Superior Court of California, County of Plumas
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (332,261)	$ 187,727	-	-	-	-	$ 3,889	$ (140,644)	$ (300,111)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (5,896)	$ (5,896)	$ (17,182)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 1,100	-	-	-	-	-	-	$ 1,100	$ 1,100
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	$ 1,000	-	-	-	-	-	$ 3,000	$ 4,000	$ 10,212
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 1,419,138	-	-	-	-	-	$ 230,416	$ 1,649,554	$ 2,511,411
Total Cash and Cash Equivalents	$ 1,088,977	$ 187,727	-	-	-	-	$ 231,410	$ 1,508,114	$ 2,205,429
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 8,101	$ 2,162	-	-	-	-	-	$ 10,263	$ 8,546
Accounts Receivable - General	$ 3,512	-	-	-	-	-	-	$ 3,512	$ 5,303
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 1,009	-	-	-	-	-	-	$ 1,009	$ 3,761
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 48,204	-	-	-	-	-	-	$ 48,204	$ 64,618
Due From Other Governments	-	-	-	-	-	-	-	-	-
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 42,156	$ 1,536	$ 109,824	-	-	-	-	$ 153,516	$ 58,162
Trust Due To/From	-	-	-	-	-	-	$ 2,532	$ 2,532	$ 17,923
Distribution Due To/From	-	-	-	-	-	-	-	-	$ 19,710
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	$ 2,021
General Due To/From	$ 650	$ 71	-	-	-	-	-	$ 721	$ 27,735
Total Receivables	$ 103,632	$ 3,769	$ 109,824	-	-	-	$ 2,532	$ 219,757	$ 207,777
Prepaid Expenses - General	$ 330,955	-	-	-	-	-	-	$ 330,955	$ 306,092
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 330,955	-	-	-	-	-	-	$ 330,955	$ 306,092
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,523,564	$ 191,496	$ 109,824	-	-	-	$ 233,942	$ 2,058,826	$ 2,719,298

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 74,502	$ 1,536	$ 55,511	-	-	-	-	$ 131,549	$ 27,936
Accounts Payable - General	$ 203,090	-	-	-	-	-	-	$ 203,090	-
Due to Other Funds	-	-	$ 45,204	-	-	-	$ 6,253	$ 51,457	$ 132,006
Due to Other Courts	-	-	-	-	-	-	-	-	$ 15,168
Due to State	$ 214,335	$ 39	-	-	-	-	-	$ 214,374	$ 1,022,306
TC145 Liability	-	-	-	-	-	-	$ 21,471	$ 21,471	$ 23,578
Due to Other Governments	-	$ 26,228	$ 8,969	-	-	-	-	$ 35,197	$ 49,428
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 85	$ 85	$ 105
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 491,927	$ 27,803	$ 109,684	-	-	-	$ 27,809	$ 657,223	$ 1,270,526
Civil	-	-	-	-	-	-	$ 10,645	$ 10,645	$ 145
Criminal	-	-	-	-	-	-	$ 179,806	$ 179,806	$ 216,673
Unreconciled - Civil and Criminal	-	-	-	-	-	-	$ 990	$ 990	$ 990
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 4,865	$ 4,865	$ 4,034
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 196,306	$ 196,306	$ 221,842
Accrued Payroll	-	-	-	-	-	-	-	-	-
Benefits Payable	$ 13,702	-	-	-	-	-	-	$ 13,702	$ 1,157
Deferred Compensation Payable	$ 8	-	-	-	-	-	-	$ 8	$ 1,815
Deductions Payable	$ 41,356	-	-	-	-	-	-	$ 41,356	$ 31,019
Payroll Clearing	$ 35,082	$ 1,403	-	-	-	-	-	$ 36,486	$ 65,342
Total Payroll Liabilities	$ 90,149	$ 1,403	-	-	-	-	-	$ 91,553	$ 99,332
Revenue Collected in Advance	$ 10,565	$ 12,047	-	-	-	-	-	$ 22,612	$ 33,173
Liabilities For Deposits	$ 11,490	$ 3,029	$ 140	-	-	-	$ 1,742	$ 16,401	$ 378,302
Jury Fees - Non-Interest	-	-	-	-	-	-	$ 3,569	$ 3,569	$ 3,569
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	$ 3,376	$ 3,376	$ 3,055
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	$ 1,139	$ 1,139	$ 7,385
Total Other Liabilities	$ 22,055	$ 15,076	$ 140	-	-	-	$ 9,827	$ 47,098	$ 425,484
Total Liabilities	$ 604,131	$ 44,283	$ 109,824	-	-	-	$ 233,942	$ 992,179	$ 2,017,185
Total Fund Balance	$ 919,433	$ 147,213	-	-	-	-	-	$ 1,066,646	$ 702,113
Total Liabilities and Fund Balance	$ 1,523,564	$ 191,496	$ 109,824	-	-	-	$ 233,942	$ 2,058,826	$ 2,719,298

Superior Court of California, County of Plumas
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 1,887,811	$ 9,499	-	-	-	-	-	$ 1,897,310	$ 2,111,953	$ 1,347,465	$ 1,839,031
Improvement and Modernization Fund	-	-	-	-	-	-	-	-	$ 2,449	-	-
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 2,758	-	-	-	-	-	-	$ 2,758	$ 2,758	$ 3,277	$ 6,277
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 130,210	-	-	-	-	-	-	$ 130,210	$ 129,770	$ 111,618	$ 47,663
Other Miscellaneous	$ 14,929	$ 112,473	-	-	-	-	-	$ 127,402	$ 130,867	$ 124,862	$ 14,929
Total State Financing Sources	$ 2,035,708	$ 121,972	-	-	-	-	-	$ 2,157,680	$ 2,377,797	$ 1,587,223	$ 1,907,899
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 139,347	-	-	-	-	$ 139,347	$ 152,105	$ 130,741	$ 151,712
Other Judicial Council Grants	-	-	$ 17,611	-	-	-	-	$ 17,611	$ 19,437	$ 24,782	$ 16,140
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 156,958	-	-	-	-	$ 156,958	$ 171,542	$ 155,523	$ 167,852
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 48,129	$ 15,432	-	-	-	-	-	$ 63,561	$ 91,150	$ 86,150	$ 121,167
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	-	$ 851	-	-	-	-	-	$ 851	$ 730	$ 729	$ 904
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	-	-	-	-	-	-	-	-	-	-
Escheatment	-	-	-	-	-	-	-	-	-	-	-
Prior Year Revenue	$ (1,836)	-	$ (1,932)	-	-	-	-	$ (3,768)	$ 14,200	$ 14,160	-
County Program - Restricted	-	-	-	-	-	-	-	-	-	-	-
Reimbursement Other	$ 1,793	-	-	-	-	-	-	$ 1,793	$ 1,900	$ 1,886	$ 1,711
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 153	-	-	-	-	-	-	$ 153	$ 130	$ 716	$ 192
Total Other Financing Sources	$ 48,238	$ 16,283	$ (1,932)	-	-	-	-	$ 62,590	$ 108,110	$ 103,641	$ 123,973
TOTAL REVENUES	$ 2,083,946	$ 138,255	$ 155,027	-	-	-	-	$ 2,377,228	$ 2,657,449	$ 1,846,387	$ 2,199,725

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 933,984	$ 9,001	$ 5,023	-	-	-	-	$ 948,008	$ 1,059,449	$ 833,291	$ 815,233
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 2,123	-	-	-	-	-	-	$ 2,123	-	$ 3,214	-
Staff Benefits	$ 641,684	$ 5,159	$ 4,082	-	-	-	-	$ 650,925	$ 786,277	$ 355,165	$ 608,626
Total Personnel Services	$ 1,577,791	$ 14,160	$ 9,105	-	-	-	-	$ 1,601,057	$ 1,845,726	$ 1,191,670	$ 1,423,860
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 89,265	$ 344	$ 51,584	-	-	-	-	$ 141,193	$ 72,481	$ 103,337	$ 126,660
Printing	$ 5,272	-	-	-	-	-	-	$ 5,272	$ 10,500	$ 10,893	$ 5,900
Telecommunications	$ 20,686	$ 2,254	-	-	-	-	-	$ 22,940	$ 37,625	$ 22,760	$ 20,000
Postage	$ 5,006	-	$ 13	-	-	-	-	$ 5,018	$ 7,300	$ 8,315	$ 5,700
Insurance	$ 673	-	-	-	-	-	-	$ 673	$ 15,500	$ 16,618	$ 8,400
In-State Travel	$ 8,246	-	-	-	-	-	-	$ 8,246	$ 4,000	$ 7,987	$ 6,534
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 1,013	-	-	-	-	-	-	$ 1,013	$ 2,500	$ 959	$ 400
Security Services	-	-	-	-	-	-	-	-	-	-	-
Facility Operations	$ 18,708	-	-	-	-	-	-	$ 18,708	$ 19,720	$ 15,876	$ 16,550
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 144,142	$ 150	$ 95,346	-	-	-	-	$ 239,638	$ 350,687	$ 314,426	$ 390,563
Consulting and Professional Services	$ 3,100	$ 101,761	-	-	-	-	-	$ 104,861	$ 101,065	$ 88,347	$ 3,000
Information Technology	$ 227,318	-	-	-	-	-	-	$ 227,318	$ 249,205	$ 201,181	$ 211,206
Major Equipment	$ 7,473	$ 1,536	-	-	-	-	-	$ 9,009	-	$ 1,823	-
Other Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses and Equipment	$ 530,902	$ 106,044	$ 146,943	-	-	-	-	$ 783,889	$ 870,583	$ 792,522	$ 794,913
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	$ 250	-	-
Jury Costs	$ 4,170	-	-	-	-	-	-	$ 4,170	$ 200	$ 145	$ 1,280
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	$ 800	-	-	-	-	-	-	$ 800	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (1,863)	$ 952	$ 911	-	-	-	-	-	$ 5,396	-	-
Prior Year Expense Adjustment	$ (377,191)	-	$ (31)	-	-	-	-	$ (377,222)	-	$ (117,858)	-
Total Special Items of Expense	$ (374,083)	$ 952	$ 879	-	-	-	-	$ (372,252)	$ 5,846	$ (117,713)	$ 1,280
TOTAL EXPENDITURES	$ 1,734,611	$ 121,157	$ 156,927	-	-	-	-	$ 2,012,694	$ 2,722,156	$ 1,866,480	$ 2,220,052

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 349,335	$ 17,099	$ (1,900)	-	-	-	-	$ 364,534	$ (64,706)	$ (20,093)	$ (20,327)
Operating Transfers In (Out)	$ (1,900)	-	$ 1,900	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 571,998	$ 130,115	-	-	-	-	-	$ 702,113	$ 702,113	$ 722,206	$ 722,206
ENDING BALANCE (Deficit)	$ 919,433	$ 147,213	-	-	-	-	-	$ 1,066,646	$ 637,406	$ 702,113	$ 701,878

Superior Court of California, County of Plumas
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 404,002	$ 46,520	-	-	$ (232)	$ (96,597)	$ 353,693	$ 474,360	$ 308,310	$ 678,499
Traffic & Other Infractions	$ 106,784	$ 2,685	-	-	$ (453)	$ (27,785)	$ 81,231	$ 195,079	$ 170,087	$ 189,163
Other Criminal Cases	$ 41,130	$ 104,941	-	-	$ 884	$ (7,188)	$ 139,767	$ 152,053	$ 285,029	$ 144,588
Civil	$ 40,423	$ 4,360	-	-	$ 2	$ (11,213)	$ 33,571	$ 93,037	$ 67,933	$ 85,237
Family & Children Services	$ 45,952	$ 192,206	-	-	$ 887	$ (14,755)	$ 224,291	$ 212,789	$ 223,899	$ 202,144
Probate, Guardianship & Mental Health Services	$ 19,897	$ 5,966	-	-	$ (23)	$ (5,746)	$ 20,094	$ 31,532	$ 15,171	$ 66,720
Juvenile Dependency Services	$ 35,195	$ 30,746	-	-	-	$ (8,239)	$ 57,702	$ 76,681	$ 59,408	$ 50,046
Juvenile Delinquency Services	$ 35,195	$ 453	-	-	-	$ (8,239)	$ 27,409	$ 41,681	-	$ 33,906
Other Court Operations	$ 292,007	$ 12,146	-	-	$ (645)	$ (67,339)	$ 236,169	$ 237,409	$ 101,040	$ 90,512
Court Interpreters	-	$ 12,591	-	-	-	$ 144	$ 12,735	$ 5,550	$ 4,922	$ 5,343
Jury Services	$ 11,732	$ 13,544	$ 4,170	-	-	$ (2,746)	$ 26,700	$ 15,644	$ 7,625	$ 1,280
Security	-	-	-	-	-	-	-	-	$ 1,823	-
Trial Court Operations Program	$ 1,032,318	$ 426,157	$ 4,170	-	$ 419	$ (249,705)	$ 1,213,360	$ 1,535,813	$ 1,245,247	$ 1,547,438
Enhanced Collections	$ 19,582	$ 224	-	-	-	$ (4,077)	$ 15,730	$ 27,840	-	-
Other Non-Court Operations	$ 5,090	$ 383	-	-	$ (38)	$ 4,076	$ 9,512	$ 48,438	-	-
Non-Court Operations Program	$ 24,673	$ 607	-	-	$ (38)	$ 0	$ 25,241	$ 76,279	-	-
Executive Office	$ 140,932	$ 4,196	-	-	-	$ (33,770)	$ 111,358	$ 132,644	$ 159,268	$ 321,265
Fiscal Services	$ 264,880	$ 62,385	-	-	$ (381)	$ (62,732)	$ 264,151	$ 288,713	$ 168,739	$ 214,004
Human Resources	$ 97,155	$ 4,890	$ 800	-	-	$ (21,199)	$ 81,646	$ 198,011	$ 105,185	$ 74,085
Business & Facilities Services	$ 17,617	$ 29,934	-	-	-	$ (4,221)	$ 43,330	$ 64,793	$ 16,667	$ 54,054
Information Technology	$ 23,482	$ 255,720	-	-	-	$ (5,594)	$ 273,608	$ 425,902	$ 171,373	$ 9,206
Court Administration Program	$ 544,066	$ 357,125	$ 800	-	$ (381)	$ (127,517)	$ 774,093	$ 1,110,063	$ 621,232	$ 672,614
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 1,601,057	$ 783,889	$ 4,970	-	-	$ (377,222)	$ 2,012,694	$ 2,722,156	$ 1,866,480	$ 2,220,052