

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

02-01-23

Date

Plumas

Court

FY 2022-2023 ; Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

FY 2022-2023 ; Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

Court

FY 2022-2023 ; Q2

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	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 December									
Fiscal Year 2022/23									
	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						
ASSETS									
Operations	\$ (1,133,354)	\$ 683,006	\$ (52,458)				\$ 1,625	\$ (501,181)	\$ 37,572
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,485)	\$ (10,485)	\$ (16,256)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 5,140		\$ 0				\$ 36,775	\$ 41,915	\$ 41,076
Cash Equivalents	\$ 1,783,280						\$ 349,088	\$ 2,132,368	\$ 1,404,421
Total Cash and Cash Equivalents	\$ 656,167	\$ 683,006	\$ (52,458)				\$ 377,002	\$ 1,663,717	\$ 1,467,913
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	\$ 0					\$ 0	\$ 5,397
Trust Due To/From							\$ 3,673	\$ 3,673	\$ 3,971
Distribution Due To/From							\$ 3,910	\$ 3,910	\$ 6,607
Civil Filing Fee Due To/From							\$ 4	\$ 4	\$ 2,206
General Due To/From	\$ 2,785							\$ 2,785	\$ 3,226
Total Receivables	\$ 5,785	\$ 0	\$ 0				\$ 7,587	\$ 13,371	\$ 21,406
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 661,952	\$ 683,006	\$ (52,458)				\$ 384,589	\$ 1,677,089	\$ 1,489,319
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 20		\$ 0				\$ 13,351	\$ 13,371	\$ 16,009
Due to Other Courts									
Due to State	\$ 13,433						\$ 267,006	\$ 280,439	\$ 267,006
TC145 Liability							\$ 27,709	\$ 27,709	\$ 24,787
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							\$ 1,011	\$ 1,011	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13,453	\$ 0	\$ 0				\$ 309,078	\$ 322,531	\$ 307,804
Civil							\$ 695	\$ 695	\$ 27,030
Criminal							\$ 63,092	\$ 63,092	\$ 70,432
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,370	\$ 1,370	\$ 2,438
Miscellaneous Trust									
Total Trust Deposits							\$ 66,147	\$ 66,147	\$ 100,890
Accrued Payroll									
Benefits Payable	\$ 5,266							\$ 5,266	\$ 12,013
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 5,266							\$ 5,266	\$ 12,013
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 6,564		\$ 140				\$ 1,432	\$ 8,136	\$ 3,380
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 2,996	\$ 2,996	\$ 2,453
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 1,367	\$ 1,367	\$ 276
Total Other Liabilities	\$ 6,564	\$ 0	\$ 140				\$ 9,364	\$ 16,068	\$ 9,677
Total Liabilities	\$ 25,283	\$ 0	\$ 140				\$ 384,589	\$ 410,012	\$ 430,385
Total Fund Balance	\$ 636,669	\$ 683,006	\$ (52,598)	\$ 0				\$ 1,267,077	\$ 1,058,935
Total Liabilities and Fund Balance	\$ 661,952	\$ 683,006	\$ (52,458)	\$ 0			\$ 384,589	\$ 1,677,089	\$ 1,489,319

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 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	\$ 1,170,113	\$ 3,068					\$ 1,173,181	\$ 1,791,993	\$ 1,071,049	\$ 1,697,646	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,180						\$ 6,180	\$ 12,361	\$ 3,812	\$ 6,612	
Civil Coordination Reimbursement (0150091)	\$ 10,216						\$ 10,216	\$ 50,038	\$ 15,502	\$ 50,289	
MOU Reimbursements (0150010 and General)	\$ 14,929	\$ 599,310					\$ 614,239	\$ 214,929	\$ 414,929	\$ 14,929	
Other Miscellaneous											
	\$ 1,201,438	\$ 602,378					\$ 1,803,816	\$ 2,069,321	\$ 1,505,292	\$ 1,789,476	
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	\$ 20,384	\$ 7,517					\$ 27,901	\$ 2,472	\$ 61	\$ 1,778	
Investment Income											
Donations											
Local Fees	\$ 412						\$ 412	\$ 2,165	\$ 1,530	\$ 2,815	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (5,193)						\$ (5,193)		\$ 2,187		
County Program - Restricted											
Reimbursement Other	\$ 728						\$ 728	\$ 1,177	\$ 576	\$ 678	
Sale of Fixed Assets											
Other Miscellaneous	\$ 242						\$ 242	\$ 419	\$ 404	\$ 1,059	
	\$ 16,574	\$ 7,517					\$ 24,090	\$ 6,232	\$ 4,759	\$ 6,330	
Total Revenues	\$ 1,218,012	\$ 609,895	\$ (690)				\$ 1,827,217	\$ 2,249,485	\$ 1,494,261	\$ 1,951,510	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 233,131	\$ 10,228					\$ 243,359	\$ 867,607	\$ 266,331	\$ 789,009	
Temp Help											
Overtime	\$ 558						\$ 558		\$ 251		
Staff Benefits	\$ 113,012						\$ 113,012	\$ 510,616	\$ 155,182	\$ 461,236	
	\$ 346,701	\$ 10,228					\$ 356,929	\$ 1,378,223	\$ 421,764	\$ 1,250,245	
Operating Expenses and Equipment											
General Expense	\$ 11,270	\$ 1,028					\$ 12,298	\$ 122,785	\$ 79,535	\$ 163,503	
Printing	\$ 247						\$ 247	\$ 5,000	\$ 809	\$ 5,000	
Telecommunications	\$ 7,049						\$ 7,049	\$ 18,000	\$ 6,426	\$ 16,459	
Postage	\$ 1,664						\$ 1,664	\$ 13,600	\$ 1,896	\$ 1,500	
Insurance	\$ 837						\$ 837	\$ 10,752	\$ 4,751	\$ 3,850	
In-State Travel	\$ 98						\$ 98	\$ 2,500	\$ 179	\$ 1,000	
Out-of-State Travel											
Training								\$ 2,500			
Security Services								\$ 31,552	\$ 0	\$ 40,552	
Facility Operations	\$ 2,000						\$ 2,000				
Utilities											
Contracted Services	\$ 52,960		\$ 51,908				\$ 104,868	\$ 439,776	\$ 78,241	\$ 272,559	
Consulting and Professional Services	\$ 1,755						\$ 1,755	\$ 6,090	\$ 2,470	\$ 2,205	
Information Technology	\$ 209,063	\$ 2,884					\$ 211,947	\$ 204,177	\$ 0	\$ 216,082	
Major Equipment											
Other Items of Expense											
	\$ 286,941	\$ 3,912	\$ 51,908				\$ 342,762	\$ 856,733	\$ 174,307	\$ 722,710	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 385						\$ 385	\$ 679	\$ 354	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 385						\$ 385	\$ 679	\$ 354	\$ 3,500	
Total Expenditures	\$ 634,027	\$ 14,140	\$ 51,908				\$ 700,076	\$ 2,235,635	\$ 596,425	\$ 1,976,455	
Excess (Deficit) of Revenues Over Expenditures	\$ 583,984	\$ 595,755	\$ (52,598)				\$ 1,127,141	\$ 13,830	\$ 897,836	\$ (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)	\$ 636,669	\$ 683,006	\$ (52,598)	\$ 0			\$ 1,267,077	\$ 153,766	\$ 1,058,935	\$ 136,154	

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

	For the month ended December									
	Fiscal Year 2022/23							2021/22		
	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	\$ 27,189	\$ 23,056					\$ 50,245	\$ 459,979	\$ 159,636	\$ 462,582
Traffic & Other Infractions	\$ 66,710	\$ 13,884					\$ 80,594	\$ 140,892	\$ 71,543	\$ 147,830
Other Criminal Cases	\$ 65,692	\$ 17,533					\$ 83,226	\$ 126,737	\$ 68,287	\$ 140,026
Civil	\$ 13,315	\$ 3,447					\$ 16,762	\$ 69,542	\$ 15,487	\$ 79,571
Family & Children Services	\$ 8,487	\$ 90,604					\$ 99,091	\$ 183,427	\$ 91,905	\$ 279,221
Probate, Guardianship & Mental Health Services		\$ 4,460					\$ 4,460	\$ 92,627	\$ 3,561	
Juvenile Dependency Services	\$ 1	\$ 0					\$ 1	\$ 42,517	\$ (14,190)	\$ 54,700
Juvenile Delinquency Services								\$ 26,517		\$ 29,750
Other Court Operations	\$ 39,939	\$ 157,336					\$ 197,276	\$ 71,953	\$ 41,991	\$ 79,078
Court Interpreters		\$ 1,388					\$ 1,388	\$ 3,909	\$ 29	\$ 12,696
Jury Services		\$ 256	\$ 385				\$ 641	\$ 23,114	\$ 2,046	\$ 29,670
Security								\$ 2,500		
Trial Court Operations Program	\$ 221,334	\$ 311,964	\$ 385				\$ 533,683	\$ 1,243,714	\$ 440,293	\$ 1,315,123
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 43,248	\$ 10,087					\$ 53,335	\$ 315,867	\$ 51,978	\$ 340,076
Fiscal Services	\$ 63,414	\$ 12,256					\$ 75,670	\$ 157,313	\$ 67,268	\$ 159,852
Human Resources	\$ 28,933	\$ 4,075					\$ 33,009	\$ 56,427	\$ 30,461	\$ 53,238
Business & Facilities Services		\$ 3,994					\$ 3,994	\$ 64,970	\$ 1,612	\$ 83,560
Information Technology		\$ 385					\$ 385	\$ 397,342	\$ 4,813	\$ 24,606
Court Administration Program	\$ 135,595	\$ 30,798					\$ 166,393	\$ 991,920	\$ 156,132	\$ 661,332
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 356,929	\$ 342,762	\$ 385				\$ 700,076	\$ 2,235,635	\$ 596,425	\$ 1,976,455