

**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

*03-09-22*

\_\_\_\_\_  
Date

Plumas

\_\_\_\_\_  
Court

FY2122 - Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

Court

FY2122 - Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas

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Court

FY2122 - Q2

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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)	12	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								2020/21
	Fiscal Year 2021/22								
	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	\$ (385,192)	\$ 480,831	\$ (59,822)				\$ 1,755	\$ 37,572	\$ (94,654)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ (656)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (16,256)	\$ (16,256)	\$ (16,538)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 11,200		\$ 1,657				\$ 28,219	\$ 41,076	\$ 46,676
Cash Equivalents	\$ 1,014,511						\$ 389,910	\$ 1,404,421	\$ 1,119,109
<b>Total Cash and Cash Equivalents</b>	<b>\$ 641,619</b>	<b>\$ 480,831</b>	<b>\$ (58,165)</b>				<b>\$ 403,628</b>	<b>\$ 1,467,913</b>	<b>\$ 1,055,038</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 5,397					\$ 5,397	\$ 0
Trust Due To/From							\$ 3,971	\$ 3,971	\$ 3,264
Distribution Due To/From							\$ 6,607	\$ 6,607	\$ 9,079
Civil Filing Fee Due To/From							\$ 2,206	\$ 2,206	\$ 1,440
General Due To/From	\$ 3,226							\$ 3,226	\$ 3,182
<b>Total Receivables</b>	<b>\$ 3,226</b>	<b>\$ 0</b>	<b>\$ 5,397</b>				<b>\$ 12,784</b>	<b>\$ 21,406</b>	<b>\$ 16,965</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 644,844</b>	<b>\$ 480,831</b>	<b>\$ (52,768)</b>				<b>\$ 416,412</b>	<b>\$ 1,489,319</b>	<b>\$ 1,072,003</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 10		\$ 0				\$ 15,999	\$ 16,009	\$ 16,965
Due to Other Courts									
Due to State							\$ 267,006	\$ 267,006	\$ 260,893
TC145 Liability							\$ 24,787	\$ 24,787	\$ 25,903
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 6,113
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 13
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 10</b>		<b>\$ 0</b>				<b>\$ 307,794</b>	<b>\$ 307,804</b>	<b>\$ 309,887</b>
Civil							\$ 27,030	\$ 27,030	\$ 188,228
Criminal							\$ 70,432	\$ 70,432	\$ 63,672
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,438	\$ 2,438	\$ 3,444
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 100,890</b>	<b>\$ 100,890</b>	<b>\$ 256,333</b>
Accrued Payroll									
Benefits Payable	\$ 12,013							\$ 12,013	\$ 6,398
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 12,013</b>							<b>\$ 12,013</b>	<b>\$ 6,398</b>
Revenue Collected in Advance			\$ 0					\$ 0	\$ 1
Liabilities For Deposits	\$ 1,810		\$ 140				\$ 1,430	\$ 3,380	\$ 3,185
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,649
Fees - Partial Payment & Overpayment							\$ 2,453	\$ 2,453	\$ 2,253
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 276	\$ 276	\$ 789
<b>Total Other Liabilities</b>	<b>\$ 1,810</b>		<b>\$ 140</b>				<b>\$ 7,728</b>	<b>\$ 9,677</b>	<b>\$ 9,877</b>
<b>Total Liabilities</b>	<b>\$ 13,833</b>		<b>\$ 140</b>				<b>\$ 416,412</b>	<b>\$ 430,385</b>	<b>\$ 582,495</b>
<b>Total Fund Balance</b>	<b>\$ 631,012</b>	<b>\$ 480,831</b>	<b>\$ (52,908)</b>	<b>\$ 0</b>				<b>\$ 1,058,935</b>	<b>\$ 489,508</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 644,844</b>	<b>\$ 480,831</b>	<b>\$ (52,768)</b>	<b>\$ 0</b>			<b>\$ 416,412</b>	<b>\$ 1,489,319</b>	<b>\$ 1,072,003</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 2021/22									2020/21	
	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				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,067,981	\$ 3,068					\$ 1,071,049	\$ 1,697,646	\$ 976,174	\$ 1,510,470
Improvement and Modernization Fund										
Judges' Compensation (0150019)							\$ 3,812	\$ 6,612	\$ 1,686	\$ 11,332
Court Interpreter (0150037)	\$ 3,812									
Civil Coordination Reimbursement (0150091)	\$ 15,502						\$ 15,502	\$ 50,289	\$ 8,668	\$ 55,288
MOU Reimbursements (0150010 and General)	\$ 14,929	\$ 400,000					\$ 414,929	\$ 14,929	\$ 14,929	\$ 14,929
Other Miscellaneous										
	<b>\$ 1,102,224</b>	<b>\$ 403,068</b>					<b>\$ 1,505,292</b>	<b>\$ 1,769,476</b>	<b>\$ 986,528</b>	<b>\$ 1,592,019</b>
Grants										
AB 1058 Commissioner/Facilitator								\$ 156,754		\$ 144,158
Other Judicial Council Grants			\$ (15,790)				\$ (15,790)	\$ 18,950	\$ (14,952)	\$ 17,081
Non-Judicial Council Grants										
			<b>\$ (15,790)</b>				<b>\$ (15,790)</b>	<b>\$ 175,704</b>	<b>\$ (14,952)</b>	<b>\$ 161,239</b>
Other Financing Sources										
Interest Income	\$ 52	\$ 9					\$ 61	\$ 1,778	\$ 319	\$ 6,950
Investment Income										
Donations										
Local Fees	\$ 1,530						\$ 1,530	\$ 2,815	\$ 1,410	\$ 4,561
Non-Fee Revenues										
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 1,418	\$ 769					\$ 2,187		\$ 54	
County Program - Restricted										
Reimbursement Other	\$ 578						\$ 578	\$ 678	\$ 414	\$ 1,284
Sale of Fixed Assets										
Other Miscellaneous	\$ 404						\$ 404	\$ 1,059	\$ 664	\$ 213
	<b>\$ 3,981</b>	<b>\$ 778</b>					<b>\$ 4,759</b>	<b>\$ 6,330</b>	<b>\$ 2,860</b>	<b>\$ 13,008</b>
<b>Total Revenues</b>	<b>\$ 1,106,205</b>	<b>\$ 403,846</b>	<b>\$ (15,790)</b>				<b>\$ 1,494,281</b>	<b>\$ 1,951,510</b>	<b>\$ 974,436</b>	<b>\$ 1,766,266</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 266,331						\$ 266,331	\$ 789,009	\$ 248,546	\$ 578,654
Temp Help										
Overtime	\$ 251						\$ 251			
Staff Benefits	\$ 155,182						\$ 155,182	\$ 461,236	\$ 130,593	\$ 507,349
	<b>\$ 421,764</b>						<b>\$ 421,764</b>	<b>\$ 1,250,245</b>	<b>\$ 379,139</b>	<b>\$ 1,086,003</b>
Operating Expenses and Equipment										
General Expense	\$ 79,535						\$ 79,535	\$ 163,503	\$ 29,430	\$ 93,539
Printing	\$ 809						\$ 809	\$ 5,000	\$ 719	\$ 6,800
Telecommunications	\$ 6,426						\$ 6,426	\$ 16,459	\$ 5,781	\$ 14,103
Postage	\$ 1,896						\$ 1,896	\$ 1,500	\$ 1,559	\$ 9,250
Insurance	\$ 4,751						\$ 4,751	\$ 3,850	\$ 3,363	\$ 2,191
In-State Travel	\$ 179						\$ 179	\$ 1,000		
Out-of-State Travel										
Training										
Security Services										
Facility Operations	\$ 0						\$ 0	\$ 40,552	\$ (1,750)	\$ 27,550
Utilities										
Contracted Services	\$ 41,122		\$ 37,118				\$ 78,241	\$ 272,559	\$ 101,157	\$ 292,568
Consulting and Professional Services	\$ 2,470						\$ 2,470	\$ 2,205	\$ 2,461	\$ 5,100
Information Technology	\$ 0						\$ 0	\$ 216,082	\$ 79,560	\$ 220,236
Major Equipment										
Other Items of Expense										
	<b>\$ 137,189</b>		<b>\$ 37,118</b>				<b>\$ 174,307</b>	<b>\$ 722,710</b>	<b>\$ 222,282</b>	<b>\$ 671,337</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 354						\$ 354	\$ 3,500		\$ 5,150
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 0
Prior Year Expense Adjustment										
	<b>\$ 354</b>						<b>\$ 354</b>	<b>\$ 3,500</b>		<b>\$ 5,150</b>
<b>Total Expenditures</b>	<b>\$ 559,307</b>		<b>\$ 37,118</b>				<b>\$ 596,425</b>	<b>\$ 1,976,455</b>	<b>\$ 601,421</b>	<b>\$ 1,762,490</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 546,898	\$ 403,846	\$ (52,908)				\$ 897,836	\$ (24,945)	\$ 373,015	\$ 3,776
Operating Transfers In (Out)										\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 84,114	\$ 76,985	\$ 0	\$ 0			\$ 161,099	\$ 161,099	\$ 116,492	\$ 116,492
Ending Balance (Deficit)	<b>\$ 631,012</b>	<b>\$ 480,831</b>	<b>\$ (52,908)</b>	<b>\$ 0</b>			<b>\$ 1,058,935</b>	<b>\$ 136,154</b>	<b>\$ 489,508</b>	<b>\$ 120,268</b>

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

	For the month ended December									
	Fiscal Year 2021/22							2020/21		
	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	\$ 86,465	\$ 73,171					\$ 159,636	\$ 462,582	\$ 79,675	\$ 188,329
Traffic & Other Infractions	\$ 67,962	\$ 3,581					\$ 71,543	\$ 147,830	\$ 86,954	\$ 151,600
Other Criminal Cases	\$ 65,799	\$ 2,487					\$ 68,287	\$ 140,026	\$ 79,637	\$ 138,602
Civil	\$ 13,363	\$ 2,123					\$ 15,487	\$ 79,571	\$ 16,806	\$ 96,665
Family & Children Services	\$ 8,051	\$ 83,853					\$ 91,905	\$ 279,221	\$ 103,980	\$ 307,035
Probate, Guardianship & Mental Health Services		\$ 3,561					\$ 3,561	\$ 2,031	\$ 2,031	\$ 18,725
Juvenile Dependency Services		\$ (14,190)					\$ (14,190)	\$ 54,700	\$ (4,836)	\$ 57,626
Juvenile Delinquency Services								\$ 29,750		\$ 30,520
Other Court Operations	\$ 40,488	\$ 1,502					\$ 41,991	\$ 79,078	\$ 54,968	\$ 68,109
Court Interpreters		\$ 29					\$ 29	\$ 12,696	\$ 5,500	\$ 21,734
Jury Services		\$ 1,691	\$ 354				\$ 2,046	\$ 29,670	\$ 755	\$ 6,150
Security										
Trial Court Operations Program	\$ 282,129	\$ 157,810	\$ 354				\$ 440,293	\$ 1,315,123	\$ 425,471	\$ 1,085,095
Enhanced Collections										
Other Non-Court Operations										\$ 1,500
Non-Court Operations Program										\$ 1,500
Executive Office	\$ 45,487	\$ 6,491					\$ 51,978	\$ 340,076	\$ 59,302	\$ 196,182
Fiscal Services	\$ 64,520	\$ 2,747					\$ 67,268	\$ 159,852	\$ 75,229	\$ 142,979
Human Resources	\$ 29,627	\$ 834					\$ 30,461	\$ 53,238	\$ 37,051	\$ 209,670
Business & Facilities Services		\$ 1,612					\$ 1,612	\$ 83,560	\$ (102)	\$ 61,528
Information Technology		\$ 4,813					\$ 4,813	\$ 24,606	\$ 4,470	\$ 65,536
Court Administration Program	\$ 139,634	\$ 16,498					\$ 156,132	\$ 661,332	\$ 175,950	\$ 675,895
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 421,764	\$ 174,307	\$ 354				\$ 596,425	\$ 1,976,455	\$ 601,421	\$ 1,762,490