

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.

Deborah W. Norrie

Signature of Presiding Judge or Court Executive

01-16-2018

Date

Plumas Superior Court

Court

Q1 FY1718

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas Superior Court

Court

Q1 FY1718

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas Superior Court

Court

Q1 FY1718

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			

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 September									
Fiscal Year 2017/18									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (18,880)	\$ 47,240	\$ (49,445)				\$ 3,306	\$ (17,779)	\$ 67,929
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,518)	\$ (2,518)	\$ (1,693)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 900
Cash with County									
Cash Outside of the JCC	\$ 5,181		\$ 23,381				\$ 31,478	\$ 60,040	
Cash Equivalents	\$ 344,985						\$ 82,339	\$ 427,324	\$ 564,456
Total Cash and Cash Equivalents	\$ 332,387	\$ 47,240	\$ (26,064)				\$ 114,606	\$ 468,188	\$ 631,591
Short-Term Investment									
Investments									
Total Investments									
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	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 2,303	\$ 2,303	\$ 1,028
Distribution Due To/From							\$ 4,632	\$ 4,632	\$ 1,919
Civil Filing Fee Due To/From							\$ 1,781	\$ 1,781	\$ 180
General Due To/From	\$ 3,512							\$ 3,512	\$ 5,230
Total Receivables	\$ 3,512	\$ 0	\$ 0				\$ 8,716	\$ 12,227	\$ 8,358
Prepaid Expenses - General	\$ 0		\$ 5,303					\$ 5,303	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 5,303					\$ 5,303	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 335,898	\$ 47,240	\$ (20,762)				\$ 123,321	\$ 485,698	\$ 639,949
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 465	\$ 465	\$ 3,292
Due to Other Funds	\$ 0		\$ 0				\$ 12,227	\$ 12,227	\$ 8,357
Due to Other Courts									
Due to State									
TC145 Liability							\$ 33,251	\$ 33,251	\$ 27,424
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							\$ 49	\$ 49	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0		\$ 0	\$ 0			\$ 45,993	\$ 45,993	\$ 39,094
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 72,151	\$ 72,151	\$ 68,200
Unreconciled - Civil and Criminal							\$ 1,541	\$ 1,541	\$ 1,541
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 85	\$ 85	\$ 45
Miscellaneous Trust									
Total Trust Deposits							\$ 73,777	\$ 73,777	\$ 69,787
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (13,807)							\$ (13,807)	\$ 1,690
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (13,807)							\$ (13,807)	\$ 1,690
Revenue Collected in Advance	\$ 392							\$ 392	
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 30	\$ 30	\$ 30
Fees - Partial Payment & Overpayment							\$ 2,566	\$ 2,566	\$ 1,513
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 419	\$ 419	
Total Other Liabilities	\$ 1,041						\$ 3,552	\$ 4,593	\$ 2,729
Total Liabilities	\$ (12,766)		\$ 0	\$ 0			\$ 123,321	\$ 110,555	\$ 113,300
Total Fund Balance	\$ 348,664	\$ 47,240	\$ (20,762)	\$ 0				\$ 375,142	\$ 526,649
Total Liabilities and Fund Balance	\$ 335,898	\$ 47,240	\$ (20,762)	\$ 0			\$ 123,321	\$ 485,698	\$ 639,949

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 2017/18										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 519,958	\$ 767					\$ 520,725	\$ 1,062,875	\$ 607,801	\$ 1,211,603
Improvement and Modernization Fund							\$ 2,884			\$ 2,884
Judges' Compensation (0150019)								\$ 11,292	\$ 6,203	\$ 6,877
Court Interpreter (0150037)								\$ 46,332	\$ 6,890	\$ 39,035
Civil Coordination Reimbursement (0150091)	\$ 5,580						\$ 5,580	\$ 14,929		\$ 14,929
MOU Reimbursements (0150010 and General)										
Other Miscellaneous										
	\$ 525,538	\$ 767					\$ 526,305	\$ 1,138,312	\$ 620,894	\$ 1,275,328
Grants										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 168,741		\$ 167,834
Other Judicial Council Grants			\$ 0				\$ 0	\$ 13,890	\$ (11,500)	\$ 22,524
Non-Judicial Council Grants										
			\$ 0				\$ 0	\$ 182,631	\$ (11,500)	\$ 190,358
Other Financing Sources										
Interest Income	\$ 259	\$ 26					\$ 286	\$ 2,819	\$ 136	\$ 1,213
Investment Income										
Donations										
Local Fees	\$ 1,904						\$ 1,904	\$ 6,148	\$ 1,061	\$ 6,268
Non-Fee Revenues										
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 360						\$ 360	\$ 5,613	\$ 4,707	\$ 6,925
Sale of Fixed Assets										
Other Miscellaneous	\$ 626						\$ 626	\$ 1,797	\$ 1,727	\$ 23,923
	\$ 3,150	\$ 26					\$ 3,176	\$ 16,377	\$ 7,631	\$ 38,329
Total Revenues	\$ 528,687	\$ 793	\$ 0				\$ 529,480	\$ 1,337,320	\$ 617,025	\$ 1,504,015
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 113,884						\$ 113,884	\$ 639,976	\$ 110,210	\$ 682,861
Temp Help										
Overtime										
Staff Benefits	\$ 113,043						\$ 113,043	\$ 361,075	\$ 57,440	\$ 396,894
	\$ 226,927						\$ 226,927	\$ 1,001,051	\$ 167,651	\$ 1,079,755
Operating Expenses and Equipment										
General Expense	\$ 25,713						\$ 25,713	\$ 36,374	\$ 7,801	\$ 17,287
Printing	\$ 589						\$ 589		\$ 0	
Telecommunications	\$ 1,854						\$ 1,854	\$ 12,054	\$ 2,077	\$ 12,322
Postage	\$ 23						\$ 23	\$ 5,180	\$ 45	\$ 5,400
Insurance								\$ 1,365		\$ 350
In-State Travel	\$ 132		\$ 1,143				\$ 1,275	\$ 3,279	\$ 1,154	\$ 5,950
Out-of-State Travel										
Training								\$ 230		\$ 5,250
Security Services										
Facility Operations	\$ 3,939						\$ 3,939	\$ 23,450	\$ 1,388	\$ 9,500
Utilities										
Contracted Services	\$ 62,433		\$ 19,619				\$ 82,052	\$ 350,761	\$ 63,191	\$ 451,035
Consulting and Professional Services	\$ 760						\$ 760	\$ 6,183	\$ 520	\$ 2,696
Information Technology	\$ (4,181)						\$ (4,181)	\$ 28,272	\$ (7,000)	\$ 18,704
Major Equipment										
Other Items of Expense	\$ 91,262		\$ 20,762				\$ 112,024	\$ 487,148	\$ 69,177	\$ 528,494
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,303						\$ 2,303	\$ 9,590	\$ 256	\$ 6,245
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 0
Prior Year Expense Adjustment										
	\$ 2,303						\$ 2,303	\$ 9,590	\$ 256	\$ 6,245
Total Expenditures	\$ 320,492		\$ 20,762				\$ 341,254	\$ 1,477,789	\$ 237,084	\$ 1,614,494
Excess (Deficit) of Revenues Over Expenditures	\$ 208,195	\$ 793	\$ (20,762)				\$ 188,226	\$ (140,469)	\$ 379,942	\$ (110,479)
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 140,469	\$ 46,447	\$ 0	\$ 0			\$ 186,916	\$ 186,916	\$ 146,707	\$ 146,707
Ending Balance (Deficit)	\$ 348,664	\$ 47,240	\$ (20,762)	\$ 0			\$ 375,142	\$ 46,447	\$ 526,649	\$ 36,228

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

For the month ended September										
Fiscal Year 2017/18								2016/17		
	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	\$ 61,584	\$ 28,225					\$ 89,809	\$ 312,404	\$ 52,494	\$ 343,904
Traffic & Other Infractions	\$ 31,779	\$ 9,861					\$ 41,640	\$ 127,321	\$ 26,334	\$ 177,884
Other Criminal Cases	\$ 9,798	\$ 3,166					\$ 12,965	\$ 129,594	\$ 8,351	\$ 150,756
Civil	\$ 8,708	\$ 2,783					\$ 11,491	\$ 86,909	\$ 9,158	\$ 122,307
Family & Children Services	\$ 6,353	\$ 31,624					\$ 37,977	\$ 314,965	\$ 46,666	\$ 309,331
Probate, Guardianship & Mental Health Services		\$ 2,217					\$ 2,217	\$ 11,300	\$ 1,750	
Juvenile Dependency Services		\$ 549					\$ 549	\$ 23,097	\$ 280	\$ 31,884
Juvenile Delinquency Services								\$ 14,997		\$ 9,354
Other Court Operations	\$ 36,631	\$ 7,154					\$ 43,784	\$ 45,292	\$ 36,327	\$ 52,364
Court Interpreters	\$ 1,907	\$ 2,689					\$ 4,597	\$ 16,965	\$ 7,614	\$ 4,307
Jury Services	\$ 5,995	\$ 2,505	\$ 2,303				\$ 10,803	\$ 34,634	\$ 5,372	\$ 23,444
Security										
Trial Court Operations Program	\$ 162,756	\$ 90,772	\$ 2,303				\$ 255,831	\$ 1,117,478	\$ 194,347	\$ 1,225,544
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 34,755	\$ 11,910					\$ 46,665	\$ 162,113	\$ 30,211	\$ 172,944
Fiscal Services	\$ 22,686	\$ 7,622					\$ 30,308	\$ 108,880	\$ 17,119	\$ 114,364
Human Resources	\$ 6,729	\$ 1,114					\$ 7,843	\$ 22,780	\$ 6,482	\$ 36,584
Business & Facilities Services		\$ 308					\$ 308	\$ 39,103	\$ 426	\$ 36,244
Information Technology		\$ 300					\$ 300	\$ 27,435	\$ (11,500)	\$ 28,804
Court Administration Program	\$ 64,171	\$ 21,252					\$ 85,423	\$ 360,311	\$ 42,737	\$ 388,954
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 226,927	\$ 112,024	\$ 2,303				\$ 341,254	\$ 1,477,789	\$ 237,084	\$ 1,614,494