

**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. Norris*

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

*08-14-19*

\_\_\_\_\_  
Date

Plumas

\_\_\_\_\_  
Court

FY1819 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

Court

FY1819 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Employee Retired and Seperated and was not able to replace immediately
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Plumas

Court

FY1819 Q2

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)	12	10	8		

<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 December									
Fiscal Year 2018/19									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						
<b>ASSETS</b>									
Operations	\$ 28,168	\$ 51,223	\$ (46,109)				\$ 3,800	\$ 37,081	\$ 53,061
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,864)	\$ (2,864)	\$ (3,774)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC	\$ 1,632		\$ 0				\$ 25,251	\$ 26,883	\$ 108,538
Cash Equivalents	\$ 128,688						\$ 188,817	\$ 317,506	\$ 285,702
Total Cash and Cash Equivalents	\$ 159,589	\$ 51,223	\$ (46,109)				\$ 215,004	\$ 379,706	\$ 444,626
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							\$ 3,680	\$ 3,680	\$ 2,428
Distribution Due To/From							\$ 7,363	\$ 7,363	\$ 102
Civil Filing Fee Due To/From							\$ 4,327	\$ 4,327	\$ 869
General Due To/From	\$ 4,009							\$ 4,009	\$ 3,480
Total Receivables	\$ 4,009	\$ 0	\$ (298)				\$ 15,370	\$ 19,081	\$ 6,879
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	\$ 163,598	\$ 51,223	\$ (46,407)				\$ 230,374	\$ 398,787	\$ 456,808
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 139	\$ 139	\$ 15,361
Due to Other Funds	\$ 10		\$ 0				\$ 19,369	\$ 19,379	\$ 6,879
Due to Other Courts									
Due to State									
TC145 Liability							\$ 29,008	\$ 29,008	\$ 52,067
Due to Other Governments			\$ 0				\$ 6,113	\$ 6,113	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 294	\$ 294	\$ 83
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10		\$ 0	\$ 0			\$ 54,924	\$ 54,934	\$ 74,389
Civil							\$ 37,096	\$ 37,096	\$ 37,096
Criminal							\$ 132,755	\$ 132,755	\$ 56,789
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 1,541
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 875	\$ 875	\$ 152
Miscellaneous Trust									
Total Trust Deposits							\$ 171,716	\$ 171,716	\$ 95,558
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 377							\$ 377	\$ 7,964
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 377							\$ 377	\$ 7,964
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							\$ 2,387	\$ 2,387	\$ 2,574
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 780	\$ 780	\$ 829
Total Other Liabilities	\$ 649						\$ 3,734	\$ 4,383	\$ 5,011
Total Liabilities	\$ 1,036		\$ 0	\$ 0			\$ 230,374	\$ 231,410	\$ 182,922
Total Fund Balance	\$ 162,562	\$ 51,223	\$ (46,407)	\$ 0				\$ 167,377	\$ 273,885
Total Liabilities and Fund Balance	\$ 163,598	\$ 51,223	\$ (46,407)	\$ 0			\$ 230,374	\$ 398,787	\$ 456,808

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 December											
Fiscal Year 2018/19										2017/18	
	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								
<b>EVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 687,902	\$ 3,837					\$ 691,739	\$ 1,212,221	\$ 701,274	\$ 1,062,875	
Improvement and Modernization Fund	\$ 43,887						\$ 43,887	\$ 2,507		\$ 2,884	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,144						\$ 3,144	\$ 9,325	\$ 4,282	\$ 11,292	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 17,805						\$ 17,805	\$ 54,793	\$ 14,454	\$ 46,332	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	<b>\$ 767,667</b>	<b>\$ 3,837</b>					<b>\$ 771,504</b>	<b>\$ 1,293,775</b>	<b>\$ 734,939</b>	<b>\$ 1,138,312</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 154,437	\$ 0	\$ 168,741	
Other Judicial Council Grants			\$ (70)				\$ (70)	\$ 13,470	\$ 0	\$ 13,890	
Non-Judicial Council Grants											
			<b>\$ (70)</b>				<b>\$ (70)</b>	<b>\$ 167,907</b>	<b>\$ 0</b>	<b>\$ 182,631</b>	
Other Financing Sources											
Interest Income	\$ 1,715	\$ 231					\$ 1,947	\$ 3,266	\$ 889	\$ 2,819	
Investment Income											
Donations											
Local Fees	\$ 2,343						\$ 2,343	\$ 5,667	\$ 3,121	\$ 6,148	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 648						\$ 648	\$ 4,575	\$ 666	\$ 5,613	
Sale of Fixed Assets											
Other Miscellaneous	\$ 49						\$ 49	\$ 6,723	\$ 649	\$ 1,797	
	<b>\$ 4,756</b>	<b>\$ 231</b>					<b>\$ 4,987</b>	<b>\$ 20,231</b>	<b>\$ 5,325</b>	<b>\$ 16,377</b>	
<b>Total Revenues</b>	<b>\$ 772,422</b>	<b>\$ 4,068</b>	<b>\$ (70)</b>				<b>\$ 776,421</b>	<b>\$ 1,481,913</b>	<b>\$ 740,263</b>	<b>\$ 1,337,320</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 251,524						\$ 251,524	\$ 606,675	\$ 292,304	\$ 639,976	
Temp Help											
Overtime	\$ 423						\$ 423				
Staff Benefits	\$ 170,366						\$ 170,366	\$ 383,517	\$ 178,680	\$ 361,075	
	<b>\$ 422,313</b>						<b>\$ 422,313</b>	<b>\$ 990,192</b>	<b>\$ 470,984</b>	<b>\$ 1,001,051</b>	
Operating Expenses and Equipment											
General Expense	\$ 2,964						\$ 2,964	\$ 8,052	\$ 29,258	\$ 36,374	
Printing	\$ 411						\$ 411	\$ 3,800	\$ 589		
Telecommunications	\$ 5,849						\$ 5,849	\$ 11,100	\$ 5,327	\$ 12,054	
Postage	\$ 4,284		\$ 7				\$ 4,290	\$ 5,030	\$ 136	\$ 5,180	
Insurance	\$ 1,819						\$ 1,819	\$ 1,475	\$ 1,395	\$ 1,365	
In-State Travel	\$ 565		\$ 1,077				\$ 1,642	\$ 4,825	\$ 2,221	\$ 3,279	
Out-of-State Travel											
Training			\$ 115				\$ 115	\$ 530		\$ 230	
Security Services											
Facility Operations	\$ 8,299						\$ 8,299	\$ 14,799	\$ 15,174	\$ 23,450	
Utilities											
Contracted Services	\$ 57,912		\$ 45,138				\$ 103,050	\$ 285,971	\$ 137,507	\$ 350,761	
Consulting and Professional Services	\$ 3,260						\$ 3,260	\$ 3,950	\$ 1,880	\$ 6,183	
Information Technology	\$ 101,288						\$ 101,288	\$ 129,450	\$ (14,004)	\$ 28,272	
Major Equipment											
Other Items of Expense											
	<b>\$ 186,651</b>		<b>\$ 46,337</b>				<b>\$ 232,988</b>	<b>\$ 466,982</b>	<b>\$ 179,483</b>	<b>\$ 467,148</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,050						\$ 1,050	\$ 7,756	\$ 2,827	\$ 9,590	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 1,050</b>						<b>\$ 1,050</b>	<b>\$ 7,756</b>	<b>\$ 2,827</b>	<b>\$ 9,590</b>	
<b>Total Expenditures</b>	<b>\$ 610,013</b>		<b>\$ 46,337</b>				<b>\$ 656,351</b>	<b>\$ 1,466,930</b>	<b>\$ 653,294</b>	<b>\$ 1,477,789</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 162,409	\$ 4,068	\$ (46,407)				\$ 120,070	\$ 14,983	\$ 86,969	\$ (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)	<b>\$ 162,562</b>	<b>\$ 51,223</b>	<b>\$ (46,407)</b>	<b>\$ 0</b>			<b>\$ 167,377</b>	<b>\$ 62,280</b>	<b>\$ 273,885</b>	<b>\$ 46,447</b>	

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 116,766	\$ 49,013					\$ 165,779	\$ 331,130	\$ 166,329	\$ 312,400
Traffic & Other Infractions	\$ 64,862	\$ 17,757					\$ 82,619	\$ 136,259	\$ 78,959	\$ 127,327
Other Criminal Cases	\$ 20,223	\$ 5,553					\$ 25,776	\$ 119,833	\$ 24,295	\$ 129,590
Civil	\$ 7,193	\$ 2,926					\$ 10,119	\$ 86,354	\$ 24,640	\$ 86,900
Family & Children Services	\$ 8,124	\$ 80,692					\$ 88,816	\$ 287,946	\$ 88,489	\$ 314,960
Probate, Guardianship & Mental Health Services		\$ 2,911					\$ 2,911	\$ 3,150	\$ 3,948	\$ 11,300
Juvenile Dependency Services		\$ 1,239					\$ 1,239	\$ 29,698	\$ 1,039	\$ 23,097
Juvenile Delinquency Services								\$ 15,778		\$ 14,997
Other Court Operations	\$ 56,637	\$ 15,792					\$ 72,429	\$ 37,447	\$ 77,440	\$ 45,297
Court Interpreters	\$ 4,062	\$ 4,174					\$ 8,236	\$ 5,639	\$ 11,876	\$ 16,960
Jury Services	\$ 10,334	\$ 3,044	\$ 1,050				\$ 14,428	\$ 20,224	\$ 20,076	\$ 34,630
Security										
Trial Court Operations Program	\$ 288,201	\$ 183,102	\$ 1,050				\$ 472,353	\$ 1,073,458	\$ 497,090	\$ 1,117,470
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 72,114	\$ 21,896					\$ 94,009	\$ 172,554	\$ 83,043	\$ 162,110
Fiscal Services	\$ 47,916	\$ 13,220					\$ 61,136	\$ 114,644	\$ 54,996	\$ 108,880
Human Resources	\$ 14,082	\$ 2,557					\$ 16,639	\$ 27,385	\$ 15,060	\$ 22,780
Business & Facilities Services		\$ 9,552					\$ 9,552	\$ 37,489	\$ 1,058	\$ 39,100
Information Technology		\$ 2,662					\$ 2,662	\$ 41,400	\$ 2,046	\$ 27,430
Court Administration Program	\$ 134,112	\$ 49,886					\$ 183,998	\$ 393,472	\$ 156,203	\$ 360,310
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 422,313</b>	<b>\$ 232,988</b>	<b>\$ 1,050</b>				<b>\$ 656,351</b>	<b>\$ 1,466,930</b>	<b>\$ 653,294</b>	<b>\$ 1,477,780</b>