

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. Mendez

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 March									
Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (147,745)	\$ 147,422	\$ 989				\$ 702	\$ 1,369	\$ 18,208
Payroll	\$ 33,459							\$ 33,459	
Jury Revolving									
Other Distribution							\$ 606	\$ 606	\$ 1,484
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (3,288)	\$ (3,288)	\$ (1,617)
Cash on Hand									
Cash with County	\$ (1,910)	\$ 0	\$ 0				\$ 0	\$ (1,910)	\$ 65,771
Cash Outside of the JCC									
Cash Equivalents	\$ 614,432						\$ 66,326	\$ 680,758	\$ 473,383
Total Cash and Cash Equivalents	\$ 498,236	\$ 147,422	\$ 989				\$ 64,347	\$ 710,994	\$ 557,229
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	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ (1,288)							\$ (1,288)	\$ 1,047
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 987	\$ 987	\$ 434
Distribution Due To/From							\$ 0	\$ 0	\$ 707
Civil Filing Fee Due To/From									
General Due To/From	\$ 333	\$ 1,196						\$ 1,529	\$ 1,397
Total Receivables	\$ (955)	\$ 1,196	\$ 0				\$ 987	\$ 1,228	\$ 3,585
Prepaid Expenses - General	\$ 0							\$ 0	\$ 11,849
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 11,849
Other Assets									
Total Other Assets									
Total Assets	\$ 497,281	\$ 148,618	\$ 989				\$ 65,334	\$ 712,222	\$ 572,663
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,198	\$ 34	\$ 1,018				\$ 512	\$ 2,762	\$ 50
Due to Other Funds		\$ 0	\$ 0				\$ 2,516	\$ 2,516	\$ 2,538
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 17,438						\$ 0	\$ 17,438	\$ 0
TC145 Liability							\$ 1,426	\$ 1,426	\$ 2,161
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,821	\$ 3,821	\$ 4,615
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 245	\$ 245	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 18,636	\$ 34	\$ 1,018				\$ 8,520	\$ 28,207	\$ 9,372
Civil							\$ 2,868	\$ 2,868	\$ 36,868
Criminal							\$ 49,879	\$ 49,879	\$ 39,057
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 284	\$ 284	\$ 244
Miscellaneous Trust									
Total Trust Deposits							\$ 53,031	\$ 53,031	\$ 76,169
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 6,330							\$ 6,330	
Deferred Compensation Payable	\$ 150							\$ 150	
Deductions Payable	\$ 16,759							\$ 16,759	
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 23,239							\$ 23,239	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 59	\$ 599	\$ 540
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,725	\$ 3,725	\$ 4,020
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0					\$ 3,783	\$ 4,324	\$ 4,560
Total Liabilities	\$ 42,415	\$ 34	\$ 1,018				\$ 65,334	\$ 108,801	\$ 90,101
Total Fund Balance	\$ 454,866	\$ 148,584	\$ (29)					\$ 603,421	\$ 482,562
Total Liabilities and Fund Balance	\$ 497,281	\$ 148,618	\$ 989				\$ 65,334	\$ 712,222	\$ 572,663

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 March											
Fiscal Year 2022/23										2021/22	
	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	\$ 716,778	\$ 1,121					\$ 717,899	\$ 874,774	\$ 618,218	\$ 752,691	
Improvement and Modernization Fund								\$ 402	\$ 157,996	\$ 158,398	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,511						\$ 1,511	\$ 2,014	\$ 297	\$ 396	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 320,264						\$ 320,264	\$ 329,240	\$ 114,291	\$ 138,056	
Other Miscellaneous	\$ 9,616	\$ 207,026					\$ 216,642	\$ 216,642	\$ 209,616	\$ 209,616	
	\$ 1,048,169	\$ 208,147					\$ 1,256,316	\$ 1,423,072	\$ 1,100,418	\$ 1,259,157	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 14,006				\$ 14,006	\$ 15,632	\$ 7,694	\$ 15,030	
Non-Judicial Council Grants											
			\$ 14,006				\$ 14,006	\$ 15,632	\$ 7,694	\$ 15,030	
Other Financing Sources											
Interest Income	\$ 12,874	\$ 3,831					\$ 16,705	\$ 1,755	\$ 593	\$ 1,755	
Investment Income											
Donations											
Local Fees		\$ 353					\$ 353	\$ 310	\$ 825	\$ 1,310	
Non-Fee Revenues											
Enhanced Collections		\$ 6,917					\$ 6,917	\$ 9,749	\$ 8,367	\$ 9,749	
Escheatment											
Prior Year Revenue	\$ 389						\$ 389		\$ (2,397)		
County Program - Restricted											
Reimbursement Other	\$ 3,486						\$ 3,486	\$ 11,000	\$ 6,573	\$ 6,820	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,502						\$ 7,502	\$ 15,000	\$ 11,254	\$ 15,000	
	\$ 24,251	\$ 11,101					\$ 35,352	\$ 37,814	\$ 25,214	\$ 34,634	
Total Revenues	\$ 1,072,420	\$ 219,248	\$ 14,006				\$ 1,305,674	\$ 1,476,518	\$ 1,133,326	\$ 1,308,821	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 220,815	\$ 5,306	\$ 1,534				\$ 227,655	\$ 347,659	\$ 219,178	\$ 350,246	
Temp Help	\$ 1,073	\$ 350					\$ 1,423	\$ 1,423		\$ 31,920	
Overtime											
Staff Benefits	\$ 206,470	\$ 4,793	\$ 1,518				\$ 212,781	\$ 293,423	\$ 174,301	\$ 267,859	
	\$ 428,357	\$ 10,450	\$ 3,052				\$ 441,859	\$ 642,505	\$ 393,479	\$ 650,025	
Operating Expenses and Equipment											
General Expense	\$ 101,645	\$ 387	\$ 6,190				\$ 108,222	\$ 104,784	\$ 21,256	\$ 94,264	
Printing	\$ 196						\$ 196	\$ 625			
Telecommunications	\$ 11,322	\$ 731					\$ 12,053	\$ 18,930	\$ 8,480	\$ 16,891	
Postage	\$ 85						\$ 85	\$ 1,650	\$ 100	\$ 1,200	
Insurance	\$ 40	\$ 0					\$ 40	\$ 49	\$ 22	\$ 175	
In-State Travel	\$ 146		\$ 1,018				\$ 1,164	\$ 1,200		\$ 500	
Out-of-State Travel											
Training	\$ 2,130						\$ 2,130	\$ 2,750	\$ 2,732	\$ 6,500	
Security Services											
Facility Operations	\$ 5,244	\$ 208					\$ 5,452	\$ 108,312	\$ 602	\$ 20,676	
Utilities											
Contracted Services	\$ 105,748	\$ 3,734					\$ 109,482	\$ 207,003	\$ 77,030	\$ 142,716	
Consulting and Professional Services	\$ 4,038	\$ 63,643	\$ 3,000				\$ 70,681	\$ 161,694	\$ 4,800	\$ 153,860	
Information Technology	\$ 130,921	\$ 5,201					\$ 136,122	\$ 172,413	\$ 259,729	\$ 287,060	
Major Equipment	\$ 56,785						\$ 56,785	\$ 29,203	\$ 52,536	\$ 55,351	
Other Items of Expense											
	\$ 418,299	\$ 73,905	\$ 10,208				\$ 502,412	\$ 808,613	\$ 427,288	\$ 779,193	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 1,475		\$ 1,625	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,080)	\$ 2,305	\$ 775				\$ 0	\$ 0	\$ 0	\$ 4,800	
Prior Year Expense Adjustment	\$ 236						\$ 236				
	\$ (2,844)	\$ 2,305	\$ 775				\$ 236	\$ 1,475	\$ 0	\$ 6,425	
Total Expenditures	\$ 843,812	\$ 86,660	\$ 14,034				\$ 944,507	\$ 1,452,593	\$ 820,766	\$ 1,435,643	
Excess (Deficit) of Revenues Over Expenditures	\$ 228,608	\$ 132,588	\$ (29)				\$ 361,167	\$ 23,925	\$ 312,560	\$ (126,822)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 226,258	\$ 15,996	\$ 0				\$ 242,254	\$ 242,254	\$ 170,002	\$ 170,002	
Ending Balance (Deficit)	\$ 454,866	\$ 148,584	\$ (29)				\$ 603,421	\$ 266,179	\$ 482,562	\$ 43,180	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	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	\$ 45,923	\$ 23,570					\$ 69,493	\$ 103,052	\$ 60,790	\$ 104,898
Traffic & Other Infractions	\$ 26,959	\$ 15,837			\$ 0		\$ 42,796	\$ 96,065	\$ 33,954	\$ 63,505
Other Criminal Cases	\$ 42,286	\$ 84,059			\$ 0		\$ 126,345	\$ 255,664	\$ 59,824	\$ 278,013
Civil	\$ 30,581	\$ 22,063					\$ 52,644	\$ 78,891	\$ 42,426	\$ 68,273
Family & Children Services	\$ 14,445	\$ 1,909			\$ 0		\$ 16,354	\$ 35,327	\$ 11,245	\$ 8,565
Probate, Guardianship & Mental Health Services	\$ 7,259	\$ 1,800					\$ 9,059	\$ 11,663	\$ 8,298	\$ 12,164
Juvenile Dependency Services		\$ 16,792					\$ 16,792	\$ 22,459	\$ 11,573	\$ 30,347
Juvenile Delinquency Services										
Other Court Operations	\$ 11,194						\$ 11,194	\$ 28,161	\$ 49,581	\$ 101,633
Court Interpreters		\$ 785					\$ 785	\$ 2,014	\$ 67	\$ 1,100
Jury Services	\$ 4,752						\$ 4,752	\$ 8,932	\$ 4,368	\$ 7,388
Security										
Trial Court Operations Program	\$ 183,398	\$ 166,815			\$ 0		\$ 350,213	\$ 642,228	\$ 282,126	\$ 675,886
Enhanced Collections	\$ 8,630	\$ 2,136			\$ 0		\$ 10,767	\$ 16,373	\$ 13,194	\$ 20,185
Other Non-Court Operations	\$ 29,430						\$ 29,430	\$ 20,653	\$ 14,297	\$ 17,607
Non-Court Operations Program	\$ 38,061	\$ 2,136			\$ 0		\$ 40,197	\$ 37,026	\$ 27,492	\$ 37,792
Executive Office	\$ 81,926	\$ 620					\$ 82,545	\$ 113,532	\$ 50,381	\$ 70,446
Fiscal Services	\$ 63,648	\$ 3,832			\$ 0		\$ 67,480	\$ 114,171	\$ 73,293	\$ 111,804
Human Resources	\$ 38,676	\$ 1,613				\$ 236	\$ 40,526	\$ 49,272	\$ 39,267	\$ 55,434
Business & Facilities Services	\$ 9,150	\$ 88,995					\$ 98,145	\$ 190,443	\$ 17,138	\$ 108,503
Information Technology	\$ 27,000	\$ 238,400					\$ 265,400	\$ 305,921	\$ 331,069	\$ 375,778
Court Administration Program	\$ 220,400	\$ 333,460			\$ 0	\$ 236	\$ 554,096	\$ 773,339	\$ 511,148	\$ 721,965
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 441,859	\$ 502,412			\$ 0	\$ 236	\$ 944,507	\$ 1,452,593	\$ 820,766	\$ 1,435,643