

## 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

*01-16-2018*

\_\_\_\_\_  
Date

Plumas Superior Court

\_\_\_\_\_  
Court

FY 2016-2017

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas Superior Court

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Court

FY 2016-2017

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas Superior Court

Court

FY 2016-2017

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	9	9	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 June									
Fiscal Year 2016/17									2015/16
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (61,083)	\$ 44,845	\$ (10,605)				\$ 1,731	\$ (25,113)	\$ 63,283
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ (208)
Civil Filing Fees							\$ 0	\$ 0	\$ (37)
Trust							\$ (2,011)	\$ (2,011)	\$ (5,636)
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 900
Cash with County	\$ 0		\$ 0					\$ 0	
Cash Outside of the JCC	\$ 1,640		\$ 10,605				\$ 57,390	\$ 69,635	
Cash Equivalents	\$ 216,789						\$ 42,072	\$ 258,862	\$ 239,890
Total Cash and Cash Equivalents	\$ 158,246	\$ 44,845	\$ 0				\$ 99,182	\$ 302,273	\$ 298,193
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 462	\$ 68					\$ 0	\$ 530	\$ 25,974
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 100							\$ 100	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 91,250							\$ 91,250	\$ 66,401
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 10,656	\$ 1,534	\$ 96,265					\$ 108,455	\$ 117,062
Trust Due To/From							\$ 0	\$ 0	\$ 551
Distribution Due To/From							\$ 237	\$ 237	\$ 485
Civil Filing Fee Due To/From							\$ 125	\$ 125	\$ 0
General Due To/From	\$ 3,075							\$ 3,075	\$ 19
Total Receivables	\$ 105,544	\$ 1,602	\$ 96,265				\$ 362	\$ 203,773	\$ 210,492
Prepaid Expenses - General	\$ 0		\$ 5,303					\$ 5,303	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 5,303					\$ 5,303	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 263,790	\$ 46,447	\$ 101,567				\$ 99,544	\$ 511,349	\$ 508,685
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 23,576		\$ 0					\$ 23,576	\$ 23,984
Accounts Payable - General	\$ 2,813		\$ 0	\$ 0			\$ 0	\$ 2,813	\$ 3,889
Due to Other Funds	\$ 0		\$ 91,250				\$ 3,437	\$ 94,687	\$ 67,456
Due to Other Courts									
Due to State									
TC145 Liability							\$ 30,196	\$ 30,196	\$ 32,170
Due to Other Governments	\$ 920		\$ 10,317					\$ 11,237	\$ 23,920
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 10	\$ 10	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 27,309		\$ 101,567	\$ 0			\$ 33,642	\$ 162,519	\$ 151,427
Civil							\$ 0	\$ 0	\$ 505
Criminal							\$ 61,244	\$ 61,244	\$ 115,234
Unreconciled - Civil and Criminal							\$ 1,541	\$ 1,541	\$ 1,341
Trust Held Outside of the JCC							\$ (56)	\$ (56)	
Trust Interest Payable							\$ 71	\$ 71	\$ 41
Miscellaneous Trust									
Total Trust Deposits							\$ 62,799	\$ 62,799	\$ 117,122
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 19,045							\$ 19,045	\$ 19,951
Deferred Compensation Payable	\$ 3,240							\$ 3,240	\$ 5,590
Deductions Payable	\$ 36,241							\$ 36,241	\$ 29,584
Payroll Clearing	\$ 36,445							\$ 36,445	\$ 30,652
Total Payroll Liabilities	\$ 94,970							\$ 94,970	\$ 85,776
Revenue Collected in Advance	\$ 392							\$ 392	
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 30	\$ 30	\$ 4,739
Fees - Partial Payment & Overpayment							\$ 2,516	\$ 2,516	\$ 1,728
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 20	\$ 20	
Total Other Liabilities	\$ 1,041						\$ 3,103	\$ 4,144	\$ 7,653
Total Liabilities	\$ 123,321		\$ 101,567	\$ 0			\$ 99,544	\$ 324,433	\$ 361,978
Total Fund Balance	\$ 140,469	\$ 46,447	\$ 0	\$ 0				\$ 186,916	\$ 146,707
Total Liabilities and Fund Balance	\$ 263,790	\$ 46,447	\$ 101,567	\$ 0			\$ 99,544	\$ 511,349	\$ 508,685

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 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	\$ 1,240,770	\$ 9,973					\$ 1,250,743	\$ 1,211,603	\$ 1,243,923	\$ 1,240,173	
Improvement and Modernization Fund								\$ 2,884	\$ 2,884	\$ 2,884	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 11,292						\$ 11,292	\$ 6,877	\$ 5,937	\$ 9,667	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 50,267						\$ 50,267	\$ 39,035	\$ 36,996	\$ 43,518	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	<b>\$ 1,317,259</b>	<b>\$ 9,973</b>					<b>\$ 1,327,232</b>	<b>\$ 1,275,328</b>	<b>\$ 1,304,669</b>	<b>\$ 1,311,171</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 239,477				\$ 239,477	\$ 167,834	\$ 214,898	\$ 169,203	
Other Judicial Council Grants			\$ 22,524				\$ 22,524	\$ 22,524	\$ 38,583	\$ 29,939	
Non-Judicial Council Grants											
			<b>\$ 262,001</b>				<b>\$ 262,001</b>	<b>\$ 190,358</b>	<b>\$ 253,481</b>	<b>\$ 199,142</b>	
Other Financing Sources											
Interest Income	\$ 2,573	\$ 246					\$ 2,819	\$ 1,213	\$ 1,213	\$ 889	
Investment Income											
Donations											
Local Fees	\$ 6,147						\$ 6,147	\$ 6,268	\$ 6,467	\$ 6,638	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,613						\$ 5,613	\$ 6,925	\$ 1,958	\$ 1,327	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,797						\$ 1,797	\$ 23,923	\$ 26,881	\$ 618	
	<b>\$ 16,131</b>	<b>\$ 246</b>					<b>\$ 16,377</b>	<b>\$ 38,329</b>	<b>\$ 36,519</b>	<b>\$ 9,472</b>	
<b>Total Revenues</b>	<b>\$ 1,333,389</b>	<b>\$ 10,219</b>	<b>\$ 262,001</b>				<b>\$ 1,605,609</b>	<b>\$ 1,504,015</b>	<b>\$ 1,594,669</b>	<b>\$ 1,519,785</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 579,892		\$ 73,941				\$ 653,833	\$ 682,861	\$ 631,530	\$ 681,592	
Temp Help											
Overtime	\$ 335						\$ 335		\$ 1,320		
Staff Benefits	\$ 265,677		\$ 53,498				\$ 319,175	\$ 396,894	\$ 324,930	\$ 352,934	
	<b>\$ 845,904</b>		<b>\$ 127,439</b>				<b>\$ 973,343</b>	<b>\$ 1,079,755</b>	<b>\$ 957,780</b>	<b>\$ 1,034,526</b>	
Operating Expenses and Equipment											
General Expense	\$ 75,842						\$ 75,842	\$ 17,287	\$ 111,495	\$ 30,874	
Printing	\$ 2,757						\$ 2,757		\$ 1,583	\$ 1,800	
Telecommunications	\$ 9,854						\$ 9,854	\$ 12,322	\$ 12,473	\$ 16,315	
Postage	\$ 10,097		\$ 69				\$ 10,165	\$ 5,400	\$ 5,689	\$ 650	
Insurance	\$ 331						\$ 331	\$ 350	\$ 331	\$ 700	
In-State Travel	\$ 3,647		\$ 0				\$ 3,647	\$ 5,950	\$ 4,244	\$ 4,462	
Out-of-State Travel											
Training	\$ 3,823						\$ 3,823	\$ 5,250	\$ 115	\$ 5,240	
Security Services											
Facility Operations	\$ 25,787						\$ 25,787	\$ 9,500	\$ 15,556	\$ 13,915	
Utilities											
Contracted Services	\$ 248,325		\$ 123,424				\$ 371,749	\$ 451,035	\$ 358,918	\$ 410,490	
Consulting and Professional Services	\$ 4,218						\$ 4,218	\$ 2,696	\$ 2,723	\$ 2,826	
Information Technology	\$ 39,247		\$ 0				\$ 39,247	\$ 18,704	\$ 68,326	\$ 44,329	
Major Equipment	\$ 39,497						\$ 39,497				
Other Items of Expense											
	<b>\$ 463,424</b>		<b>\$ 123,492</b>				<b>\$ 586,916</b>	<b>\$ 528,494</b>	<b>\$ 581,452</b>	<b>\$ 531,601</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,141						\$ 5,141	\$ 6,245	\$ 6,246	\$ 6,852	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ (1,621)		
Capital Costs											
Internal Cost Recovery	\$ (25,489)		\$ 25,489				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (20,348)</b>		<b>\$ 25,489</b>				<b>\$ 5,141</b>	<b>\$ 6,245</b>	<b>\$ 4,624</b>	<b>\$ 6,852</b>	
<b>Total Expenditures</b>	<b>\$ 1,288,980</b>		<b>\$ 276,420</b>				<b>\$ 1,565,400</b>	<b>\$ 1,614,494</b>	<b>\$ 1,543,856</b>	<b>\$ 1,572,979</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 44,409	\$ 10,219	\$ (14,419)				\$ 40,209	\$ (110,479)	\$ 50,813	\$ (53,194)	
Operating Transfers In (Out)	\$ (14,419)		\$ 14,419				\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 110,479	\$ 36,228	\$ 0	\$ 0			\$ 146,707	\$ 146,707	\$ 95,894	\$ 95,894	
Ending Balance (Deficit)	<b>\$ 140,469</b>	<b>\$ 46,447</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 186,916</b>	<b>\$ 36,228</b>	<b>\$ 146,707</b>	<b>\$ 42,700</b>	

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

For the month ended June										
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	\$ 274,037	\$ 67,595				\$ 0	\$ 341,632	\$ 343,908	\$ 377,301	\$ 360,880
Traffic & Other Infractions	\$ 132,387	\$ 17,751					\$ 150,138	\$ 177,884	\$ 145,285	\$ 159,543
Other Criminal Cases	\$ 44,205	\$ 5,610					\$ 49,815	\$ 150,756	\$ 44,599	\$ 135,135
Civil	\$ 35,598	\$ 6,213					\$ 41,811	\$ 122,307	\$ 49,383	\$ 107,837
Family & Children Services	\$ 28,647	\$ 157,196				\$ 0	\$ 185,843	\$ 309,330	\$ 188,110	\$ 275,313
Probate, Guardianship & Mental Health Services		\$ 6,431					\$ 6,431		\$ 6,293	\$ 1,350
Juvenile Dependency Services		\$ 22,903					\$ 22,903	\$ 31,883	\$ 26,588	\$ 40,144
Juvenile Delinquency Services								\$ 9,359		\$ 10,205
Other Court Operations	\$ 153,052	\$ 59,959					\$ 213,011	\$ 52,363	\$ 207,529	\$ 50,024
Court Interpreters	\$ 8,683	\$ 11,305					\$ 19,988	\$ 4,307	\$ 15,873	\$ 4,628
Jury Services	\$ 26,379	\$ 7,506	\$ 5,141				\$ 39,026	\$ 23,445	\$ 39,086	\$ 22,244
Security		\$ 32,530					\$ 32,530		\$ 272	
Trial Court Operations Program	\$ 702,988	\$ 394,999	\$ 5,141			\$ 0	\$ 1,103,128	\$ 1,225,542	\$ 1,100,319	\$ 1,167,303
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 154,093	\$ 24,522					\$ 178,615	\$ 172,946	\$ 170,281	\$ 177,612
Fiscal Services	\$ 87,174	\$ 16,230					\$ 103,404	\$ 114,369	\$ 80,098	\$ 131,975
Human Resources	\$ 29,088	\$ 3,510					\$ 32,598	\$ 36,585	\$ 39,864	\$ 31,248
Business & Facilities Services		\$ 12,293					\$ 12,293	\$ 36,246	\$ 14,364	\$ 44,841
Information Technology		\$ 135,363					\$ 135,363	\$ 28,806	\$ 138,930	\$ 20,000
Court Administration Program	\$ 270,355	\$ 191,917					\$ 462,272	\$ 388,952	\$ 443,537	\$ 405,676
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 973,343	\$ 586,916	\$ 5,141			\$ 0	\$ 1,565,400	\$ 1,614,494	\$ 1,543,856	\$ 1,572,979

### 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	-	-	-	46,447	-	-	-	-	<b>46,447</b>	
Committed	125,714	-	125,714	-	-	-	-	-	<b>125,714</b>	
Assigned	-	14,755	14,755	-	-	-	-	-	<b>14,755</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 125,714</b>	<b>\$ 14,755</b>	<b>\$ 140,469</b>	<b>\$ 46,447</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 186,916</b>	