

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

03-04-21

Date

Plumas

Court

FY2021 - Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY2021 - Q2

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 - Q2

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)	12	9	9		

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 December								2019/20
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (105,248)	\$ 70,666	\$ (62,622)				\$ 2,550	\$ (94,654)	\$ 15,645
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (656)	\$ (656)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (16,538)	\$ (16,538)	\$ (28,616)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC	\$ 11,083		\$ 0				\$ 35,594	\$ 46,676	\$ 62,198
Cash Equivalents	\$ 579,510						\$ 539,599	\$ 1,119,109	\$ 724,821
Total Cash and Cash Equivalents	\$ 486,445	\$ 70,666	\$ (62,622)				\$ 560,549	\$ 1,055,038	\$ 775,148
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	\$ 0					\$ 0	\$ 7,206
Trust Due To/From							\$ 3,264	\$ 3,264	\$ 2,045
Distribution Due To/From							\$ 9,079	\$ 9,079	\$ 5,690
Civil Filing Fee Due To/From							\$ 1,440	\$ 1,440	\$ 2,187
General Due To/From	\$ 3,182							\$ 3,182	\$ 3,752
Total Receivables	\$ 3,182	\$ 0	\$ 0				\$ 13,783	\$ 16,965	\$ 20,880
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 489,627	\$ 70,666	\$ (62,622)				\$ 574,332	\$ 1,072,003	\$ 796,028
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 10		\$ 0				\$ 16,955	\$ 16,965	\$ 13,674
Due to Other Courts									
Due to State	\$ 0						\$ 260,893	\$ 260,893	\$ 0
TC145 Liability							\$ 25,903	\$ 25,903	\$ 27,583
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							\$ 13	\$ 13	\$ 387
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10		\$ 0				\$ 309,877	\$ 309,887	\$ 47,757
Civil							\$ 188,228	\$ 188,228	\$ 188,228
Criminal							\$ 63,672	\$ 63,672	\$ 71,157
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,444	\$ 3,444	\$ 2,267
Miscellaneous Trust									
Total Trust Deposits							\$ 256,333	\$ 256,333	\$ 262,642
Accrued Payroll									\$ 0
Benefits Payable	\$ 6,398							\$ 6,398	\$ 2,469
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,398							\$ 6,398	\$ 2,469
Revenue Collected in Advance			\$ 1					\$ 1	
Liabilities For Deposits	\$ 1,755		\$ 0				\$ 1,430	\$ 3,185	\$ 1,186
Jury Fees - Non-Interest							\$ 3,649	\$ 3,649	\$ 3,599
Fees - Partial Payment & Overpayment							\$ 2,253	\$ 2,253	\$ 2,374
Uncleared Collections	\$ 0							\$ 0	\$ 1,479
Other Miscellaneous Liabilities							\$ 789	\$ 789	\$ 553
Total Other Liabilities	\$ 1,755		\$ 1				\$ 8,121	\$ 9,877	\$ 9,191
Total Liabilities	\$ 8,163		\$ 1				\$ 574,332	\$ 582,495	\$ 322,060
Total Fund Balance	\$ 481,464	\$ 70,666	\$ (62,622)	\$ 0				\$ 489,508	\$ 473,968
Total Liabilities and Fund Balance	\$ 489,627	\$ 70,666	\$ (62,622)	\$ 0			\$ 574,332	\$ 1,072,003	\$ 796,028

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 973,104	\$ 3,070					\$ 976,174	\$ 1,510,470	\$ 951,788	\$ 1,376,744	
Improvement and Modernization Fund											
Judges' Compensation (0150019)							\$ 1,686	\$ 11,332	\$ 8,506	\$ 2,573	
Court Interpreter (0150037)	\$ 1,686										
Civil Coordination Reimbursement (0150091)							\$ 8,668	\$ 55,288	\$ 16,314	\$ 46,057	
MOU Reimbursements (0150010 and General)	\$ 8,668							\$ 14,929	\$ 14,929	\$ 14,929	
Other Miscellaneous											
	\$ 983,458	\$ 3,070					\$ 986,528	\$ 1,592,019	\$ 991,537	\$ 1,440,303	
Grants											
AB 1058 Commissioner/Facilitator								\$ 144,158	\$ 1,168	\$ 156,754	
Other Judicial Council Grants			\$ (14,952)				\$ (14,952)	\$ 17,081	\$ 0	\$ 16,661	
Non-Judicial Council Grants											
			\$ (14,952)				\$ (14,952)	\$ 161,239	\$ 1,168	\$ 173,415	
Other Financing Sources											
Interest Income	\$ 256	\$ 62					\$ 319	\$ 6,950	\$ 2,096	\$ 4,336	
Investment Income											
Donations											
Local Fees	\$ 1,410						\$ 1,410	\$ 4,561	\$ 2,230	\$ 4,802	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 54						\$ 54				
County Program - Restricted											
Reimbursement Other	\$ 414						\$ 414	\$ 1,284	\$ 1,104	\$ 4,587	
Sale of Fixed Assets											
Other Miscellaneous	\$ 664						\$ 664	\$ 213	\$ 49	\$ 183	
	\$ 2,797	\$ 62					\$ 2,860	\$ 13,008	\$ 5,480	\$ 13,908	
Total Revenues	\$ 986,256	\$ 3,132	\$ (14,952)				\$ 974,438	\$ 1,766,266	\$ 998,185	\$ 1,627,626	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 248,546						\$ 248,546	\$ 578,654	\$ 238,373	\$ 689,727	
Temp Help											
Overtime											
Staff Benefits	\$ 130,593						\$ 130,593	\$ 507,349	\$ 167,928	\$ 417,974	
	\$ 379,139						\$ 379,139	\$ 1,086,003	\$ 412,215	\$ 1,107,701	
Operating Expenses and Equipment											
General Expense	\$ 29,430						\$ 29,430	\$ 93,539	\$ 19,203	\$ 75,648	
Printing	\$ 719						\$ 719	\$ 6,800	\$ 1,193	\$ 3,550	
Telecommunications	\$ 5,781						\$ 5,781	\$ 14,103	\$ 5,617	\$ 13,775	
Postage	\$ 1,559						\$ 1,559	\$ 9,250	\$ 156	\$ 10,000	
Insurance	\$ 3,363						\$ 3,363	\$ 2,191	\$ 1,600	\$ 700	
In-State Travel									\$ 1,778	\$ 5,365	
Out-of-State Travel											
Training									\$ 115	\$ 715	
Security Services											
Facility Operations	\$ (1,750)						\$ (1,750)	\$ 27,550		\$ 14,851	
Utilities											
Contracted Services	\$ 53,486		\$ 47,670				\$ 101,157	\$ 292,568	\$ 113,931	\$ 274,392	
Consulting and Professional Services	\$ 2,461						\$ 2,461	\$ 5,100	\$ 1,840	\$ 5,759	
Information Technology	\$ 79,560						\$ 79,560	\$ 220,236	\$ 58,041	\$ 124,962	
Major Equipment											
Other Items of Expense											
	\$ 174,611		\$ 47,670				\$ 222,282	\$ 671,337	\$ 203,474	\$ 529,737	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 5,150	\$ 3,654	\$ 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	\$ 3,654	\$ 11,703	
Total Expenditures	\$ 553,750		\$ 47,670				\$ 601,421	\$ 1,762,490	\$ 619,343	\$ 1,649,141	
Excess (Deficit) of Revenues Over Expenditures	\$ 432,505	\$ 3,132	\$ (62,622)				\$ 373,015	\$ 3,776	\$ 378,842	\$ (21,515)	
Operating Transfers In (Out)								\$ 0	\$ 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)	\$ 481,464	\$ 70,666	\$ (62,622)	\$ 0			\$ 489,508	\$ 120,268	\$ 473,968	\$ 73,611	

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

	For the month ended December									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 47,429	\$ 32,246					\$ 79,675	\$ 188,329	\$ 100,141	\$ 345,272
Traffic & Other Infractions	\$ 67,220	\$ 19,734					\$ 86,954	\$ 151,600	\$ 95,654	\$ 140,575
Other Criminal Cases	\$ 61,978	\$ 17,659					\$ 79,637	\$ 138,602	\$ 43,206	\$ 117,060
Civil	\$ 12,045	\$ 4,762					\$ 16,806	\$ 96,665	\$ 17,324	\$ 57,060
Family & Children Services	\$ 10,914	\$ 93,066					\$ 103,980	\$ 307,035	\$ 97,157	\$ 273,761
Probate, Guardianship & Mental Health Services		\$ 2,031					\$ 2,031	\$ 18,725	\$ 7,188	\$ 2,925
Juvenile Dependency Services		\$ (4,836)					\$ (4,836)	\$ 57,626	\$ 560	\$ 27,887
Juvenile Delinquency Services								\$ 30,520		\$ 11,176
Other Court Operations	\$ 43,696	\$ 11,272					\$ 54,968	\$ 68,109	\$ 55,331	\$ 60,965
Court Interpreters		\$ 5,500					\$ 5,500	\$ 21,734	\$ 10,308	\$ 17,817
Jury Services		\$ 755					\$ 755	\$ 6,150	\$ 4,342	\$ 26,862
Security										\$ 100
Trial Court Operations Program	\$ 243,281	\$ 182,191					\$ 425,471	\$ 1,085,095	\$ 431,211	\$ 1,081,460
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 44,354	\$ 14,949					\$ 59,302	\$ 196,182	\$ 92,989	\$ 230,858
Fiscal Services	\$ 59,759	\$ 15,471					\$ 75,229	\$ 142,979	\$ 74,388	\$ 130,227
Human Resources	\$ 31,746	\$ 5,305					\$ 37,051	\$ 209,670	\$ 17,781	\$ 34,969
Business & Facilities Services		\$ (102)					\$ (102)	\$ 61,528	\$ 678	\$ 41,178
Information Technology		\$ 4,470					\$ 4,470	\$ 65,536	\$ 2,296	\$ 130,449
Court Administration Program	\$ 135,859	\$ 40,091					\$ 175,950	\$ 675,895	\$ 188,132	\$ 567,681
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 379,139	\$ 222,282					\$ 601,421	\$ 1,762,490	\$ 619,343	\$ 1,649,141