

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2023-24 Q1

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			

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 September
 Fiscal Year 2023/24

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	\$ (1,041,696)	\$ 870,295	\$ 67,855				\$ 1,646	\$ (101,899)	\$ (710,185)
Payroll	\$ (56)							\$ (56)	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (1,461)	\$ (1,461)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (36,958)	\$ (36,958)	\$ (8,071)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 1,000		\$ 0				\$ 35,387	\$ 36,387	\$ 31,470
Cash Equivalents	\$ 2,288,203						\$ 144,966	\$ 2,433,169	\$ 2,231,808
Total Cash and Cash Equivalents	\$ 1,248,551	\$ 870,295	\$ 67,855				\$ 143,580	\$ 2,330,282	\$ 1,546,122
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	\$ 117,018							\$ 117,018	\$ 3,000
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 30,395					\$ 30,395	\$ 31,482
Trust Due To/From							\$ 4,174	\$ 4,174	\$ 4,815
Distribution Due To/From							\$ 1,783	\$ 1,783	\$ 5,622
Civil Filing Fee Due To/From							\$ 20	\$ 20	\$ 375
General Due To/From	\$ 1,719							\$ 1,719	\$ 1,729
Total Receivables	\$ 118,737	\$ 0	\$ 30,395				\$ 5,977	\$ 155,109	\$ 47,022
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,367,288	\$ 870,295	\$ 98,250				\$ 149,557	\$ 2,485,391	\$ 1,593,143
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,139
Due to Other Funds	\$ 4		\$ 114,018				\$ 10,692	\$ 124,714	\$ 15,540
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State	\$ 62,859						\$ 0	\$ 62,859	\$ 305,439
TC145 Liability							\$ 27,885	\$ 27,885	\$ 28,490
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							\$ 686	\$ 686	\$ 706
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 62,863	\$ 0	\$ 114,018				\$ 39,263	\$ 216,144	\$ 352,314
Civil							\$ 695	\$ 695	\$ 695
Criminal							\$ 97,533	\$ 97,533	\$ 59,964
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,878	\$ 1,878	\$ 1,286
Miscellaneous Trust									
Total Trust Deposits							\$ 101,096	\$ 101,096	\$ 62,936
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (191)							\$ (191)	\$ (10,439)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (120)							\$ (120)	\$ 275
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (311)							\$ (311)	\$ (10,164)
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 376,327		\$ 140				\$ 1,442	\$ 377,910	\$ 8,134
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 3,003	\$ 3,003	\$ 2,988
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 1,183	\$ 1,183	\$ 404
Total Other Liabilities	\$ 376,327	\$ 0	\$ 140				\$ 9,198	\$ 385,665	\$ 15,095
Total Liabilities	\$ 438,879	\$ 0	\$ 114,158				\$ 149,557	\$ 702,594	\$ 420,180
Total Fund Balance	\$ 928,409	\$ 870,295	\$ (15,908)	\$ 0				\$ 1,782,797	\$ 1,172,963
Total Liabilities and Fund Balance	\$ 1,367,288	\$ 870,295	\$ 98,250	\$ 0			\$ 149,557	\$ 2,485,391	\$ 1,593,143

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 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	\$ 942,021	\$ 792				\$ 942,813		\$ 820,308	\$ 1,791,993		
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,688					\$ 2,688		\$ 3,090	\$ 12,361		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (3,272)					\$ (3,272)		\$ 6,716	\$ 50,038		
Other Miscellaneous		\$ 779,745				\$ 779,745		\$ 599,310	\$ 214,929		
	\$ 941,437	\$ 780,537				\$ 1,721,974		\$ 1,429,424	\$ 2,069,321		
Grants											
AB 1058 Commissioner/Facilitator										\$ 156,862	
Other Judicial Council Grants			\$ (7,816)			\$ (7,816)		\$ (690)	\$ 17,050		
Non-Judicial Council Grants											
			\$ (7,816)			\$ (7,816)		\$ (690)	\$ 173,912		
Other Financing Sources											
Interest Income	\$ 19,609	\$ 6,578				\$ 26,188		\$ 9,449	\$ 2,472		
Investment Income											
Donations											
Local Fees	\$ 327					\$ 327		\$ 222	\$ 2,165		
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 355					\$ 355		\$ 356	\$ 1,177		
Sale of Fixed Assets											
Other Miscellaneous	\$ 76					\$ 76		\$ 238	\$ 419		
	\$ 20,366	\$ 6,578				\$ 26,945		\$ 10,265	\$ 6,232		
Total Revenues	\$ 961,804	\$ 787,115	\$ (7,816)			\$ 1,741,103		\$ 1,438,999	\$ 2,249,465		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 92,335	\$ 14,445				\$ 106,780		\$ 93,720	\$ 867,607		
Temp Help											
Overtime								\$ 558			
Staff Benefits	\$ 56,848					\$ 56,848		\$ 51,157	\$ 510,616		
	\$ 149,184	\$ 14,445				\$ 163,628		\$ 145,435	\$ 1,378,223		
Operating Expenses and Equipment											
General Expense	\$ 18,090	\$ 560				\$ 18,650		\$ 2,378	\$ 122,785		
Printing								\$ 96	\$ 5,000		
Telecommunications	\$ 3,332					\$ 3,332		\$ 2,760	\$ 18,000		
Postage	\$ 617					\$ 617		\$ 586	\$ 13,600		
Insurance	\$ 7,364					\$ 7,364		\$ 0	\$ 10,752		
In-State Travel	\$ 12	\$ 1,184				\$ 1,196		\$ 98	\$ 2,500		
Out-of-State Travel											
Training											
Security Services									\$ 2,500		
Facility Operations	\$ 28,882					\$ 28,882			\$ 31,552		
Utilities											
Contracted Services	\$ 33,240		\$ 8,092			\$ 41,331		\$ 41,831	\$ 439,776		
Consulting and Professional Services	\$ 1,800					\$ 1,800		\$ 680	\$ 6,090		
Information Technology	\$ 2,000	\$ 300				\$ 2,300		\$ 211,947	\$ 204,177		
Major Equipment											
Other Items of Expense											
	\$ 95,338	\$ 2,044	\$ 8,092			\$ 105,473		\$ 260,375	\$ 856,733		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 245					\$ 245		\$ 162	\$ 679		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment											
	\$ 245					\$ 245		\$ 162	\$ 679		
Total Expenditures	\$ 244,767	\$ 16,488	\$ 8,092			\$ 269,347		\$ 405,972	\$ 2,235,635		
Excess (Deficit) of Revenues Over Expenditures	\$ 717,037	\$ 770,627	\$ (15,908)			\$ 1,471,756		\$ 1,033,027	\$ 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)	\$ 928,409	\$ 870,295	\$ (15,908)	\$ 0		\$ 1,782,797	\$ 311,041	\$ 1,172,963	\$ 153,766		

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

For the month ended September										
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	\$ 21,682	\$ 35,477					\$ 57,158		\$ 16,624	\$ 459,979
Traffic & Other Infractions	\$ 27,791	\$ 5,062					\$ 32,853		\$ 39,578	\$ 140,892
Other Criminal Cases	\$ 16,669	\$ 6,865					\$ 23,534		\$ 41,220	\$ 126,737
Civil	\$ 6,161	\$ 2,211					\$ 8,372		\$ 8,141	\$ 69,542
Family & Children Services	\$ 3,752	\$ 36,275					\$ 40,028		\$ 39,527	\$ 183,427
Probate, Guardianship & Mental Health Services		\$ 2,778					\$ 2,778		\$ 1,464	\$ 92,627
Juvenile Dependency Services		\$ (7,816)					\$ (7,816)		\$ 1	\$ 42,517
Juvenile Delinquency Services										\$ 26,517
Other Court Operations	\$ 14,944	\$ 3,486					\$ 18,430		\$ 172,999	\$ 71,953
Court Interpreters		\$ 927					\$ 927		\$ 226	\$ 3,909
Jury Services		\$ 1,171	\$ 245				\$ 1,417		\$ 247	\$ 23,114
Security										\$ 2,500
Trial Court Operations Program	\$ 90,998	\$ 86,437	\$ 245				\$ 177,680		\$ 320,027	\$ 1,243,714
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 17,435	\$ 3,634					\$ 21,069		\$ 26,716	\$ 315,867
Fiscal Services	\$ 27,538	\$ 4,586					\$ 32,123		\$ 37,144	\$ 157,313
Human Resources	\$ 27,658	\$ 1,475					\$ 29,133		\$ 21,770	\$ 56,427
Business & Facilities Services		\$ 1,977					\$ 1,977		\$ 315	\$ 64,970
Information Technology		\$ 7,364					\$ 7,364		\$ 0	\$ 397,342
Court Administration Program	\$ 72,631	\$ 19,036					\$ 91,667		\$ 85,945	\$ 991,920
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 163,628	\$ 105,473	\$ 245				\$ 269,347		\$ 405,972	\$ 2,235,635