

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.

Delany W. Norris

Signature of Presiding Judge or Court Executive

03-09-22

Date

Plumas

Court

FY2122 - Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY2122 - Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

 Court
 FY2122 - Q3

 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	10	10	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 March									
Fiscal Year 2021/22									
	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						
ASSETS									
Operations	\$ (309,235)	\$ 483,264	\$ (95,122)				\$ 2,509	\$ 81,416	\$ 1,015
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (375)	\$ (375)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (26,391)	\$ (26,391)	\$ (15,973)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 2,660		\$ 0				\$ 39,347	\$ 42,007	\$ 38,449
Cash Equivalents	\$ 970,510						\$ 386,929	\$ 1,357,439	\$ 1,105,505
Total Cash and Cash Equivalents	\$ 665,035	\$ 483,264	\$ (95,122)				\$ 402,019	\$ 1,455,196	\$ 1,130,096
Short-Term Investment									
Investments									
Total Investments									
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							\$ 1,706	\$ 1,706	\$ 3,587
Distribution Due To/From							\$ 3,118	\$ 3,118	\$ 10,939
Civil Filing Fee Due To/From							\$ 2,143	\$ 2,143	\$ 1,851
General Due To/From	\$ 3,285							\$ 3,285	\$ 3,029
Total Receivables	\$ 3,285	\$ 0	\$ 5,397				\$ 6,967	\$ 15,649	\$ 19,206
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 668,319	\$ 483,264	\$ (89,725)				\$ 408,986	\$ 1,470,845	\$ 1,149,301
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 10,252	\$ 10,252	\$ 19,206
Due to Other Courts									
Due to State							\$ 267,006	\$ 267,006	\$ 260,893
TC145 Liability							\$ 26,405	\$ 26,405	\$ 32,601
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							\$ 39	\$ 39	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0		\$ 0				\$ 303,701	\$ 303,701	\$ 318,825
Civil							\$ 27,090	\$ 27,090	\$ 188,228
Criminal							\$ 66,744	\$ 66,744	\$ 63,118
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,438	\$ 2,438	\$ 3,469
Miscellaneous Trust									
Total Trust Deposits							\$ 97,262	\$ 97,262	\$ 255,805
Accrued Payroll									
Benefits Payable	\$ 10,173							\$ 10,173	\$ (11,291)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 266							\$ 266	\$ 260
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 10,439							\$ 10,439	\$ (11,031)
Revenue Collected in Advance			\$ 0					\$ 0	\$ 1
Liabilities For Deposits	\$ 1,810		\$ 140				\$ 1,430	\$ 3,380	\$ 3,380
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,549
Fees - Partial Payment & Overpayment							\$ 2,313	\$ 2,313	\$ 2,312
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 711	\$ 711	\$ 363
Total Other Liabilities	\$ 1,810		\$ 140				\$ 8,023	\$ 9,973	\$ 9,604
Total Liabilities	\$ 12,249		\$ 140				\$ 408,986	\$ 421,375	\$ 573,204
Total Fund Balance	\$ 656,071	\$ 483,264	\$ (89,865)	\$ 0				\$ 1,049,470	\$ 576,097
Total Liabilities and Fund Balance	\$ 668,319	\$ 483,264	\$ (89,725)	\$ 0			\$ 408,986	\$ 1,470,845	\$ 1,149,301

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 March											
Fiscal Year 2021/22										2020/21	
	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	\$ 1,342,837	\$ 5,369					\$ 1,348,206	\$ 1,697,646	\$ 1,285,938	\$ 40,000	\$ 1,510,470
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,719						\$ 5,719	\$ 6,612	\$ 5,069		\$ 11,332
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 26,253						\$ 26,253	\$ 50,289	\$ 24,166		\$ 55,288
Other Miscellaneous	\$ 14,929	\$ 400,000					\$ 414,929	\$ 14,929	\$ 14,929		\$ 14,929
	\$ 1,389,738	\$ 405,369					\$ 1,795,107	\$ 1,789,476	\$ 1,370,102		\$ 1,592,019
Grants											
AB 1058 Commissioner/Facilitator									\$ 156,754		\$ 144,158
Other Judicial Council Grants			\$ (15,790)				\$ (15,790)	\$ 18,950	\$ 0		\$ 17,081
Non-Judicial Council Grants											
			\$ (15,790)				\$ (15,790)	\$ 175,704	\$ 0		\$ 161,239
Other Financing Sources											
Interest Income	\$ 269	\$ 141					\$ 409	\$ 1,778	\$ 892		\$ 6,950
Investment Income											
Donations											
Local Fees	\$ 1,938						\$ 1,938	\$ 2,815	\$ 1,857		\$ 4,581
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 356	\$ 769					\$ 1,125		\$ 54		
County Program - Restricted											
Reimbursement Other	\$ 842						\$ 842	\$ 678	\$ 420		\$ 1,284
Sale of Fixed Assets											
Other Miscellaneous	\$ 409						\$ 409	\$ 1,059	\$ 904		\$ 213
	\$ 3,813	\$ 910					\$ 4,723	\$ 6,330	\$ 4,127		\$ 13,008
Total Revenues	\$ 1,393,551	\$ 406,279	\$ (15,790)				\$ 1,784,040	\$ 1,951,510	\$ 1,374,229		\$ 1,786,286
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 420,933						\$ 420,933	\$ 789,009	\$ 375,996		\$ 578,654
Temp Help											
Overtime	\$ 251						\$ 251				
Staff Benefits	\$ 218,391						\$ 218,391	\$ 461,236	\$ 189,871		\$ 507,349
	\$ 639,575						\$ 639,575	\$ 1,250,245	\$ 565,868		\$ 1,086,003
Operating Expenses and Equipment											
General Expense	\$ 90,424						\$ 90,424	\$ 163,503	\$ 53,511		\$ 93,539
Printing	\$ 878						\$ 878	\$ 5,000	\$ 2,864		\$ 6,800
Telecommunications	\$ 11,513						\$ 11,513	\$ 16,459	\$ 9,104		\$ 14,103
Postage	\$ 3,005						\$ 3,005	\$ 1,500	\$ 1,670		\$ 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	\$ 51		\$ 27,550
Utilities											
Contracted Services	\$ 66,905		\$ 74,075				\$ 140,980	\$ 272,559	\$ 174,342		\$ 292,568
Consulting and Professional Services	\$ 3,765						\$ 3,765	\$ 2,205	\$ 3,576		\$ 5,100
Information Technology	\$ 0						\$ 0	\$ 216,082	\$ 100,276		\$ 220,236
Major Equipment											
Other Items of Expense											
	\$ 181,422		\$ 74,075				\$ 255,498	\$ 722,710	\$ 348,756		\$ 671,337
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 598						\$ 598	\$ 3,500			\$ 5,150
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment											
	\$ 598						\$ 598	\$ 3,500			\$ 5,150
Total Expenditures	\$ 821,594		\$ 74,075				\$ 895,669	\$ 1,976,455	\$ 914,624		\$ 1,762,490
Excess (Deficit) of Revenues Over Expenditures	\$ 571,957	\$ 406,279	\$ (89,865)				\$ 888,371	\$ (24,945)	\$ 459,605		\$ 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)	\$ 656,071	\$ 483,264	\$ (89,865)	\$ 0			\$ 1,049,470	\$ 136,154	\$ 576,097		\$ 120,268

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 120,926	\$ 79,956					\$ 200,882	\$ 462,582	\$ 99,016	\$ 188,329
Traffic & Other Infractions	\$ 106,170	\$ 4,700					\$ 110,870	\$ 147,830	\$ 131,347	\$ 151,600
Other Criminal Cases	\$ 103,039	\$ 4,036					\$ 107,075	\$ 140,026	\$ 122,753	\$ 138,602
Civil	\$ 21,105	\$ 3,309					\$ 24,415	\$ 79,571	\$ 25,840	\$ 96,665
Family & Children Services	\$ 12,726	\$ 140,386					\$ 153,112	\$ 279,221	\$ 165,830	\$ 307,035
Probate, Guardianship & Mental Health Services		\$ 5,004					\$ 5,004	\$ 3,445	\$ 3,445	\$ 18,725
Juvenile Dependency Services		\$ (14,120)					\$ (14,120)	\$ 54,700	\$ 3,735	\$ 57,626
Juvenile Delinquency Services								\$ 29,750		\$ 30,520
Other Court Operations	\$ 63,466	\$ 2,060					\$ 65,526	\$ 79,078	\$ 79,707	\$ 68,109
Court Interpreters		\$ 1,241					\$ 1,241	\$ 12,696	\$ 5,500	\$ 21,734
Jury Services		\$ 9,036	\$ 598				\$ 9,634	\$ 29,670	\$ 8,566	\$ 6,150
Security									\$ 350	
Trial Court Operations Program	\$ 427,433	\$ 235,609	\$ 598				\$ 663,640	\$ 1,315,123	\$ 646,089	\$ 1,085,095
Enhanced Collections										
Other Non-Court Operations										\$ 1,500
Non-Court Operations Program										\$ 1,500
Executive Office	\$ 71,134	\$ 7,490					\$ 78,624	\$ 340,076	\$ 89,118	\$ 196,182
Fiscal Services	\$ 100,603	\$ 3,966					\$ 104,569	\$ 159,852	\$ 115,844	\$ 142,979
Human Resources	\$ 40,406	\$ 1,161					\$ 41,566	\$ 53,238	\$ 51,195	\$ 209,670
Business & Facilities Services		\$ 2,051					\$ 2,051	\$ 83,560	\$ 7,381	\$ 61,528
Information Technology		\$ 5,219					\$ 5,219	\$ 24,606	\$ 4,997	\$ 65,536
Court Administration Program	\$ 212,142	\$ 19,887					\$ 232,030	\$ 661,332	\$ 268,535	\$ 675,895
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 639,575	\$ 255,496	\$ 598				\$ 895,669	\$ 1,976,455	\$ 914,624	\$ 1,762,490