

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. Norrie

Signature of Presiding Judge or Court Executive

01/08/2020

Date

Plumas

Court

Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas
Court
Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

 Court
 Q1

 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			

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 September									
Fiscal Year 2019/20								2018/19	
	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						
ASSETS									
Operations	\$ (15,219)	\$ 58,724	\$ (27,704)				\$ 755	\$ 16,556	\$ 70,354
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,127)	\$ (4,127)	\$ (3,479)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 2,155		\$ 3,500				\$ 60,030	\$ 65,685	\$ 116,684
Cash Equivalents	\$ 378,608						\$ 77,531	\$ 456,140	\$ 287,542
Total Cash and Cash Equivalents	\$ 366,644	\$ 58,724	\$ (24,205)				\$ 134,189	\$ 535,353	\$ 472,200
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
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	\$ 7,206					\$ 7,206	\$ (298)
Trust Due To/From							\$ 1,624	\$ 1,624	\$ 2,937
Distribution Due To/From							\$ 5,594	\$ 5,594	\$ 3,246
Civil Filing Fee Due To/From							\$ 1,791	\$ 1,791	\$ 7,186
General Due To/From	\$ 3,855							\$ 3,855	\$ 8,366
Total Receivables	\$ 3,855	\$ 0	\$ 7,206				\$ 9,009	\$ 20,070	\$ 21,437
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	\$ 370,499	\$ 58,724	\$ (16,998)				\$ 143,198	\$ 555,423	\$ 493,637
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 12,864	\$ 12,864	\$ 21,736
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 20,559	\$ 20,559	\$ 36,452
Due to Other Governments	\$ 0		\$ 0				\$ 6,113	\$ 6,113	\$ 50,000
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 168	\$ 168	\$ 301
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0		\$ 0	\$ 0			\$ 39,704	\$ 39,704	\$ 108,488
Civil							\$ 26,395	\$ 26,395	\$ 37,096
Criminal							\$ 70,530	\$ 70,530	\$ 146,623
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,870	\$ 1,870	\$ 622
Miscellaneous Trust									
Total Trust Deposits							\$ 99,785	\$ 99,785	\$ 185,332
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 3,545							\$ 3,545	\$ 1,005
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,545							\$ 3,545	\$ 1,005
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 450	\$ 450	\$ 30
Fees - Partial Payment & Overpayment							\$ 2,288	\$ 2,288	\$ 2,486
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 434	\$ 434	\$ 6,184
Total Other Liabilities	\$ 649						\$ 3,709	\$ 4,358	\$ 9,886
Total Liabilities	\$ 4,194		\$ 0	\$ 0			\$ 143,198	\$ 147,392	\$ 304,712
Total Fund Balance	\$ 366,305	\$ 58,724	\$ (16,998)	\$ 0				\$ 408,031	\$ 188,926
Total Liabilities and Fund Balance	\$ 370,499	\$ 58,724	\$ (16,998)	\$ 0			\$ 143,198	\$ 555,423	\$ 493,637

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 2019/20										2018/19	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
EVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 597,157	\$ 1,536					\$ 598,693	\$ 1,376,744	\$ 501,048	\$ 1,212,221	
Improvement and Modernization Fund								\$ 0	\$ 2,507		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 4,398						\$ 4,398	\$ 2,573	\$ 786	\$ 9,325	
Civil Coordination Reimbursement (0150091)	\$ 6,218						\$ 6,218	\$ 46,057	\$ 7,315	\$ 54,793	
MOU Reimbursements (0150010 and General)								\$ 14,929		\$ 14,929	
Other Miscellaneous											
	\$ 607,773	\$ 1,536					\$ 609,309	\$ 1,440,303	\$ 509,149	\$ 1,293,775	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,168				\$ 1,168	\$ 156,754		\$ 154,437	
Other Judicial Council Grants			\$ (7,456)				\$ (7,456)	\$ 16,661	\$ (6,071)	\$ 13,470	
Non-Judicial Council Grants											
			\$ (6,287)				\$ (6,287)	\$ 173,415	\$ (6,071)	\$ 167,907	
Other Financing Sources											
Interest Income	\$ 480	\$ 68					\$ 548	\$ 4,336	\$ 632	\$ 3,266	
Investment Income											
Donations											
Local Fees	\$ 1,118						\$ 1,118	\$ 4,802	\$ 1,250	\$ 5,667	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 642						\$ 642	\$ 4,587	\$ 324	\$ 4,575	
Sale of Fixed Assets											
Other Miscellaneous	\$ 38						\$ 38	\$ 183	\$ 8	\$ 6,723	
	\$ 2,277	\$ 68					\$ 2,345	\$ 13,908	\$ 2,214	\$ 20,231	
Total Revenues	\$ 610,050	\$ 1,604	\$ (6,287)				\$ 605,367	\$ 1,627,626	\$ 505,293	\$ 1,481,913	
XPENDITURES											
Personal Services											
Salaries - Permanent	\$ 95,334		\$ 320				\$ 95,654	\$ 689,727	\$ 106,420	\$ 606,675	
Temp Help											
Overtime	\$ 2,471						\$ 2,471				
Staff Benefits	\$ 107,377		\$ 406				\$ 107,783	\$ 417,974	\$ 111,645	\$ 383,517	
	\$ 205,182		\$ 726				\$ 205,908	\$ 1,107,701	\$ 218,065	\$ 990,192	
Operating Expenses and Equipment											
General Expense	\$ 1,688						\$ 1,688	\$ 75,648	\$ 965	\$ 8,052	
Printing	\$ 133						\$ 133	\$ 3,550		\$ 3,800	
Telecommunications	\$ 2,407						\$ 2,407	\$ 13,775	\$ 2,977	\$ 11,100	
Postage	\$ 122						\$ 122	\$ 10,000	\$ 4,256	\$ 5,030	
Insurance	\$ 1,600						\$ 1,600	\$ 700	\$ 1,300	\$ 1,475	
In-State Travel			\$ 836				\$ 836	\$ 5,385	\$ 258	\$ 4,825	
Out-of-State Travel											
Training			\$ 115				\$ 115	\$ 715		\$ 530	
Security Services											
Facility Operations								\$ 14,851	\$ 8,299	\$ 14,799	
Utilities											
Contracted Services	\$ 31,988		\$ 8,888				\$ 40,876	\$ 274,392	\$ 44,527	\$ 285,971	
Consulting and Professional Services	\$ 720						\$ 720	\$ 5,759	\$ 1,820	\$ 3,950	
Information Technology	\$ 37,665						\$ 37,665	\$ 124,962	\$ 80,645	\$ 129,450	
Major Equipment											
Other Items of Expense											
	\$ 76,322		\$ 9,840				\$ 86,162	\$ 529,737	\$ 144,848	\$ 468,982	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 392						\$ 392	\$ 5,203	\$ 761	\$ 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											
	\$ 247		\$ 145				\$ 392	\$ 11,703	\$ 761	\$ 7,756	
Total Expenditures	\$ 281,751		\$ 10,711				\$ 292,462	\$ 1,649,141	\$ 363,674	\$ 1,466,930	
Excess (Deficit) of Revenues Over Expenditures	\$ 328,299	\$ 1,604	\$ (16,998)				\$ 312,905	\$ (21,515)	\$ 141,619	\$ 14,983	
Operating Transfers In (Out)								\$ 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)	\$ 366,305	\$ 58,724	\$ (16,998)	\$ 0			\$ 408,031	\$ 73,611	\$ 188,926	\$ 62,290	

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

For the month ended September										
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	\$ 38,618	\$ 12,261			\$ 0		\$ 50,879	\$ 345,272	\$ 105,252	\$ 331,130
Traffic & Other Infractions	\$ 39,664	\$ 8,329					\$ 47,993	\$ 140,575	\$ 44,175	\$ 136,250
Other Criminal Cases	\$ 18,487	\$ 3,834					\$ 22,321	\$ 117,060	\$ 8,927	\$ 119,830
Civil	\$ 6,686	\$ 1,639					\$ 8,325	\$ 57,060	\$ 5,197	\$ 86,350
Family & Children Services	\$ 2,900	\$ 34,912					\$ 37,812	\$ 273,761	\$ 41,787	\$ 287,940
Probate, Guardianship & Mental Health Services		\$ 4,356					\$ 4,356	\$ 2,925	\$ 305	\$ 3,150
Juvenile Dependency Services		\$ (7,246)					\$ (7,246)	\$ 27,887	\$ (5,861)	\$ 29,690
Juvenile Delinquency Services								\$ 11,176		\$ 15,770
Other Court Operations	\$ 23,050	\$ 4,210					\$ 27,260	\$ 60,965	\$ 45,047	\$ 37,440
Court Interpreters	\$ 47	\$ 6,262					\$ 6,309	\$ 17,817	\$ 5,127	\$ 5,630
Jury Services		\$ 0	\$ 392				\$ 392	\$ 26,862	\$ 9,831	\$ 20,220
Security								\$ 100		
Trial Court Operations Program	\$ 129,452	\$ 68,558	\$ 392		\$ 0		\$ 198,402	\$ 1,081,460	\$ 259,789	\$ 1,073,450
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 38,485	\$ 8,522					\$ 47,007	\$ 230,858	\$ 51,848	\$ 172,550
Fiscal Services	\$ 30,201	\$ 6,249					\$ 36,451	\$ 130,227	\$ 33,100	\$ 114,640
Human Resources	\$ 7,771	\$ 958					\$ 8,728	\$ 34,969	\$ 8,634	\$ 27,380
Business & Facilities Services		\$ 274					\$ 274	\$ 41,178	\$ 8,622	\$ 37,480
Information Technology		\$ 1,600					\$ 1,600	\$ 130,449	\$ 1,682	\$ 41,400
Court Administration Program	\$ 76,456	\$ 17,604					\$ 94,060	\$ 567,681	\$ 103,885	\$ 393,470
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 205,908	\$ 86,162	\$ 392		\$ 0		\$ 292,462	\$ 1,649,141	\$ 363,674	\$ 1,466,930