

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.

C. Jones

Signature of Presiding Judge or Court Executive

1-27-26

Date

Plumas

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Plumas

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Plumas

Court

2025-26 Q2

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	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 December							2024/25	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2025/26									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (218,033)	\$ 247,680	\$ (36,671)				\$ 2,656	\$ (4,368)	\$ 12,875	
Payroll	\$ 3,634	\$ 0						\$ 3,634	\$ 0	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 50	\$ 50	\$ 0	
Civil Filing Fees							\$ 240	\$ 240	\$ 0	
Trust							\$ 8,261	\$ 8,261	\$ 9,552	
Credit Card										
Cash on Hand	\$ 1,100							\$ 1,100	\$ 1,100	
Cash with County										
Cash Outside of the JCC	\$ 1,000		\$ 0				\$ 3,435	\$ 4,435	\$ 100,555	
Cash Held with the JCC										
Cash Equivalents	\$ 1,689,321						\$ 174,329	\$ 1,863,650	\$ 2,927,061	
Total Cash and Cash Equivalents	\$ 1,477,022	\$ 247,680	\$ (36,671)				\$ 188,971	\$ 1,877,002	\$ 3,051,143	
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	\$ 6,516					\$ 6,516	\$ 0	
Trust Due To/From							\$ 3,353	\$ 3,353	\$ 3,273	
Distribution Due To/From							\$ 2,853	\$ 2,853	\$ 3,079	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 87	
General Due To/From	\$ 2,160	\$ 0	\$ 0					\$ 2,160	\$ 1,980	
Total Receivables	\$ 5,160	\$ 0	\$ 11,819				\$ 6,206	\$ 23,185	\$ 11,419	
Prepaid Expenses - General	\$ 306,428							\$ 306,428	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 306,428							\$ 306,428	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,788,610	\$ 247,680	\$ (24,852)				\$ 195,178	\$ 2,206,615	\$ 3,062,562	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 36,740	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11,366	\$ 11,366	\$ 11,419	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 262,627	\$ 2,890					\$ 0	\$ 265,517	\$ 846,728	
TC145 Liability							\$ 17,613	\$ 17,613	\$ 24,252	
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							\$ 686	\$ 686	\$ 498	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 262,627	\$ 2,890	\$ 0				\$ 29,664	\$ 295,181	\$ 919,636	
Civil							\$ 5,645	\$ 5,645	\$ 50,780	
Criminal							\$ 145,882	\$ 145,882	\$ 106,014	
Unreconciled - Civil and Criminal							\$ 990	\$ 990	\$ 990	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 4,379	\$ 4,379	\$ 2,891	
Miscellaneous Trust										
Total Trust Deposits							\$ 156,896	\$ 156,896	\$ 160,675	
Accrued Payroll										
Benefits Payable	\$ 9,684							\$ 9,684	\$ 2,900	
Deferred Compensation Payable	\$ (100)							\$ (100)	\$ 0	
Deductions Payable	\$ 27,426							\$ 27,426	\$ (105)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 37,011							\$ 37,011	\$ 2,795	
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							\$ 3,306	\$ 3,306	\$ 3,044	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 0	\$ 0	\$ 1,230	
Total Other Liabilities	\$ 376,420	\$ 3,029	\$ 140				\$ 8,618	\$ 388,206	\$ 386,094	
Total Liabilities	\$ 676,057	\$ 5,919	\$ 140				\$ 195,178	\$ 877,294	\$ 1,489,201	
Total Fund Balance	\$ 1,112,553	\$ 241,761	\$ (24,992)	\$ 0				\$ 1,329,321	\$ 1,593,361	
Total Liabilities and Fund Balance	\$ 1,788,610	\$ 247,680	\$ (24,852)	\$ 0			\$ 195,178	\$ 2,206,615	\$ 3,062,562	

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 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		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,137,920	\$ 3,193					\$ 1,141,113	\$ 2,111,953		\$ 1,337,758	\$ 1,839,031
Improvement and Modernization Fund								\$ 2,449			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,379						\$ 1,379	\$ 2,758		\$ 3,138	\$ 6,277
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 78,408						\$ 78,408	\$ 129,770		\$ 109,672	\$ 47,863
Other Miscellaneous	\$ 19,912	\$ 131,004					\$ 150,916	\$ 130,867		\$ 139,929	\$ 14,929
	\$ 1,237,618	\$ 134,197					\$ 1,371,815	\$ 2,377,797		\$ 1,590,497	\$ 1,907,899
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,900)				\$ (1,900)	\$ 152,105		\$ (10,272)	\$ 151,712
Other Judicial Council Grants			\$ 8,643				\$ 8,643	\$ 19,437		\$ 16,139	\$ 16,140
Non-Judicial Council Grants											
			\$ 6,743				\$ 6,743	\$ 171,542		\$ 5,867	\$ 167,852
Other Financing Sources											
Interest Income	\$ 18,633	\$ 4,133					\$ 22,766	\$ 91,150		\$ 67,009	\$ 121,167
Investment Income											
Donations											
Local Fees		\$ 361					\$ 361	\$ 730		\$ 468	\$ 904
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,891		\$ 0				\$ 1,891	\$ 14,200		\$ 20,779	
County Program - Restricted											
Reimbursement Other	\$ 693						\$ 693	\$ 1,900		\$ 1,027	\$ 1,711
Sale of Fixed Assets											
Other Miscellaneous	\$ 146						\$ 146	\$ 130		\$ 54	\$ 192
	\$ 21,362	\$ 4,494	\$ 0				\$ 25,866	\$ 108,110		\$ 89,337	\$ 123,973
Total Revenues	\$ 1,258,981	\$ 138,691	\$ 6,742				\$ 1,404,414	\$ 2,657,449		\$ 1,685,701	\$ 2,199,725
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 390,400	\$ 15,417					\$ 405,817	\$ 1,059,449		\$ 356,686	\$ 815,233
Temp Help										\$ 800	
Overtime											
Staff Benefits	\$ 167,924	\$ 10,471					\$ 178,395	\$ 786,277		\$ 156,786	\$ 608,626
	\$ 558,324	\$ 25,888					\$ 584,212	\$ 1,845,726		\$ 514,252	\$ 1,423,860
Operating Expenses and Equipment											
General Expense	\$ 38,967	\$ 285					\$ 39,253	\$ 72,481		\$ 48,571	\$ 126,860
Printing	\$ 2,518						\$ 2,518	\$ 10,500		\$ 9,650	\$ 5,900
Telecommunications	\$ 8,851	\$ 872					\$ 9,723	\$ 37,625		\$ 9,339	\$ 20,000
Postage	\$ 3,750						\$ 3,750	\$ 7,300		\$ 3,650	\$ 5,700
Insurance	\$ 673						\$ 673	\$ 15,500		\$ 8,615	\$ 8,400
In-State Travel	\$ 1,503						\$ 1,503	\$ 4,000		\$ 3,833	\$ 6,534
Out-of-State Travel											
Training								\$ 2,500		\$ 959	\$ 400
Security Services											
Facility Operations	\$ 4,675						\$ 4,675	\$ 19,720		\$ 3,936	\$ 16,550
Utilities											
Contracted Services	\$ 82,891		\$ 31,735				\$ 114,626	\$ 350,687		\$ 145,517	\$ 390,563
Consulting and Professional Services	\$ 1,450						\$ 1,450	\$ 101,065		\$ 1,500	\$ 3,900
Information Technology	\$ 18,054						\$ 18,054	\$ 249,205		\$ 62,900	\$ 211,206
Major Equipment										\$ 1,823	
Other Items of Expense											
	\$ 163,331	\$ 1,157	\$ 31,735				\$ 196,223	\$ 870,583		\$ 300,293	\$ 794,913
Special Items of Expense											
Grand Jury								\$ 250			
Jury Costs	\$ 2,520						\$ 2,520	\$ 200			\$ 1,280
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 600						\$ 600				
Capital Costs											
Internal Cost Recovery	\$ (6,350)						\$ (6,350)	\$ 5,396			\$ 0
Prior Year Expense Adjustment											
	\$ (3,229)						\$ (3,229)	\$ 5,846			\$ 1,280
Total Expenditures	\$ 718,425	\$ 27,045	\$ 31,735				\$ 777,206	\$ 2,722,156		\$ 814,545	\$ 2,220,052
Excess (Deficit) of Revenues Over Expenditures	\$ 540,555	\$ 111,646	\$ (24,992)				\$ 627,209	\$ (64,706)		\$ 871,155	\$ (20,327)
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 571,998	\$ 130,115	\$ 0	\$ 0			\$ 702,113	\$ 702,113		\$ 722,206	\$ 722,206
Ending Balance (Deficit)	\$ 1,112,553	\$ 241,761	\$ (24,992)	\$ 0			\$ 1,329,321	\$ 637,406		\$ 1,593,361	\$ 701,878

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

	For the month ended December									
	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	\$ 117,250	\$ 22,247					\$ 139,497	\$ 474,360	\$ 133,448	\$ 678,499
Traffic & Other Infractions	\$ 45,596	\$ 1,227				\$ (6,493)	\$ 40,330	\$ 195,079	\$ 88,106	\$ 189,163
Other Criminal Cases	\$ 12,602	\$ 2,155					\$ 14,757	\$ 152,053	\$ 73,498	\$ 144,588
Civil	\$ 11,480	\$ 1,920					\$ 13,399	\$ 93,037	\$ 17,854	\$ 85,237
Family & Children Services	\$ 13,993	\$ 42,788					\$ 56,781	\$ 212,789	\$ 110,592	\$ 202,144
Probate, Guardianship & Mental Health Services	\$ 5,676	\$ 2,668					\$ 8,343	\$ 31,532	\$ 17,467	\$ 66,720
Juvenile Dependency Services	\$ 11,009	\$ 14,715					\$ 25,723	\$ 76,681	\$ 27,842	\$ 50,046
Juvenile Delinquency Services	\$ 11,009	\$ 100					\$ 11,109	\$ 41,681		\$ 33,906
Other Court Operations	\$ 94,666	\$ 776					\$ 95,442	\$ 237,409	\$ 51,000	\$ 90,512
Court Interpreters		\$ 4,004				\$ 144	\$ 4,147	\$ 5,550	\$ 2,650	\$ 5,343
Jury Services	\$ 3,670	\$ 4,205	\$ 2,520				\$ 10,395	\$ 15,644	\$ 1,085	\$ 1,280
Security									\$ 1,823	
Trial Court Operations Program	\$ 326,949	\$ 96,805	\$ 2,520			\$ (6,350)	\$ 419,925	\$ 1,535,813	\$ 525,364	\$ 1,547,438
Enhanced Collections	\$ 6,467	\$ 51					\$ 6,518	\$ 27,840		
Other Non-Court Operations	\$ 15,384	\$ 112					\$ 15,495	\$ 48,438		
Non-Court Operations Program	\$ 21,851	\$ 163					\$ 22,014	\$ 76,279		
Executive Office	\$ 74,824	\$ 2,240					\$ 77,064	\$ 132,644	\$ 93,752	\$ 321,265
Fiscal Services	\$ 91,576	\$ 37,237					\$ 128,813	\$ 288,713	\$ 97,180	\$ 214,004
Human Resources	\$ 48,471	\$ 2,364	\$ 600				\$ 51,435	\$ 198,011	\$ 83,493	\$ 74,085
Business & Facilities Services	\$ 9,353	\$ 12,920					\$ 22,273	\$ 64,793	\$ 4,866	\$ 54,054
Information Technology	\$ 11,188	\$ 44,495					\$ 55,683	\$ 425,902	\$ 9,890	\$ 9,206
Court Administration Program	\$ 235,412	\$ 99,255	\$ 600				\$ 335,267	\$ 1,110,063	\$ 289,181	\$ 672,614
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 584,212	\$ 196,223	\$ 3,120			\$ (6,350)	\$ 777,206	\$ 2,722,156	\$ 814,545	\$ 2,220,052