

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.

Sue Selegean-Dostal

Signature of Presiding Judge or Court Executive

08/15/2025

Date

Plumas

Court

2024-25 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

2024-25 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2024-25 Q4

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	12	9		8	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 June									
Fiscal Year 2024/25									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (1,224,342)	\$ 917,849	\$ 0				\$ 6,382	\$ (300,111)	\$ (332,838)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,182)	\$ (17,182)	\$ (23,602)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 1,000		\$ 0				\$ 9,212	\$ 10,212	\$ 47,390
Cash Held with the JCC									
Cash Equivalents	\$ 2,217,831						\$ 293,580	\$ 2,511,411	\$ 2,406,406
Total Cash and Cash Equivalents	\$ 995,589	\$ 917,849	\$ 0				\$ 291,991	\$ 2,205,429	\$ 2,098,455
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 105	\$ 8,441						\$ 8,546	\$ 85
Accounts Receivable - General			\$ 5,303					\$ 5,303	
Dishonored Checks									
Due From Employee	\$ 3,761							\$ 3,761	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 64,618							\$ 64,618	\$ 96,580
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 3,027	\$ 1,561	\$ 53,574					\$ 58,162	\$ 148,906
Trust Due To/From							\$ 17,923	\$ 17,923	\$ 141
Distribution Due To/From							\$ 19,710	\$ 19,710	\$ 1,150
Civil Filing Fee Due To/From							\$ 2,021	\$ 2,021	\$ 125
General Due To/From	\$ 16,241	\$ 154	\$ 11,341					\$ 27,735	\$ 383
Total Receivables	\$ 87,752	\$ 10,155	\$ 70,217				\$ 39,653	\$ 207,777	\$ 247,368
Prepaid Expenses - General	\$ 306,092							\$ 306,092	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 306,092							\$ 306,092	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,389,433	\$ 928,004	\$ 70,217				\$ 331,645	\$ 2,719,298	\$ 2,345,823
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 27,804	\$ 133						\$ 27,936	\$ 156
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 9,492
Due to Other Funds	\$ 20	\$ 184	\$ 61,434				\$ 70,368	\$ 132,006	\$ 98,378
Due to Other Courts	\$ 6,525		\$ 8,643					\$ 15,168	\$ 0
Due to State	\$ 287,356	\$ 734,950					\$ 0	\$ 1,022,306	\$ 868,784
TC145 Liability							\$ 23,578	\$ 23,578	\$ 28,381
Due to Other Governments	\$ 1,872	\$ 47,556	\$ 0				\$ 0	\$ 49,428	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 105	\$ 105	\$ 69
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 323,577	\$ 782,822	\$ 70,077				\$ 94,051	\$ 1,270,526	\$ 1,005,260
Civil							\$ 145	\$ 145	\$ 345
Criminal							\$ 216,673	\$ 216,673	\$ 86,492
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,034	\$ 4,034	\$ 2,560
Miscellaneous Trust									
Total Trust Deposits							\$ 221,842	\$ 221,842	\$ 90,387
Accrued Payroll									\$ 0
Benefits Payable	\$ 1,157							\$ 1,157	\$ 872
Deferred Compensation Payable	\$ 1,815							\$ 1,815	\$ 2,354
Deductions Payable	\$ 31,019							\$ 31,019	\$ 23,292
Payroll Clearing	\$ 65,342							\$ 65,342	\$ 35,454
Total Payroll Liabilities	\$ 99,332							\$ 99,332	\$ 61,971
Revenue Collected in Advance	\$ 18,107	\$ 15,067	\$ 0					\$ 33,173	\$ 80,000
Liabilities For Deposits	\$ 376,420		\$ 140				\$ 1,742	\$ 378,302	\$ 378,225
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 3,055	\$ 3,055	\$ 3,003
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 7,385	\$ 7,385	\$ 1,204
Total Other Liabilities	\$ 394,526	\$ 15,067	\$ 140				\$ 15,751	\$ 425,484	\$ 466,000
Total Liabilities	\$ 817,435	\$ 797,889	\$ 70,217				\$ 331,645	\$ 2,017,185	\$ 1,623,618
Total Fund Balance	\$ 571,998	\$ 130,115	\$ 0	\$ 0				\$ 702,113	\$ 722,206
Total Liabilities and Fund Balance	\$ 1,389,433	\$ 928,004	\$ 70,217	\$ 0			\$ 331,645	\$ 2,719,298	\$ 2,345,823

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 June
 Fiscal Year 2024/25

2023/24

	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,337,892		\$ 9,574					\$ 1,347,465	\$ 1,839,031	\$ 1,881,069	\$ 1,888,568
Improvement and Modernization Fund											\$ 80,000
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,277							\$ 3,277	\$ 6,277	\$ 10,752	\$ 10,752
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 111,618							\$ 111,618	\$ 47,663	\$ 41,562	\$ 48,299
Other Miscellaneous	\$ 14,929	\$ 109,933						\$ 124,862	\$ 14,929	\$ 103,372	\$ 14,929
	\$ 1,467,716	\$ 119,507						\$ 1,587,223	\$ 1,907,899	\$ 2,036,754	\$ 2,042,548
Grants											
AB 1058 Commissioner/Facilitator			\$ 130,741					\$ 130,741	\$ 151,712	\$ 131,648	\$ 156,862
Other Judicial Council Grants			\$ 24,782					\$ 24,782	\$ 16,140	\$ 250	\$ 14,929
Non-Judicial Council Grants											
			\$ 155,523					\$ 155,523	\$ 167,852	\$ 131,898	\$ 171,791
Other Financing Sources											
Interest Income	\$ 74,993	\$ 11,157						\$ 86,150	\$ 121,167	\$ 121,167	\$ 74,965
Investment Income											
Donations											
Local Fees	\$ 0	\$ 729						\$ 729	\$ 904	\$ 904	\$ 904
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 14,110	\$ 50						\$ 14,160		\$ 455	
County Program - Restricted											
Reimbursement Other	\$ 1,886							\$ 1,886	\$ 1,711	\$ 1,711	\$ 1,450
Sale of Fixed Assets											
Other Miscellaneous	\$ 716							\$ 716	\$ 192	\$ 192	\$ 1,183
	\$ 91,705	\$ 11,936						\$ 103,641	\$ 123,973	\$ 124,429	\$ 78,502
Total Revenues	\$ 1,559,421	\$ 131,443	\$ 155,523					\$ 1,846,387	\$ 2,199,725	\$ 2,293,080	\$ 2,292,841
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 818,791	\$ 6,636	\$ 7,865					\$ 833,291	\$ 815,233	\$ 691,533	\$ 818,033
Temp Help											
Overtime	\$ 3,173		\$ 41					\$ 3,214		\$ 1,697	
Staff Benefits	\$ 346,757	\$ 3,068	\$ 5,340					\$ 355,165	\$ 608,626	\$ 480,065	\$ 575,636
	\$ 1,168,721	\$ 9,704	\$ 13,246					\$ 1,191,670	\$ 1,423,860	\$ 1,173,296	\$ 1,393,669
Operating Expenses and Equipment											
General Expense	\$ 102,943	\$ 394						\$ 103,337	\$ 126,660	\$ 61,511	\$ 128,636
Printing	\$ 10,893							\$ 10,893	\$ 5,900	\$ 2,500	
Telecommunications	\$ 21,122	\$ 1,638						\$ 22,760	\$ 20,000	\$ 19,134	\$ 42,760
Postage	\$ 8,315							\$ 8,315	\$ 5,700	\$ 16,998	\$ 15,701
Insurance	\$ 16,618							\$ 16,618	\$ 8,400	\$ 8,345	\$ 900
In-State Travel	\$ 6,950		\$ 1,038					\$ 7,987	\$ 6,534	\$ 1,476	\$ 2,600
Out-of-State Travel											
Training	\$ 349		\$ 610					\$ 959	\$ 400		\$ 2,900
Security Services											
Facility Operations	\$ 15,876							\$ 15,876	\$ 16,550	\$ 41,450	\$ 40,574
Utilities											
Contracted Services	\$ 175,513	\$ 932	\$ 137,980					\$ 314,426	\$ 390,563	\$ 332,631	\$ 409,029
Consulting and Professional Services	\$ 13,479	\$ 74,867						\$ 88,347	\$ 3,000	\$ 4,830	\$ 2,630
Information Technology	\$ 173,068	\$ 28,113						\$ 201,181	\$ 211,206	\$ 140,715	\$ 391,536
Major Equipment	\$ 1,823							\$ 1,823		\$ 42,405	
Other Items of Expense										\$ 36,847	
	\$ 546,950	\$ 105,944	\$ 139,628					\$ 792,522	\$ 794,913	\$ 708,842	\$ 1,037,266
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 145							\$ 145	\$ 1,280	\$ 1,248	\$ 385
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,649)		\$ 2,649					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (117,858)							\$ (117,858)		\$ (1,470)	
	\$ (120,362)		\$ 2,649					\$ (117,713)	\$ 1,280	\$ (222)	\$ 385
Total Expenditures	\$ 1,595,309	\$ 115,648	\$ 155,523					\$ 1,866,480	\$ 2,220,052	\$ 1,881,916	\$ 2,431,320
Excess (Deficit) of Revenues Over Expenditures	\$ (35,888)	\$ 15,795	\$ 0					\$ (20,093)	\$ (20,327)	\$ 411,165	\$ (138,479)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 607,886	\$ 114,320	\$ 0	\$ 0				\$ 722,206	\$ 722,206	\$ 311,041	\$ 311,041
Ending Balance (Deficit)	\$ 571,998	\$ 130,115	\$ 0	\$ 0				\$ 702,113	\$ 701,878	\$ 722,206	\$ 172,562

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

	For the month ended June									
	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	\$ 263,642	\$ 72,055				\$ (27,387)	\$ 308,310	\$ 678,499	\$ 392,518	\$ 976,449
Traffic & Other Infractions	\$ 168,188	\$ 18,109				\$ (16,210)	\$ 170,087	\$ 189,163	\$ 238,492	\$ 170,899
Other Criminal Cases	\$ 171,337	\$ 128,195				\$ (14,503)	\$ 285,029	\$ 144,588	\$ 162,594	\$ 150,669
Civil	\$ 53,507	\$ 18,561				\$ (4,135)	\$ 67,933	\$ 85,237	\$ 41,568	\$ 87,868
Family & Children Services	\$ 38,989	\$ 184,405			\$ 2,649	\$ (2,144)	\$ 223,899	\$ 202,144	\$ 239,984	\$ 186,196
Probate, Guardianship & Mental Health Services		\$ 15,171					\$ 15,171	\$ 66,720	\$ 134,790	\$ 86,475
Juvenile Dependency Services	\$ 239	\$ 59,206				\$ (37)	\$ 59,408	\$ 50,046	\$ 1,027	\$ 52,750
Juvenile Delinquency Services								\$ 33,906		\$ 37,821
Other Court Operations	\$ 94,356	\$ 15,024				\$ (8,341)	\$ 101,040	\$ 90,512	\$ 123,183	\$ 83,810
Court Interpreters		\$ 4,922					\$ 4,922	\$ 5,343	\$ 1,863	\$ 5,104
Jury Services		\$ 7,480	\$ 145				\$ 7,625	\$ 1,280	\$ 14,805	\$ 28,467
Security		\$ 1,823					\$ 1,823		\$ 42,405	
Trial Court Operations Program	\$ 790,258	\$ 524,951	\$ 145		\$ 2,649	\$ (72,755)	\$ 1,245,247	\$ 1,547,438	\$ 1,393,228	\$ 1,866,509
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 155,734	\$ 20,699				\$ (17,166)	\$ 159,268	\$ 321,265	\$ 148,104	\$ 230,187
Fiscal Services	\$ 164,102	\$ 28,658			\$ (2,649)	\$ (21,372)	\$ 168,739	\$ 214,004	\$ 235,788	\$ 188,448
Human Resources	\$ 79,785	\$ 31,759				\$ (6,359)	\$ 105,185	\$ 74,085	\$ 85,930	\$ 67,553
Business & Facilities Services		\$ 16,667					\$ 16,667	\$ 54,054	\$ 9,846	\$ 69,418
Information Technology	\$ 1,791	\$ 169,787				\$ (205)	\$ 171,373	\$ 9,206	\$ 9,020	\$ 9,206
Court Administration Program	\$ 401,413	\$ 267,571			\$ (2,649)	\$ (45,102)	\$ 621,232	\$ 672,614	\$ 488,688	\$ 564,811
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,191,670	\$ 792,522	\$ 145		\$ 0	\$ (117,858)	\$ 1,866,480	\$ 2,220,052	\$ 1,881,916	\$ 2,431,320