

## 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.

*Debra W. Norris*

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

*04-02-20*

\_\_\_\_\_  
Date

Plumas Superiour Court

\_\_\_\_\_  
Court

FY1920 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas Superiour Court

Court

FY1920 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas Superiour Court

Court

FY1920 Q2

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	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 December								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 15,737	\$ 61,389	\$ (62,559)				\$ 1,078	\$ 15,645	\$ 37,081
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (28,616)	\$ (28,616)	\$ (2,864)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 2,122		\$ 0				\$ 60,078	\$ 62,198	\$ 26,883
Cash Equivalents	\$ 449,839						\$ 274,983	\$ 724,821	\$ 317,506
<b>Total Cash and Cash Equivalents</b>	<b>\$ 468,798</b>	<b>\$ 61,389</b>	<b>\$ (62,559)</b>				<b>\$ 307,520</b>	<b>\$ 775,148</b>	<b>\$ 379,708</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
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	\$ 7,206					\$ 7,206	\$ (298)
Trust Due To/From							\$ 2,045	\$ 2,045	\$ 3,680
Distribution Due To/From							\$ 5,690	\$ 5,690	\$ 7,363
Civil Filing Fee Due To/From							\$ 2,187	\$ 2,187	\$ 4,327
General Due To/From	\$ 3,752							\$ 3,752	\$ 4,009
<b>Total Receivables</b>	<b>\$ 3,752</b>	<b>\$ 0</b>	<b>\$ 7,206</b>				<b>\$ 9,922</b>	<b>\$ 20,880</b>	<b>\$ 19,081</b>
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 472,550</b>	<b>\$ 61,389</b>	<b>\$ (55,353)</b>				<b>\$ 317,442</b>	<b>\$ 796,028</b>	<b>\$ 398,787</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 139
Due to Other Funds	\$ 20		\$ 0				\$ 13,654	\$ 13,674	\$ 19,379
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 27,583	\$ 27,583	\$ 29,008
Due to Other Governments	\$ 0		\$ 0				\$ 6,113	\$ 6,113	\$ 6,113
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 387	\$ 387	\$ 294
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 20</b>		<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 47,737</b>	<b>\$ 47,757</b>	<b>\$ 54,934</b>
Civil							\$ 188,228	\$ 188,228	\$ 37,096
Criminal							\$ 71,157	\$ 71,157	\$ 132,755
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,267	\$ 2,267	\$ 875
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 262,642</b>	<b>\$ 262,642</b>	<b>\$ 171,716</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 2,469							\$ 2,469	\$ 377
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 2,469</b>							<b>\$ 2,469</b>	<b>\$ 377</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 3,599	\$ 3,599	\$ 30
Fees - Partial Payment & Overpayment							\$ 2,374	\$ 2,374	\$ 2,387
Uncleared Collections	\$ 1,479							\$ 1,479	\$ 0
Other Miscellaneous Liabilities							\$ 553	\$ 553	\$ 780
<b>Total Other Liabilities</b>	<b>\$ 2,128</b>						<b>\$ 7,063</b>	<b>\$ 9,191</b>	<b>\$ 4,383</b>
<b>Total Liabilities</b>	<b>\$ 4,618</b>		<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 317,442</b>	<b>\$ 322,060</b>	<b>\$ 231,410</b>
<b>Total Fund Balance</b>	<b>\$ 467,932</b>	<b>\$ 61,389</b>	<b>\$ (55,353)</b>	<b>\$ 0</b>				<b>\$ 473,968</b>	<b>\$ 167,377</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 472,550</b>	<b>\$ 61,389</b>	<b>\$ (55,353)</b>	<b>\$ 0</b>			<b>\$ 317,442</b>	<b>\$ 796,028</b>	<b>\$ 398,787</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 December											
	Fiscal Year 2019/20							2018/19			
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 947,951		\$ 3,837					\$ 951,788	\$ 1,376,744	\$ 691,739	\$ 1,212,221
Improvement and Modernization Fund										\$ 43,887	\$ 2,507
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 8,506							\$ 8,506	\$ 2,573	\$ 3,144	\$ 9,325
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16,314							\$ 16,314	\$ 46,057	\$ 17,805	\$ 54,793
Other Miscellaneous	\$ 14,929							\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929
	\$ 987,700	\$ 3,837						\$ 991,537	\$ 1,440,303	\$ 771,504	\$ 1,293,775
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 1,168					\$ 1,168	\$ 156,754		\$ 154,437
Other Judicial Council Grants			\$ 0					\$ 0	\$ 16,661	\$ (70)	\$ 13,470
Non-Judicial Council Grants											
			\$ 1,168					\$ 1,168	\$ 173,415	\$ (70)	\$ 167,907
<b>Other Financing Sources</b>											
Interest Income	\$ 1,664	\$ 432						\$ 2,096	\$ 4,336	\$ 1,947	\$ 3,266
Investment Income											
Donations											
Local Fees	\$ 2,230							\$ 2,230	\$ 4,802	\$ 2,343	\$ 5,667
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,104							\$ 1,104	\$ 4,587	\$ 648	\$ 4,575
Sale of Fixed Assets											
Other Miscellaneous	\$ 49							\$ 49	\$ 183	\$ 49	\$ 6,723
	\$ 5,048	\$ 432						\$ 5,480	\$ 13,908	\$ 4,987	\$ 20,231
<b>Total Revenues</b>	\$ 992,748	\$ 4,269	\$ 1,168					\$ 998,185	\$ 1,627,626	\$ 776,421	\$ 1,481,913
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 238,053		\$ 320					\$ 238,373	\$ 689,727	\$ 251,524	\$ 606,675
Temp Help											
Overtime	\$ 5,914							\$ 5,914		\$ 423	
Staff Benefits	\$ 167,522		\$ 406					\$ 167,928	\$ 417,974	\$ 170,366	\$ 383,517
	\$ 411,489		\$ 726					\$ 412,215	\$ 1,107,701	\$ 422,313	\$ 990,192
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 19,203							\$ 19,203	\$ 75,648	\$ 2,964	\$ 8,052
Printing	\$ 1,193							\$ 1,193	\$ 3,550	\$ 411	\$ 3,800
Telecommunications	\$ 5,617							\$ 5,617	\$ 13,775	\$ 5,849	\$ 11,100
Postage	\$ 156							\$ 156	\$ 10,000	\$ 4,290	\$ 5,030
Insurance	\$ 1,600							\$ 1,600	\$ 700	\$ 1,819	\$ 1,475
In-State Travel			\$ 836					\$ 1,778	\$ 5,385	\$ 1,642	\$ 4,825
Out-of-State Travel	\$ 942										
Training			\$ 115					\$ 115	\$ 715	\$ 115	\$ 530
Security Services											
Facility Operations									\$ 14,851	\$ 8,299	\$ 14,799
Utilities											
Contracted Services	\$ 59,232		\$ 54,699					\$ 113,931	\$ 274,392	\$ 103,050	\$ 285,971
Consulting and Professional Services	\$ 1,840							\$ 1,840	\$ 5,759	\$ 3,260	\$ 3,950
Information Technology	\$ 58,041							\$ 58,041	\$ 124,962	\$ 101,288	\$ 129,450
Major Equipment											
Other Items of Expense	\$ 147,824		\$ 55,650					\$ 203,474	\$ 529,737	\$ 232,988	\$ 468,982
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 3,654							\$ 3,654	\$ 5,203	\$ 1,050	\$ 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											
	\$ 3,509		\$ 145					\$ 3,654	\$ 11,703	\$ 1,050	\$ 7,756
<b>Total Expenditures</b>	\$ 562,821		\$ 56,522					\$ 619,343	\$ 1,649,141	\$ 656,351	\$ 1,466,930
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 429,926	\$ 4,269	\$ (55,353)					\$ 378,842	\$ (21,515)	\$ 120,070	\$ 14,983
<b>Operating Transfers In (Out)</b>	\$ 0		\$ 0					\$ 0	\$ 0		\$ 0
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 38,006	\$ 57,120	\$ 0	\$ 0				\$ 95,126	\$ 95,126	\$ 47,307	\$ 47,307
Ending Balance (Deficit)	\$ 467,932	\$ 61,389	\$ (55,353)	\$ 0				\$ 473,968	\$ 73,611	\$ 167,377	\$ 62,290

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 77,201	\$ 22,941			\$ 0		\$ 100,141	\$ 345,272	\$ 165,779	\$ 331,130
Traffic & Other Infractions	\$ 79,066	\$ 16,588					\$ 95,654	\$ 140,575	\$ 82,619	\$ 136,250
Other Criminal Cases	\$ 35,913	\$ 7,292					\$ 43,206	\$ 117,060	\$ 25,776	\$ 119,830
Civil	\$ 13,905	\$ 3,418					\$ 17,324	\$ 57,060	\$ 10,119	\$ 86,350
Family & Children Services	\$ 5,854	\$ 91,303					\$ 97,157	\$ 273,761	\$ 88,816	\$ 287,940
Probate, Guardianship & Mental Health Services		\$ 7,188					\$ 7,188	\$ 2,925	\$ 2,911	\$ 3,150
Juvenile Dependency Services		\$ 560					\$ 560	\$ 27,887	\$ 1,239	\$ 29,690
Juvenile Delinquency Services								\$ 11,176		\$ 15,770
Other Court Operations	\$ 47,093	\$ 8,238					\$ 55,331	\$ 60,965	\$ 72,429	\$ 37,440
Court Interpreters	\$ 114	\$ 10,194					\$ 10,308	\$ 17,817	\$ 8,236	\$ 5,630
Jury Services		\$ 688	\$ 3,654				\$ 4,342	\$ 26,862	\$ 14,428	\$ 20,220
Security								\$ 100		
Trial Court Operations Program	\$ 259,146	\$ 168,410	\$ 3,654		\$ 0		\$ 431,211	\$ 1,081,460	\$ 472,353	\$ 1,073,450
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 75,659	\$ 17,330					\$ 92,989	\$ 230,858	\$ 94,009	\$ 172,550
Fiscal Services	\$ 61,517	\$ 12,871					\$ 74,388	\$ 130,227	\$ 61,136	\$ 114,640
Human Resources	\$ 15,892	\$ 1,888					\$ 17,781	\$ 34,969	\$ 16,639	\$ 27,380
Business & Facilities Services		\$ 678					\$ 678	\$ 41,178	\$ 9,552	\$ 37,480
Information Technology		\$ 2,296					\$ 2,296	\$ 130,449	\$ 2,662	\$ 41,400
Court Administration Program	\$ 153,069	\$ 35,063					\$ 188,132	\$ 567,681	\$ 183,998	\$ 393,470
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 412,215</b>	<b>\$ 203,474</b>	<b>\$ 3,654</b>		<b>\$ 0</b>		<b>\$ 619,343</b>	<b>\$ 1,649,141</b>	<b>\$ 656,351</b>	<b>\$ 1,466,930</b>