

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.

A. Zendez

Signature of Presiding Judge or Court Executive

10/13/2023

Date

Sierra




Court

2023-24 Q1




Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra 

Court

2023-24 Q1 

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sierra

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	6	5			

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 2023/24

2022/23

	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	\$ (272,258)	\$ 252,345	\$ (1,557)				\$ 1,476	\$ (19,994)	\$ (23,450)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 2,176	\$ 2,176	\$ 2,555
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (3,281)	\$ (3,281)	\$ (9,202)
Cash on Hand									
Cash with County	\$ (2,029)	\$ 0	\$ 0				\$ 0	\$ (2,029)	\$ (6,567)
Cash Outside of the JCC									
Cash Equivalents	\$ 776,964						\$ 88,470	\$ 865,434	\$ 713,393
Total Cash and Cash Equivalents	\$ 502,677	\$ 252,345	\$ (1,557)				\$ 88,841	\$ 842,307	\$ 676,729
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	\$ 2							\$ 2	\$ 0
Due From State	\$ 0	\$ 0	\$ (7,816)					\$ (7,816)	\$ 1,504
Trust Due To/From							\$ 453	\$ 453	\$ 435
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 2	\$ 0	\$ (7,816)				\$ 453	\$ (7,361)	\$ 1,939
Prepaid Expenses - General	\$ 274,927							\$ 274,927	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 274,927							\$ 274,927	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 777,606	\$ 252,345	\$ (9,373)				\$ 89,294	\$ 1,109,872	\$ 678,668
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,998	\$ 34	\$ 0				\$ 0	\$ 5,032	\$ 134
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 453	\$ 453	\$ 435
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 26,649						\$ 0	\$ 26,649	\$ 42,614
TC145 Liability							\$ 8,493	\$ 8,493	\$ 1,256
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 8,647	\$ 8,647	\$ 5,707
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 404	\$ 404	\$ 203
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,647	\$ 34	\$ 0				\$ 17,997	\$ 49,678	\$ 50,349
Civil							\$ 2,868	\$ 2,868	\$ 28,868
Criminal							\$ 64,197	\$ 64,197	\$ 54,109
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 458	\$ 458	\$ 436
Miscellaneous Trust									
Total Trust Deposits							\$ 67,523	\$ 67,523	\$ 83,413
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 8,569							\$ 8,569	\$ 0
Deferred Compensation Payable	\$ 150							\$ 150	\$ 0
Deductions Payable	\$ 48,106							\$ 48,106	\$ 0
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 56,825							\$ 56,825	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 78	\$ 619	\$ 540
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 3,696	\$ 3,696	\$ 4,147
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0					\$ 3,774	\$ 4,314	\$ 4,687
Total Liabilities	\$ 89,012	\$ 34	\$ 0				\$ 89,294	\$ 178,340	\$ 138,449
Total Fund Balance	\$ 688,593	\$ 252,311	\$ (9,373)					\$ 931,532	\$ 540,219
Total Liabilities and Fund Balance	\$ 777,606	\$ 252,345	\$ (9,373)				\$ 89,294	\$ 1,109,872	\$ 678,668

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 2023/24									2022/23		
	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	\$ 546,601	\$ 153				\$ 546,754		\$ 401,857	\$ 874,774		
Improvement and Modernization Fund	\$ (402)					\$ (402)			\$ 402		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 107					\$ 107		\$ 504	\$ 2,014		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 59,720					\$ 59,720		\$ 22,406	\$ 329,240		
Other Miscellaneous		\$ 254,556				\$ 254,556		\$ 207,026	\$ 216,642		
	\$ 606,026	\$ 254,709				\$ 860,734		\$ 631,792	\$ 1,423,072		
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ (7,816)			\$ (7,816)		\$ 0	\$ 15,632		
Non-Judicial Council Grants											
			\$ (7,816)			\$ (7,816)		\$ 0	\$ 15,632		
Other Financing Sources											
Interest Income	\$ 6,408	\$ 1,256				\$ 7,664		\$ 1,931	\$ 1,755		
Investment Income											
Donations											
Local Fees		\$ 155				\$ 155		\$ 152	\$ 310		
Non-Fee Revenues											
Enhanced Collections		\$ 2,847				\$ 2,847		\$ 1,811	\$ 9,749		
Escheatment											
Prior Year Revenue	\$ 105					\$ 105		\$ 5			
County Program - Restricted											
Reimbursement Other	\$ 862					\$ 862		\$ 0	\$ 11,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,782					\$ 3,782		\$ 3,750	\$ 15,000		
	\$ 11,157	\$ 4,258				\$ 15,415		\$ 7,649	\$ 37,814		
Total Revenues	\$ 617,182	\$ 258,967	\$ (7,816)			\$ 868,333		\$ 639,441	\$ 1,476,518		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 97,284	\$ 2,007	\$ 639			\$ 99,930		\$ 72,892	\$ 347,659		
Temp Help	\$ 1,519					\$ 1,519		\$ 1,423	\$ 1,423		
Overtime											
Staff Benefits	\$ 40,202	\$ 1,498	\$ 527			\$ 42,226		\$ 142,417	\$ 293,423		
	\$ 139,004	\$ 3,505	\$ 1,166			\$ 143,675		\$ 216,733	\$ 642,505		
Operating Expenses and Equipment											
General Expense	\$ 818	\$ 157	\$ 0			\$ 975		\$ 8,329	\$ 104,784		
Printing								\$ 0	\$ 625		
Telecommunications	\$ 2,827	\$ 95				\$ 2,922		\$ 1,578	\$ 18,930		
Postage	\$ 241					\$ 241		\$ 0	\$ 1,650		
Insurance								\$ 11	\$ 49		
In-State Travel	\$ 1,979					\$ 1,979		\$ 146	\$ 1,200		
Out-of-State Travel											
Training	\$ 250					\$ 250			\$ 2,750		
Security Services											
Facility Operations									\$ 108,312		
Utilities											
Contracted Services	\$ 39,351	\$ 1,054				\$ 40,405		\$ 30,972	\$ 207,003		
Consulting and Professional Services	\$ 80	\$ 15,161				\$ 15,241		\$ 113	\$ 161,694		
Information Technology	\$ 54,585	\$ 3,994				\$ 58,579		\$ 83,594	\$ 172,413		
Major Equipment									\$ 29,203		
Other Items of Expense											
	\$ 100,132	\$ 20,461	\$ 0			\$ 120,593		\$ 124,743	\$ 808,613		
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 1,475		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,565)	\$ 1,174	\$ 391			\$ 0		\$ 0	\$ 0		
Prior Year Expense Adjustment											
	\$ (1,565)	\$ 1,174	\$ 391			\$ 0		\$ 0	\$ 1,475		
Total Expenditures	\$ 237,571	\$ 25,139	\$ 1,557			\$ 264,267		\$ 341,476	\$ 1,452,593		
Excess (Deficit) of Revenues Over Expenditures	\$ 379,611	\$ 233,827	\$ (9,373)			\$ 604,066		\$ 297,965	\$ 23,925		
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 308,982	\$ 18,484	\$ 0			\$ 327,466	\$ 327,466	\$ 242,254	\$ 242,254		
Ending Balance (Deficit)	\$ 688,593	\$ 252,311	\$ (9,373)			\$ 931,532	\$ 327,466	\$ 540,219	\$ 266,179		

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 12,099	\$ 10,635					\$ 22,734		\$ 32,183	\$ 103,052
Traffic & Other Infractions	\$ 7,787	\$ 16,242			\$ 0		\$ 24,029		\$ 12,775	\$ 96,065
Other Criminal Cases	\$ 10,902	\$ 20,291			\$ 0		\$ 31,194		\$ 34,746	\$ 255,664
Civil	\$ 10,337	\$ 8,041					\$ 18,378		\$ 22,922	\$ 78,891
Family & Children Services	\$ 3,972	\$ 6,611			\$ 0		\$ 10,583		\$ 10,541	\$ 35,327
Probate, Guardianship & Mental Health Services	\$ 2,043						\$ 2,043		\$ 3,853	\$ 11,663
Juvenile Dependency Services		\$ 4,492					\$ 4,492		\$ 1,508	\$ 22,459
Juvenile Delinquency Services										
Other Court Operations	\$ 2,043						\$ 2,043		\$ 7,788	\$ 28,161
Court Interpreters		\$ 55					\$ 55		\$ 610	\$ 2,014
Jury Services	\$ 1,472						\$ 1,472		\$ 2,255	\$ 8,932
Security										
Trial Court Operations Program	\$ 50,656	\$ 66,367			\$ 0		\$ 117,022		\$ 129,181	\$ 642,228
Enhanced Collections	\$ 3,473	\$ 352			\$ 0		\$ 3,825		\$ 3,127	\$ 16,373
Other Non-Court Operations	\$ 11,482						\$ 11,482		\$ 9,840	\$ 20,653
Non-Court Operations Program	\$ 14,955	\$ 352			\$ 0		\$ 15,307		\$ 12,966	\$ 37,026
Executive Office	\$ 27,042	\$ 285					\$ 27,327		\$ 38,127	\$ 113,532
Fiscal Services	\$ 22,530	\$ 300					\$ 22,830		\$ 32,766	\$ 114,171
Human Resources	\$ 17,672	\$ 65					\$ 17,736		\$ 18,848	\$ 49,272
Business & Facilities Services	\$ 3,133	\$ 2,933					\$ 6,066		\$ 18,054	\$ 190,443
Information Technology	\$ 7,687	\$ 50,291					\$ 57,978		\$ 91,534	\$ 305,921
Court Administration Program	\$ 78,064	\$ 53,874					\$ 131,938		\$ 199,328	\$ 773,339
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 143,675	\$ 120,593			\$ 0		\$ 264,267		\$ 341,476	\$ 1,452,593