

**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 - Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Plumas

Court

FY2122 - Q1

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 - Q1  


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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			

<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									
Fiscal Year 2021/22									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (5,087)	\$ 78,523	\$ (100,716)				\$ 2,820	\$ (24,461)	\$ 60,296
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 2,260	\$ 2,260	\$ 559
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (356)	\$ (356)	\$ (28,117)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 3,536		\$ 12,570				\$ 51,335	\$ 67,441	\$ 72,262
Cash Equivalents	\$ 644,010						\$ 542,500	\$ 1,186,511	\$ 997,534
<b>Total Cash and Cash Equivalents</b>	<b>\$ 643,559</b>	<b>\$ 78,523</b>	<b>\$ (88,146)</b>				<b>\$ 598,560</b>	<b>\$ 1,232,496</b>	<b>\$ 1,103,635</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	\$ 71,129					\$ 71,129	\$ 17,247
Trust Due To/From							\$ 5,559	\$ 5,559	\$ 5,029
Distribution Due To/From							\$ 3,535	\$ 3,535	\$ 5,853
Civil Filing Fee Due To/From							\$ 2,526	\$ 2,526	\$ 1,049
General Due To/From	\$ 3,388							\$ 3,388	\$ 3,811
<b>Total Receivables</b>	<b>\$ 3,388</b>	<b>\$ 0</b>	<b>\$ 71,129</b>				<b>\$ 11,620</b>	<b>\$ 86,137</b>	<b>\$ 32,989</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>\$ 646,947</b>	<b>\$ 78,523</b>	<b>\$ (17,018)</b>				<b>\$ 610,180</b>	<b>\$ 1,318,632</b>	<b>\$ 1,138,624</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				\$ 14,998	\$ 15,008	\$ 15,742
Due to Other Courts									
Due to State							\$ 267,006	\$ 267,006	\$ 260,893
TC145 Liability							\$ 28,743	\$ 28,743	\$ 25,044
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	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 10</b>		<b>\$ 0</b>				<b>\$ 310,750</b>	<b>\$ 310,760</b>	<b>\$ 307,814</b>
Civil							\$ 188,228	\$ 188,228	\$ 188,253
Criminal							\$ 99,095	\$ 99,095	\$ 92,749
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,487	\$ 3,487	\$ 3,402
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 291,801</b>	<b>\$ 291,801</b>	<b>\$ 285,394</b>
Accrued Payroll									
Benefits Payable	\$ 9,235							\$ 9,235	\$ 3,895
Deferred Compensation Payable	\$ 0							\$ 0	\$ 2,379
Deductions Payable	\$ 0							\$ 0	\$ 7,163
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 9,235</b>							<b>\$ 9,235</b>	<b>\$ 13,437</b>
Revenue Collected in Advance			\$ 0					\$ 0	\$ 1
Liabilities For Deposits	\$ 1,810		\$ 140				\$ 1,430	\$ 3,380	\$ 1,186
Jury Fees - Non-Interest							\$ 3,673	\$ 3,673	\$ 3,549
Fees - Partial Payment & Overpayment							\$ 2,253	\$ 2,253	\$ 2,253
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 273	\$ 273	\$ 206
<b>Total Other Liabilities</b>	<b>\$ 1,810</b>		<b>\$ 140</b>				<b>\$ 7,629</b>	<b>\$ 9,579</b>	<b>\$ 7,195</b>
<b>Total Liabilities</b>	<b>\$ 11,054</b>		<b>\$ 140</b>				<b>\$ 610,180</b>	<b>\$ 621,374</b>	<b>\$ 613,840</b>
<b>Total Fund Balance</b>	<b>\$ 635,893</b>	<b>\$ 78,523</b>	<b>\$ (17,158)</b>	<b>\$ 0</b>				<b>\$ 697,258</b>	<b>\$ 522,784</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 646,947</b>	<b>\$ 78,523</b>	<b>\$ (17,018)</b>	<b>\$ 0</b>			<b>\$ 610,180</b>	<b>\$ 1,318,632</b>	<b>\$ 1,138,624</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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 747,459	\$ 767					\$ 748,226	\$ 1,697,646	\$ 681,049	\$ 1,510,470	
Improvement and Modernization Fund											
Judges' Compensation (0150019)							\$ 1,906	\$ 6,612		\$ 11,332	
Court Interpreter (0150037)	\$ 1,906						\$ 3,861	\$ 50,289	\$ 2,114	\$ 55,288	
Civil Coordination Reimbursement (0150091)	\$ 3,661							\$ 14,929		\$ 14,929	
MOU Reimbursements (0150010 and General)											
Other Miscellaneous											
	\$ 753,027	\$ 767					\$ 753,794	\$ 1,769,476	\$ 683,163	\$ 1,592,019	
Grants											
AB 1058 Commissioner/Facilitator								\$ 156,754		\$ 144,158	
Other Judicial Council Grants			\$ (15,790)				\$ (15,790)	\$ 18,950	\$ (15,652)	\$ 17,081	
Non-Judicial Council Grants											
			\$ (15,790)				\$ (15,790)	\$ 175,704	\$ (15,652)	\$ 161,239	
Other Financing Sources											
Interest Income	\$ 28	\$ 2					\$ 30	\$ 1,778	\$ 34	\$ 6,950	
Investment Income											
Donations											
Local Fees	\$ 689						\$ 689	\$ 2,815	\$ 692	\$ 4,561	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,418	\$ 769					\$ 2,187		\$ 54		
County Program - Restricted											
Reimbursement Other	\$ 372						\$ 372	\$ 678	\$ 252	\$ 1,284	
Sale of Fixed Assets											
Other Miscellaneous	\$ 395						\$ 395	\$ 1,059	\$ 643	\$ 213	
	\$ 2,902	\$ 771					\$ 3,673	\$ 6,330	\$ 1,674	\$ 13,008	
<b>Total Revenues</b>	<b>\$ 755,929</b>	<b>\$ 1,538</b>	<b>\$ (15,790)</b>				<b>\$ 741,676</b>	<b>\$ 1,951,510</b>	<b>\$ 669,185</b>	<b>\$ 1,766,266</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 107,221						\$ 107,221	\$ 789,009	\$ 114,475	\$ 578,654	
Temp Help											
Overtime	\$ 251						\$ 251				
Staff Benefits	\$ 56,144						\$ 56,144	\$ 461,236	\$ 50,990	\$ 507,349	
	\$ 163,616						\$ 163,616	\$ 1,250,245	\$ 165,464	\$ 1,086,003	
Operating Expenses and Equipment											
General Expense	\$ 13,164						\$ 13,164	\$ 163,503	\$ 6,050	\$ 93,539	
Printing	\$ 809						\$ 809	\$ 5,000	\$ 719	\$ 6,800	
Telecommunications	\$ 2,646						\$ 2,646	\$ 16,459	\$ 2,381	\$ 14,103	
Postage	\$ 626						\$ 626	\$ 1,500	\$ 829	\$ 9,250	
Insurance	\$ 4,000						\$ 4,000	\$ 3,850	\$ 2,550	\$ 2,191	
In-State Travel	\$ 179						\$ 179	\$ 1,000			
Out-of-State Travel											
Training											
Security Services											
Facility Operations	\$ 0						\$ 0	\$ 40,552		\$ 27,550	
Utilities											
Contracted Services	\$ 18,116		\$ 1,368				\$ 19,484	\$ 272,559	\$ 24,980	\$ 292,568	
Consulting and Professional Services	\$ 640						\$ 640	\$ 2,205	\$ 1,075	\$ 5,100	
Information Technology	\$ 0						\$ 0	\$ 216,082	\$ 58,845	\$ 220,236	
Major Equipment											
Other Items of Expense											
	\$ 40,180		\$ 1,368				\$ 41,548	\$ 722,710	\$ 97,429	\$ 671,337	
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											
	\$ 354						\$ 354	\$ 3,500		\$ 5,150	
<b>Total Expenditures</b>	<b>\$ 204,150</b>		<b>\$ 1,368</b>				<b>\$ 205,517</b>	<b>\$ 1,976,455</b>	<b>\$ 262,894</b>	<b>\$ 1,762,490</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 551,779	\$ 1,538	\$ (17,158)				\$ 536,159	\$ (24,945)	\$ 406,291	\$ 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)	\$ 635,893	\$ 78,523	\$ (17,158)	\$ 0			\$ 697,258	\$ 136,154	\$ 522,784	\$ 120,268	

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

	For the month ended September									
	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	\$ 33,017	\$ 3,870					\$ 36,887	\$ 462,582	\$ 50,959	\$ 188,329
Traffic & Other Infractions	\$ 25,229	\$ 2,171					\$ 27,399	\$ 147,830	\$ 37,273	\$ 151,600
Other Criminal Cases	\$ 24,457	\$ 1,545					\$ 26,002	\$ 140,026	\$ 33,010	\$ 138,602
Civil	\$ 4,943	\$ 767					\$ 5,711	\$ 79,571	\$ 6,923	\$ 96,665
Family & Children Services	\$ 3,003	\$ 31,968					\$ 34,971	\$ 279,221	\$ 38,434	\$ 307,035
Probate, Guardianship & Mental Health Services		\$ 1,251					\$ 1,251	\$ 276	\$ 276	\$ 18,725
Juvenile Dependency Services		\$ (14,540)					\$ (14,540)	\$ 54,700	\$ (12,662)	\$ 57,626
Juvenile Delinquency Services								\$ 29,750		\$ 30,520
Other Court Operations	\$ 15,060	\$ 922					\$ 15,982	\$ 79,078	\$ 23,176	\$ 68,109
Court Interpreters		\$ 29					\$ 29	\$ 12,696	\$ 2,200	\$ 21,734
Jury Services		\$ 1,592	\$ 354				\$ 1,946	\$ 29,670	\$ 755	\$ 6,150
Security										
Trial Court Operations Program	\$ 105,709	\$ 29,576	\$ 354				\$ 135,638	\$ 1,315,123	\$ 180,344	\$ 1,085,095
Enhanced Collections										
Other Non-Court Operations										\$ 1,500
Non-Court Operations Program										\$ 1,500
Executive Office	\$ 16,509	\$ 5,441					\$ 21,950	\$ 340,076	\$ 25,395	\$ 196,182
Fiscal Services	\$ 23,943	\$ 1,717					\$ 25,660	\$ 159,852	\$ 31,131	\$ 142,979
Human Resources	\$ 17,455	\$ 508					\$ 17,963	\$ 53,238	\$ 21,877	\$ 209,670
Business & Facilities Services		\$ 306					\$ 306	\$ 83,560	\$ 336	\$ 61,528
Information Technology		\$ 4,000					\$ 4,000	\$ 24,606	\$ 3,811	\$ 65,536
Court Administration Program	\$ 57,907	\$ 11,972					\$ 69,879	\$ 661,332	\$ 82,550	\$ 675,895
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 163,616	\$ 41,548	\$ 354				\$ 205,517	\$ 1,976,455	\$ 262,894	\$ 1,762,490