

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 Sierra
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 Fiscal Year 2024/25

2023/24

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (193,002)	\$ 208,566	\$ (11,140)				\$ 582	\$ 5,005	\$ (19,994)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 3,775	\$ 3,775	\$ 2,176
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (373)	\$ (373)	\$ (3,281)
Credit Card									
Cash on Hand									
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ (2,029)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 10,670							\$ 10,670	\$ 0
Cash Equivalents	\$ 779,537						\$ 30,900	\$ 810,436	\$ 865,434
Total Cash and Cash Equivalents	\$ 597,205	\$ 208,566	\$ (11,140)				\$ 34,883	\$ 829,514	\$ 842,307
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 2
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ (7,816)
Trust Due To/From							\$ 0	\$ 0	\$ 453
Distribution Due To/From							\$ 125	\$ 125	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 2,014						\$ 2,014	\$ 0
Total Receivables	\$ 0	\$ 2,014	\$ 0				\$ 125	\$ 2,139	\$ (7,361)
Prepaid Expenses - General	\$ 350,950							\$ 350,950	\$ 274,927
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 350,950							\$ 350,950	\$ 274,927
Other Assets									
Total Other Assets									
Total Assets	\$ 948,155	\$ 210,579	\$ (11,140)				\$ 35,008	\$ 1,182,603	\$ 1,109,872
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 84	\$ 4	\$ 0				\$ 0	\$ 88	\$ 5,032
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,139	\$ 2,139	\$ 453
Due to Other Courts									\$ 0
Due to State	\$ 117,382	\$ 2,355					\$ 0	\$ 119,738	\$ 26,649
TC145 Liability							\$ 5,039	\$ 5,039	\$ 8,493
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 3,778	\$ 3,778	\$ 8,647
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 125	\$ 125	\$ 404
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 117,466	\$ 2,360	\$ 0				\$ 11,080	\$ 130,906	\$ 49,678
Civil							\$ 0	\$ 0	\$ 2,868
Criminal							\$ 23,815	\$ 23,815	\$ 64,197
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 21	\$ 21	\$ 458
Miscellaneous Trust									
Total Trust Deposits							\$ 23,836	\$ 23,836	\$ 67,523
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 20,169							\$ 20,169	\$ 8,569
Deferred Compensation Payable	\$ 300							\$ 300	\$ 150
Deductions Payable	\$ 14,002							\$ 14,002	\$ 48,106
Payroll Clearing									
Total Payroll Liabilities	\$ 34,471							\$ 34,471	\$ 56,825
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 78	\$ 619	\$ 619
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 15	\$ 15	\$ 3,696
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0	\$ 0				\$ 93	\$ 633	\$ 4,314
Total Liabilities	\$ 152,477	\$ 2,360	\$ 0				\$ 35,008	\$ 189,846	\$ 178,340
Total Fund Balance	\$ 795,678	\$ 208,220	\$ (11,140)					\$ 992,757	\$ 931,532
Total Liabilities and Fund Balance	\$ 948,155	\$ 210,579	\$ (11,140)				\$ 35,008	\$ 1,182,603	\$ 1,109,872

Superior Court of California, County of Sierra
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2024/25									2023/24		
	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	\$ 624,879	\$ 178					\$ 625,057		\$ 546,754	\$ 1,060,202	
Improvement and Modernization Fund	\$ 402						\$ 402		\$ (402)	\$ 402	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 142						\$ 142		\$ 107	\$ 428	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 19,968						\$ 19,968		\$ 59,720	\$ 167,048	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 254,556	\$ 264,172	
	\$ 645,392	\$ 200,178					\$ 845,570		\$ 860,734	\$ 1,492,252	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ (7,810)				\$ (7,810)		\$ (7,816)	\$ 16,139	
Non-Judicial Council Grants			\$ (7,810)				\$ (7,810)		\$ (7,816)	\$ 16,139	
Other Financing Sources											
Interest Income	\$ 6,687	\$ 1					\$ 6,687		\$ 7,664	\$ 24,000	
Investment Income											
Donations											
Local Fees		\$ 96					\$ 96		\$ 155	\$ 861	
Non-Fee Revenues											
Enhanced Collections		\$ 5,112					\$ 5,112		\$ 2,847	\$ 9,749	
Escheatment											
Prior Year Revenue	\$ (39,639)						\$ (39,639)		\$ 105		
County Program - Restricted											
Reimbursement Other	\$ 837						\$ 837		\$ 862	\$ 11,000	
Sale of Fixed Assets									\$ 3,782	\$ 15,000	
Other Miscellaneous											
	\$ (32,115)	\$ 5,208					\$ (26,907)		\$ 15,415	\$ 60,610	
Total Revenues	\$ 613,277	\$ 205,386	\$ (7,810)				\$ 810,853		\$ 868,333	\$ 1,569,001	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 106,780	\$ 2,931	\$ 153				\$ 109,864		\$ 99,930	\$ 364,481	
Temp Help									\$ 1,519	\$ 24,300	
Overtime											
Staff Benefits	\$ 62,285	\$ 1,229	\$ 91				\$ 63,605		\$ 42,226	\$ 439,905	
	\$ 169,065	\$ 4,160	\$ 244				\$ 173,470		\$ 143,675	\$ 828,686	
Operating Expenses and Equipment											
General Expense	\$ 3,735	\$ 198	\$ 1,484				\$ 5,417		\$ 975	\$ 25,552	
Printing	\$ 353						\$ 353			\$ 500	
Telecommunications	\$ 1,413	\$ 90					\$ 1,503		\$ 2,922	\$ 18,601	
Postage	\$ 452						\$ 452		\$ 241	\$ 150	
Insurance										\$ 50	
In-State Travel	\$ 2,303						\$ 2,303		\$ 1,979	\$ 8,961	
Out-of-State Travel											
Training	\$ 1,500						\$ 1,500		\$ 250	\$ 4,647	
Security Services											
Facility Operations	\$ 0						\$ 0			\$ 117,245	
Utilities											
Contracted Services	\$ 35,342	\$ 2,224					\$ 37,566		\$ 40,405	\$ 166,809	
Consulting and Professional Services	\$ 0		\$ 1,575				\$ 1,575		\$ 15,241	\$ 176,618	
Information Technology	\$ 21,249	\$ 492					\$ 21,741		\$ 58,579	\$ 117,461	
Major Equipment										\$ 24,000	
Other Items of Expense											
	\$ 66,347	\$ 3,005	\$ 3,059				\$ 72,410		\$ 120,593	\$ 660,594	
Special Items of Expense											
Grand Jury											
Jury Costs										\$ 1,475	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (337)	\$ 311	\$ 27				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,473						\$ 2,473				
	\$ 2,135	\$ 311	\$ 27				\$ 2,473		\$ 0	\$ 1,475	
Total Expenditures	\$ 237,547	\$ 7,476	\$ 3,330				\$ 248,352		\$ 264,267	\$ 1,490,755	
Excess (Deficit) of Revenues Over Expenditures	\$ 375,730	\$ 197,911	\$ (11,140)				\$ 562,501		\$ 604,066	\$ 78,246	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 419,948	\$ 10,309	\$ 0				\$ 430,256	\$ 430,256	\$ 327,466	\$ 327,466	
Ending Balance (Deficit)	\$ 795,678	\$ 208,220	\$ (11,140)				\$ 992,757	\$ 430,256	\$ 931,532	\$ 405,712	

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

For the month ended September

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	\$ 97,606	\$ 9,774					\$ 107,380		\$ 22,734	\$ 126,211
Traffic & Other Infractions	\$ 7,677	\$ 22			\$ 0		\$ 7,700		\$ 24,029	\$ 69,146
Other Criminal Cases	\$ 11,562	\$ 5,601			\$ 239		\$ 17,403		\$ 31,194	\$ 274,794
Civil	\$ 9,045	\$ 6,202			\$ 0		\$ 15,247		\$ 18,378	\$ 75,149
Family & Children Services	\$ 4,171	\$ 2,088					\$ 6,259		\$ 10,583	\$ 73,459
Probate, Guardianship & Mental Health Services	\$ 2,024						\$ 2,024		\$ 2,043	\$ 12,474
Juvenile Dependency Services		\$ 10,357					\$ 10,357		\$ 4,492	\$ 22,459
Juvenile Delinquency Services										
Other Court Operations	\$ 2,024	\$ 60					\$ 2,084		\$ 2,043	\$ 42,030
Court Interpreters		\$ 111					\$ 111		\$ 55	\$ 2,014
Jury Services		\$ 353					\$ 353		\$ 1,472	\$ 9,532
Security										
Trial Court Operations Program	\$ 134,110	\$ 34,568			\$ 239		\$ 168,917		\$ 117,022	\$ 707,268
Enhanced Collections	\$ 3,272	\$ 703					\$ 3,975		\$ 3,825	\$ 23,948
Other Non-Court Operations	\$ 11,094						\$ 11,094		\$ 11,482	\$ 35,572
Non-Court Operations Program	\$ 14,366	\$ 703					\$ 15,069		\$ 15,307	\$ 59,520
Executive Office	\$ 7,090	\$ 285					\$ 7,375		\$ 27,327	\$ 137,516
Fiscal Services	\$ 7,932	\$ 310			\$ (239)		\$ 8,003		\$ 22,830	\$ 140,551
Human Resources	\$ 4,682	\$ 2,024				\$ 2,473	\$ 9,178		\$ 17,736	\$ 62,854
Business & Facilities Services	\$ 5,569	\$ 2,879					\$ 8,447		\$ 6,066	\$ 165,342
Information Technology	\$ (279)	\$ 31,642					\$ 31,363		\$ 57,978	\$ 217,704
Court Administration Program	\$ 24,994	\$ 37,139			\$ (239)	\$ 2,473	\$ 64,366		\$ 131,938	\$ 723,967
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 173,470	\$ 72,410			\$ 0	\$ 2,473	\$ 248,352		\$ 264,267	\$ 1,490,755