

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

08-14-19

Date

Plumas

Court

FY1819 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY1819 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

Court

FY1819 Q1

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)	12	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 2018/19									
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ 67,702	\$ 48,734	\$ (48,024)				\$ 1,942	\$ 70,354	\$ (17,779)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,479)	\$ (3,479)	\$ (2,518)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 2,075		\$ 28,137				\$ 86,471	\$ 116,684	\$ 60,040
Cash Equivalents	\$ 82,828						\$ 204,714	\$ 287,542	\$ 427,324
Total Cash and Cash Equivalents	\$ 153,705	\$ 48,734	\$ (19,887)				\$ 289,647	\$ 472,200	\$ 468,168
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	\$ (298)					\$ (298)	\$ 0
Trust Due To/From							\$ 2,937	\$ 2,937	\$ 2,303
Distribution Due To/From							\$ 3,246	\$ 3,246	\$ 4,632
Civil Filing Fee Due To/From							\$ 7,186	\$ 7,186	\$ 1,781
General Due To/From	\$ 8,366							\$ 8,366	\$ 3,512
Total Receivables	\$ 8,366	\$ 0	\$ (298)				\$ 13,370	\$ 21,437	\$ 12,227
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 5,303
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 5,303
Other Assets									
Total Other Assets									
Total Assets	\$ 162,071	\$ 48,734	\$ (20,185)				\$ 303,017	\$ 493,637	\$ 485,698
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 465
Due to Other Funds	\$ 40		\$ 0				\$ 21,696	\$ 21,736	\$ 12,227
Due to Other Courts									
Due to State									
TC145 Liability							\$ 36,452	\$ 36,452	\$ 33,251
Due to Other Governments			\$ 0				\$ 50,000	\$ 50,000	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 301	\$ 301	\$ 49
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 40		\$ 0	\$ 0			\$ 108,448	\$ 108,488	\$ 45,993
Civil							\$ 37,096	\$ 37,096	\$ 0
Criminal							\$ 146,623	\$ 146,623	\$ 72,151
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 1,541
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 622	\$ 622	\$ 85
Miscellaneous Trust									
Total Trust Deposits							\$ 185,332	\$ 185,332	\$ 73,777
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,005							\$ 1,005	\$ (13,807)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,005							\$ 1,005	\$ (13,807)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 392
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 30	\$ 30	\$ 30
Fees - Partial Payment & Overpayment							\$ 2,486	\$ 2,486	\$ 2,566
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 6,184	\$ 6,184	\$ 419
Total Other Liabilities	\$ 649						\$ 9,237	\$ 9,866	\$ 4,593
Total Liabilities	\$ 1,695		\$ 0	\$ 0			\$ 303,017	\$ 304,712	\$ 110,555
Total Fund Balance	\$ 160,377	\$ 48,734	\$ (20,185)	\$ 0				\$ 188,926	\$ 375,142
Total Liabilities and Fund Balance	\$ 162,071	\$ 48,734	\$ (20,185)	\$ 0			\$ 303,017	\$ 493,637	\$ 485,698

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 2018/19							2017/18			
	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									
EVENTUES											
State Financing Sources											
Trial Court Trust Fund	\$ 499,512	\$ 1,536					\$ 501,048	\$ 1,212,221	\$ 520,725	\$ 1,062,875	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,507		\$ 2,884	
Judges' Compensation (0150019)							\$ 786	\$ 9,325		\$ 11,292	
Court Interpreter (0150037)	\$ 786						\$ 786	\$ 54,793	\$ 5,580	\$ 46,332	
Civil Coordination Reimbursement (0150091)							\$ 7,315	\$ 14,929		\$ 14,929	
MOU Reimbursements (0150010 and General)	\$ 7,315						\$ 7,315	\$ 54,793	\$ 5,580	\$ 46,332	
Other Miscellaneous								\$ 14,929		\$ 14,929	
	\$ 507,613	\$ 1,536					\$ 509,149	\$ 1,293,775	\$ 526,305	\$ 1,138,312	
Grants											
AB 1058 Commissioner/Facilitator								\$ 154,437	\$ 0	\$ 168,741	
Other Judicial Council Grants			\$ (6,071)				\$ (6,071)	\$ 13,470	\$ 0	\$ 13,890	
Non-Judicial Council Grants											
			\$ (6,071)				\$ (6,071)	\$ 167,907	\$ 0	\$ 182,631	
Other Financing Sources											
Interest Income	\$ 588	\$ 44					\$ 632	\$ 3,266	\$ 286	\$ 2,819	
Investment Income											
Donations											
Local Fees	\$ 1,250						\$ 1,250	\$ 5,667	\$ 1,904	\$ 6,148	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 324						\$ 324	\$ 4,575	\$ 360	\$ 5,613	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8						\$ 8	\$ 6,723	\$ 626	\$ 1,797	
	\$ 2,170	\$ 44					\$ 2,214	\$ 20,231	\$ 3,176	\$ 16,377	
Total Revenues	\$ 509,783	\$ 1,580	\$ (6,071)				\$ 505,293	\$ 1,481,913	\$ 529,480	\$ 1,337,320	
XPENDITURES											
Personal Services											
Salaries - Permanent	\$ 106,420						\$ 106,420	\$ 606,675	\$ 113,884	\$ 639,976	
Temp Help											
Overtime											
Staff Benefits	\$ 111,645						\$ 111,645	\$ 383,517	\$ 113,043	\$ 361,075	
	\$ 218,065						\$ 218,065	\$ 990,192	\$ 226,927	\$ 1,001,051	
Operating Expenses and Equipment											
General Expense	\$ 965						\$ 965	\$ 8,052	\$ 25,713	\$ 36,374	
Printing								\$ 3,800	\$ 589		
Telecommunications	\$ 2,977						\$ 2,977	\$ 11,100	\$ 1,854	\$ 12,054	
Postage	\$ 4,249		\$ 7				\$ 4,256	\$ 5,030	\$ 23	\$ 5,180	
Insurance	\$ 1,300						\$ 1,300	\$ 1,475	\$ 1,365	\$ 1,365	
In-State Travel	\$ 258						\$ 258	\$ 4,825	\$ 1,275	\$ 3,279	
Out-of-State Travel											
Training								\$ 530		\$ 230	
Security Services											
Facility Operations	\$ 8,299						\$ 8,299	\$ 14,799	\$ 3,939	\$ 23,450	
Utilities											
Contracted Services	\$ 30,419		\$ 14,108				\$ 44,527	\$ 285,971	\$ 82,052	\$ 350,761	
Consulting and Professional Services	\$ 1,620						\$ 1,620	\$ 3,950	\$ 760	\$ 6,183	
Information Technology	\$ 80,645						\$ 80,645	\$ 129,450	\$ (4,181)	\$ 28,272	
Major Equipment											
Other Items of Expense											
	\$ 130,733		\$ 14,115				\$ 144,848	\$ 468,982	\$ 112,024	\$ 467,148	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 761						\$ 761	\$ 7,756	\$ 2,303	\$ 9,590	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 761						\$ 761	\$ 7,756	\$ 2,303	\$ 9,590	
Total Expenditures	\$ 349,559		\$ 14,115				\$ 363,674	\$ 1,466,930	\$ 341,254	\$ 1,477,789	
Excess (Deficit) of Revenues Over Expenditures	\$ 160,224	\$ 1,580	\$ (20,185)				\$ 141,619	\$ 14,983	\$ 188,226	\$ (140,469)	
Operating Transfers In (Out)											
								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 153	\$ 47,154	\$ 0	\$ 0			\$ 47,307	\$ 47,307	\$ 186,916	\$ 186,916	
Ending Balance (Deficit)	\$ 160,377	\$ 48,734	\$ (20,185)	\$ 0			\$ 168,926	\$ 62,290	\$ 375,142	\$ 46,447	

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

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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	\$ 65,899	\$ 39,353					\$ 105,252	\$ 331,130	\$ 89,809	\$ 312,404
Traffic & Other Infractions	\$ 31,537	\$ 12,639					\$ 44,175	\$ 136,259	\$ 41,640	\$ 127,327
Other Criminal Cases	\$ 6,320	\$ 2,607					\$ 8,927	\$ 119,833	\$ 12,965	\$ 129,594
Civil	\$ 3,498	\$ 1,699					\$ 5,197	\$ 86,354	\$ 11,491	\$ 86,905
Family & Children Services	\$ 4,008	\$ 37,779					\$ 41,787	\$ 287,946	\$ 37,977	\$ 314,965
Probate, Guardianship & Mental Health Services		\$ 305					\$ 305	\$ 3,150	\$ 2,217	\$ 11,300
Juvenile Dependency Services		\$ (5,861)					\$ (5,861)	\$ 29,698	\$ 549	\$ 23,097
Juvenile Delinquency Services								\$ 15,778		\$ 14,997
Other Court Operations	\$ 31,950	\$ 13,096					\$ 45,047	\$ 37,447	\$ 43,784	\$ 45,297
Court Interpreters	\$ 2,004	\$ 3,123					\$ 5,127	\$ 5,639	\$ 4,597	\$ 16,965
Jury Services	\$ 6,331	\$ 2,740	\$ 761				\$ 9,831	\$ 20,224	\$ 10,803	\$ 34,634
Security										
Trial Court Operations Program	\$ 151,547	\$ 107,480	\$ 761				\$ 259,789	\$ 1,073,458	\$ 255,831	\$ 1,117,474
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 35,998	\$ 15,850					\$ 51,848	\$ 172,554	\$ 46,665	\$ 162,117
Fiscal Services	\$ 23,592	\$ 9,507					\$ 33,100	\$ 114,644	\$ 30,308	\$ 108,889
Human Resources	\$ 6,928	\$ 1,706					\$ 8,634	\$ 27,385	\$ 7,843	\$ 22,780
Business & Facilities Services		\$ 8,622					\$ 8,622	\$ 37,489	\$ 308	\$ 39,100
Information Technology		\$ 1,682					\$ 1,682	\$ 41,400	\$ 300	\$ 27,438
Court Administration Program	\$ 66,518	\$ 37,367					\$ 103,885	\$ 393,472	\$ 85,423	\$ 360,317
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 218,065	\$ 144,848	\$ 761				\$ 363,674	\$ 1,466,930	\$ 341,254	\$ 1,477,788