

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.



Signature of Presiding Judge or Court Executive

11/10/20
Date

Plumas Superiour Court

Court

FY1920 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas Superiour Court

Court

FY1920 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas Superiour Court

Court

FY1920 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)	11	10	10	10	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 April									
Fiscal Year*2019/20									2018/19
	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	\$ 55,022	\$ 65,087	\$ (75,139)				\$ 999	\$ 45,989	\$ 53,388
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (20,134)	\$ (20,134)	\$ (53,136)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									\$ 578
Cash Outside of the JCC	\$ 1,561		\$ 0				\$ 291,017	\$ 292,578	\$ 56,722
Cash Equivalents	\$ 255,226						\$ 255,971	\$ 511,196	\$ 284,648
Total Cash and Cash Equivalents	\$ 312,908	\$ 65,087	\$ (75,139)				\$ 527,853	\$ 630,710	\$ 343,300
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	\$ (20,913)					\$ (20,913)	\$ (55,304)
Trust Due To/From							\$ 231	\$ 231	\$ 19
Distribution Due To/From							\$ 2,001	\$ 2,001	\$ 0
Civil Filing Fee Due To/From							\$ 1,623	\$ 1,623	\$ 1,178
General Due To/From	\$ 3,042							\$ 3,042	\$ 3,020
Total Receivables	\$ 3,042	\$ 0	\$ (20,913)				\$ 3,855	\$ (14,016)	\$ (51,087)
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	\$ 315,950	\$ 65,087	\$ (96,052)				\$ 531,707	\$ 816,694	\$ 292,213
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,295
Due to Other Funds	\$ 20		\$ 0				\$ 6,877	\$ 6,897	\$ 4,217
Due to Other Courts									
Due to State	\$ 0						\$ 260,893	\$ 260,893	\$ 36,288
TC145 Liability							\$ 17,869	\$ 17,869	\$ 6,113
Due to Other Governments	\$ 0		\$ 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							\$ 41	\$ 41	\$ 495
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20		\$ 0	\$ 0			\$ 291,793	\$ 291,813	\$ 49,408
Civil							\$ 188,228	\$ 188,228	\$ 148,978
Criminal							\$ 40,411	\$ 40,411	\$ 41,820
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 965
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,237	\$ 3,237	\$ 1,804
Miscellaneous Trust									
Total Trust Deposits							\$ 232,866	\$ 232,866	\$ 193,568
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 4,510							\$ 4,510	\$ 5,649
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,510							\$ 4,510	\$ 5,649
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 3,549	\$ 3,549	\$ 465
Fees - Partial Payment & Overpayment							\$ 2,185	\$ 2,185	\$ 2,144
Uncleared Collections	\$ 1,479							\$ 1,479	\$ 0
Other Miscellaneous Liabilities							\$ 777	\$ 777	\$ 2,349
Total Other Liabilities	\$ 2,128						\$ 7,048	\$ 9,177	\$ 6,144
Total Liabilities	\$ 6,658		\$ 0	\$ 0			\$ 531,707	\$ 538,366	\$ 254,769
Total Fund Balance	\$ 309,292	\$ 65,087	\$ (96,052)	\$ 0				\$ 278,328	\$ 37,444
Total Liabilities and Fund Balance	\$ 315,950	\$ 65,087	\$ (96,052)	\$ 0			\$ 531,707	\$ 816,694	\$ 292,213

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 April											
	Fiscal Year 2019/20							2018/19			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
General	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,225,453	\$ 6,905						\$ 1,232,358	\$ 1,376,744	\$ 976,988	\$ 1,212,221
Improvement and Modernization Fund										\$ 43,887	\$ 2,507
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 11,295							\$ 11,295	\$ 2,573	\$ 3,021	\$ 9,325
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 26,588							\$ 26,588	\$ 46,057	\$ 28,351	\$ 54,793
Other Miscellaneous	\$ 14,929							\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929
	\$ 1,278,265	\$ 6,905						\$ 1,285,170	\$ 1,440,303	\$ 1,067,176	\$ 1,293,775
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,168					\$ 1,168	\$ 156,754	\$ 298	\$ 154,437
Other Judicial Council Grants			\$ 630					\$ 630	\$ 16,661	\$ 490	\$ 13,470
Non-Judicial Council Grants											
			\$ 1,798					\$ 1,798	\$ 173,415	\$ 788	\$ 167,907
Other Financing Sources											
Interest Income	\$ 5,205	\$ 1,062						\$ 6,267	\$ 4,336	\$ 3,802	\$ 3,266
Investment Income											
Donations											
Local Fees	\$ 3,950							\$ 3,950	\$ 4,802	\$ 3,935	\$ 5,667
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,368							\$ 1,368	\$ 4,587	\$ 1,080	\$ 4,575
Sale of Fixed Assets											
Other Miscellaneous	\$ 214							\$ 214	\$ 183	\$ 58	\$ 6,723
	\$ 10,736	\$ 1,062						\$ 11,798	\$ 13,908	\$ 8,875	\$ 20,231
Total Revenues	\$ 1,289,001	\$ 7,967	\$ 1,798					\$ 1,298,767	\$ 1,627,626	\$ 1,076,839	\$ 1,481,913
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 445,050		\$ 320					\$ 445,371	\$ 689,727	\$ 439,946	\$ 606,675
Temp Help											
Overtime	\$ 7,437							\$ 7,437		\$ 1,569	
Staff Benefits	\$ 252,446		\$ 406					\$ 252,852	\$ 417,974	\$ 248,257	\$ 383,517
	\$ 704,933		\$ 726					\$ 705,659	\$ 1,107,701	\$ 689,772	\$ 990,192
Operating Expenses and Equipment											
General Expense	\$ 30,755							\$ 30,755	\$ 75,648	\$ 14,721	\$ 8,052
Printing	\$ 4,463							\$ 4,463	\$ 3,550	\$ 2,635	\$ 3,800
Telecommunications	\$ 10,144							\$ 10,144	\$ 13,775	\$ 10,201	\$ 11,100
Postage	\$ 355							\$ 355	\$ 10,000	\$ 4,356	\$ 5,030
Insurance	\$ 2,191							\$ 2,191	\$ 700	\$ 1,819	\$ 1,475
In-State Travel	\$ 1,242		\$ 836					\$ 2,078	\$ 5,385	\$ 2,153	\$ 4,825
Out-of-State Travel											
Training	\$ 0		\$ 115					\$ 115	\$ 715	\$ 565	\$ 530
Security Services											
Facility Operations									\$ 14,851	\$ 8,299	\$ 14,799
Utilities											
Contracted Services	\$ 92,898		\$ 96,027					\$ 188,925	\$ 274,392	\$ 175,856	\$ 285,971
Consulting and Professional Services	\$ 3,800							\$ 3,800	\$ 5,759	\$ 4,060	\$ 3,950
Information Technology	\$ 162,982							\$ 162,982	\$ 124,962	\$ 170,343	\$ 129,450
Major Equipment											
Other Items of Expense											
	\$ 308,830		\$ 96,979					\$ 405,809	\$ 529,737	\$ 395,007	\$ 468,982
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,097							\$ 4,097	\$ 5,203	\$ 1,923	\$ 7,756
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 6,500		
Capital Costs											
Internal Cost Recovery	\$ (145)		\$ 145					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment											
	\$ 3,951		\$ 145					\$ 4,097	\$ 11,703	\$ 1,923	\$ 7,756
Total Expenditures	\$ 1,017,715		\$ 97,850					\$ 1,115,565	\$ 1,649,141	\$ 1,086,702	\$ 1,466,930
Excess (Deficit) of Revenues Over Expenditures	\$ 271,287	\$ 7,967	\$ (96,052)					\$ 183,202	\$ (21,515)	\$ (9,863)	\$ 14,983
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 38,006	\$ 57,120	\$ 0	\$ 0				\$ 95,126	\$ 95,126	\$ 47,307	\$ 47,307
Ending Balance (Deficit)	\$ 309,292	\$ 65,067	\$ (96,052)	\$ 0				\$ 278,328	\$ 73,611	\$ 37,444	\$ 62,290

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

For the month ended April										
Fiscal Year 2019/20									2018/19	
	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	\$ 132,007	\$ 53,633				\$ 0	\$ 185,640	\$ 345,272	\$ 231,985	\$ 331,130
Traffic & Other Infractions	\$ 128,363	\$ 40,905					\$ 169,268	\$ 140,575	\$ 149,171	\$ 136,250
Other Criminal Cases	\$ 83,713	\$ 23,059					\$ 106,772	\$ 117,060	\$ 55,702	\$ 119,830
Civil	\$ 22,285	\$ 7,650					\$ 29,934	\$ 57,060	\$ 18,889	\$ 86,350
Family & Children Services	\$ 14,787	\$ 157,119					\$ 171,906	\$ 273,761	\$ 157,803	\$ 287,940
Probate, Guardianship & Mental Health Services		\$ 9,477					\$ 9,477	\$ 2,925	\$ 8,016	\$ 3,150
Juvenile Dependency Services	\$ 30	\$ 1,715					\$ 1,745	\$ 27,887	\$ 2,201	\$ 29,690
Juvenile Delinquency Services								\$ 11,176		\$ 15,770
Other Court Operations	\$ 79,634	\$ 20,802					\$ 100,436	\$ 60,965	\$ 116,949	\$ 37,440
Court Interpreters	\$ 114	\$ 11,332					\$ 11,446	\$ 17,817	\$ 14,708	\$ 5,630
Jury Services		\$ 3,249	\$ 4,097				\$ 7,346	\$ 26,862	\$ 18,387	\$ 20,220
Security								\$ 100		
Trial Court Operations Program	\$ 460,933	\$ 328,940	\$ 4,097			\$ 0	\$ 793,970	\$ 1,081,460	\$ 773,810	\$ 1,073,450
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 105,569	\$ 34,397					\$ 139,966	\$ 230,858	\$ 161,244	\$ 172,550
Fiscal Services	\$ 103,246	\$ 29,658					\$ 132,904	\$ 130,227	\$ 107,941	\$ 114,640
Human Resources	\$ 35,911	\$ 7,466					\$ 43,378	\$ 34,969	\$ 30,249	\$ 27,380
Business & Facilities Services		\$ 1,958					\$ 1,958	\$ 41,178	\$ 10,105	\$ 37,480
Information Technology		\$ 3,390					\$ 3,390	\$ 130,449	\$ 3,354	\$ 41,400
Court Administration Program	\$ 244,727	\$ 76,869					\$ 321,595	\$ 567,681	\$ 312,893	\$ 393,470
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 705,659	\$ 405,809	\$ 4,097			\$ 0	\$ 1,115,565	\$ 1,649,141	\$ 1,086,702	\$ 1,466,930

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	11,095	-	11,095	67,534	-	-	-	-	78,629	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	31,349	6,514	37,863	-	-	-	-	-	37,863	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 42,444	\$ 6,514	\$ 48,958	\$ 67,534	\$ -	\$ -	\$ -	\$ -	\$ 116,492	