\$ 3,526	\$ 3,330	
Out-of-State Travel											
Training			\$ 115				\$ 115	\$ 5,240	\$ 625	\$ 620	
Security Services											
Facility Operations	\$ 15,556						\$ 15,556	\$ 13,915	\$ 39,573	\$ 16,579	
Utilities											
Contracted Services	\$ 231,041		\$ 127,877				\$ 358,918	\$ 410,490	\$ 374,098	\$ 379,271	
Consulting and Professional Services	\$ 2,723						\$ 2,723	\$ 2,826	\$ 3,539	\$ 2,855	
Information Technology	\$ 56,826		\$ 11,500				\$ 68,326	\$ 44,329	\$ 29,440	\$ 46,621	
Major Equipment									\$ 16,677		
Other Items of Expense										\$ 300	
	\$ 439,881		\$ 141,571				\$ 581,452	\$ 531,601	\$ 628,116	\$ 599,737	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 6,246						\$ 6,246	\$ 6,852	\$ 7,280	\$ 10,592	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (1,621)						\$ (1,621)		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (24,912)		\$ 24,912				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (20,288)		\$ 24,912				\$ 4,624	\$ 6,852	\$ 7,280	\$ 10,592	
Total Expenditures	\$ 1,252,806		\$ 291,050				\$ 1,543,856	\$ 1,572,979	\$ 1,594,413	\$ 1,630,487	
Excess (Deficit) of Revenues Over Expenditures	\$ 79,078	\$ 9,304	\$ (37,569)				\$ 50,813	\$ (53,194)	\$ 14,969	\$ (46,944)	
Operating Transfers In (Out)	\$ (37,569)		\$ 37,569				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,970	\$ 26,924	\$ 0	\$ 0			\$ 95,894	\$ 95,894	\$ 80,925	\$ 80,925	
Ending Balance (Deficit)	\$ 110,479	\$ 36,228	\$ 0	\$ 0			\$ 146,707	\$ 42,700	\$ 95,894	\$ 33,981	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 267,702	\$ 110,107	\$ (508)				\$ 377,301	\$ 360,880	\$ 418,676	\$ 424,099
Traffic & Other Infractions	\$ 131,434	\$ 14,106	\$ (256)				\$ 145,285	\$ 159,543	\$ 146,434	\$ 221,431
Other Criminal Cases	\$ 40,622	\$ 4,059	\$ (81)				\$ 44,599	\$ 135,135	\$ 43,526	\$ 124,164
Civil	\$ 42,236	\$ 7,229	\$ (82)				\$ 49,383	\$ 107,837	\$ 45,710	\$ 106,774
Family & Children Services	\$ 27,682	\$ 160,298	\$ 130		\$ 0		\$ 188,110	\$ 275,313	\$ 246,361	\$ 261,026
Probate, Guardianship & Mental Health Services		\$ 6,293					\$ 6,293	\$ 1,350	\$ 4,756	\$ 50
Juvenile Dependency Services		\$ 26,588					\$ 26,588	\$ 40,144	\$ 30,281	\$ 23,542
Juvenile Delinquency Services								\$ 10,205		\$ 8,912
Other Court Operations	\$ 169,562	\$ 38,267	\$ (300)				\$ 207,529	\$ 50,024	\$ 220,166	\$ 81,367
Court Interpreters	\$ 8,287	\$ 7,600	\$ (14)				\$ 15,873	\$ 4,628	\$ 15,811	\$ 4,397
Jury Services	\$ 25,650	\$ 7,242	\$ 6,194				\$ 39,086	\$ 22,244	\$ 39,092	\$ 38,251
Security		\$ 272					\$ 272			
Trial Court Operations Program	\$ 713,175	\$ 382,062	\$ 5,082		\$ 0		\$ 1,100,319	\$ 1,167,303	\$ 1,210,812	\$ 1,294,013
Enhanced Collections										
Other Non-Court Operations										\$ 1,680
Non-Court Operations Program										\$ 1,680
Executive Office	\$ 151,018	\$ 19,585	\$ (322)				\$ 170,281	\$ 177,612	\$ 166,947	\$ 177,516
Fiscal Services	\$ 62,985	\$ 17,220	\$ (107)				\$ 80,098	\$ 131,975	\$ 30,935	\$ 64,109
Human Resources	\$ 30,602	\$ 9,291	\$ (28)				\$ 39,864	\$ 31,248	\$ 30,122	\$ 28,565
Business & Facilities Services		\$ 14,364					\$ 14,364	\$ 44,841	\$ 20,334	\$ 42,393
Information Technology		\$ 138,930					\$ 138,930	\$ 20,000	\$ 135,264	\$ 22,211
Court Administration Program	\$ 244,605	\$ 199,390	\$ (458)				\$ 443,537	\$ 405,676	\$ 383,601	\$ 334,794
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 957,780	\$ 581,452	\$ 4,624		\$ 0		\$ 1,543,856	\$ 1,572,979	\$ 1,594,413	\$ 1,630,487

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	-	-	-	36,228	-	-	-	-	36,228	
Committed	95,984	-	95,984	-	-	-	-	-	95,984	
Assigned	5,809	8,686	14,495	-	-	-	-	-	14,495	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 101,793	\$ 8,686	\$ 110,479	\$ 36,228	\$ -	\$ -	\$ -	\$ -	\$ 146,707	