

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (176,969)	\$ 180,912	\$ (9,459)				\$ 747	\$ (4,769)	\$ 1,369
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 33,459
Jury Revolving									
Other Distribution							\$ 3,191	\$ 3,191	\$ 606
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (400)	\$ (400)	\$ (3,288)
Cash on Hand									
Cash with County	\$ (2,029)	\$ 0	\$ 0				\$ 0	\$ (2,029)	\$ (1,910)
Cash Outside of the JCC									
Cash Equivalents	\$ 607,129						\$ 41,437	\$ 648,566	\$ 680,758
Total Cash and Cash Equivalents	\$ 428,131	\$ 180,912	\$ (9,459)				\$ 44,976	\$ 644,559	\$ 710,994
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	\$ (3,433)							\$ (3,433)	\$ (1,288)
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 987
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 1,050						\$ 1,050	\$ 1,529
Total Receivables	\$ (3,433)	\$ 1,050	\$ 0				\$ 0	\$ (2,383)	\$ 1,228
Prepaid Expenses - General	\$ 274,936							\$ 274,936	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 274,936							\$ 274,936	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 699,634	\$ 181,962	\$ (9,459)				\$ 44,976	\$ 917,113	\$ 712,222
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 84	\$ 4	\$ 0				\$ 0	\$ 88	\$ 2,762
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,050	\$ 1,050	\$ 2,516
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0						\$ 0	\$ 0	\$ 17,438
TC145 Liability							\$ 4,922	\$ 4,922	\$ 1,426
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 4,074	\$ 4,074	\$ 3,821
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 196	\$ 196	\$ 245
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 84	\$ 4	\$ 0				\$ 10,241	\$ 10,329	\$ 28,207
Civil							\$ 0	\$ 0	\$ 2,868
Criminal							\$ 34,649	\$ 34,649	\$ 49,879
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3	\$ 3	\$ 284
Miscellaneous Trust									
Total Trust Deposits							\$ 34,653	\$ 34,653	\$ 53,031
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 7,862							\$ 7,862	\$ 6,330
Deferred Compensation Payable	\$ 150							\$ 150	\$ 150
Deductions Payable	\$ 6,149							\$ 6,149	\$ 16,759
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 14,160							\$ 14,160	\$ 23,239
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 78	\$ 619	\$ 599
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 3	\$ 3	\$ 3,725
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0					\$ 81	\$ 622	\$ 4,324
Total Liabilities	\$ 14,784	\$ 4	\$ 0				\$ 44,976	\$ 59,764	\$ 108,801
Total Fund Balance	\$ 684,850	\$ 181,958	\$ (9,459)					\$ 857,348	\$ 603,421
Total Liabilities and Fund Balance	\$ 699,634	\$ 181,962	\$ (9,459)				\$ 44,976	\$ 917,113	\$ 712,222

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 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	\$ 867,550	\$ 1,096					\$ 868,646	\$ 1,060,202	\$ 717,899	\$ 874,774	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 402	\$ 402	\$ 402	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 321						\$ 321	\$ 428	\$ 1,511	\$ 2,014	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 147,227						\$ 147,227	\$ 167,048	\$ 320,264	\$ 329,240	
Other Miscellaneous	\$ 9,616	\$ 254,556					\$ 264,172	\$ 264,172	\$ 216,642	\$ 216,642	
	\$ 1,024,714	\$ 255,652					\$ 1,280,366	\$ 1,492,252	\$ 1,256,316	\$ 1,423,072	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 0				\$ 0	\$ 16,139	\$ 14,006	\$ 15,632	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 16,139	\$ 14,006	\$ 15,632	
Other Financing Sources											
Interest Income	\$ 21,343	\$ 7,420					\$ 28,763	\$ 24,000	\$ 16,705	\$ 1,755	
Investment Income											
Donations											
Local Fees		\$ 394					\$ 394	\$ 861	\$ 353	\$ 310	
Non-Fee Revenues											
Enhanced Collections		\$ 7,815					\$ 7,815	\$ 9,749	\$ 6,917	\$ 9,749	
Escheatment	\$ 9,815						\$ 9,815				
Prior Year Revenue	\$ 117	\$ 746					\$ 863		\$ 389		
County Program - Restricted											
Reimbursement Other	\$ 11,318						\$ 11,318	\$ 11,000	\$ 3,486	\$ 11,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,381						\$ 11,381	\$ 15,000	\$ 7,502	\$ 15,000	
	\$ 53,974	\$ 16,376					\$ 70,350	\$ 60,610	\$ 35,352	\$ 37,814	
Total Revenues	\$ 1,078,688	\$ 272,028	\$ 0				\$ 1,350,716	\$ 1,569,001	\$ 1,305,674	\$ 1,476,518	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 310,238	\$ 7,476	\$ 1,696				\$ 319,410	\$ 364,481	\$ 227,655	\$ 347,659	
Temp Help	\$ 2,453						\$ 2,453	\$ 24,300	\$ 1,423	\$ 1,423	
Overtime											
Staff Benefits	\$ 133,433	\$ 4,555	\$ 4,175				\$ 142,164	\$ 439,905	\$ 212,781	\$ 293,423	
	\$ 446,123	\$ 12,031	\$ 5,871				\$ 464,026	\$ 828,686	\$ 441,859	\$ 642,505	
Operating Expenses and Equipment											
General Expense	\$ 20,720	\$ 655	\$ 0				\$ 21,374	\$ 25,552	\$ 108,222	\$ 104,784	
Printing								\$ 500	\$ 196	\$ 625	
Telecommunications	\$ 9,562	\$ 650					\$ 10,212	\$ 18,601	\$ 12,053	\$ 18,930	
Postage	\$ 162						\$ 162	\$ 150	\$ 85	\$ 1,650	
Insurance	\$ 17						\$ 17	\$ 50	\$ 40	\$ 49	
In-State Travel	\$ 2,590						\$ 2,590	\$ 8,961	\$ 1,164	\$ 1,200	
Out-of-State Travel											
Training	\$ 2,931						\$ 2,931	\$ 4,647	\$ 2,130	\$ 2,750	
Security Services											
Facility Operations	\$ 5,894						\$ 5,894	\$ 117,245	\$ 5,452	\$ 108,312	
Utilities											
Contracted Services	\$ 117,607	\$ 3,658					\$ 121,265	\$ 166,809	\$ 109,482	\$ 207,003	
Consulting and Professional Services	\$ 2,271	\$ 83,244	\$ 3,000				\$ 88,515	\$ 176,618	\$ 70,681	\$ 161,694	
Information Technology	\$ 98,189	\$ 5,791					\$ 103,980	\$ 117,461	\$ 136,122	\$ 172,413	
Major Equipment								\$ 24,000	\$ 56,785	\$ 29,203	
Other Items of Expense											
	\$ 259,942	\$ 93,998	\$ 3,000				\$ 356,939	\$ 660,594	\$ 502,412	\$ 808,613	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs								\$ 1,475		\$ 1,475	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,123)	\$ 2,536	\$ 588				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (121)	\$ (11)					\$ (132)		\$ 236		
	\$ (3,244)	\$ 2,525	\$ 588				\$ (132)	\$ 1,475	\$ 236	\$ 1,475	
Total Expenditures	\$ 702,821	\$ 108,554	\$ 9,459				\$ 820,834	\$ 1,490,755	\$ 944,507	\$ 1,452,593	
Excess (Deficit) of Revenues Over Expenditures	\$ 375,868	\$ 163,474	\$ (9,459)				\$ 529,882	\$ 78,246	\$ 361,167	\$ 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)	\$ 684,850	\$ 181,958	\$ (9,459)				\$ 857,348	\$ 405,712	\$ 603,421	\$ 266,179	

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

For the month ended March										
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	\$ 46,951	\$ 28,026				\$ (49)	\$ 74,928	\$ 126,211	\$ 69,493	\$ 103,052
Traffic & Other Infractions	\$ 28,914	\$ 29,363			\$ 0		\$ 58,277	\$ 69,146	\$ 42,796	\$ 96,065
Other Criminal Cases	\$ 36,958	\$ 94,839			\$ 0	\$ (11)	\$ 131,787	\$ 274,794	\$ 126,345	\$ 255,664
Civil	\$ 30,404	\$ 26,519			\$ 0	\$ (71)	\$ 56,851	\$ 75,149	\$ 52,644	\$ 78,891
Family & Children Services	\$ 11,624	\$ 8,497			\$ 0		\$ 20,121	\$ 73,459	\$ 16,354	\$ 35,327
Probate, Guardianship & Mental Health Services	\$ 5,906	\$ 1,800					\$ 7,706	\$ 12,474	\$ 9,059	\$ 11,663
Juvenile Dependency Services		\$ 25,287					\$ 25,287	\$ 22,459	\$ 16,792	\$ 22,459
Juvenile Delinquency Services										
Other Court Operations	\$ 25,630						\$ 25,630	\$ 42,030	\$ 11,194	\$ 28,161
Court Interpreters		\$ 72					\$ 72	\$ 2,014	\$ 785	\$ 2,014
Jury Services	\$ 2,547	\$ 5,770	\$ 0				\$ 8,317	\$ 9,532	\$ 4,752	\$ 8,932
Security		\$ 6,338					\$ 6,338			
Trial Court Operations Program	\$ 188,934	\$ 226,511	\$ 0		\$ 0	\$ (131)	\$ 415,314	\$ 707,268	\$ 350,213	\$ 642,228
Enhanced Collections	\$ 9,180	\$ 2,109			\$ 0		\$ 11,289	\$ 23,948	\$ 10,767	\$ 16,373
Other Non-Court Operations	\$ 41,081						\$ 41,081	\$ 35,572	\$ 29,430	\$ 20,653
Non-Court Operations Program	\$ 50,261	\$ 2,109			\$ 0		\$ 52,370	\$ 59,520	\$ 40,197	\$ 37,026
Executive Office	\$ 76,641	\$ 870					\$ 77,511	\$ 137,516	\$ 82,545	\$ 113,532
Fiscal Services	\$ 65,226	\$ 2,570			\$ 0		\$ 67,796	\$ 140,551	\$ 67,480	\$ 114,171
Human Resources	\$ 43,500	\$ 2,140					\$ 45,639	\$ 62,854	\$ 40,526	\$ 49,272
Business & Facilities Services	\$ 15,582	\$ 15,796				\$ (1)	\$ 31,377	\$ 165,342	\$ 98,145	\$ 190,443
Information Technology	\$ 23,883	\$ 106,944			\$ 0		\$ 130,827	\$ 217,704	\$ 265,400	\$ 305,921
Court Administration Program	\$ 224,831	\$ 128,320			\$ 0	\$ (1)	\$ 353,150	\$ 723,967	\$ 554,096	\$ 773,339
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 464,026	\$ 356,939	\$ 0		\$ 0	\$ (132)	\$ 820,834	\$ 1,490,755	\$ 944,507	\$ 1,452,593