

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 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY1819 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Employee Retired and Seperated and was not able to replace immediately
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

Court

FY1819 Q4

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	8	9	9

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 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						
ASSETS									
Operations	\$ (8,906)	\$ 56,293	\$ 0				\$ 4,563	\$ 51,950	\$ 70,355
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (55,086)	\$ (55,086)	\$ (3,139)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC	\$ 1,578		\$ 0				\$ 70,132	\$ 71,710	\$ 76,324
Cash Equivalents	\$ 57,137						\$ 238,927	\$ 296,064	\$ 170,119
Total Cash and Cash Equivalents	\$ 50,908	\$ 56,293	\$ 0				\$ 258,537	\$ 365,738	\$ 314,759
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 102	\$ 60					\$ 0	\$ 162	\$ 6,147
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 100							\$ 100	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 77,257							\$ 77,257	\$ 66,401
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 7,361	\$ 767	\$ 98,275					\$ 106,403	\$ 72,392
Trust Due To/From							\$ 3,145	\$ 3,145	\$ 622
Distribution Due To/From							\$ 3,453	\$ 3,453	\$ 2,189
Civil Filing Fee Due To/From							\$ 3,325	\$ 3,325	\$ 10,642
General Due To/From	\$ 3,436							\$ 3,436	\$ 4,679
Total Receivables	\$ 88,258	\$ 827	\$ 98,275				\$ 9,923	\$ 197,281	\$ 163,073
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	\$ 139,164	\$ 57,120	\$ 98,275				\$ 268,460	\$ 563,019	\$ 477,832
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 4,606		\$ 70					\$ 4,676	\$ 138
Accounts Payable - General	\$ 80		\$ 0	\$ 0			\$ 0	\$ 80	\$ 2,798
Due to Other Funds	\$ 20		\$ 77,257				\$ 13,339	\$ 90,616	\$ 84,534
Due to Other Courts									
Due to State	\$ 40,445							\$ 40,445	
TC145 Liability							\$ 29,358	\$ 29,358	\$ 36,903
Due to Other Governments	\$ 727		\$ 20,948				\$ 6,113	\$ 27,789	\$ 6,001
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 31	\$ 31	\$ 19
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 45,878		\$ 98,275	\$ 0			\$ 48,842	\$ 192,995	\$ 130,390
Civil							\$ 141,360	\$ 141,360	\$ 37,096
Criminal							\$ 69,764	\$ 69,764	\$ 138,544
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 2,943	\$ 2,943	\$ 484
Miscellaneous Trust									
Total Trust Deposits							\$ 215,057	\$ 215,057	\$ 177,114
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 4,122							\$ 4,122	\$ 19,210
Deferred Compensation Payable	\$ 4,879							\$ 4,879	\$ 4,004
Deductions Payable	\$ 18,358							\$ 18,358	\$ 20,801
Payroll Clearing	\$ 27,412							\$ 27,412	\$ 29,694
Total Payroll Liabilities	\$ 54,772							\$ 54,772	\$ 73,509
Revenue Collected in Advance	\$ 0							\$ 0	\$ 45,000
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,188	\$ 1,188
Jury Fees - Non-Interest							\$ 400	\$ 400	\$ 30
Fees - Partial Payment & Overpayment							\$ 2,346	\$ 2,346	\$ 2,390
Uncleared Collections	\$ (141)							\$ (141)	\$ 0
Other Miscellaneous Liabilities							\$ 1,278	\$ 1,278	\$ 908
Total Other Liabilities	\$ 509						\$ 4,561	\$ 5,069	\$ 49,512
Total Liabilities	\$ 101,158		\$ 98,275	\$ 0			\$ 268,460	\$ 467,893	\$ 430,525
Total Fund Balance	\$ 38,006	\$ 57,120	\$ 0	\$ 0				\$ 95,126	\$ 47,307
Total Liabilities and Fund Balance	\$ 139,164	\$ 57,120	\$ 98,275	\$ 0			\$ 268,460	\$ 563,019	\$ 477,832

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 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								
EVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,209,340	\$ 9,206						\$ 1,218,546	\$ 1,212,221	\$ 1,061,946	\$ 1,062,875
Improvement and Modernization Fund	\$ 43,887						\$ 43,887	\$ 2,507		\$ 2,884	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,573						\$ 2,573	\$ 9,325	\$ 9,325	\$ 11,292	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 42,460						\$ 42,460	\$ 54,793	\$ 44,485	\$ 46,332	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	\$ 1,313,189	\$ 9,206					\$ 1,322,395	\$ 1,293,775	\$ 1,130,685	\$ 1,138,312	
Grants											
AB 1058 Commissioner/Facilitator			\$ 138,616				\$ 138,616	\$ 154,437	\$ 134,527	\$ 168,741	
Other Judicial Council Grants			\$ 15,751				\$ 15,751	\$ 13,470	\$ 13,471	\$ 13,890	
Non-Judicial Council Grants											
			\$ 154,367				\$ 154,367	\$ 167,907	\$ 147,998	\$ 182,631	
Other Financing Sources											
Interest Income	\$ 3,577	\$ 760					\$ 4,337	\$ 3,266	\$ 3,265	\$ 2,819	
Investment Income											
Donations											
Local Fees	\$ 4,803						\$ 4,803	\$ 5,667	\$ 5,668	\$ 6,148	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,308						\$ 1,308	\$ 4,575	\$ 5,810	\$ 5,613	
Sale of Fixed Assets											
Other Miscellaneous	\$ 183						\$ 183	\$ 6,723	\$ 6,723	\$ 1,797	
	\$ 9,871	\$ 760					\$ 10,631	\$ 20,231	\$ 21,466	\$ 16,377	
Total Revenues	\$ 1,323,060	\$ 9,966	\$ 154,367				\$ 1,487,393	\$ 1,481,913	\$ 1,300,149	\$ 1,337,320	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 572,925		\$ 7,024				\$ 579,949	\$ 606,675	\$ 659,331	\$ 639,976	
Temp Help											
Overtime	\$ 3,550						\$ 3,550				
Staff Benefits	\$ 317,586		\$ 7,477				\$ 325,063	\$ 383,517	\$ 318,790	\$ 361,075	
	\$ 894,061		\$ 14,501				\$ 908,562	\$ 990,192	\$ 978,121	\$ 1,001,051	
Operating Expenses and Equipment											
General Expense	\$ 17,572						\$ 17,572	\$ 8,052	\$ 35,068	\$ 36,374	
Printing	\$ 2,734						\$ 2,734	\$ 3,800	\$ 3,944		
Telecommunications	\$ 13,194						\$ 13,194	\$ 11,100	\$ 11,194	\$ 12,054	
Postage	\$ 8,863		\$ 7				\$ 8,870	\$ 5,030	\$ 334	\$ 5,180	
Insurance	\$ 1,819						\$ 1,819	\$ 1,475	\$ 1,395	\$ 1,365	
In-State Travel	\$ 2,264		\$ 1,077				\$ 3,342	\$ 4,825	\$ 3,994	\$ 3,279	
Out-of-State Travel											
Training	\$ 450		\$ 115				\$ 565	\$ 530	\$ 300	\$ 230	
Security Services											
Facility Operations	\$ 23,230						\$ 23,230	\$ 14,799	\$ 15,174	\$ 23,450	
Utilities											
Contracted Services	\$ 112,456		\$ 137,952				\$ 250,407	\$ 285,971	\$ 353,540	\$ 350,761	
Consulting and Professional Services	\$ 5,759						\$ 5,759	\$ 3,960	\$ 3,630	\$ 6,183	
Information Technology	\$ 196,835		\$ 2,263				\$ 199,098	\$ 129,450	\$ 24,743	\$ 28,272	
Major Equipment											
Other Items of Expense									\$ 566		
	\$ 385,175		\$ 141,414				\$ 526,589	\$ 468,982	\$ 453,882	\$ 467,148	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,923						\$ 1,923	\$ 7,756	\$ 7,755	\$ 9,590	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,500						\$ 2,500				
Capital Costs											
Internal Cost Recovery	\$ (2,900)		\$ 2,900				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,523		\$ 2,900				\$ 4,423	\$ 7,756	\$ 7,755	\$ 9,590	
Total Expenditures	\$ 1,280,758		\$ 158,815				\$ 1,439,574	\$ 1,466,930	\$ 1,439,758	\$ 1,477,789	
Excess (Deficit) of Revenues Over Expenditures	\$ 42,301	\$ 9,966	\$ (4,448)				\$ 47,819	\$ 14,983	\$ (139,609)	\$ (140,469)	
Operating Transfers In (Out)	\$ (4,448)		\$ 4,448				\$ 0	\$ 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)	\$ 38,006	\$ 57,120	\$ 0	\$ 0			\$ 95,126	\$ 62,290	\$ 47,307	\$ 46,447	

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

For the month ended June										
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	\$ 203,786	\$ 81,973				\$ 0	\$ 285,759	\$ 331,130	\$ 346,768	\$ 312,400
Traffic & Other Infractions	\$ 157,929	\$ 40,878					\$ 198,807	\$ 136,259	\$ 165,030	\$ 127,320
Other Criminal Cases	\$ 62,369	\$ 16,095					\$ 78,464	\$ 119,833	\$ 40,324	\$ 129,590
Civil	\$ 22,896	\$ 6,947					\$ 29,843	\$ 86,354	\$ 33,489	\$ 86,900
Family & Children Services	\$ 17,746	\$ 193,439					\$ 211,185	\$ 287,946	\$ 186,675	\$ 314,960
Probate, Guardianship & Mental Health Services		\$ 11,297					\$ 11,297	\$ 3,150	\$ 7,513	\$ 11,300
Juvenile Dependency Services		\$ 17,847					\$ 17,847	\$ 29,698	\$ 14,491	\$ 23,090
Juvenile Delinquency Services								\$ 15,778		\$ 14,990
Other Court Operations	\$ 115,448	\$ 35,546					\$ 150,994	\$ 37,447	\$ 198,191	\$ 45,290
Court Interpreters	\$ 7,883	\$ 9,218					\$ 17,101	\$ 5,639	\$ 19,511	\$ 16,960
Jury Services	\$ 9,638	\$ 6,831	\$ 1,923				\$ 18,392	\$ 20,224	\$ 43,372	\$ 34,630
Security										
Trial Court Operations Program	\$ 597,694	\$ 420,072	\$ 1,923			\$ 0	\$ 1,019,689	\$ 1,073,458	\$ 1,055,363	\$ 1,117,470
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 163,288	\$ 47,386					\$ 210,674	\$ 172,554	\$ 181,235	\$ 162,110
Fiscal Services	\$ 115,450	\$ 29,996	\$ 2,500				\$ 147,945	\$ 114,644	\$ 129,307	\$ 108,880
Human Resources	\$ 32,130	\$ 6,035					\$ 38,165	\$ 27,385	\$ 31,533	\$ 22,780
Business & Facilities Services		\$ 18,898					\$ 18,898	\$ 37,489	\$ 1,980	\$ 39,100
Information Technology		\$ 4,202					\$ 4,202	\$ 41,400	\$ 40,338	\$ 27,430
Court Administration Program	\$ 310,868	\$ 106,517	\$ 2,500				\$ 419,885	\$ 393,472	\$ 384,394	\$ 360,310
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 908,562	\$ 526,589	\$ 4,423			\$ 0	\$ 1,439,574	\$ 1,466,930	\$ 1,439,758	\$ 1,477,780

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	-	-	-	57,120	-	-	-	-	-	57,120
Committed	23,483	-	23,483	-	-	-	-	-	-	23,483
Assigned	9,670	4,853	14,523	-	-	-	-	-	-	14,523
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 33,152	\$ 4,853	\$ 38,006	\$ 57,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,126