

**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 handwritten signature in blue ink that reads "A. Mendez". The signature is written in a cursive style.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 December									
Fiscal Year 2022/23									
2021/22									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (222,619)	\$ 179,672	\$ (4,578)				\$ 622	\$ (46,903)	\$ 19,556
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 566	\$ 566	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,732)	\$ (4,732)	\$ (1,344)
Credit Card									
Cash on Hand									
Cash with County	\$ (1,657)	\$ 0	\$ 0				\$ 0	\$ (1,657)	\$ 39,517
Cash Outside of the JCC									
Cash Equivalents	\$ 692,900						\$ 62,758	\$ 755,658	\$ 534,122
Total Cash and Cash Equivalents	\$ 468,624	\$ 179,672	\$ (4,578)				\$ 59,214	\$ 702,932	\$ 591,851
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ (1,674)							\$ (1,674)	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 6,894
Distribution Due To/From							\$ 352	\$ 352	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 1,006
Total Receivables	\$ (1,674)	\$ 0	\$ 0				\$ 352	\$ (1,322)	\$ 7,900
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	\$ 466,950	\$ 179,672	\$ (4,578)				\$ 59,566	\$ 701,610	\$ 611,599
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 88	\$ 3	\$ 0				\$ 0	\$ 92	\$ 37
Due to Other Funds			\$ 0				\$ 352	\$ 352	\$ 7,900
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 17,438						\$ 0	\$ 17,438	\$ 0
TC145 Liability							\$ 2,693	\$ 2,693	\$ 3,457
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,368	\$ 3,368	\$ 4,863
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 187	\$ 187	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 17,526	\$ 3	\$ 0				\$ 6,600	\$ 24,130	\$ 16,257
Civil							\$ 3,368	\$ 3,368	\$ 36,868
Criminal							\$ 45,621	\$ 45,621	\$ 47,277
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 223	\$ 223	\$ 243
Miscellaneous Trust									
Total Trust Deposits							\$ 49,212	\$ 49,212	\$ 84,388
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 42	\$ 582	\$ 2,132
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,713	\$ 3,713	\$ 4,120
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0					\$ 3,754	\$ 4,295	\$ 6,252
Total Liabilities	\$ 18,067	\$ 3	\$ 0				\$ 59,566	\$ 77,636	\$ 106,897
Total Fund Balance	\$ 448,883	\$ 179,669	\$ (4,578)					\$ 623,974	\$ 504,702
Total Liabilities and Fund Balance	\$ 466,950	\$ 179,672	\$ (4,578)				\$ 59,566	\$ 701,610	\$ 611,599

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 December  
 Fiscal Year 2022/23

2021/22

	Governmental Funds								Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds					
		Non-Grant	Grant									
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 591,484		\$ 662					\$ 592,146	\$ 874,774	\$ 475,229	\$ 752,691	
Improvement and Modernization Fund									\$ 402	\$ 157,996	\$ 158,398	
Judges' Compensation (0150019)												
Court Interpreter (0150037)	\$ 1,007							\$ 1,007	\$ 2,014	\$ 198	\$ 396	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 118,780							\$ 118,780	\$ 329,240	\$ 106,693	\$ 138,056	
Other Miscellaneous	\$ 9,616	\$ 207,026						\$ 216,642	\$ 216,642	\$ 209,616	\$ 209,616	
	\$ 720,887	\$ 207,688						\$ 928,575	\$ 1,423,072	\$ 949,732	\$ 1,259,157	
Grants												
AB 1058 Commissioner/Facilitator												
Other Judicial Council Grants			\$ 6,190					\$ 6,190	\$ 15,632	\$ 0	\$ 15,030	
Non-Judicial Council Grants												
			\$ 6,190					\$ 6,190	\$ 15,632	\$ 0	\$ 15,030	
Other Financing Sources												
Interest Income	\$ 6,237	\$ 1,990						\$ 8,227	\$ 1,755	\$ 353	\$ 1,755	
Investment Income												
Donations												
Local Fees		\$ 281						\$ 281	\$ 310	\$ 747	\$ 1,310	
Non-Fee Revenues												
Enhanced Collections		\$ 4,344						\$ 4,344	\$ 9,749	\$ 4,666	\$ 9,749	
Escheatment												
Prior Year Revenue	\$ 389							\$ 389		\$ (2,512)		
County Program - Restricted												
Reimbursement Other	\$ 3,100							\$ 3,100	\$ 11,000	\$ 3,695	\$ 6,820	
Sale of Fixed Assets												
Other Miscellaneous	\$ 3,752							\$ 3,752	\$ 15,000	\$ 7,502	\$ 15,000	
	\$ 13,478	\$ 6,615						\$ 20,092	\$ 37,814	\$ 14,452	\$ 34,634	
<b>Total Revenues</b>	\$ 734,364	\$ 214,302	\$ 6,190					\$ 954,857	\$ 1,476,518	\$ 964,184	\$ 1,308,821	
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 157,363	\$ 4,721	\$ 1,221					\$ 163,305	\$ 347,659	\$ 142,690	\$ 350,246	
Temp Help	\$ 1,073	\$ 350						\$ 1,423	\$ 1,423		\$ 31,920	
Overtime												
Staff Benefits	\$ 180,039	\$ 4,251	\$ 1,234					\$ 185,525	\$ 293,423	\$ 138,785	\$ 267,859	
	\$ 338,475	\$ 9,322	\$ 2,455					\$ 350,252	\$ 642,505	\$ 281,475	\$ 650,025	
Operating Expenses and Equipment												
General Expense	\$ 9,081	\$ 219	\$ 6,190					\$ 15,490	\$ 104,784	\$ 9,099	\$ 94,264	
Printing	\$ 0							\$ 0	\$ 625			
Telecommunications	\$ 6,466	\$ 486						\$ 6,952	\$ 18,930	\$ 5,358	\$ 16,891	
Postage	\$ 63							\$ 63	\$ 1,650	\$ 99	\$ 1,200	
Insurance	\$ 40	\$ 0						\$ 40	\$ 49	\$ 22	\$ 175	
In-State Travel	\$ 146							\$ 146	\$ 1,200		\$ 500	
Out-of-State Travel												
Training	\$ 1,599							\$ 1,599	\$ 2,750	\$ 2,732	\$ 6,500	
Security Services												
Facility Operations									\$ 108,312	\$ 602	\$ 20,676	
Utilities												
Contracted Services	\$ 61,337	\$ 2,638						\$ 63,976	\$ 207,003	\$ 54,259	\$ 142,716	
Consulting and Professional Services	\$ 1,013	\$ 31,491	\$ 1,500					\$ 34,004	\$ 161,694	\$ 2,400	\$ 153,860	
Information Technology	\$ 96,191	\$ 4,424						\$ 100,615	\$ 172,413	\$ 238,469	\$ 287,060	
Major Equipment									\$ 29,203	\$ 34,969	\$ 55,351	
Other Items of Expense												
	\$ 175,936	\$ 39,258	\$ 7,690					\$ 222,884	\$ 808,613	\$ 348,009	\$ 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	\$ (2,672)	\$ 2,049	\$ 623					\$ 0	\$ 0	\$ 0	\$ 4,800	
Prior Year Expense Adjustment												
	\$ (2,672)	\$ 2,049	\$ 623					\$ 0	\$ 1,475	\$ 0	\$ 6,425	
<b>Total Expenditures</b>	\$ 511,739	\$ 50,630	\$ 10,768					\$ 573,137	\$ 1,452,593	\$ 629,484	\$ 1,435,643	
Excess (Deficit) of Revenues Over Expenditures	\$ 222,625	\$ 163,673	\$ (4,578)					\$ 381,720	\$ 23,925	\$ 334,700	\$ (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)	\$ 448,883	\$ 179,669	\$ (4,578)					\$ 623,974	\$ 266,179	\$ 504,702	\$ 43,180	

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

	For the month ended December									
	Fiscal Year 2022/23							2021/22		
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 37,633	\$ 15,243					\$ 52,877	\$ 103,052	\$ 43,917	\$ 104,898
Traffic & Other Infractions	\$ 21,656	\$ 1,713			\$ 0		\$ 23,369	\$ 96,065	\$ 25,292	\$ 63,505
Other Criminal Cases	\$ 34,829	\$ 47,090			\$ 0		\$ 81,920	\$ 255,664	\$ 36,563	\$ 278,013
Civil	\$ 24,523	\$ 17,850					\$ 42,373	\$ 78,891	\$ 31,572	\$ 68,273
Family & Children Services	\$ 11,715	\$ 1,443			\$ 0		\$ 13,158	\$ 35,327	\$ 7,376	\$ 8,565
Probate, Guardianship & Mental Health Services	\$ 5,866	\$ 900					\$ 6,766	\$ 11,663	\$ 5,596	\$ 12,164
Juvenile Dependency Services		\$ 11,036					\$ 11,036	\$ 22,459	\$ 9,098	\$ 30,347
Juvenile Delinquency Services										
Other Court Operations	\$ 9,801						\$ 9,801	\$ 28,161	\$ 34,072	\$ 101,633
Court Interpreters		\$ 610					\$ 610	\$ 2,014	\$ 55	\$ 1,100
Jury Services	\$ 3,721						\$ 3,721	\$ 8,932	\$ 3,084	\$ 7,388
Security										
Trial Court Operations Program	\$ 149,744	\$ 95,886			\$ 0		\$ 245,629	\$ 642,228	\$ 196,626	\$ 675,886
Enhanced Collections	\$ 7,032	\$ 1,448			\$ 0		\$ 8,480	\$ 16,373	\$ 8,430	\$ 20,185
Other Non-Court Operations	\$ 21,463						\$ 21,463	\$ 20,653	\$ 11,691	\$ 17,607
Non-Court Operations Program	\$ 28,495	\$ 1,448			\$ 0		\$ 29,943	\$ 37,026	\$ 20,121	\$ 37,792
Executive Office	\$ 64,106	\$ 285					\$ 64,391	\$ 113,532	\$ 35,257	\$ 70,446
Fiscal Services	\$ 48,925	\$ 1,315			\$ 0		\$ 50,240	\$ 114,171	\$ 50,936	\$ 111,804
Human Resources	\$ 30,657	\$ 1,613					\$ 32,270	\$ 49,272	\$ 27,844	\$ 55,434
Business & Facilities Services	\$ 7,142	\$ 17,579					\$ 24,721	\$ 190,443	\$ 11,494	\$ 108,503
Information Technology	\$ 21,183	\$ 104,759					\$ 125,942	\$ 305,921	\$ 287,206	\$ 375,778
Court Administration Program	\$ 172,014	\$ 125,551			\$ 0		\$ 297,565	\$ 773,339	\$ 412,738	\$ 721,965
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 350,252</b>	<b>\$ 222,884</b>			<b>\$ 0</b>		<b>\$ 573,137</b>	<b>\$ 1,452,593</b>	<b>\$ 629,484</b>	<b>\$ 1,435,643</b>