

PLUMAS BANCORP  
Form 11-K  
June 26, 2009

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 11-K**

þ **ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934 (NO FEE REQUIRED)**

**For the fiscal year ended December 31, 2008**

o **TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934 (NO FEE REQUIRED)**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

**COMMISSION FILE NUMBER: 000-49883**

A. Full title of the plan and address of the plan, if different from that of issuer named below:

**Plumas Bank 401(k) Profit Sharing Plan**

B. Name of issuer of the securities held pursuant to the plan and address of its principal executive office:

**Plumas Bancorp  
35 S. Lindan Avenue  
Quincy, CA 95971**

**REQUIRED INFORMATION**

1. Not Applicable
2. Not Applicable
3. Not Applicable
4. The Plumas Bank 401(k) Profit Sharing Plan, (the Plan ) is subject to the requirements of the Employee Retirement Income Security Act of 1974, as amended ( ERISA ). Furnished herewith are the financial statements and schedules of the Plan for the fiscal year ended December 31, 2008, prepared in accordance with the financial reporting requirements of ERISA.

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2008 AND 2007  
AND FOR THE YEARS THEN ENDED  
AND  
SUPPLEMENTAL SCHEDULE  
AS OF DECEMBER 31, 2008  
AND  
REPORT OF INDEPENDENT REGISTERED  
PUBLIC ACCOUNTING FIRM**

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE  
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Exhibit 23.1

All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Trustees of  
Plumas Bank 401(k)  
Profit Sharing Plan

We have audited the accompanying statement of net assets available for benefits and the related statement of changes in net assets available for benefits of the Plumas Bank 401(k) Profit Sharing Plan (the Plan ) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Plan s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits and the changes in net assets available for benefits of the Plumas Bank 401(k) Profit Sharing Plan as of and for the years ended December 31, 2008 and 2007, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year), as of December 31, 2008, is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the United States Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan s management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic 2008 financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic 2008 financial statements taken as a whole.

/s/ Perry-Smith LLP  
Sacramento, California  
June 25, 2009

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2008 and 2007**

	<b>2008</b>	<b>2007</b>
<b>ASSETS</b>		
Investments (Notes 3, 4 and 5):		
Participant-directed investments at fair value	\$ 6,219,563	\$ 8,439,767
Participant loans	217,781	187,349
Total investments	6,437,344	8,627,116
Net assets available for benefits at fair value	6,437,344	8,627,116
Adjustment from fair value to contract value for common/ collective trust	58,228	2,701
Net assets available for benefits	\$ 6,495,572	\$ 8,629,817

The accompanying notes are an integral  
part of these financial statements.

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**PLUMAS BANK**  
**401(k) PROFIT SHARING PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**For the Years Ended December 31, 2008 and 2007**

	<b>2008</b>	<b>2007</b>
<b>ADDITIONS</b>		
Investment income (Notes 3, 4 and 5):		
Interest and dividends	\$ 122,812	\$ 121,113
Contributions:		
Participant	844,625	736,711
Employer	221,592	192,945
Total contributions	1,066,217	929,656
Total additions	1,189,029	1,050,769
<b>DEDUCTIONS</b>		
Net depreciation (appreciation) in fair value of investments	2,784,815	(365,033)
Benefits paid to participants	538,459	732,280
Total deductions	3,323,274	367,247
Net (decrease) increase	(2,134,245)	683,522
Net assets available for benefits:		
Beginning of year	8,629,817	7,946,295
End of year	\$ 6,495,572	\$ 8,629,817

The accompanying notes are an integral  
part of these financial statements.

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

**1. DESCRIPTION OF PLAN**

The following description of the Plumas Bank (the *Bank*) 401(k) Profit Sharing Plan (the *Plan*) provides only general information. Participants should refer to the Summary Plan Description or the Plan Document for a more complete description of the Plan's provisions.

**General**

Plumas Bank, the Plan Sponsor, established the Plan effective on April 1, 1988, to provide all Bank employees, not otherwise excluded, who have completed 90 days of service and are eighteen years of age with the opportunity to defer a portion of their eligible compensation on a pre-tax basis. All investments in the Plan are participant directed. Prudential Trust Company is the Trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Participant Contributions**

Each year, participants may make salary deferral contributions in any percentage of their pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Code (IRC) limitations. All participant contributions and earnings thereon are 100% vested.

**Employer Contributions**

The Bank provides a 100% match on each participant's elective deferral up to 3% of the participant's eligible compensation. At the discretion of the Bank, the Bank may also make a non-elective contribution to the Plan. Bank contributions are subject to certain IRC limitations. During 2008 and 2007 the Bank did not make any discretionary contributions. Both the matching contribution and any non-elective contribution vest over a five-year period as follows:

Service	Percentage Vested
2 years but less than 3 years	25%
3 years but less than 4 years	50%
4 years but less than 5 years	75%
5 years or more	100%

**Participant Accounts**

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and allocations of the Bank's matching and discretionary contributions and Plan earnings and charged with withdrawals and an allocation of Plan losses. Allocations are based on participant earnings or account balances as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.



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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

(Continued)

**1. DESCRIPTION OF PLAN (Continued)**

**Participant's Investment Options**

Participants direct all of their voluntary contributions and their portion of the employer matching contributions among any or all of the investment options offered by Prudential Insurance Company of America. The investment options include a range of funds that are invested in shares of twelve registered investment companies (mutual funds) and a common/ collective trust that invest mainly in common stocks and bonds.

In addition, participants have the option of investing in Plumas Bancorp common stock, up to 50% of the participant's total elective deferrals. These investments are also maintained by the Plan's Trustee.

Participants may change their investment options without restriction.

**Participant Loans**

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer (from) to the investment fund (to) from the Participant Loans fund. Loan terms range from one to five years, or longer if used to purchase the primary residence of the participant. The loans are secured by the balance in the participant's account and bear interest at prevailing market rates at the time of borrowing. Principal and interest is paid ratably through semi-monthly payroll deductions.

**Payment of Benefits**

Upon termination of employment or other reasons specified by the Plan, a participant with a vested account balance that exceeds \$5,000 may elect to receive: (1) a lump sum payment, (2) a part lump sum payment and part installment payments as described in (3), or (3) installment payments (annually, quarterly or monthly) over a specified period of time, not exceeding the participant's life expectancy or the joint life expectancy of the participant or participant's beneficiary. For a participant with a vested account balance of \$5,000 or less, a lump sum payment is distributed to the participant. Distributions between \$1,000 and \$5,000 may be made automatically to a participant without requiring the participant's consent. If the participant does not elect to have such distribution paid directly to an eligible retirement plan in a direct rollover or to receive the distribution directly, then the Plan's Sponsor automatically pays the distribution through a direct rollover to an individual retirement plan designated by the Plan's Sponsor. As of December 31, 2008 and 2007, there were no benefits payable to participants that have elected to withdraw from the Plan but have not yet been paid.

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

(Continued)

**1. DESCRIPTION OF PLAN (Continued)**

**Forfeitures**

Forfeitures from the nonvested portion of terminated employees' account balances can be used to reduce employer contributions in the following plan year. Forfeitures totaling \$4,452 and \$16,231 were used to reduce employer contributions for the years ending December 31, 2008 and 2007, respectively.

**Administrative Costs**

The Bank pays the administrative costs of the Plan. Investment management fees are paid by the Plan.

**Plan Termination**

Although it has not expressed any intent to do so, the Bank has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

(Continued)

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Investment Valuation and Income Recognition**

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Participant loans are valued at their outstanding loan balances. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes net unrealized market appreciation and (depreciation) of investments and net realized gains and losses on the sale of investments during the period.

**Risks and Uncertainties**

The Plan utilizes various investment instruments, including mutual funds, a common/ collective trust and the common stock of the Plan Sponsor. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**Payment of Benefits**

Benefits are recorded when paid.

**New Accounting Pronouncements**

*Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly*

In April 2009, the Financial Accounting Standards Board (FASB) issued FASB Staff Position (FSP) FAS 157-4, *Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly*, provides additional guidance for estimating fair value in accordance with SFAS No. 157 when the volume and level of activity for the asset or liability have decreased significantly. FSP FAS 157-4 also provides guidance on identifying circumstances that indicate a transaction is not orderly. The provisions of FSP FAS 157-4 are required to be adopted by the Plan for the year ending December 31, 2009. Management has not yet completed its evaluation of the impact FSP FAS 157-4 will have on the Plan's financial position or results of operations.

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**PLUMAS BANK**  
**401(k) PROFIT SHARING PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****New Accounting Pronouncements (Continued)*****Subsequent Events***

In May 2009, the FASB issued FASB Statement No. 165 (SFAS No. 165), *Subsequent Events*. SFAS No. 165 establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. Specifically, SFAS No. 165 defines, (1) the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, (2) the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and (3) the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. The provisions of SFAS No. 165 are required to be adopted by the Plan for the year ending December 31, 2009. Management does not expect the adoption of SFAS No. 165 to have a significant impact on the Plan's financial position or results of operations.

**3. INVESTMENTS**

The following table presents the fair value of the investments in the Plan, except for the Stable Value Fund which is presented at contract value. Investments representing more than 5% of the Plan's net assets as of December 31, 2008 and 2007 are separately identified.

	December 31,	
	2008	2007
Investments at quoted market prices:		
Stable Value Fund	\$ 1,141,733	\$ 900,321
Davis NY Venture Fund	817,838	1,296,873
Plumas Bancorp Common Stock	758,472	1,270,935
Euro Pacific Growth Fund	745,742	1,277,844
PIMCO Total Return Fund	580,257	459,653
Jennison Growth Fund	473,486	669,523
Jennison Mid Cap Growth Fund	438,639	256,931
Van Kampen Equity Income Fund	396,189	584,400
Goldman Sachs Mid Cap Fund	339,484	472,010
Other investments	585,951	1,253,978
	6,277,791	8,442,468
Other investments:		
Loans to participants	217,781	187,349
Total investments	\$ 6,495,572	\$ 8,629,817



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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

(Continued)

**3. INVESTMENTS (Continued)**

The Plan's investments, including investments bought, sold and held during the year, (depreciated) appreciated in value by \$(2,784,815) and \$365,033 during 2008 and 2007, respectively.

**4. FAIR VALUE MEASUREMENTS UNDER SFAS 157**

On January 1, 2008, the Plan adopted FASB Statement No. 157 (SFAS No. 157), *Fair Value Measurements*. SFAS No. 157 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles, and expands disclosures about fair value measurement. Upon adoption of SFAS No. 157, there was no cumulative effect adjustment to beginning net assets available for benefits and no material impact on the Plan's financial position or results of operations.

In October 2008, the FASB issued FSP Financial Accounting Standard No. 157-3, *Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active*. The FSP was effective immediately and clarifies the application of FASB Statement No. 157, *Fair Value Measurements* in a market that is not active and provides an example to illustrate key considerations in determining the fair value of a financial asset when the market for that financial asset is not active.

**Fair Value Hierarchy**

The Plan groups its assets and liabilities measured at fair value within three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. Valuations within these levels are based upon:

Level 1 Quoted market prices for identical instruments traded in active exchange markets.

Level 2 Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.

Level 3 Model-based techniques that use at least one significant assumption not observable in the market. These unobservable assumptions reflect the Plan's estimates of assumptions that market participants would use on pricing the asset or liability. Valuation techniques include management judgment and estimation which may be significant.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the level in the fair value hierarchy within which the fair value measurement in its entirety falls has been determined based on the lowest level input that is significant to the fair value measurement in its entirety. The Plan's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

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**PLUMAS BANK**  
**401(k) PROFIT SHARING PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**4. FAIR VALUE MEASUREMENTS UNDER SFAS 157 (Continued)****Assets Recorded at Fair Value**

There were no changes in the valuation techniques used during 2008. The following table presents information about the Plan's assets and liabilities measured at fair value on a recurring basis as of December 31, 2008:

***Recurring Basis***

The Plan is required or permitted to record the following assets at fair value on a recurring basis under other accounting pronouncements:

Description	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 4,377,586	\$ 4,377,586		
Common/ collective trust	1,083,505		\$ 1,083,505	
Common stock of Plan Sponsor	758,472	758,472		
Participant loans	217,781			\$ 217,781
	\$ 6,437,344	\$ 5,136,058	\$ 1,083,505	\$ 217,781

Fair values for mutual funds are based on quoted market prices in active markets for identical assets that the Plan has the ability to access at the measurement date.

Fair value of the common/ collective trust is based on the fair value of the amount the Plan Sponsor would receive if they terminated the contract at the reporting date.

Fair value of the common stock of the Plan Sponsor is based on the quoted market price of the common stock at the measurement date.

Fair values for participant loans are represented by the loan's book value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan Trustees believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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**PLUMAS BANK**  
**401(k) PROFIT SHARING PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**4. FAIR VALUE MEASUREMENTS UNDER SFAS 157 (Continued)****Assets Recorded at Fair Value** (Continued)*Recurring Basis* (Continued)

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2008.

	Participant Loans
Balance, January 1, 2008	\$ 187,349
Advances and repayments, net	30,432
Balance, December 31, 2008	\$ 217,781

The Plan did not have any assets or liabilities measured at fair value on a non-recurring basis at December 31, 2008.

**5. CONCENTRATION OF INVESTMENTS**

At December 31, 2008 and 2007, the Plan held investments in Plumas Bancorp common stock, representing approximately 12% and 15% of net assets available for benefits, respectively. A significant decline in the performance of Plumas Bancorp common stock could have a materially adverse impact on the Plan's net assets available for benefits.

**6. RELATED-PARTY TRANSACTIONS**

Certain Plan investments are shares of mutual funds managed by Prudential Insurance Company of America. Prudential Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

At December 31, 2008 and 2007, the Plan's investments in Plumas Bancorp common stock (a party-in-interest) are as follows:

	December 31,	
	2008	2007
Number of shares	101,129	91,565
Fair value, based on quoted market values	\$ 758,472	\$ 1,270,935



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**PLUMAS BANK  
401(k) PROFIT SHARING PLAN  
NOTES TO FINANCIAL STATEMENTS**

(Continued)

**6. RELATED-PARTY TRANSACTIONS (Continued)**

The Plan's investment in Plumas Bancorp's common stock, including investments bought, sold and held during the year, depreciated in value by \$610,292 and \$108,073 during 2008 and 2007, respectively, which is included in the total investment (depreciation) appreciation discussed in Note 3.

**7. FEDERAL INCOME TAX STATUS**

The Internal Revenue Service has determined, and informed the Bank by a letter dated November 20, 1992, that the Plan and related trust are designed in accordance with applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and the Plan continues to be tax exempt. Therefore, no provision for income taxes has been included in the financial statements.

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**SUPPLEMENTAL SCHEDULE**

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**PLUMAS BANK**  
**401(k) PROFIT SHARING PLAN**  
**EMPLOYER IDENTIFICATION NUMBER: 95-3520374**

**PLAN NUMBER: 001**  
**SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**December 31, 2008**

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Value
	Stable Value Fund	Common / Collective Trust	*	\$ 1,141,733
	Davis NY Venture Fund	Mutual Fund	*	817,838
	Euro Pacific Growth Fund	Mutual Fund	*	745,742
	PIMCO Total Return Fund	Mutual Fund	*	580,257
**	Jennison Growth Fund	Mutual Fund	*	473,486
**	Jennison Mid Cap Growth Fund	Mutual Fund	*	438,639
	Van Kampen Equity Income Fund	Mutual Fund	*	396,189
	Goldman Sachs Mid Cap Fund	Mutual Fund	*	339,484
**	Dryden Stock Index Fund	Mutual Fund	*	189,481
	Growth Fund of America	Mutual Fund	*	173,084
	Allianz NIJ Small Cap Fund	Mutual Fund	*	172,346
	Fidelity Adv Small Cap Fund	Mutual Fund	*	51,040
**	Plumas Bancorp	Common Stock 101,129 shares	*	758,472
**	Participant Loans	Maturing at various dates through January 2014 at interest rates ranging from 5% to 9.25%		217,781
				\$ 6,495,572

\* Information  
regarding the

cost of  
investments at  
December 31,  
2008 is not  
required as  
investments are  
participant  
directed.

\*\* Party-in-interest  
to the Plan.

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**SIGNATURES**

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees or other persons who administer the Plan have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

Plumas Bank 401(k) Profit Sharing Plan  
(Name of Plan)

Date: June 26, 2009

/s/ Andrew J. Ryback  
Andrew J. Ryback  
EVP/Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit</b>	<b>Description</b>
23.1	Consent of Perry-Smith LLP, Independent Registered Public Accounting Firm