

## 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.

*Delores W. Norrie*

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

*08-21-18*

\_\_\_\_\_  
Date

Plumas Superior Court

\_\_\_\_\_  
Court

FY1718 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas Superior Court

Court

FY1718 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	We do not replaced and filled the one position on Q2-Q4 due to the limitation budget reason
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Plumas Superior Court

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Court

FY1718 Q4

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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	11	10	10	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 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 22,462	\$ 46,358	\$ 0			\$ 1,534	\$ 70,355	\$ (25,113)	
Payroll	\$ 0						\$ 0	\$ 0	
Jury									
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 0	\$ 0	\$ 0	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (3,139)	\$ (3,139)	\$ (2,011)	
Credit Card									
Cash on Hand	\$ 1,100						\$ 1,100	\$ 900	
Cash with County								\$ 0	
Cash Outside of the JCC	\$ 1,000		\$ 0			\$ 75,324	\$ 76,324	\$ 69,635	
Cash Equivalents	\$ 21,260						\$ 148,859	\$ 258,862	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 45,823</b>	<b>\$ 46,358</b>	<b>\$ 0</b>				<b>\$ 222,578</b>	<b>\$ 302,273</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 6,118	\$ 29					\$ 6,147	\$ 530	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 100	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 66,401						\$ 66,401	\$ 91,250	
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 3,622	\$ 767	\$ 68,003				\$ 72,392	\$ 108,455	
Trust Due To/From							\$ 622	\$ 0	
Distribution Due To/From							\$ 2,189	\$ 237	
Civil Filing Fee Due To/From							\$ 10,642	\$ 125	
General Due To/From	\$ 4,679						\$ 4,679	\$ 3,075	
<b>Total Receivables</b>	<b>\$ 80,821</b>	<b>\$ 796</b>	<b>\$ 68,003</b>				<b>\$ 13,453</b>	<b>\$ 203,773</b>	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 5,303	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 5,303</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 126,643</b>	<b>\$ 47,154</b>	<b>\$ 68,003</b>				<b>\$ 236,031</b>	<b>\$ 511,349</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 138		\$ 0				\$ 138	\$ 23,576	
Accounts Payable - General	\$ 2,796		\$ 0	\$ 0			\$ 2,796	\$ 2,813	
Due to Other Funds	\$ 4,399		\$ 62,003			\$ 18,133	\$ 84,534	\$ 94,687	
Due to Other Courts									
Due to State									
TC145 Liability						\$ 36,903	\$ 36,903	\$ 30,196	
Due to Other Governments	\$ 0		\$ 6,001				\$ 6,001	\$ 11,237	
AB145 Due to Other Government Agency							\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest							\$ 19	\$ 10	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 7,332</b>		<b>\$ 68,003</b>	<b>\$ 0</b>			<b>\$ 55,054</b>	<b>\$ 162,519</b>	
Civil							\$ 37,096	\$ 37,096	
Criminal							\$ 138,544	\$ 61,244	
Unreconciled - Civil and Criminal							\$ 990	\$ 1,541	
Trust Held Outside of the JCC							\$ 0	\$ (56)	
Trust Interest Payable							\$ 484	\$ 71	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 177,114</b>	<b>\$ 62,799</b>	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 19,210						\$ 19,210	\$ 19,045	
Deferred Compensation Payable	\$ 4,004						\$ 4,004	\$ 3,240	
Deductions Payable	\$ 20,601						\$ 20,601	\$ 36,241	
Payroll Clearing	\$ 29,694						\$ 29,694	\$ 36,445	
<b>Total Payroll Liabilities</b>	<b>\$ 73,509</b>						<b>\$ 73,509</b>	<b>\$ 94,970</b>	
Revenue Collected in Advance	\$ 45,000						\$ 45,000	\$ 392	
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	
Jury Fees - Non-Interest							\$ 30	\$ 30	
Fees - Partial Payment & Overpayment							\$ 2,390	\$ 2,516	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 906	\$ 20	
<b>Total Other Liabilities</b>	<b>\$ 45,649</b>						<b>\$ 3,862</b>	<b>\$ 4,144</b>	
<b>Total Liabilities</b>	<b>\$ 126,491</b>		<b>\$ 68,003</b>	<b>\$ 0</b>			<b>\$ 236,031</b>	<b>\$ 324,433</b>	
<b>Total Fund Balance</b>	<b>\$ 153</b>	<b>\$ 47,154</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 47,307</b>	<b>\$ 186,916</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 126,643</b>	<b>\$ 47,154</b>	<b>\$ 68,003</b>	<b>\$ 0</b>			<b>\$ 477,832</b>	<b>\$ 511,349</b>	

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 2017/18										2016/17	
	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>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 1,053,509	\$ 8,437					\$ 1,061,946	\$ 1,062,875	\$ 1,250,743	\$ 1,211,603	
Improvement and Modernization Fund							\$ 2,884	\$ 2,884		\$ 2,884	
Judges' Compensation (0150019)							\$ 9,325	\$ 11,292	\$ 11,292	\$ 6,877	
Court Interpreter (0150037)	\$ 9,325						\$ 44,485	\$ 46,332	\$ 50,267	\$ 39,035	
Civil Coordination Reimbursement (0150091)	\$ 44,485						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
MOU Reimbursements (0150010 and General)	\$ 14,929										
Other Miscellaneous											
	\$ 1,122,248	\$ 8,437					\$ 1,130,685	\$ 1,138,312	\$ 1,327,232	\$ 1,275,326	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 134,527				\$ 134,527	\$ 168,741	\$ 239,477	\$ 167,834	
Other Judicial Council Grants			\$ 13,471				\$ 13,471	\$ 13,890	\$ 22,524	\$ 22,524	
Non-Judicial Council Grants											
			\$ 147,998				\$ 147,998	\$ 182,631	\$ 262,001	\$ 190,358	
<b>Other Financing Sources</b>											
Interest Income	\$ 2,779	\$ 487					\$ 3,265	\$ 2,819	\$ 2,819	\$ 1,213	
Investment Income											
Donations											
Local Fees	\$ 5,668						\$ 5,668	\$ 6,148	\$ 6,147	\$ 6,268	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,810						\$ 5,810	\$ 5,613	\$ 5,613	\$ 6,925	
Sale of Fixed Assets	\$ 6,723						\$ 6,723	\$ 1,797	\$ 1,797	\$ 23,923	
Other Miscellaneous	\$ 20,980	\$ 487					\$ 21,466	\$ 16,377	\$ 16,377	\$ 38,325	
<b>Total Revenues</b>	<b>\$ 1,143,227</b>	<b>\$ 8,924</b>	<b>\$ 147,998</b>				<b>\$ 1,300,149</b>	<b>\$ 1,337,320</b>	<b>\$ 1,605,609</b>	<b>\$ 1,504,015</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 639,830		\$ 19,501				\$ 659,331	\$ 639,976	\$ 653,833	\$ 682,861	
Temp Help									\$ 335		
Overtime	\$ 303,633		\$ 15,157				\$ 318,790	\$ 361,075	\$ 319,175	\$ 396,894	
Staff Benefits	\$ 943,463		\$ 34,657				\$ 978,121	\$ 1,001,051	\$ 973,343	\$ 1,079,755	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 34,838		\$ 230				\$ 35,068	\$ 36,374	\$ 75,842	\$ 17,287	
Printing	\$ 3,944						\$ 3,944	\$ 2,757	\$ 2,757		
Telecommunications	\$ 11,194						\$ 11,194	\$ 12,054	\$ 9,854	\$ 12,322	
Postage	\$ 300		\$ 34				\$ 334	\$ 5,180	\$ 10,165	\$ 5,400	
Insurance	\$ 1,395						\$ 1,395	\$ 1,365	\$ 331	\$ 350	
In-State Travel	\$ 2,492		\$ 1,501				\$ 3,994	\$ 3,279	\$ 3,647	\$ 5,950	
Out-of-State Travel											
Training	\$ 300						\$ 300	\$ 230	\$ 3,823	\$ 5,250	
Security Services											
Facility Operations	\$ 15,174						\$ 15,174	\$ 23,450	\$ 25,787	\$ 9,500	
Utilities											
Contracted Services	\$ 232,800	\$ 8,216	\$ 112,524				\$ 353,540	\$ 350,781	\$ 371,749	\$ 451,035	
Consulting and Professional Services	\$ 3,630						\$ 3,630	\$ 6,183	\$ 4,218	\$ 2,696	
Information Technology	\$ 24,743						\$ 24,743	\$ 28,272	\$ 39,247	\$ 18,704	
Major Equipment									\$ 39,497		
Other Items of Expense	\$ 566						\$ 566				
	\$ 331,376	\$ 8,216	\$ 114,290				\$ 453,882	\$ 487,145	\$ 586,916	\$ 528,494	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 7,755						\$ 7,755	\$ 9,590	\$ 5,141	\$ 6,245	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (6,229)		\$ 6,229				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,527		\$ 6,229				\$ 7,755	\$ 9,590	\$ 5,141	\$ 6,245	
<b>Total Expenditures</b>	<b>\$ 1,278,366</b>	<b>\$ 8,216</b>	<b>\$ 155,176</b>				<b>\$ 1,439,758</b>	<b>\$ 1,477,789</b>	<b>\$ 1,565,400</b>	<b>\$ 1,614,494</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (133,139)</b>	<b>\$ 708</b>	<b>\$ (7,178)</b>				<b>\$ (139,609)</b>	<b>\$ (140,469)</b>	<b>\$ 40,209</b>	<b>\$ (110,479)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ (7,178)</b>		<b>\$ 7,178</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 140,469	\$ 46,447	\$ 0	\$ 0			\$ 186,916	\$ 186,916	\$ 146,707	\$ 146,707	
Ending Balance (Deficit)	\$ 153	\$ 47,154	\$ 0	\$ 0			\$ 47,307	\$ 46,447	\$ 186,916	\$ 36,228	



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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	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	\$ 276,282	\$ 70,487			\$ 0		\$ 346,768	\$ 312,404	\$ 341,632	\$ 343,908
Traffic & Other Infractions	\$ 141,927	\$ 23,103					\$ 165,030	\$ 127,321	\$ 150,138	\$ 177,884
Other Criminal Cases	\$ 34,704	\$ 5,620					\$ 40,324	\$ 129,594	\$ 49,815	\$ 150,756
Civil	\$ 27,701	\$ 5,788					\$ 33,489	\$ 86,909	\$ 41,811	\$ 122,307
Family & Children Services	\$ 22,835	\$ 163,839					\$ 186,675	\$ 314,965	\$ 185,843	\$ 309,330
Probate, Guardianship & Mental Health Services		\$ 7,513					\$ 7,513	\$ 11,300	\$ 6,431	
Juvenile Dependency Services		\$ 14,491					\$ 14,491	\$ 23,097	\$ 22,903	\$ 31,883
Juvenile Delinquency Services								\$ 14,997		\$ 9,359
Other Court Operations	\$ 152,183	\$ 46,008					\$ 198,191	\$ 45,292	\$ 213,011	\$ 52,363
Court Interpreters	\$ 8,777	\$ 10,734					\$ 19,511	\$ 16,965	\$ 19,988	\$ 4,307
Jury Services	\$ 26,699	\$ 8,917	\$ 7,755				\$ 43,372	\$ 34,634	\$ 39,026	\$ 23,445
Security									\$ 32,530	
<b>Trial Court Operations Program</b>	<b>\$ 691,109</b>	<b>\$ 356,499</b>	<b>\$ 7,755</b>		<b>\$ 0</b>		<b>\$ 1,055,363</b>	<b>\$ 1,117,478</b>	<b>\$ 1,103,128</b>	<b>\$ 1,225,542</b>
Enhanced Collections										
Other Non-Court Operations										
<b>Non-Court Operations Program</b>										
Executive Office	\$ 153,163	\$ 28,072					\$ 181,235	\$ 162,113	\$ 178,615	\$ 172,946
Fiscal Services	\$ 104,801	\$ 24,506					\$ 129,307	\$ 108,880	\$ 103,404	\$ 114,369
Human Resources	\$ 29,048	\$ 2,485					\$ 31,533	\$ 22,780	\$ 32,598	\$ 36,585
Business & Facilities Services		\$ 1,980					\$ 1,980	\$ 39,103	\$ 12,293	\$ 36,246
Information Technology		\$ 40,338					\$ 40,338	\$ 27,435	\$ 135,363	\$ 28,806
<b>Court Administration Program</b>	<b>\$ 287,012</b>	<b>\$ 97,382</b>					<b>\$ 384,394</b>	<b>\$ 360,311</b>	<b>\$ 462,272</b>	<b>\$ 388,952</b>
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 978,121</b>	<b>\$ 453,882</b>	<b>\$ 7,755</b>		<b>\$ 0</b>		<b>\$ 1,439,758</b>	<b>\$ 1,477,789</b>	<b>\$ 1,565,400</b>	<b>\$ 1,614,494</b>

### 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	-	-	-	47,154	-	-	-	-	-	47,154
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	153	-	153	-	-	-	-	-	-	153
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 153</b>	<b>\$ -</b>	<b>\$ 153</b>	<b>\$ 47,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,307</b>