

**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.

*Dorothy W. Norris*

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

*02-10-17*

\_\_\_\_\_  
Date

Plumas Superiour Court

\_\_\_\_\_  
Court

FY1617 First Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas Superiour Court

Court

FY1617 First Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas Superiour Court

Court

FY1617 First Quarter

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)	11	10			

<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 September  
 Fiscal Year 2016/17

2015/16

	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	\$ 46,728	\$ 37,766	\$ (23,214)				\$ 6,649	\$ 67,929	\$ 43,689
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,693)	\$ (1,693)	\$ (1,208)
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 464,870						\$ 99,585	\$ 564,456	\$ 572,858
Total Cash and Cash Equivalents	\$ 512,498	\$ 37,766	\$ (23,214)				\$ 104,542	\$ 631,591	\$ 616,239
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	\$ 11,964
Trust Due To/From							\$ 1,028	\$ 1,028	\$ 1,844
Distribution Due To/From							\$ 1,919	\$ 1,919	\$ 2,112
Civil Filing Fee Due To/From							\$ 180	\$ 180	\$ 0
General Due To/From	\$ 5,230							\$ 5,230	\$ 486
Total Receivables	\$ 5,230	\$ 0	\$ 0				\$ 3,127	\$ 8,358	\$ 16,406
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 517,728	\$ 37,766	\$ (23,214)				\$ 107,669	\$ 639,949	\$ 632,645
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,035		\$ 2,256	\$ 0			\$ 0	\$ 3,292	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 8,357	\$ 8,357	\$ 4,442
Due to Other Courts									
Due to State									
TC145 Liability							\$ 27,424	\$ 27,424	\$ 25,166
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							\$ 21	\$ 21	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,035		\$ 2,256	\$ 0			\$ 35,802	\$ 39,094	\$ 29,611
Civil							\$ 0	\$ 0	\$ 655
Criminal							\$ 68,200	\$ 68,200	\$ 72,908
Unreconciled - Civil and Criminal							\$ 1,541	\$ 1,541	\$ 4,925
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 45	\$ 45	\$ 28
Miscellaneous Trust									
Total Trust Deposits							\$ 69,787	\$ 69,787	\$ 78,517
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,690							\$ 1,690	\$ 11,762
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,690							\$ 1,690	\$ 11,762
Revenue Collected in Advance									
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 806
Jury Fees - Non-Interest							\$ 30	\$ 30	\$ 480
Fees - Partial Payment & Overpayment							\$ 1,513	\$ 1,513	\$ 1,130
Uncleared Collections	\$ 0							\$ 0	\$ 1,821
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 649						\$ 2,080	\$ 2,729	\$ 4,237
Total Liabilities	\$ 3,375		\$ 2,256	\$ 0			\$ 107,669	\$ 113,300	\$ 124,127
Total Fund Balance	\$ 514,353	\$ 37,766	\$ (25,470)	\$ 0				\$ 526,649	\$ 508,518
Total Liabilities and Fund Balance	\$ 517,728	\$ 37,766	\$ (23,214)	\$ 0			\$ 107,669	\$ 639,949	\$ 632,645

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 2016/17									2015/16		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 606,267	\$ 1,534					\$ 607,801	\$ 1,211,603	\$ 617,083	\$ 1,240,173	
Improvement and Modernization Fund								\$ 2,884		\$ 2,884	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 6,203						\$ 6,203	\$ 6,877		\$ 9,667	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 6,890						\$ 6,890	\$ 39,035	\$ 6,552	\$ 43,518	
Other Miscellaneous								\$ 14,929		\$ 14,929	
	\$ 619,360	\$ 1,534					\$ 620,894	\$ 1,275,328	\$ 623,635	\$ 1,311,171	
Grants											
AB 1058 Commissioner/Facilitator								\$ 167,834		\$ 169,203	
Other Judicial Council Grants			\$ (11,500)				\$ (11,500)	\$ 22,524	\$ 11,263	\$ 29,939	
Non-Judicial Council Grants											
			\$ (11,500)				\$ (11,500)	\$ 190,358	\$ 11,263	\$ 199,142	
Other Financing Sources											
Interest Income	\$ 132	\$ 4					\$ 136	\$ 1,213	\$ 20	\$ 889	
Investment Income											
Donations											
Local Fees	\$ 1,061						\$ 1,061	\$ 6,268	\$ 1,141	\$ 6,638	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 4,707						\$ 4,707	\$ 6,925		\$ 1,327	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,727						\$ 1,727	\$ 23,923	\$ 821	\$ 618	
	\$ 7,628	\$ 4					\$ 7,631	\$ 38,329	\$ 1,982	\$ 9,472	
Total Revenues	\$ 626,988	\$ 1,538	\$ (11,500)				\$ 617,025	\$ 1,504,015	\$ 636,880	\$ 1,519,785	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 110,210						\$ 110,210	\$ 682,861	\$ 101,089	\$ 681,592	
Temp Help											
Overtime											
Staff Benefits	\$ 57,440						\$ 57,440	\$ 396,894	\$ 54,148	\$ 352,934	
	\$ 167,651						\$ 167,651	\$ 1,079,755	\$ 155,237	\$ 1,034,526	
Operating Expenses and Equipment											
General Expense	\$ 7,801						\$ 7,801	\$ 17,287	\$ 10,861	\$ 30,874	
Printing	\$ 0						\$ 0		\$ 1,199	\$ 1,800	
Telecommunications	\$ 2,077						\$ 2,077	\$ 12,322	\$ 2,071	\$ 16,315	
Postage	\$ 45						\$ 45	\$ 5,400	\$ 21	\$ 650	
Insurance								\$ 350		\$ 700	
In-State Travel	\$ 1,154						\$ 1,154	\$ 5,950	\$ 54	\$ 4,462	
Out-of-State Travel											
Training								\$ 5,250	\$ 115	\$ 5,240	
Security Services											
Facility Operations	\$ 1,388						\$ 1,388	\$ 9,500		\$ 13,915	
Utilities											
Contracted Services	\$ 37,721		\$ 25,470				\$ 63,191	\$ 451,035	\$ 54,498	\$ 410,490	
Consulting and Professional Services	\$ 520						\$ 520	\$ 2,696	\$ 200	\$ 2,826	
Information Technology	\$ 4,500		\$ (11,500)				\$ (7,000)	\$ 18,704	\$ 0	\$ 44,329	
Major Equipment											
Other Items of Expense											
	\$ 55,207		\$ 13,970				\$ 69,177	\$ 528,494	\$ 69,019	\$ 531,601	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 256						\$ 256	\$ 6,245		\$ 6,852	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 256						\$ 256	\$ 6,245		\$ 6,852	
Total Expenditures	\$ 223,114		\$ 13,970				\$ 237,084	\$ 1,614,494	\$ 224,256	\$ 1,572,979	
Excess (Deficit) of Revenues Over Expenditures	\$ 403,874	\$ 1,538	\$ (25,470)				\$ 379,942	\$ (110,479)	\$ 412,624	\$ (53,194)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 110,479	\$ 36,228	\$ 0	\$ 0			\$ 146,707	\$ 146,707	\$ 95,894	\$ 95,894	
Ending Balance (Deficit)	\$ 514,353	\$ 37,766	\$ (25,470)	\$ 0			\$ 526,649	\$ 36,228	\$ 508,518	\$ 42,700	

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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	\$ 45,354	\$ 7,140					\$ 52,494	\$ 343,908	\$ 62,517	\$ 360,880
Traffic & Other Infractions	\$ 22,568	\$ 3,765					\$ 26,334	\$ 177,884	\$ 23,256	\$ 159,543
Other Criminal Cases	\$ 6,870	\$ 1,481					\$ 8,351	\$ 150,756	\$ 6,982	\$ 135,135
Civil	\$ 7,159	\$ 1,998					\$ 9,158	\$ 122,307	\$ 7,274	\$ 107,837
Family & Children Services	\$ 4,769	\$ 41,898					\$ 46,666	\$ 309,330	\$ 44,731	\$ 275,313
Probate, Guardianship & Mental Health Services		\$ 1,750					\$ 1,750		\$ 2,458	\$ 1,350
Juvenile Dependency Services		\$ 280					\$ 280	\$ 31,883	\$ 280	\$ 40,144
Juvenile Delinquency Services								\$ 9,359		\$ 10,205
Other Court Operations	\$ 31,251	\$ 5,076					\$ 36,327	\$ 52,363	\$ 21,934	\$ 50,024
Court Interpreters	\$ 1,445	\$ 6,169					\$ 7,614	\$ 4,307	\$ 2,173	\$ 4,628
Jury Services	\$ 4,382	\$ 734	\$ 256				\$ 5,372	\$ 23,445	\$ 5,505	\$ 22,244
Security										
Trial Court Operations Program	\$ 123,798	\$ 70,292	\$ 256				\$ 194,347	\$ 1,225,542	\$ 177,110	\$ 1,167,303
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 25,643	\$ 4,567					\$ 30,211	\$ 172,946	\$ 25,823	\$ 177,612
Fiscal Services	\$ 12,141	\$ 4,978					\$ 17,119	\$ 114,369	\$ 14,129	\$ 131,975
Human Resources	\$ 6,068	\$ 414					\$ 6,482	\$ 36,585	\$ 6,418	\$ 31,248
Business & Facilities Services		\$ 426					\$ 426	\$ 36,246	\$ 501	\$ 44,841
Information Technology		\$ (11,500)					\$ (11,500)	\$ 28,806	\$ 275	\$ 20,000
Court Administration Program	\$ 43,852	\$ (1,115)					\$ 42,737	\$ 388,952	\$ 47,147	\$ 405,676
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 167,651	\$ 69,177	\$ 256				\$ 237,084	\$ 1,614,494	\$ 224,256	\$ 1,572,979