

**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. Norris  
Signature of Presiding Judge or Court Executive

03-09-2015  
Date

Plumas  
Court  
FY 14-15 Quarter 1  
Fiscal Year and Ending Quarter

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

Plumas  


---

 Court  
 FY 14-15 Quarter 1  


---

 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			

<sup>1</sup> 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 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	One court clerk was out on disability leave for the entire quarter and only was paid for one pay period during that quarter.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

For the month ended September									
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						
<b>ASSETS</b>									
Operations	\$ 6,375	\$ 19,210	\$ (28,938)				\$ 47,130	\$ 43,778	\$ 229,567
Payroll	\$ 15,963							\$ 15,963	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (713)	\$ (713)	\$ (4,272)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 27,938	\$ 19,210	\$ (28,938)				\$ 46,417	\$ 64,628	\$ 230,895
Short Term Investment	\$ 498,374						\$ 137,240	\$ 635,614	\$ 829,465
Investment in Financial Institution									
Total Investments	\$ 498,374						\$ 137,240	\$ 635,614	\$ 829,465
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	\$ 3,522					\$ 3,522	\$ 243,686
Trust Due To/From							\$ 42,750	\$ 42,750	\$ 4,465
Distribution Due To/From							\$ 6,108	\$ 6,108	\$ 5,309
Civil Filing Fee Due To/From							\$ 1,651	\$ 1,651	
General Due To/From	\$ 315							\$ 315	\$ 85
Total Receivables	\$ 315	\$ 0	\$ 3,522				\$ 50,509	\$ 54,346	\$ 253,545
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	\$ 526,627	\$ 19,210	\$ (25,415)				\$ 234,166	\$ 754,587	\$ 1,313,905
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,292		\$ 0	\$ 0			\$ 0	\$ 10,292	\$ 2,901
Due to Other Funds	\$ 62		\$ 0				\$ 50,762	\$ 50,824	\$ 9,859
Due to Other Courts									\$ 109,696
Due to State									
TC145 Liability							\$ 38,217	\$ 38,217	\$ 31,979
Due to Other Governments	\$ 0							\$ 0	\$ 78,451
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 22
Interest							\$ 12	\$ 12	\$ 25
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10,353		\$ 0	\$ 0			\$ 88,991	\$ 99,345	\$ 232,932
Civil							\$ 505	\$ 505	\$ 505
Criminal							\$ 123,965	\$ 123,965	\$ 116,911
Unreconciled - Civil and Criminal							\$ 17,070	\$ 17,070	\$ 14,510
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 28	\$ 28	\$ 8
Miscellaneous Trust									
Total Trust Deposits							\$ 141,569	\$ 141,569	\$ 131,934
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 42,117							\$ 42,117	\$ 15,672
Deferred Compensation Payable	\$ (85)							\$ (85)	\$ 0
Deductions Payable	\$ (9,933)							\$ (9,933)	\$ 1,956
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 32,098							\$ 32,098	\$ 17,628
Revenue Collected in Advance									
Liabilities For Deposits	\$ 161						\$ 537	\$ 698	\$ 698
Jury Fees - Non-Interest							\$ 1,680	\$ 1,680	\$ 1,650
Fees - Partial Payment & Overpayment							\$ 1,189	\$ 1,189	\$ 2,285
Uncleared Collections	\$ 0						\$ 200	\$ 200	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 161						\$ 3,606	\$ 3,767	\$ 4,633
Total Liabilities	\$ 42,612		\$ 0	\$ 0			\$ 234,166	\$ 276,779	\$ 387,126
Total Fund Balance	\$ 484,015	\$ 19,210	\$ (25,415)	\$ 0				\$ 477,809	\$ 926,779
Total Liabilities and Fund Balance	\$ 526,627	\$ 19,210	\$ (25,415)	\$ 0			\$ 234,166	\$ 754,587	\$ 1,313,905

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 49,182	\$ 24,323	\$ (533)				\$ 72,972	\$ 424,099	\$ 85,656	\$ 657,496
Traffic & Other Infractions	\$ 27,221	\$ 4,048					\$ 31,269	\$ 221,431	\$ 37,779	\$ 260,154
Other Criminal Cases	\$ 7,453	\$ 1,123					\$ 8,576	\$ 124,164	\$ 7,958	\$ 170,493
Civil	\$ 7,654	\$ 1,403					\$ 9,058	\$ 106,774	\$ 8,193	\$ 77,969
Family & Children Services	\$ 5,089	\$ 48,111					\$ 53,200	\$ 261,026	\$ 46,118	\$ 287,369
Probate, Guardianship & Mental Health Services		\$ 804					\$ 804	\$ 50	\$ 2,183	\$ 3,656
Juvenile Dependency Services		\$ 7,833					\$ 7,833	\$ 23,542	\$ 490	\$ 30,515
Juvenile Delinquency Services								\$ 8,912		
Other Court Operations	\$ 32,751	\$ 4,790					\$ 37,541	\$ 81,367	\$ 32,571	\$ 166,788
Court Interpreters	\$ 1,519	\$ 4,025					\$ 5,544	\$ 4,397	\$ 2,747	\$ 14,648
Jury Services	\$ 4,479	\$ 1,537	\$ 480				\$ 6,497	\$ 38,251	\$ 15,137	\$ 28,059
Security										\$ 500
Trial Court Operations Program	\$ 135,349	\$ 97,996	\$ (52)				\$ 233,292	\$ 1,294,013	\$ 238,831	\$ 1,697,648
Enhanced Collections										
Other Non-Court Operations								\$ 1,680		\$ 4,680
Non-Court Operations Program								\$ 1,680		\$ 4,680
Executive Office	\$ 27,838	\$ 1,234					\$ 29,072	\$ 177,516	\$ 30,907	\$ 201,220
Fiscal Services	\$ 11,825	\$ 3,537					\$ 15,362	\$ 64,109	\$ 11,432	\$ 76,850
Human Resources	\$ 5,828	\$ 516					\$ 6,344	\$ 28,565	\$ 6,738	\$ 34,886
Business & Facilities Services		\$ 2,592					\$ 2,592	\$ 42,393	\$ 2,446	\$ 16,475
Information Technology		\$ 1,495					\$ 1,495	\$ 22,211	\$ 2,306	\$ 190,262
Court Administration Program	\$ 45,491	\$ 9,374					\$ 54,865	\$ 334,794	\$ 53,829	\$ 519,692
Expenditures Not Distributed or Posted to a Program		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 180,839	\$ 107,370	\$ (52)				\$ 288,157	\$ 1,630,487	\$ 292,660	\$ 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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 667,814	\$ 1,534					\$ 669,348	\$ 1,317,351	\$ 631,933	\$ 1,425,522	
Improvement and Modernization Fund								\$ 2,884		\$ 2,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,346						\$ 2,346	\$ 9,658	\$ 1,017	\$ 5,182	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,756						\$ 3,756	\$ 49,256	\$ 4,133	\$ 43,051	
Other Miscellaneous								\$ 14,929		\$ 14,929	
	\$ 673,916	\$ 1,534					\$ 675,450	\$ 1,394,078	\$ 637,083	\$ 1,491,184	
Grants											
AB 1058 Commissioner/Facilitator								\$ 163,945		\$ 163,945	
Other AOC Grants			\$ 7,343				\$ 7,343	\$ 16,290		\$ 1,190	
Non-AOC Grants											
			\$ 7,343				\$ 7,343	\$ 180,235		\$ 165,135	
Other Financing Sources											
Interest Income	\$ 67	\$ 0					\$ 67	\$ 1,998	\$ 43	\$ 2,911	
Investment Income											
Donations											
Local Fees	\$ 1,580						\$ 1,580	\$ 6,851	\$ 1,987	\$ 11,186	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other										\$ 1,955	
Sale of Fixed Assets											
Other Miscellaneous	\$ 602						\$ 602	\$ 381	\$ 16		
	\$ 2,249	\$ 0					\$ 2,249	\$ 9,230	\$ 2,046	\$ 16,052	
Total Revenues	\$ 676,165	\$ 1,534	\$ 7,343				\$ 685,041	\$ 1,583,543	\$ 639,129	\$ 1,672,371	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 116,985						\$ 116,985	\$ 669,990	\$ 138,796	\$ 977,685	
Temp Help											
Overtime	\$ (14)						\$ (14)		\$ 168	\$ 1,500	
Staff Benefits	\$ 63,868						\$ 63,868	\$ 350,168	\$ 75,580	\$ 444,624	
	\$ 180,839						\$ 180,839	\$ 1,020,158	\$ 214,544	\$ 1,423,809	
Operating Expenses and Equipment											
General Expense	\$ 19,567						\$ 19,567	\$ 110,743	\$ 16,810	\$ 122,992	
Printing	\$ 0						\$ 0	\$ 2,138	\$ 2,159	\$ 4,396	
Telecommunications	\$ 3,089						\$ 3,089	\$ 26,180	\$ 5,391	\$ 47,055	
Postage	\$ 797		\$ 10				\$ 808	\$ 10,400	\$ 2,965	\$ 13,784	
Insurance								\$ 700		\$ 750	
In-State Travel	\$ 495						\$ 495	\$ 3,330	\$ 1,262	\$ 9,391	
Out-of-State Travel											
Training	\$ 395						\$ 395	\$ 620	\$ 220	\$ 595	
Security Services											
Facility Operations	\$ 2,075						\$ 2,075	\$ 16,579	\$ 3,757	\$ 31,043	
Utilities											
Contracted Services	\$ 36,671		\$ 32,747				\$ 69,418	\$ 379,271	\$ 56,277	\$ 436,056	
Consulting and Professional Services	\$ 707						\$ 707	\$ 2,855	\$ 455	\$ 5,733	
Information Technology	\$ 10,817						\$ 10,817	\$ 46,621		\$ 51,840	
Major Equipment										\$ 25,000	
Other Items of Expense								\$ 300		\$ 50	
	\$ 74,612		\$ 32,758				\$ 107,370	\$ 599,737	\$ 89,296	\$ 748,685	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 480						\$ 480	\$ 10,592	\$ 7,511	\$ 2,488	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (533)						\$ (533)			\$ 47,038	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment									\$ (18,691)		
	\$ (52)						\$ (52)	\$ 10,592	\$ (11,180)	\$ 49,526	
Total Expenditures	\$ 255,399		\$ 32,758				\$ 288,157	\$ 1,630,487	\$ 292,660	\$ 2,222,020	
Excess (Deficit) of Revenues Over Expenditures	\$ 420,765	\$ 1,534	\$ (25,415)				\$ 396,884	\$ (46,944)	\$ 346,469	\$ (549,649)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 63,249	\$ 17,675	\$ 0	\$ 0			\$ 80,925	\$ 80,925	\$ 580,310	\$ 580,310	
Ending Balance (Deficit)	\$ 484,015	\$ 19,210	\$ (25,415)	\$ 0			\$ 477,809	\$ 33,981	\$ 926,779	\$ 30,661	