

**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. Nozice*

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

*08-31-21*

\_\_\_\_\_  
Date

Plumas

\_\_\_\_\_  
Court

FY2021 - Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

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Court

FY2021 - Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Plumas

Court

FY2021 - Q4

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	9	9	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 June									
Fiscal Year 2020/21									
	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							
<b>ASSETS</b>									
Operations	\$ (96,868)	\$ 76,174	\$ (27,606)				\$ 1,540	\$ (46,759)	\$ 3,534
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 551	\$ 551	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,755)	\$ (3,755)	\$ (4,346)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC	\$ 12,333		\$ 27,606				\$ 51,354	\$ 91,292	\$ 130,363
Cash Equivalents	\$ 202,301						\$ 532,967	\$ 735,268	\$ 628,976
<b>Total Cash and Cash Equivalents</b>	<b>\$ 118,865</b>	<b>\$ 76,174</b>	<b>\$ 0</b>				<b>\$ 582,657</b>	<b>\$ 777,697</b>	<b>\$ 759,626</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 285	\$ 44						\$ 329	\$ 659
Accounts Receivable - General									
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 98,962							\$ 98,962	\$ 34,236
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 5,900	\$ 767	\$ 132,209					\$ 138,876	\$ 67,749
Trust Due To/From							\$ 1,819	\$ 1,819	\$ 1,132
Distribution Due To/From							\$ 7,914	\$ 7,914	\$ 4,533
Civil Filing Fee Due To/From							\$ 2,264	\$ 2,264	\$ 2,476
General Due To/From	\$ 3,294							\$ 3,294	\$ 3,131
<b>Total Receivables</b>	<b>\$ 108,441</b>	<b>\$ 811</b>	<b>\$ 132,209</b>				<b>\$ 11,997</b>	<b>\$ 253,457</b>	<b>\$ 113,916</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 227,306</b>	<b>\$ 76,985</b>	<b>\$ 132,209</b>				<b>\$ 594,654</b>	<b>\$ 1,031,155</b>	<b>\$ 873,543</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 59,321							\$ 59,321	\$ 6,796
Accounts Payable - General	\$ 24,595		\$ 5,795				\$ 0	\$ 30,390	\$ 157
Due to Other Funds	\$ 30		\$ 98,962				\$ 15,261	\$ 114,253	\$ 45,509
Due to Other Courts									
Due to State	\$ 0						\$ 267,006	\$ 267,006	\$ 260,893
TC145 Liability							\$ 28,184	\$ 28,184	\$ 18,874
Due to Other Governments	\$ 190		\$ 27,312				\$ 0	\$ 27,502	\$ 60,377
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 84,136</b>		<b>\$ 132,068</b>				<b>\$ 310,451</b>	<b>\$ 526,656</b>	<b>\$ 392,607</b>
Civil							\$ 188,228	\$ 188,228	\$ 188,253
Criminal							\$ 83,905	\$ 83,905	\$ 57,224
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,486	\$ 3,486	\$ 3,343
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 276,608</b>	<b>\$ 276,608</b>	<b>\$ 249,810</b>
Accrued Payroll									\$ 0
Benefits Payable	\$ 7,694							\$ 7,694	\$ 3,340
Deferred Compensation Payable	\$ 2,554							\$ 2,554	\$ 7,554
Deductions Payable	\$ 18,912							\$ 18,912	\$ 44,733
Payroll Clearing	\$ 28,086							\$ 28,086	\$ 49,229
<b>Total Payroll Liabilities</b>	<b>\$ 57,247</b>							<b>\$ 57,247</b>	<b>\$ 104,856</b>
Revenue Collected in Advance			\$ 1					\$ 1	\$ 1
Liabilities For Deposits	\$ 1,810		\$ 140				\$ 1,430	\$ 3,380	\$ 1,186
Jury Fees - Non-Interest							\$ 3,549	\$ 3,549	\$ 3,549
Fees - Partial Payment & Overpayment							\$ 2,333	\$ 2,333	\$ 2,153
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 1,479
Other Miscellaneous Liabilities							\$ 283	\$ 283	\$ 1,410
<b>Total Other Liabilities</b>	<b>\$ 1,810</b>		<b>\$ 141</b>				<b>\$ 7,595</b>	<b>\$ 9,545</b>	<b>\$ 9,777</b>
<b>Total Liabilities</b>	<b>\$ 143,192</b>		<b>\$ 132,209</b>				<b>\$ 594,654</b>	<b>\$ 870,056</b>	<b>\$ 757,050</b>
<b>Total Fund Balance</b>	<b>\$ 84,114</b>	<b>\$ 76,985</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 161,099</b>	<b>\$ 116,492</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 227,306</b>	<b>\$ 76,985</b>	<b>\$ 132,209</b>	<b>\$ 0</b>			<b>\$ 594,654</b>	<b>\$ 1,031,155</b>	<b>\$ 873,543</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 June											
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	\$ 1,475,003	\$ 8,437					\$ 1,483,440	\$ 1,510,470	\$ 1,393,922	\$ 1,376,744	
Improvement and Modernization Fund	\$ 40,000						\$ 40,000				
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,612						\$ 6,612	\$ 11,332	\$ 11,332	\$ 2,573	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 40,829						\$ 40,829	\$ 55,288	\$ 40,859	\$ 46,057	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14,929	\$ 14,929	\$ 14,929	
	<b>\$ 1,577,373</b>	<b>\$ 8,437</b>					<b>\$ 1,585,810</b>	<b>\$ 1,592,019</b>	<b>\$ 1,461,042</b>	<b>\$ 1,440,303</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 142,824				\$ 142,824	\$ 144,158	\$ 142,316	\$ 156,754	
Other Judicial Council Grants			\$ 16,990				\$ 16,990	\$ 17,081	\$ 16,282	\$ 16,661	
Non-Judicial Council Grants											
			<b>\$ 159,814</b>				<b>\$ 159,814</b>	<b>\$ 161,239</b>	<b>\$ 158,597</b>	<b>\$ 173,415</b>	
Other Financing Sources											
Interest Income	\$ 1,532	\$ 245					\$ 1,778	\$ 6,950	\$ 6,950	\$ 4,336	
Investment Income											
Donations											
Local Fees	\$ 2,815						\$ 2,815	\$ 4,561	\$ 4,561	\$ 4,802	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 814	\$ 769					\$ 1,583				
County Program - Restricted											
Reimbursement Other	\$ 678						\$ 678	\$ 1,284	\$ 1,434	\$ 4,587	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,059						\$ 1,059	\$ 213	\$ 214	\$ 183	
	<b>\$ 6,898</b>	<b>\$ 1,014</b>					<b>\$ 7,913</b>	<b>\$ 13,008</b>	<b>\$ 13,159</b>	<b>\$ 13,908</b>	
<b>Total Revenues</b>	<b>\$ 1,584,271</b>	<b>\$ 9,451</b>	<b>\$ 159,814</b>				<b>\$ 1,753,537</b>	<b>\$ 1,766,266</b>	<b>\$ 1,632,798</b>	<b>\$ 1,627,626</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 543,699		\$ 7,289				\$ 550,989	\$ 578,654	\$ 641,763	\$ 689,727	
Temp Help											
Overtime											
Staff Benefits	\$ 394,947		\$ 7,529				\$ 402,476	\$ 507,349	\$ 398,994	\$ 417,974	
	<b>\$ 938,646</b>		<b>\$ 14,819</b>				<b>\$ 953,465</b>	<b>\$ 1,086,003</b>	<b>\$ 1,048,194</b>	<b>\$ 1,107,701</b>	
Operating Expenses and Equipment											
General Expense	\$ 150,750						\$ 150,750	\$ 93,539	\$ 39,042	\$ 75,648	
Printing	\$ 3,742						\$ 3,742	\$ 6,800	\$ 4,903	\$ 3,550	
Telecommunications	\$ 14,988						\$ 14,988	\$ 14,103	\$ 13,235	\$ 13,775	
Postage	\$ 10,798						\$ 10,798	\$ 9,250	\$ 5,883	\$ 10,000	
Insurance	\$ 3,363						\$ 3,363	\$ 2,191	\$ 2,191	\$ 700	
In-State Travel									\$ 2,078	\$ 5,385	
Out-of-State Travel											
Training									\$ 115	\$ 715	
Security Services											
Facility Operations	\$ 9,603						\$ 9,603	\$ 27,550	\$ 10,702	\$ 14,851	
Utilities											
Contracted Services	\$ 129,867		\$ 148,064				\$ 277,931	\$ 292,568	\$ 257,921	\$ 274,392	
Consulting and Professional Services	\$ 5,936						\$ 5,936	\$ 5,100	\$ 5,100	\$ 5,759	
Information Technology	\$ 278,354						\$ 278,354	\$ 220,236	\$ 208,742	\$ 124,962	
Major Equipment											
Other Items of Expense											
	<b>\$ 607,402</b>		<b>\$ 148,064</b>				<b>\$ 755,465</b>	<b>\$ 671,337</b>	<b>\$ 549,911</b>	<b>\$ 529,737</b>	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 5,150	\$ 4,097	\$ 5,203	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 9,300	\$ 6,500	
Capital Costs											
Internal Cost Recovery	\$ (2,964)		\$ 2,964				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (70)		
	<b>\$ (2,964)</b>		<b>\$ 2,964</b>				<b>\$ 0</b>	<b>\$ 5,150</b>	<b>\$ 13,327</b>	<b>\$ 11,703</b>	
<b>Total Expenditures</b>	<b>\$ 1,543,084</b>		<b>\$ 165,846</b>				<b>\$ 1,708,930</b>	<b>\$ 1,762,490</b>	<b>\$ 1,611,432</b>	<b>\$ 1,649,141</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 41,187	\$ 9,451	\$ (6,032)				\$ 44,607	\$ 3,776	\$ 21,366	\$ (21,515)	
Operating Transfers In (Out)	\$ (6,032)		\$ 6,032				\$ 0	\$ 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)	<b>\$ 84,114</b>	<b>\$ 76,985</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 161,099</b>	<b>\$ 120,268</b>	<b>\$ 116,492</b>	<b>\$ 73,611</b>	

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

	For the month ended June									
	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	\$ 79,320	\$ 156,231			\$ 0		\$ 235,551	\$ 188,329	\$ 263,922	\$ 345,272
Traffic & Other Infractions	\$ 175,240	\$ 68,615					\$ 243,855	\$ 151,600	\$ 232,173	\$ 140,575
Other Criminal Cases	\$ 165,698	\$ 66,217					\$ 231,915	\$ 138,602	\$ 161,308	\$ 117,060
Civil	\$ 33,289	\$ 14,889					\$ 48,178	\$ 96,665	\$ 41,223	\$ 57,060
Family & Children Services	\$ 22,290	\$ 217,132			\$ 0		\$ 239,421	\$ 307,035	\$ 223,536	\$ 273,761
Probate, Guardianship & Mental Health Services		\$ 6,491					\$ 6,491	\$ 18,725	\$ 10,558	\$ 2,925
Juvenile Dependency Services		\$ 19,185					\$ 19,185	\$ 57,626	\$ 16,909	\$ 27,887
Juvenile Delinquency Services								\$ 30,520		\$ 11,176
Other Court Operations	\$ 108,131	\$ 44,021					\$ 152,152	\$ 68,109	\$ 148,799	\$ 60,965
Court Interpreters		\$ 5,500					\$ 5,500	\$ 21,734	\$ 11,446	\$ 17,817
Jury Services		\$ 9,258					\$ 9,258	\$ 6,150	\$ 7,346	\$ 26,862
Security		\$ 350					\$ 350			\$ 100
Trial Court Operations Program	\$ 583,969	\$ 607,890			\$ 0		\$ 1,191,858	\$ 1,085,095	\$ 1,117,220	\$ 1,081,460
Enhanced Collections										
Other Non-Court Operations								\$ 1,500		
Non-Court Operations Program								\$ 1,500		
Executive Office	\$ 118,547	\$ 50,903					\$ 169,449	\$ 196,182	\$ 210,510	\$ 230,858
Fiscal Services	\$ 161,275	\$ 59,924					\$ 221,199	\$ 142,979	\$ 200,850	\$ 130,227
Human Resources	\$ 89,675	\$ 19,996					\$ 109,671	\$ 209,670	\$ 72,255	\$ 34,969
Business & Facilities Services		\$ 10,979					\$ 10,979	\$ 61,528	\$ 6,504	\$ 41,178
Information Technology		\$ 5,774					\$ 5,774	\$ 65,536	\$ 4,094	\$ 130,449
Court Administration Program	\$ 369,496	\$ 147,575					\$ 517,072	\$ 675,895	\$ 494,213	\$ 567,681
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 953,465</b>	<b>\$ 755,465</b>			<b>\$ 0</b>		<b>\$ 1,708,930</b>	<b>\$ 1,762,490</b>	<b>\$ 1,611,432</b>	<b>\$ 1,649,141</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Plumas

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	13,433	-	13,433	76,985	-	-	-	-	-	90,418
Committed	19,400	-	19,400	-	-	-	-	-	-	19,400
Assigned	51,281	-	51,281	-	-	-	-	-	-	51,281
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 84,114</b>	<b>\$ -</b>	<b>\$ 84,114</b>	<b>\$ 76,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,099</b>