

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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (151,178)	\$ 158,879	\$ (5,713)				\$ 776	\$ 2,764	\$ (5,288)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 523	\$ 523	\$ 404
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (399)	\$ (399)	\$ (70)
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	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 655,349						\$ 25,116	\$ 680,464	\$ 787,867
Total Cash and Cash Equivalents	\$ 504,171	\$ 158,879	\$ (5,713)				\$ 26,015	\$ 683,352	\$ 780,885
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	\$ 2,661							\$ 2,661	\$ (2,137)
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 125	\$ 125	\$ 3,333
Distribution Due To/From							\$ 348	\$ 348	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 447						\$ 447	\$ 1,358
Total Receivables	\$ 2,661	\$ 447	\$ 0				\$ 473	\$ 3,581	\$ 2,554
Prepaid Expenses - General	\$ 215,797							\$ 215,797	\$ 274,936
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 215,797							\$ 215,797	\$ 274,936
Other Assets									
Total Other Assets									
Total Assets	\$ 722,629	\$ 159,326	\$ (5,713)				\$ 26,488	\$ 902,730	\$ 1,058,374
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,706	\$ 4	\$ 1,519				\$ 0	\$ 5,230	\$ 869
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 920	\$ 920	\$ 4,691
Due to Other Courts									\$ 0
Due to State	\$ 92,382	\$ 2,366					\$ 0	\$ 94,748	\$ 1,219
TC145 Liability							\$ 3,902	\$ 3,902	\$ 0
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 5,852	\$ 5,852	\$ 15,375
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 100	\$ 100	\$ 310
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 96,089	\$ 2,370	\$ 1,519				\$ 10,774	\$ 110,752	\$ 22,463
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 15,563	\$ 15,563	\$ 53,786
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 25	\$ 25	\$ 2
Miscellaneous Trust									
Total Trust Deposits							\$ 15,588	\$ 15,588	\$ 53,788
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 18,680							\$ 18,680	\$ 7,970
Deferred Compensation Payable	\$ 150							\$ 150	\$ 300
Deductions Payable	\$ 7,106							\$ 7,106	\$ 14,151
Payroll Clearing									
Total Payroll Liabilities	\$ 25,936							\$ 25,936	\$ 22,421
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 540						\$ 123	\$ 664	\$ 619
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 3	\$ 3	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 540	\$ 0	\$ 0				\$ 126	\$ 667	\$ 619
Total Liabilities	\$ 122,565	\$ 2,370	\$ 1,519				\$ 26,488	\$ 152,942	\$ 99,291
Total Fund Balance	\$ 600,064	\$ 156,956	\$ (7,232)					\$ 749,788	\$ 959,084
Total Liabilities and Fund Balance	\$ 722,629	\$ 159,326	\$ (5,713)				\$ 26,488	\$ 902,730	\$ 1,058,374

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 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	\$ 838,653	\$ 662						\$ 839,315	\$ 1,168,796	\$ 727,176	\$ 1,060,202
Improvement and Modernization Fund	\$ 402	\$ (402)						\$ 0	\$ 411	\$ 0	\$ 402
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 284							\$ 284	\$ 569	\$ 214	\$ 428
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 32,806							\$ 32,806	\$ 133,674	\$ 124,320	\$ 167,048
Other Miscellaneous	\$ 9,616	\$ 200,000						\$ 209,616	\$ 209,616	\$ 264,172	\$ 264,172
	\$ 881,762	\$ 200,260						\$ 1,082,021	\$ 1,513,066	\$ 1,115,882	\$ 1,492,252
Grants											
AB 1058 Commissioner/Facilitator	\$ 10,870							\$ 10,870			
Other Judicial Council Grants			\$ 259					\$ 259	\$ 17,285	\$ 0	\$ 16,139
Non-Judicial Council Grants											
	\$ 10,870		\$ 259					\$ 11,129	\$ 17,285	\$ 0	\$ 16,139
Other Financing Sources											
Interest Income	\$ 15,595	\$ 45						\$ 15,640	\$ 37,300	\$ 18,788	\$ 24,000
Investment Income											
Donations											
Local Fees		\$ 180						\$ 180	\$ 550	\$ 227	\$ 861
Non-Fee Revenues											
Enhanced Collections		\$ 6,518						\$ 6,518	\$ 16,750	\$ 5,059	\$ 9,749
Escheatment										\$ 9,815	
Prior Year Revenue	\$ (39,639)	\$ 1,777						\$ (37,862)		\$ 798	
County Program - Restricted											
Reimbursement Other	\$ 2,825							\$ 2,825	\$ 21,848	\$ 11,318	\$ 11,000
Sale of Fixed Assets									\$ 11,500	\$ 7,631	\$ 15,000
Other Miscellaneous											
	\$ (21,220)	\$ 8,520						\$ (12,700)	\$ 87,948	\$ 53,636	\$ 60,610
Total Revenues	\$ 871,412	\$ 208,779	\$ 259					\$ 1,080,451	\$ 1,618,299	\$ 1,169,518	\$ 1,569,001
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 245,236	\$ 6,120	\$ 319					\$ 251,675	\$ 486,194	\$ 220,188	\$ 364,481
Temp Help										\$ 2,453	\$ 24,300
Overtime											
Staff Benefits	\$ 140,080	\$ 4,129	\$ 261					\$ 144,470	\$ 526,311	\$ 89,250	\$ 439,905
	\$ 385,316	\$ 10,249	\$ 580					\$ 396,145	\$ 1,012,505	\$ 311,890	\$ 828,686
Operating Expenses and Equipment											
General Expense	\$ 7,779	\$ 266	\$ 1,546					\$ 9,590	\$ 24,144	\$ 9,091	\$ 25,552
Printing	\$ 353							\$ 353	\$ 706		\$ 500
Telecommunications	\$ 7,381	\$ 719						\$ 8,100	\$ 15,000	\$ 6,220	\$ 18,601
Postage	\$ 587							\$ 587	\$ 2,700	\$ 162	\$ 150
Insurance	\$ 33							\$ 33	\$ 30	\$ 19	\$ 50
In-State Travel	\$ 4,966							\$ 4,966	\$ 5,500	\$ 2,590	\$ 8,961
Out-of-State Travel											
Training	\$ 1,500		\$ 208					\$ 1,708	\$ 6,800	\$ 2,931	\$ 4,647
Security Services											
Facility Operations	\$ 119,567							\$ 119,567	\$ 8,312	\$ 1,738	\$ 117,245
Utilities											
Contracted Services	\$ 68,387	\$ 4,139						\$ 72,525	\$ 158,618	\$ 74,947	\$ 166,809
Consulting and Professional Services	\$ 1,800	\$ 34,216	\$ 4,800					\$ 40,816	\$ 174,221	\$ 48,689	\$ 176,618
Information Technology	\$ 89,408	\$ 12,023	\$ 246					\$ 101,677	\$ 182,184	\$ 79,754	\$ 117,461
Major Equipment											\$ 24,000
Other Items of Expense											
	\$ 301,760	\$ 51,363	\$ 6,799					\$ 359,922	\$ 578,215	\$ 226,142	\$ 660,594
Special Items of Expense											
Grand Jury	\$ 150							\$ 150		\$ 0	
Jury Costs											\$ 1,475
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (633)	\$ 521	\$ 112					\$ 0	\$ 10,175	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 4,702							\$ 4,702		\$ (132)	
	\$ 4,219	\$ 521	\$ 112					\$ 4,852	\$ 10,175	\$ (132)	\$ 1,475
Total Expenditures	\$ 691,296	\$ 62,132	\$ 7,491					\$ 760,919	\$ 1,600,895	\$ 537,901	\$ 1,490,755
Excess (Deficit) of Revenues Over Expenditures	\$ 180,116	\$ 146,647	\$ (7,232)					\$ 319,532	\$ 17,405	\$ 631,617	\$ 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)	\$ 600,064	\$ 156,956	\$ (7,232)					\$ 749,788	\$ 447,661	\$ 959,084	\$ 405,712

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

For the month ended December										
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	\$ 142,595	\$ 27,676					\$ 170,270	\$ 95,236	\$ 48,018	\$ 126,211
Traffic & Other Infractions	\$ 23,491	\$ 54			\$ 0		\$ 23,545	\$ 35,546	\$ 43,935	\$ 69,146
Other Criminal Cases	\$ 28,052	\$ 57,040			\$ 239		\$ 85,331	\$ 247,987	\$ 79,348	\$ 274,794
Civil	\$ 19,887	\$ 17,254			\$ 0		\$ 37,141	\$ 75,152	\$ 43,151	\$ 75,149
Family & Children Services	\$ 16,459	\$ 7,048					\$ 23,506	\$ 36,363	\$ 16,650	\$ 73,459
Probate, Guardianship & Mental Health Services	\$ 6,121	\$ 1,800					\$ 7,921	\$ 14,227	\$ 5,175	\$ 12,474
Juvenile Dependency Services	\$ 6,465	\$ 13,988					\$ 20,452	\$ 58,302	\$ 10,844	\$ 22,459
Juvenile Delinquency Services	\$ 1,730						\$ 1,730	\$ 5,153		
Other Court Operations	\$ 17,036	\$ 150					\$ 17,186	\$ 48,404	\$ 4,275	\$ 42,030
Court Interpreters		\$ 413					\$ 413	\$ 650	\$ 55	\$ 2,014
Jury Services	\$ 2,137	\$ 353	\$ 150				\$ 2,640	\$ 7,810	\$ 6,762	\$ 9,532
Security										
Trial Court Operations Program	\$ 263,971	\$ 125,775	\$ 150		\$ 239		\$ 390,136	\$ 624,830	\$ 258,211	\$ 707,268
Enhanced Collections	\$ 17,501	\$ 1,001			\$ 0		\$ 18,502	\$ 52,000	\$ 8,473	\$ 23,948
Other Non-Court Operations	\$ 33,602						\$ 33,602	\$ 61,901	\$ 32,282	\$ 35,572
Non-Court Operations Program	\$ 51,103	\$ 1,001			\$ 0		\$ 52,104	\$ 113,900	\$ 40,755	\$ 59,520
Executive Office	\$ 50,960	\$ 570					\$ 51,530	\$ 133,188	\$ 55,574	\$ 137,516
Fiscal Services	\$ 72,974	\$ 1,694			\$ (239)		\$ 74,429	\$ 210,494	\$ 46,920	\$ 140,551
Human Resources	\$ 25,664	\$ 2,233				\$ 2,473	\$ 30,369	\$ 64,641	\$ 33,340	\$ 62,854
Business & Facilities Services	\$ (86,120)	\$ 121,877				\$ 60	\$ 35,817	\$ 240,342	\$ 15,725	\$ 165,342
Information Technology	\$ 17,592	\$ 106,772				\$ 2,170	\$ 126,534	\$ 213,499	\$ 87,378	\$ 217,704
Court Administration Program	\$ 81,070	\$ 233,146			\$ (239)	\$ 4,702	\$ 318,679	\$ 862,164	\$ 238,935	\$ 723,967
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 396,145	\$ 359,922	\$ 150		\$ 0	\$ 4,702	\$ 760,919	\$ 1,600,895	\$ 537,901	\$ 1,490,755