

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.

Richard W. Norree

Signature of Presiding Judge or Court Executive

12-9-22

Date

Plumas

Court

FY 2022-2023 ; Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY 2022-2023 ; Q1

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
 FY 2022-2023 ; Q1

 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			

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 September									
Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (1,350,897)	\$ 686,211	\$ (47,939)				\$ 2,441	\$ (710,185)	\$ (24,461)
Payroll	\$ 0							\$ 0	\$ 0
Jury								\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 2,260
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,071)	\$ (8,071)	\$ (356)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 2,792		\$ 0				\$ 28,678	\$ 31,470	\$ 67,441
Cash Equivalents	\$ 1,880,481						\$ 351,326	\$ 2,231,808	\$ 1,186,511
Total Cash and Cash Equivalents	\$ 533,476	\$ 686,211	\$ (47,939)				\$ 374,374	\$ 1,546,122	\$ 1,232,496
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	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 31,482					\$ 31,482	\$ 71,129
Trust Due To/From							\$ 4,815	\$ 4,815	\$ 5,559
Distribution Due To/From							\$ 5,622	\$ 5,622	\$ 3,535
Civil Filing Fee Due To/From							\$ 375	\$ 375	\$ 2,526
General Due To/From	\$ 1,729							\$ 1,729	\$ 3,388
Total Receivables	\$ 4,729	\$ 0	\$ 31,482				\$ 10,811	\$ 47,022	\$ 86,137
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 538,205	\$ 686,211	\$ (16,458)				\$ 385,185	\$ 1,593,143	\$ 1,318,632
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 2,139	\$ 2,139	\$ 0
Due to Other Funds	\$ 22		\$ 0				\$ 15,518	\$ 15,540	\$ 15,008
Due to Other Courts									
Due to State	\$ 38,433						\$ 267,006	\$ 305,439	\$ 267,006
TC145 Liability							\$ 28,490	\$ 28,490	\$ 28,743
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							\$ 706	\$ 706	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 38,455	\$ 0	\$ 0				\$ 313,859	\$ 352,314	\$ 310,760
Civil							\$ 695	\$ 695	\$ 188,228
Criminal							\$ 59,964	\$ 59,964	\$ 99,095
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,286	\$ 1,286	\$ 3,487
Miscellaneous Trust									
Total Trust Deposits							\$ 62,936	\$ 62,936	\$ 291,801
Accrued Payroll									
Benefits Payable	\$ (10,439)							\$ (10,439)	\$ 9,235
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 275							\$ 275	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (10,164)							\$ (10,164)	\$ 9,235
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 6,564		\$ 140				\$ 1,430	\$ 8,134	\$ 3,380
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,673
Fees - Partial Payment & Overpayment							\$ 2,988	\$ 2,988	\$ 2,253
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 404	\$ 404	\$ 273
Total Other Liabilities	\$ 6,564	\$ 0	\$ 140				\$ 8,390	\$ 15,095	\$ 9,579
Total Liabilities	\$ 34,855	\$ 0	\$ 140				\$ 385,185	\$ 420,180	\$ 621,374
Total Fund Balance	\$ 503,350	\$ 686,211	\$ (16,598)	\$ 0				\$ 1,172,963	\$ 697,258
Total Liabilities and Fund Balance	\$ 538,205	\$ 686,211	\$ (16,458)	\$ 0			\$ 385,185	\$ 1,593,143	\$ 1,318,632

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 2022/23										2021/22	
	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	\$ 819,541	\$ 767					\$ 820,308	\$ 1,791,993	\$ 748,226	\$ 1,697,646	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,090						\$ 3,090	\$ 12,361	\$ 1,906	\$ 6,612	
Civil Coordination Reimbursement (0150091)	\$ 6,716						\$ 6,716	\$ 50,038	\$ 3,861	\$ 50,289	
MOU Reimbursements (0150010 and General)		\$ 599,310					\$ 599,310	\$ 214,929		\$ 14,929	
Other Miscellaneous											
	\$ 829,347	\$ 600,077					\$ 1,429,424	\$ 2,069,321	\$ 753,794	\$ 1,769,476	
Grants											
AB 1058 Commissioner/Facilitator								\$ 156,862		\$ 156,754	
Other Judicial Council Grants			\$ (690)				\$ (690)	\$ 17,050	\$ (15,790)	\$ 18,950	
Non-Judicial Council Grants											
			\$ (690)				\$ (690)	\$ 173,912	\$ (15,790)	\$ 175,704	
Other Financing Sources											
Interest Income	\$ 6,773	\$ 2,676					\$ 9,449	\$ 2,472	\$ 30	\$ 1,778	
Investment Income											
Donations											
Local Fees	\$ 222						\$ 222	\$ 2,165	\$ 689	\$ 2,815	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 2,187		
County Program - Restricted											
Reimbursement Other	\$ 356						\$ 356	\$ 1,177	\$ 372	\$ 678	
Sale of Fixed Assets	\$ 238						\$ 238	\$ 419	\$ 395	\$ 1,059	
Other Miscellaneous											
	\$ 7,589	\$ 2,676					\$ 10,265	\$ 6,232	\$ 3,673	\$ 6,330	
Total Revenues	\$ 836,935	\$ 602,754	\$ (690)				\$ 1,438,999	\$ 2,249,465	\$ 741,676	\$ 1,951,510	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 93,720						\$ 93,720	\$ 867,607	\$ 107,221	\$ 789,009	
Temp Help											
Overtime	\$ 558						\$ 558		\$ 251		
Staff Benefits	\$ 51,157						\$ 51,157	\$ 510,616	\$ 56,144	\$ 461,236	
	\$ 145,435						\$ 145,435	\$ 1,378,223	\$ 163,616	\$ 1,250,245	
Operating Expenses and Equipment											
General Expense	\$ 1,468	\$ 910					\$ 2,378	\$ 122,785	\$ 13,164	\$ 163,503	
Printing	\$ 96						\$ 96	\$ 5,000	\$ 809	\$ 5,000	
Telecommunications	\$ 2,760						\$ 2,760	\$ 18,000	\$ 2,646	\$ 16,459	
Postage	\$ 588						\$ 588	\$ 13,600	\$ 626	\$ 1,500	
Insurance	\$ 0						\$ 0	\$ 10,752	\$ 4,000	\$ 3,850	
In-State Travel	\$ 98						\$ 98	\$ 2,500	\$ 179	\$ 1,000	
Out-of-State Travel											
Training											
Security Services								\$ 2,500			
Facility Operations								\$ 31,552	\$ 0	\$ 40,552	
Utilities											
Contracted Services	\$ 25,923		\$ 15,908				\$ 41,831	\$ 439,776	\$ 19,484	\$ 272,559	
Consulting and Professional Services	\$ 680						\$ 680	\$ 6,090	\$ 640	\$ 2,205	
Information Technology	\$ 209,063	\$ 2,884					\$ 211,947	\$ 204,177	\$ 0	\$ 216,082	
Major Equipment											
Other Items of Expense											
	\$ 240,673	\$ 3,794	\$ 15,908				\$ 260,375	\$ 856,733	\$ 41,548	\$ 722,710	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 162						\$ 162	\$ 679	\$ 354	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 162						\$ 162	\$ 679	\$ 354	\$ 3,500	
Total Expenditures	\$ 386,270	\$ 3,794	\$ 15,908				\$ 405,972	\$ 2,235,635	\$ 205,517	\$ 1,976,455	
Excess (Deficit) of Revenues Over Expenditures	\$ 450,665	\$ 598,959	\$ (16,598)				\$ 1,033,027	\$ 13,830	\$ 536,159	\$ (24,945)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 52,684	\$ 87,252	\$ 0	\$ 0			\$ 139,936	\$ 139,936	\$ 161,099	\$ 161,099	
Ending Balance (Deficit)	\$ 503,350	\$ 686,211	\$ (16,598)	\$ 0			\$ 1,172,963	\$ 153,766	\$ 697,258	\$ 136,154	

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 2022/23										2021/22	
	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	\$ 819,541	\$ 767					\$ 820,308	\$ 1,791,993	\$ 748,226	\$ 1,697,646	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,090						\$ 3,090	\$ 12,361	\$ 1,906	\$ 6,612	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,716						\$ 6,716	\$ 50,038	\$ 3,661	\$ 50,289	
Other Miscellaneous		\$ 599,310					\$ 599,310	\$ 214,929		\$ 14,929	
	\$ 829,347	\$ 600,077					\$ 1,429,424	\$ 2,069,321	\$ 753,794	\$ 1,769,476	
Grants											
AB 1058 Commissioner/Facilitator								\$ 156,862		\$ 156,754	
Other Judicial Council Grants			\$ (690)				\$ (690)	\$ 17,050	\$ (15,790)	\$ 16,950	
Non-Judicial Council Grants											
			\$ (690)				\$ (690)	\$ 173,912	\$ (15,790)	\$ 175,704	
Other Financing Sources											
Interest Income	\$ 6,773	\$ 2,676					\$ 9,449	\$ 2,472	\$ 30	\$ 1,778	
Investment Income											
Donations											
Local Fees	\$ 222						\$ 222	\$ 2,165	\$ 689	\$ 2,815	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 2,187		
County Program - Restricted											
Reimbursement Other	\$ 356						\$ 356	\$ 1,177	\$ 372	\$ 678	
Sale of Fixed Assets											
Other Miscellaneous	\$ 238						\$ 238	\$ 419	\$ 395	\$ 1,059	
	\$ 7,589	\$ 2,676					\$ 10,265	\$ 6,232	\$ 3,673	\$ 6,330	
Total Revenues	\$ 836,935	\$ 602,754	\$ (690)				\$ 1,438,999	\$ 2,249,465	\$ 741,676	\$ 1,951,510	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 93,720						\$ 93,720	\$ 867,607	\$ 107,221	\$ 789,009	
Temp Help											
Overtime	\$ 558						\$ 558		\$ 251		
Staff Benefits	\$ 51,157						\$ 51,157	\$ 510,616	\$ 56,144	\$ 461,236	
	\$ 145,435						\$ 145,435	\$ 1,378,223	\$ 163,616	\$ 1,250,245	
Operating Expenses and Equipment											
General Expense	\$ 1,468	\$ 910					\$ 2,378	\$ 122,785	\$ 13,164	\$ 163,503	
Printing	\$ 96						\$ 96	\$ 5,000	\$ 809	\$ 5,000	
Telecommunications	\$ 2,760						\$ 2,760	\$ 18,000	\$ 2,646	\$ 16,459	
Postage	\$ 586						\$ 586	\$ 13,600	\$ 626	\$ 1,500	
Insurance	\$ 0						\$ 0	\$ 10,752	\$ 4,000	\$ 3,850	
In-State Travel	\$ 96						\$ 96	\$ 2,500	\$ 179	\$ 1,000	
Out-of-State Travel											
Training											
Security Services								\$ 2,500			
Facility Operations								\$ 31,552		\$ 40,552	
Utilities											
Contracted Services	\$ 25,923		\$ 15,908				\$ 41,831	\$ 439,776	\$ 19,484	\$ 272,559	
Consulting and Professional Services	\$ 680						\$ 680	\$ 6,090	\$ 640	\$ 2,205	
Information Technology	\$ 209,063	\$ 2,884					\$ 211,947	\$ 204,177	\$ 0	\$ 216,082	
Major Equipment											
Other Items of Expense											
	\$ 240,673	\$ 3,794	\$ 15,908				\$ 280,375	\$ 856,733	\$ 41,648	\$ 722,710	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 162						\$ 162	\$ 679	\$ 354	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 162						\$ 162	\$ 679	\$ 354	\$ 3,500	
Total Expenditures	\$ 386,270	\$ 3,794	\$ 15,908				\$ 405,972	\$ 2,235,635	\$ 205,517	\$ 1,976,455	
Excess (Deficit) of Revenues Over Expenditures	\$ 450,665	\$ 598,959	\$ (16,598)				\$ 1,033,027	\$ 13,830	\$ 536,159	\$ (24,945)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 52,684	\$ 87,252	\$ 0	\$ 0			\$ 139,936	\$ 139,936	\$ 161,099	\$ 161,099	
Ending Balance (Deficit)	\$ 503,350	\$ 686,211	\$ (16,598)	\$ 0			\$ 1,172,963	\$ 153,766	\$ 697,258	\$ 136,154	