

**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

*12-31-2020*

\_\_\_\_\_  
Date

Plumas

\_\_\_\_\_  
Court

FY2021 - Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

Court

FY2021 - Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Plumas  


---

 Court  
 FY2021 - Q1  


---

 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)	12	9			

<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							2019/20	
	Fiscal Year 2020/21								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue								
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 22,978	\$ 69,073	\$ (34,414)				\$ 2,680	\$ 60,296	\$ 16,556
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 559	\$ 559	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (28,117)	\$ (28,117)	\$ (4,127)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 3,713		\$ 0				\$ 68,549	\$ 72,262	\$ 65,685
Cash Equivalents	\$ 453,383						\$ 544,151	\$ 997,534	\$ 456,140
Total Cash and Cash Equivalents	\$ 481,173	\$ 69,073	\$ (34,414)				\$ 587,802	\$ 1,103,635	\$ 535,353
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									\$ 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	\$ 17,247					\$ 17,247	\$ 7,206
Trust Due To/From							\$ 5,029	\$ 5,029	\$ 1,624
Distribution Due To/From							\$ 5,853	\$ 5,853	\$ 5,594
Civil Filing Fee Due To/From							\$ 1,049	\$ 1,049	\$ 1,791
General Due To/From	\$ 3,811							\$ 3,811	\$ 3,855
Total Receivables	\$ 3,811	\$ 0	\$ 17,247				\$ 11,931	\$ 32,989	\$ 20,070
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 484,984	\$ 69,073	\$ (17,167)				\$ 599,734	\$ 1,136,624	\$ 555,423
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 20		\$ 0				\$ 15,722	\$ 15,742	\$ 12,864
Due to Other Courts									
Due to State	\$ 0						\$ 260,893	\$ 260,893	\$ 0
TC145 Liability							\$ 25,044	\$ 25,044	\$ 20,559
Due to Other Governments	\$ 0		\$ 0				\$ 6,113	\$ 6,113	\$ 6,113
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 22	\$ 22	\$ 168
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20		\$ 0				\$ 307,794	\$ 307,814	\$ 39,704
Civil							\$ 188,253	\$ 188,253	\$ 26,395
Criminal							\$ 92,749	\$ 92,749	\$ 70,530
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,402	\$ 3,402	\$ 1,870
Miscellaneous Trust									
Total Trust Deposits							\$ 285,394	\$ 285,394	\$ 99,785
Accrued Payroll									\$ 0
Benefits Payable	\$ 3,895							\$ 3,895	\$ 3,545
Deferred Compensation Payable	\$ 2,379							\$ 2,379	\$ 0
Deductions Payable	\$ 7,163							\$ 7,163	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 13,437							\$ 13,437	\$ 3,545
Revenue Collected in Advance			\$ 1					\$ 1	
Liabilities For Deposits	\$ 649						\$ 537	\$ 1,186	\$ 1,186
Jury Fees - Non-Interest							\$ 3,549	\$ 3,549	\$ 450
Fees - Partial Payment & Overpayment							\$ 2,253	\$ 2,253	\$ 2,288
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 206	\$ 206	\$ 434
Total Other Liabilities	\$ 649		\$ 1				\$ 6,545	\$ 7,195	\$ 4,358
Total Liabilities	\$ 14,106		\$ 1				\$ 599,734	\$ 613,840	\$ 147,392
Total Fund Balance	\$ 470,878	\$ 69,073	\$ (17,168)	\$ 0				\$ 522,784	\$ 408,031
Total Liabilities and Fund Balance	\$ 484,984	\$ 69,073	\$ (17,167)	\$ 0			\$ 599,734	\$ 1,136,624	\$ 555,423

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 2020/21										2019/20	
	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	\$ 679,513	\$ 1,536					\$ 681,049	\$ 1,510,470	\$ 598,693	\$ 1,376,744	
Improvement and Modernization Fund											
Judges' Compensation (0150019)								\$ 11,332	\$ 4,398	\$ 2,573	
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,114						\$ 2,114	\$ 55,288	\$ 6,218	\$ 46,057	
Other Miscellaneous								\$ 14,929		\$ 14,929	
	\$ 681,627	\$ 1,536					\$ 683,163	\$ 1,592,019	\$ 609,309	\$ 1,440,303	
Grants											
AB 1058 Commissioner/Facilitator								\$ 144,158	\$ 1,168	\$ 156,754	
Other Judicial Council Grants			\$ (15,652)				\$ (15,652)	\$ 17,081	\$ (7,456)	\$ 16,661	
Non-Judicial Council Grants											
			\$ (15,652)				\$ (15,652)	\$ 161,239	\$ (6,287)	\$ 173,415	
Other Financing Sources											
Interest Income	\$ 30	\$ 3					\$ 34	\$ 6,950	\$ 548	\$ 4,336	
Investment Income											
Donations											
Local Fees	\$ 692						\$ 692	\$ 4,561	\$ 1,118	\$ 4,802	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 54						\$ 54				
County Program - Restricted											
Reimbursement Other	\$ 252						\$ 252	\$ 1,284	\$ 642	\$ 4,587	
Sale of Fixed Assets											
Other Miscellaneous	\$ 643						\$ 643	\$ 213	\$ 38	\$ 183	
	\$ 1,671	\$ 3					\$ 1,674	\$ 13,008	\$ 2,345	\$ 13,908	
<b>Total Revenues</b>	<b>\$ 683,298</b>	<b>\$ 1,539</b>	<b>\$ (15,652)</b>				<b>\$ 669,185</b>	<b>\$ 1,766,266</b>	<b>\$ 605,367</b>	<b>\$ 1,627,626</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 114,475						\$ 114,475	\$ 578,654	\$ 95,654	\$ 689,727	
Temp Help									\$ 2,471		
Overtime									\$ 107,783	\$ 417,974	
Staff Benefits	\$ 50,990						\$ 50,990	\$ 507,349	\$ 205,908	\$ 1,107,701	
	\$ 165,464						\$ 165,464	\$ 1,086,003	\$ 205,908	\$ 1,107,701	
Operating Expenses and Equipment											
General Expense	\$ 6,050						\$ 6,050	\$ 93,539	\$ 1,688	\$ 75,648	
Printing	\$ 719						\$ 719	\$ 6,800	\$ 133	\$ 3,550	
Telecommunications	\$ 2,381						\$ 2,381	\$ 14,103	\$ 2,407	\$ 13,775	
Postage	\$ 829						\$ 829	\$ 9,250	\$ 122	\$ 10,000	
Insurance	\$ 2,550						\$ 2,550	\$ 2,191	\$ 1,600	\$ 700	
In-State Travel									\$ 836	\$ 5,385	
Out-of-State Travel											
Training									\$ 115	\$ 715	
Security Services											
Facility Operations								\$ 27,550		\$ 14,851	
Utilities											
Contracted Services	\$ 23,465		\$ 1,516				\$ 24,980	\$ 292,568	\$ 40,876	\$ 274,392	
Consulting and Professional Services	\$ 1,075						\$ 1,075	\$ 5,100	\$ 720	\$ 5,759	
Information Technology	\$ 58,845						\$ 58,845	\$ 220,236	\$ 37,665	\$ 124,962	
Major Equipment											
Other Items of Expense											
	\$ 95,914		\$ 1,516				\$ 97,429	\$ 671,337	\$ 86,162	\$ 529,737	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 5,150	\$ 392	\$ 5,203	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 6,500	
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
								\$ 5,150	\$ 392	\$ 11,703	
<b>Total Expenditures</b>	<b>\$ 261,378</b>		<b>\$ 1,516</b>				<b>\$ 262,894</b>	<b>\$ 1,762,490</b>	<b>\$ 292,462</b>	<b>\$ 1,649,141</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 421,919	\$ 1,539	\$ (17,168)				\$ 406,291	\$ 3,776	\$ 312,905	\$ (21,515)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 48,958	\$ 67,534	\$ 0	\$ 0			\$ 116,492	\$ 116,492	\$ 95,126	\$ 95,126	
Ending Balance (Deficit)	\$ 470,678	\$ 69,073	\$ (17,168)	\$ 0			\$ 522,784	\$ 120,268	\$ 408,031	\$ 73,611	

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

For the month ended September										
	Fiscal Year 2020/21							2019/20		
	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	\$ 33,567	\$ 17,392					\$ 50,959	\$ 188,329	\$ 50,879	\$ 345,272
Traffic & Other Infractions	\$ 25,368	\$ 11,905					\$ 37,273	\$ 151,600	\$ 47,993	\$ 140,575
Other Criminal Cases	\$ 23,402	\$ 9,608					\$ 33,010	\$ 138,602	\$ 22,321	\$ 117,060
Civil	\$ 4,517	\$ 2,406					\$ 6,923	\$ 96,665	\$ 8,325	\$ 57,060
Family & Children Services	\$ 4,259	\$ 34,175					\$ 38,434	\$ 307,035	\$ 37,812	\$ 273,761
Probate, Guardianship & Mental Health Services		\$ 276					\$ 276	\$ 18,725	\$ 4,356	\$ 2,925
Juvenile Dependency Services		\$ (12,662)					\$ (12,662)	\$ 57,626	\$ (7,246)	\$ 27,887
Juvenile Delinquency Services								\$ 30,520		\$ 11,176
Other Court Operations	\$ 16,663	\$ 6,513					\$ 23,176	\$ 68,109	\$ 27,260	\$ 60,965
Court Interpreters		\$ 2,200					\$ 2,200	\$ 21,734	\$ 6,309	\$ 17,817
Jury Services		\$ 755					\$ 755	\$ 6,150	\$ 392	\$ 26,862
Security										\$ 100
Trial Court Operations Program	\$ 107,776	\$ 72,568					\$ 180,344	\$ 1,085,095	\$ 198,402	\$ 1,081,460
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 16,355	\$ 9,039					\$ 25,395	\$ 196,182	\$ 47,007	\$ 230,858
Fiscal Services	\$ 22,434	\$ 8,696					\$ 31,131	\$ 142,979	\$ 36,451	\$ 130,227
Human Resources	\$ 18,898	\$ 2,979					\$ 21,877	\$ 209,670	\$ 8,728	\$ 34,969
Business & Facilities Services		\$ 336					\$ 336	\$ 61,528	\$ 274	\$ 41,178
Information Technology		\$ 3,811					\$ 3,811	\$ 65,536	\$ 1,600	\$ 130,449
Court Administration Program	\$ 57,688	\$ 24,861					\$ 82,550	\$ 675,895	\$ 94,060	\$ 567,681
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 165,464	\$ 97,429					\$ 262,894	\$ 1,762,490	\$ 292,462	\$ 1,649,141