

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

Delorah W. Norris

Signature of Presiding Judge or Court Executive

01-11-24

Date

Plumas

Court

2023-24 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

2023-24 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	12	7	8		

¹ Total 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
 Fiscal Year 2023/24

2022/23

For the month ended December									
Fiscal Year 2023/24									2022/23
	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	\$ (962,786)	\$ 881,326	\$ (29,849)				\$ 3,669	\$ (107,640)	\$ (501,181)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,293)	\$ (1,293)	\$ (10,485)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 52,029		\$ 5,990				\$ 41,371	\$ 99,390	\$ 41,915
Cash Equivalents	\$ 2,490,092						\$ 172,651	\$ 2,662,744	\$ 2,132,368
Total Cash and Cash Equivalents	\$ 1,580,435	\$ 881,326	\$ (23,859)				\$ 216,398	\$ 2,654,300	\$ 1,663,717
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	\$ 3,000							\$ 3,000	\$ 3,000
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 5,288	\$ 5,288	\$ 3,673
Distribution Due To/From							\$ 7,891	\$ 7,891	\$ 3,910
Civil Filing Fee Due To/From							\$ 445	\$ 445	\$ 4
General Due To/From	\$ 2,170	\$ 0						\$ 2,170	\$ 2,785
Total Receivables	\$ 5,170	\$ 0	\$ 0				\$ 13,624	\$ 18,794	\$ 13,371
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,585,605	\$ 881,326	\$ (23,859)				\$ 230,022	\$ 2,673,094	\$ 1,677,089
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 153		\$ 0				\$ 18,640	\$ 18,794	\$ 13,371
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 37,544						\$ 0	\$ 37,544	\$ 280,439
TC145 Liability							\$ 27,886	\$ 27,886	\$ 27,709
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 741	\$ 741	\$ 1,011
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 37,697	\$ 0	\$ 0				\$ 47,267	\$ 84,964	\$ 322,531
Civil							\$ 2,780	\$ 2,780	\$ 695
Criminal							\$ 167,403	\$ 167,403	\$ 63,092
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,052	\$ 2,052	\$ 1,370
Miscellaneous Trust									
Total Trust Deposits							\$ 173,225	\$ 173,225	\$ 66,147
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (2,074)							\$ (2,074)	\$ 5,266
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (223)							\$ (223)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (2,297)							\$ (2,297)	\$ 5,266
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 376,342		\$ 140				\$ 1,742	\$ 378,225	\$ 8,136
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 3,003	\$ 3,003	\$ 2,996
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 1,216	\$ 1,216	\$ 1,367
Total Other Liabilities	\$ 376,342	\$ 0	\$ 140				\$ 9,530	\$ 386,012	\$ 16,068
Total Liabilities	\$ 411,742	\$ 0	\$ 140				\$ 230,022	\$ 641,904	\$ 410,012
Total Fund Balance	\$ 1,173,862	\$ 881,326	\$ (23,999)	\$ 0				\$ 2,031,190	\$ 1,267,077
Total Liabilities and Fund Balance	\$ 1,585,605	\$ 881,326	\$ (23,859)	\$ 0			\$ 230,022	\$ 2,673,094	\$ 1,677,089

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 2023/24										2022/23	
	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	\$ 1,278,818	\$ 3,293					\$ 1,282,111	\$ 1,888,568	\$ 1,173,181	\$ 1,791,993	
Improvement and Modernization Fund								\$ 80,000			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,376						\$ 5,376	\$ 10,752	\$ 6,180	\$ 12,361	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 136,719						\$ 136,719	\$ 48,299	\$ 10,216	\$ 50,038	
Other Miscellaneous	\$ 14,929	\$ 779,745					\$ 794,674	\$ 14,929	\$ 614,239	\$ 214,929	
	\$ 1,435,842	\$ 783,038					\$ 2,218,880	\$ 2,042,548	\$ 1,803,816	\$ 2,069,321	
Grants											
AB 1058 Commissioner/Facilitator									\$ 156,862		\$ 156,862
Other Judicial Council Grants			\$ 0				\$ 0	\$ 14,929	\$ (690)	\$ 17,050	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 171,791	\$ (690)	\$ 173,912	
Other Financing Sources											
Interest Income	\$ 45,138	\$ 14,825					\$ 59,964	\$ 74,965	\$ 27,901	\$ 2,472	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 360					\$ 360	\$ 904	\$ 412	\$ 2,165	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 333	\$ 123					\$ 456		\$ (5,193)		
County Program - Restricted											
Reimbursement Other	\$ 935						\$ 935	\$ 1,450	\$ 728	\$ 1,177	
Sale of Fixed Assets											
Other Miscellaneous	\$ 132						\$ 132	\$ 1,183	\$ 242	\$ 419	
	\$ 46,539	\$ 15,308					\$ 61,847	\$ 78,502	\$ 24,090	\$ 6,232	
Total Revenues	\$ 1,482,381	\$ 798,346	\$ 0				\$ 2,280,727	\$ 2,292,841	\$ 1,827,217	\$ 2,249,465	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 235,866	\$ 14,645					\$ 250,511	\$ 818,033	\$ 243,359	\$ 867,607	
Temp Help											
Overtime	\$ 1,370						\$ 1,370		\$ 558		
Staff Benefits	\$ 119,626						\$ 119,626	\$ 575,636	\$ 113,012	\$ 510,616	
	\$ 356,862	\$ 14,645					\$ 371,507	\$ 1,393,669	\$ 356,929	\$ 1,378,223	
Operating Expenses and Equipment											
General Expense	\$ 20,462	\$ 560					\$ 21,022	\$ 128,636	\$ 12,298	\$ 122,785	
Printing	\$ 1,133						\$ 1,133		\$ 247	\$ 5,000	
Telecommunications	\$ 9,410						\$ 9,410	\$ 42,760	\$ 7,049	\$ 18,000	
Postage	\$ 14,823						\$ 14,823	\$ 15,701	\$ 1,664	\$ 13,600	
Insurance	\$ 8,345						\$ 8,345	\$ 900	\$ 837	\$ 10,752	
In-State Travel	\$ 12	\$ 1,184					\$ 1,196	\$ 2,600	\$ 98	\$ 2,500	
Out-of-State Travel											
Training								\$ 2,900			
Security Services										\$ 2,500	
Facility Operations	\$ 30,882						\$ 30,882	\$ 40,574	\$ 2,000	\$ 31,552	
Utilities											
Contracted Services	\$ 63,385		\$ 23,999				\$ 87,384	\$ 409,029	\$ 104,868	\$ 439,776	
Consulting and Professional Services	\$ 1,950						\$ 1,950	\$ 2,630	\$ 1,755	\$ 6,090	
Information Technology	\$ 12,000	\$ 300					\$ 12,300	\$ 391,536	\$ 211,947	\$ 204,177	
Major Equipment											
Other Items of Expense											
	\$ 162,401	\$ 2,044	\$ 23,999				\$ 188,444	\$ 1,037,266	\$ 342,762	\$ 856,733	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 627						\$ 627	\$ 385	\$ 385	\$ 679	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 627						\$ 627	\$ 385	\$ 385	\$ 679	
Total Expenditures	\$ 519,890	\$ 16,688	\$ 23,999				\$ 560,578	\$ 2,431,320	\$ 700,076	\$ 2,235,635	
Excess (Deficit) of Revenues Over Expenditures	\$ 962,490	\$ 781,658	\$ (23,999)				\$ 1,720,149	\$ (138,479)	\$ 1,127,141	\$ 13,830	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 211,372	\$ 99,669	\$ 0	\$ 0			\$ 311,041	\$ 311,041	\$ 139,936	\$ 139,936	
Ending Balance (Deficit)	\$ 1,173,862	\$ 881,326	\$ (23,999)	\$ 0			\$ 2,031,190	\$ 172,562	\$ 1,267,077	\$ 153,766	

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

For the month ended December

Fiscal Year 2023/24

2022/23

	Personnel 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	\$ 51,225	\$ 40,251					\$ 91,476	\$ 976,449	\$ 50,245	\$ 459,979
Traffic & Other Infractions	\$ 66,864	\$ 20,009					\$ 86,873	\$ 170,899	\$ 80,594	\$ 140,892
Other Criminal Cases	\$ 43,499	\$ 15,001					\$ 58,499	\$ 150,669	\$ 83,226	\$ 126,737
Civil	\$ 12,744	\$ 2,924					\$ 15,668	\$ 87,868	\$ 16,762	\$ 69,542
Family & Children Services	\$ 11,195	\$ 70,719					\$ 81,914	\$ 186,196	\$ 99,091	\$ 183,427
Probate, Guardianship & Mental Health Services		\$ 7,104					\$ 7,104	\$ 86,475	\$ 4,460	\$ 92,627
Juvenile Dependency Services	\$ 154	\$ (7,788)					\$ (7,634)	\$ 52,750	\$ 1	\$ 42,517
Juvenile Delinquency Services								\$ 37,821		\$ 26,517
Other Court Operations	\$ 34,902	\$ 5,276					\$ 40,178	\$ 83,810	\$ 197,276	\$ 71,953
Court Interpreters		\$ 1,086					\$ 1,086	\$ 5,104	\$ 1,388	\$ 3,909
Jury Services		\$ 1,681	\$ 627				\$ 2,308	\$ 28,467	\$ 641	\$ 23,114
Security										\$ 2,500
Trial Court Operations Program	\$ 220,583	\$ 156,262	\$ 627				\$ 377,472	\$ 1,866,509	\$ 533,683	\$ 1,243,714
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 43,584	\$ 6,874					\$ 50,458	\$ 230,187	\$ 53,335	\$ 315,867
Fiscal Services	\$ 68,450	\$ 8,793					\$ 77,242	\$ 188,448	\$ 75,670	\$ 157,313
Human Resources	\$ 38,890	\$ 3,195					\$ 42,085	\$ 67,553	\$ 33,009	\$ 56,427
Business & Facilities Services		\$ 5,418					\$ 5,418	\$ 69,418	\$ 3,994	\$ 64,970
Information Technology		\$ 7,903					\$ 7,903	\$ 9,206	\$ 385	\$ 397,342
Court Administration Program	\$ 150,924	\$ 32,182					\$ 183,106	\$ 564,811	\$ 166,393	\$ 991,920
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 371,507	\$ 188,444	\$ 627				\$ 560,578	\$ 2,431,320	\$ 700,076	\$ 2,235,635