

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.



Signature of Presiding Judge or Court Executive

10/13/25

Date

Plumas

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2025-26 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	12	8			

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 2025/26							2024/25	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (182,404)	\$ 254,144	\$ (67,298)				\$ 971	\$ 5,413	\$ (201,665)
Payroll	\$ 3,634	\$ 0						\$ 3,634	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,714)	\$ (9,714)	\$ (29,201)
Credit Card									
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100
Cash with County									
Cash Outside of the JCC	\$ 1,000		\$ 0				\$ 3,395	\$ 4,395	\$ 51,954
Cash Held with the JCC									
Cash Equivalents	\$ 1,726,097						\$ 193,569	\$ 1,919,666	\$ 3,094,152
Total Cash and Cash Equivalents	\$ 1,549,427	\$ 254,144	\$ (67,298)				\$ 188,221	\$ 1,924,494	\$ 2,916,340
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 5,303					\$ 5,303	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 3,000							\$ 3,000	\$ 3,000
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 45,549					\$ 45,549	\$ 0
Trust Due To/From							\$ 1,275	\$ 1,275	\$ 3,140
Distribution Due To/From							\$ 16,391	\$ 16,391	\$ 4,405
Civil Filing Fee Due To/From							\$ 13	\$ 13	\$ 155
General Due To/From	\$ 2,446	\$ 0	\$ 0					\$ 2,446	\$ 1,729
Total Receivables	\$ 5,446	\$ 0	\$ 50,851				\$ 17,679	\$ 73,975	\$ 12,428
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	\$ 1,860,964	\$ 254,144	\$ (16,447)				\$ 205,900	\$ 2,304,561	\$ 2,928,768
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 126	\$ 0	\$ 0				\$ 0	\$ 126	\$ 1,715
Due to Other Funds	\$ 729	\$ 0	\$ 0				\$ 22,395	\$ 23,124	\$ 12,428
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 287,296	\$ 0					\$ 0	\$ 287,296	\$ 868,784
TC145 Liability							\$ 21,735	\$ 21,735	\$ 20,446
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 737	\$ 737	\$ 490
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 288,151	\$ 0	\$ 0				\$ 44,867	\$ 333,017	\$ 903,862
Civil							\$ 645	\$ 645	\$ 345
Criminal							\$ 146,042	\$ 146,042	\$ 105,873
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,152	\$ 4,152	\$ 2,710
Miscellaneous Trust									
Total Trust Deposits							\$ 151,829	\$ 151,829	\$ 109,918
Accrued Payroll									
Benefits Payable	\$ (6,337)							\$ (6,337)	\$ 1,157
Deferred Compensation Payable	\$ 479							\$ 479	\$ 0
Deductions Payable	\$ 17,766							\$ 17,766	\$ (89)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 11,908							\$ 11,908	\$ 1,068
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 376,420	\$ 3,029	\$ 140				\$ 1,742	\$ 381,331	\$ 378,251
Jury Fees - Non-Interest							\$ 3,569	\$ 3,569	\$ 3,569
Fees - Partial Payment & Overpayment							\$ 3,168	\$ 3,168	\$ 3,209
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 724	\$ 724	\$ 452
Total Other Liabilities	\$ 376,420	\$ 3,029	\$ 140				\$ 9,204	\$ 388,792	\$ 385,481
Total Liabilities	\$ 676,479	\$ 3,029	\$ 140				\$ 205,900	\$ 885,547	\$ 1,400,330
Total Fund Balance	\$ 1,184,486	\$ 251,115	\$ (16,587)	\$ 0				\$ 1,419,013	\$ 1,528,438
Total Liabilities and Fund Balance	\$ 1,860,964	\$ 254,144	\$ (16,447)	\$ 0			\$ 205,900	\$ 2,304,561	\$ 2,928,768

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 2025/26										2024/25	
	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 Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 779,996	\$ 792						\$ 780,788		\$ 1,027,657	\$ 1,839,031
Improvement and Modernization Fund											
Judges' Compensation (0150019)								\$ 689		\$ 1,569	\$ 6,277
Court Interpreter (0150037)	\$ 689										
Civil Coordination Reimbursement (0150091)	\$ 69,512							\$ 69,512		\$ 88,774	\$ 47,663
MOU Reimbursements (0150010 and General)	\$ 4,983	\$ 131,004						\$ 135,987		\$ 125,000	\$ 14,929
Other Miscellaneous											
	\$ 855,180	\$ 131,796						\$ 986,977		\$ 1,243,000	\$ 1,907,899
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,900)					\$ (1,900)		\$ (99,833)	\$ 151,712
Other Judicial Council Grants										\$ 8,070	\$ 16,140
Non-Judicial Council Grants											
			\$ (1,900)					\$ (1,900)		\$ (91,763)	\$ 167,852
Other Financing Sources											
Interest Income	\$ 12,495	\$ 0						\$ 12,495		\$ 34,599	\$ 121,167
Investment Income											
Donations											
Local Fees		\$ 87						\$ 87		\$ 220	\$ 904
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 2,222							\$ 2,222			
County Program - Restricted											
Reimbursement Other	\$ 208							\$ 208		\$ 530	\$ 1,711
Sale of Fixed Assets											
Other Miscellaneous	\$ 115							\$ 115		\$ 22	\$ 192
	\$ 15,039	\$ 87						\$ 15,126		\$ 35,371	\$ 123,973
Total Revenues	\$ 870,219	\$ 131,883	\$ (1,900)					\$ 1,000,203		\$ 1,186,807	\$ 2,199,725
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 119,686	\$ 6,269						\$ 125,954		\$ 115,714	\$ 815,233
Temp Help										\$ 308	
Overtime								\$ 67,137		\$ 68,900	\$ 608,626
Staff Benefits	\$ 62,858	\$ 4,279									
	\$ 182,544	\$ 10,547						\$ 193,091		\$ 184,922	\$ 1,423,860
Operating Expenses and Equipment											
General Expense	\$ 32,517							\$ 32,517		\$ 34,554	\$ 126,660
Printing	\$ 1,669							\$ 1,669		\$ 4,158	\$ 5,900
Telecommunications	\$ 3,840	\$ 337						\$ 4,176		\$ 4,970	\$ 20,000
Postage	\$ 1,155							\$ 1,155		\$ 1,871	\$ 5,700
Insurance	\$ 0							\$ 0		\$ 7,507	\$ 8,400
In-State Travel	\$ 1,029							\$ 1,029		\$ 1,500	\$ 6,534
Out-of-State Travel											
Training										\$ 610	\$ 400
Security Services											
Facility Operations	\$ 1,870							\$ 1,870		\$ 2,436	\$ 16,550
Utilities											
Contracted Services	\$ 28,550		\$ 14,687					\$ 43,237		\$ 73,724	\$ 390,563
Consulting and Professional Services	\$ 800	\$ 0						\$ 800		\$ 800	\$ 3,000
Information Technology	\$ 2,738							\$ 2,738		\$ 61,500	\$ 211,206
Major Equipment										\$ 1,823	
Other Items of Expense											
	\$ 74,167	\$ 337	\$ 14,687					\$ 89,191		\$ 195,453	\$ 794,913
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,020							\$ 1,020			\$ 1,280
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											\$ 0
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 1,020							\$ 1,020			\$ 1,280
Total Expenditures	\$ 257,731	\$ 10,884	\$ 14,687					\$ 283,302		\$ 380,375	\$ 2,220,052
Excess (Deficit) of Revenues Over Expenditures	\$ 612,488	\$ 121,000	\$ (16,587)					\$ 716,901		\$ 806,233	\$ (20,327)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 571,998	\$ 130,115	\$ 0	\$ 0				\$ 702,113	\$ 702,113	\$ 722,206	\$ 722,206
Ending Balance (Deficit)	\$ 1,184,486	\$ 251,115	\$ (16,587)	\$ 0				\$ 1,419,013	\$ 702,113	\$ 1,528,438	\$ 701,878

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 46,745	\$ 10,181					\$ 56,926		\$ 62,265	\$ 678,499
Traffic & Other Infractions	\$ 16,838	\$ (5,236)					\$ 11,602		\$ 41,000	\$ 189,163
Other Criminal Cases	\$ 5,248	\$ 1,457					\$ 6,705		\$ 31,652	\$ 144,588
Civil	\$ 4,474	\$ 1,054					\$ 5,527		\$ 6,392	\$ 85,237
Family & Children Services	\$ 5,345	\$ 16,312					\$ 21,658		\$ 51,313	\$ 202,144
Probate, Guardianship & Mental Health Services	\$ 2,237	\$ 714					\$ 2,950		\$ 11,731	\$ 66,720
Juvenile Dependency Services	\$ 4,428	\$ 11,646					\$ 16,074		\$ 13,084	\$ 50,046
Juvenile Delinquency Services	\$ 4,428	\$ 72					\$ 4,499			\$ 33,906
Other Court Operations	\$ 37,237	\$ 545					\$ 37,782		\$ 21,019	\$ 90,512
Court Interpreters		\$ 697					\$ 697			\$ 5,343
Jury Services	\$ 1,476	\$ 2,131	\$ 1,020				\$ 4,626		\$ 843	\$ 1,280
Security									\$ 1,823	
Trial Court Operations Program	\$ 128,455	\$ 39,573	\$ 1,020				\$ 169,048		\$ 241,123	\$ 1,547,438
Enhanced Collections	\$ 2,604	\$ 37					\$ 2,641			
Other Non-Court Operations	\$ 6,108	\$ 78					\$ 6,187			
Non-Court Operations Program	\$ 8,713	\$ 115					\$ 8,827			
Executive Office	\$ 13,317	\$ 1,249					\$ 14,566		\$ 26,590	\$ 321,265
Fiscal Services	\$ 22,141	\$ 15,218					\$ 37,359		\$ 42,221	\$ 214,004
Human Resources	\$ 16,398	\$ 110					\$ 16,508		\$ 59,581	\$ 74,085
Business & Facilities Services	\$ 1,665	\$ 5,381					\$ 7,045		\$ 1,801	\$ 54,054
Information Technology	\$ 2,403	\$ 27,546					\$ 29,949		\$ 9,059	\$ 9,206
Court Administration Program	\$ 55,923	\$ 49,504					\$ 105,427		\$ 139,252	\$ 672,614
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 193,091	\$ 89,191	\$ 1,020				\$ 283,302		\$ 380,375	\$ 2,220,052