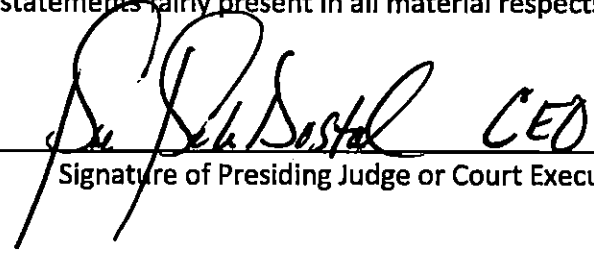
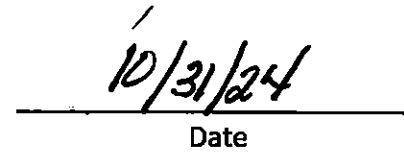


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

 **CEO**

Signature of Presiding Judge or Court Executive



Date

Plumas

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions		9			

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 2024/25

2023/24

	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	\$ (1,003,001)	\$ 924,547	\$ (124,171)				\$ 960	\$ (201,665)	\$ (101,899)
Payroll	\$ 0							\$ 0	\$ (56)
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ (1,461)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (29,201)	\$ (29,201)	\$ (36,958)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 4,377		\$ 0				\$ 47,577	\$ 51,954	\$ 36,387
Cash Held with the JCC									
Cash Equivalents	\$ 2,969,307						\$ 124,846	\$ 3,094,152	\$ 2,433,169
Total Cash and Cash Equivalents	\$ 1,971,783	\$ 924,547	\$ (124,171)				\$ 144,182	\$ 2,916,340	\$ 2,330,282
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	\$ 117,018
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 30,395
Trust Due To/From							\$ 3,140	\$ 3,140	\$ 4,174
Distribution Due To/From							\$ 4,405	\$ 4,405	\$ 1,783
Civil Filing Fee Due To/From							\$ 155	\$ 155	\$ 20
General Due To/From	\$ 1,729	\$ 0						\$ 1,729	\$ 1,719
Total Receivables	\$ 4,729	\$ 0	\$ 0				\$ 7,699	\$ 12,428	\$ 155,109
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,976,513	\$ 924,547	\$ (124,171)				\$ 151,880	\$ 2,928,768	\$ 2,485,391
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 1,715	\$ 0	\$ 0				\$ 0	\$ 1,715	\$ 0
Due to Other Funds	\$ 374	\$ 0	\$ 0				\$ 12,054	\$ 12,428	\$ 124,714
Due to Other Courts									\$ 0
Due to State	\$ 173,120	\$ 695,664					\$ 0	\$ 868,784	\$ 62,859
TC145 Liability							\$ 20,446	\$ 20,446	\$ 27,885
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							\$ 490	\$ 490	\$ 686
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 175,209	\$ 695,664	\$ 0				\$ 32,989	\$ 903,862	\$ 216,144
Civil							\$ 345	\$ 345	\$ 695
Criminal							\$ 106,038	\$ 106,038	\$ 97,533
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,710	\$ 2,710	\$ 1,878
Miscellaneous Trust									
Total Trust Deposits							\$ 110,083	\$ 110,083	\$ 101,096
Accrued Payroll									\$ 0
Benefits Payable	\$ 1,157							\$ 1,157	\$ (191)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (89)							\$ (89)	\$ (120)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,068							\$ 1,068	\$ (311)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 376,368		\$ 140				\$ 1,742	\$ 378,251	\$ 377,910
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 3,044	\$ 3,044	\$ 3,003
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 452	\$ 452	\$ 1,183
Total Other Liabilities	\$ 376,368		\$ 140				\$ 8,808	\$ 385,316	\$ 385,665
Total Liabilities	\$ 552,646	\$ 695,664	\$ 140				\$ 151,880	\$ 1,400,330	\$ 702,594
Total Fund Balance	\$ 1,423,867	\$ 228,883	\$ (124,311)	\$ 0				\$ 1,528,438	\$ 1,782,797
Total Liabilities and Fund Balance	\$ 1,976,513	\$ 924,547	\$ (124,171)	\$ 0			\$ 151,880	\$ 2,928,768	\$ 2,485,391

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 2024/25									2023/24		
	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	\$ 1,027,684	\$ (27)					\$ 1,027,657		\$ 942,813	\$ 1,888,568	
Improvement and Modernization Fund										\$ 80,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,569						\$ 1,569		\$ 2,688	\$ 10,752	
Civil Coordination Reimbursement (0150091)	\$ 88,774						\$ 88,774		\$ (3,272)	\$ 48,299	
MOU Reimbursements (0150010 and General)		\$ 125,000					\$ 125,000		\$ 779,745	\$ 14,929	
Other Miscellaneous											
	\$ 1,118,027	\$ 124,973					\$ 1,243,000		\$ 1,721,974	\$ 2,042,548	
Grants											
AB 1058 Commissioner/Facilitator			\$ (99,833)				\$ (99,833)			\$ 156,862	
Other Judicial Council Grants			\$ 8,070				\$ 8,070		\$ (7,816)	\$ 14,929	
Non-Judicial Council Grants											
			\$ (91,763)				\$ (91,763)		\$ (7,816)	\$ 171,791	
Other Financing Sources											
Interest Income	\$ 34,599	\$ 0					\$ 34,599		\$ 26,188	\$ 74,965	
Investment Income											
Donations											
Local Fees		\$ 220					\$ 220		\$ 327	\$ 904	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 530						\$ 530		\$ 355	\$ 1,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22						\$ 22		\$ 76	\$ 1,183	
	\$ 35,151	\$ 220					\$ 35,371		\$ 26,945	\$ 78,502	
Total Revenues	\$ 1,153,178	\$ 125,193	\$ (91,763)				\$ 1,186,607		\$ 1,741,103	\$ 2,292,841	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 115,664	\$ 50					\$ 115,714		\$ 106,780	\$ 818,033	
Temp Help											
Overtime	\$ 308						\$ 308				
Staff Benefits	\$ 68,900						\$ 68,900		\$ 56,848	\$ 575,636	
	\$ 184,872	\$ 50					\$ 184,922		\$ 163,628	\$ 1,393,669	
Operating Expenses and Equipment											
General Expense	\$ 34,554						\$ 34,554		\$ 18,650	\$ 128,636	
Printing	\$ 4,158						\$ 4,158				
Telecommunications	\$ 4,970						\$ 4,970		\$ 3,332	\$ 42,760	
Postage	\$ 1,871						\$ 1,871		\$ 617	\$ 15,701	
Insurance	\$ 7,507						\$ 7,507		\$ 7,364	\$ 900	
In-State Travel	\$ 1,500						\$ 1,500		\$ 1,196	\$ 2,600	
Out-of-State Travel											
Training	\$ 610						\$ 610			\$ 2,900	
Security Services											
Facility Operations	\$ 2,436						\$ 2,436		\$ 28,882	\$ 40,574	
Utilities											
Contracted Services	\$ 30,597	\$ 10,579	\$ 32,548				\$ 73,724		\$ 41,331	\$ 409,029	
Consulting and Professional Services	\$ 800						\$ 800		\$ 1,800	\$ 2,630	
Information Technology	\$ 61,500						\$ 61,500		\$ 2,300	\$ 391,536	
Major Equipment	\$ 1,823						\$ 1,823				
Other Items of Expense											
	\$ 152,325	\$ 10,579	\$ 32,548				\$ 195,453		\$ 105,473	\$ 1,037,266	
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 245	\$ 385	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment											
									\$ 245	\$ 385	
Total Expenditures	\$ 337,197	\$ 10,629	\$ 32,548				\$ 380,375		\$ 269,347	\$ 2,431,320	
Excess (Deficit) of Revenues Over Expenditures	\$ 815,981	\$ 114,563	\$ (124,311)				\$ 806,233		\$ 1,471,756	\$ (138,479)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 607,886	\$ 114,320	\$ 0	\$ 0			\$ 722,206	\$ 722,206	\$ 311,041	\$ 311,041	
Ending Balance (Deficit)	\$ 1,423,867	\$ 228,883	\$ (124,311)	\$ 0			\$ 1,528,438	\$ 722,206	\$ 1,782,797	\$ 172,562	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 34,802	\$ 27,463					\$ 62,265		\$ 57,158	\$ 976,449
Traffic & Other Infractions	\$ 28,433	\$ 12,567					\$ 41,000		\$ 32,853	\$ 170,899
Other Criminal Cases	\$ 20,633	\$ 11,019					\$ 31,652		\$ 23,534	\$ 150,669
Civil	\$ 4,337	\$ 2,055					\$ 6,392		\$ 8,372	\$ 87,868
Family & Children Services	\$ 6,335	\$ 44,978					\$ 51,313		\$ 40,028	\$ 186,196
Probate, Guardianship & Mental Health Services		\$ 11,731					\$ 11,731		\$ 2,778	\$ 86,475
Juvenile Dependency Services	\$ 9	\$ 13,075					\$ 13,084		\$ (7,816)	\$ 52,750
Juvenile Delinquency Services										\$ 37,821
Other Court Operations	\$ 14,406	\$ 6,613					\$ 21,019		\$ 18,430	\$ 83,810
Court Interpreters									\$ 927	\$ 5,104
Jury Services		\$ 843					\$ 843		\$ 1,417	\$ 28,467
Security		\$ 1,823					\$ 1,823			
Trial Court Operations Program	\$ 108,955	\$ 132,167					\$ 241,122		\$ 177,680	\$ 1,866,509
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 17,578	\$ 9,012					\$ 26,590		\$ 21,069	\$ 230,187
Fiscal Services	\$ 29,736	\$ 12,484					\$ 42,221		\$ 32,123	\$ 188,448
Human Resources	\$ 28,652	\$ 30,929					\$ 59,581		\$ 29,133	\$ 67,553
Business & Facilities Services		\$ 1,801					\$ 1,801		\$ 1,977	\$ 69,418
Information Technology		\$ 9,059					\$ 9,059		\$ 7,364	\$ 9,206
Court Administration Program	\$ 75,966	\$ 63,286					\$ 139,252		\$ 91,667	\$ 564,811
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 184,922	\$ 195,453					\$ 380,375		\$ 269,347	\$ 2,431,320