

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 "Shannon Fectoff". The signature is written in a cursive, flowing 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

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (206,639)	\$ 219,162	\$ (17,285)				\$ 622	\$ (4,140)	\$ 5,005
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 263	\$ 263	\$ 3,775
Civil Filing Fees							\$ 3,789	\$ 3,789	\$ 0
Trust							\$ 119	\$ 119	\$ (373)
Credit Card									
Cash on Hand									
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 10,670
Cash Equivalents	\$ 561,671						\$ 32,431	\$ 594,102	\$ 810,436
Total Cash and Cash Equivalents	\$ 355,032	\$ 219,162	\$ (17,285)				\$ 37,223	\$ 594,132	\$ 829,514
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	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 17,285					\$ 17,285	\$ 0
Trust Due To/From							\$ 935	\$ 935	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 125
Civil Filing Fee Due To/From									
General Due To/From	\$ 124	\$ 3,694						\$ 3,818	\$ 2,014
Total Receivables	\$ 124	\$ 3,694	\$ 17,285				\$ 935	\$ 22,038	\$ 2,139
Prepaid Expenses - General	\$ 16,195							\$ 16,195	\$ 350,950
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 16,195							\$ 16,195	\$ 350,950
Other Assets									
Total Other Assets									
Total Assets	\$ 371,351	\$ 222,857	\$ 0				\$ 38,158	\$ 632,366	\$ 1,182,603
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 84	\$ 4	\$ 0				\$ 0	\$ 88	\$ 88
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,056	\$ 5,056	\$ 2,139
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 13,079	\$ 2,547					\$ 0	\$ 15,627	\$ 119,738
TC145 Liability							\$ 3,789	\$ 3,789	\$ 5,039
Due to Other Governments	\$ 0	\$ 1,980						\$ 1,980	\$ 0
AB145 Due to Other Government Agency							\$ 6,381	\$ 6,381	\$ 3,778
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 121	\$ 121	\$ 125
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13,163	\$ 4,532	\$ 0				\$ 15,347	\$ 33,042	\$ 130,906
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 22,545	\$ 22,545	\$ 23,815
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 33	\$ 33	\$ 21
Miscellaneous Trust									
Total Trust Deposits							\$ 22,578	\$ 22,578	\$ 23,836
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 20,745							\$ 20,745	\$ 20,169
Deferred Compensation Payable									\$ 300
Deductions Payable	\$ 5,561							\$ 5,561	\$ 14,002
Payroll Clearing									
Total Payroll Liabilities	\$ 26,307	\$ 0						\$ 26,307	\$ 34,471
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 0						\$ 228	\$ 228	\$ 619
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 4	\$ 4	\$ 15
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 0	\$ 0					\$ 232	\$ 232	\$ 633
Total Liabilities	\$ 39,470	\$ 4,532	\$ 0				\$ 38,158	\$ 82,159	\$ 189,846
Total Fund Balance	\$ 331,882	\$ 218,324	\$ 0					\$ 550,206	\$ 992,757
Total Liabilities and Fund Balance	\$ 371,351	\$ 222,857	\$ 0				\$ 38,158	\$ 632,366	\$ 1,182,603

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 491,002	\$ 228						\$ 491,230		\$ 625,057	\$ 1,168,796
Improvement and Modernization Fund										\$ 402	\$ 411
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 146							\$ 146		\$ 142	\$ 569
Civil Coordination Reimbursement (0150091)	\$ 51,721							\$ 51,721		\$ 19,968	\$ 133,674
MOU Reimbursements (0150010 and General)	\$ 3,001	\$ 223,200						\$ 226,201		\$ 200,000	\$ 209,616
Other Miscellaneous											
	\$ 545,870	\$ 223,428						\$ 769,298		\$ 845,570	\$ 1,513,066
Grants											
AB 1058 Commissioner/Facilitator	\$ (707)							\$ (707)			
Other Judicial Council Grants										\$ (7,810)	\$ 17,285
Non-Judicial Council Grants											
	\$ (707)							\$ (707)		\$ (7,810)	\$ 17,285
Other Financing Sources											
Interest Income	\$ 1,724	\$ 0						\$ 1,724		\$ 6,687	\$ 37,300
Investment Income											
Donations											
Local Fees		\$ 73						\$ 73		\$ 96	\$ 550
Non-Fee Revenues											
Enhanced Collections		\$ 3,621						\$ 3,621		\$ 5,112	\$ 16,750
Escheatment											
Prior Year Revenue	\$ 875							\$ 875		\$ (39,639)	
County Program - Restricted											
Reimbursement Other	\$ 1,117							\$ 1,117		\$ 837	\$ 21,848
Sale of Fixed Assets											\$ 11,500
Other Miscellaneous											
	\$ 3,716	\$ 3,695						\$ 7,411		\$ (26,907)	\$ 87,948
Total Revenues	\$ 548,879	\$ 227,123						\$ 776,002		\$ 810,853	\$ 1,618,299
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 90,892	\$ 5,349						\$ 96,241		\$ 109,864	\$ 486,194
Temp Help											
Overtime											
Staff Benefits	\$ 56,367	\$ 5,197						\$ 61,564		\$ 63,605	\$ 526,311
	\$ 147,259	\$ 10,545						\$ 157,804		\$ 173,470	\$ 1,012,505
Operating Expenses and Equipment											
General Expense	\$ 17,642	\$ 152	\$ 19					\$ 17,813		\$ 5,417	\$ 24,144
Printing	\$ (123)							\$ (123)		\$ 353	\$ 706
Telecommunications	\$ 3,408	\$ 366						\$ 3,775		\$ 1,503	\$ 15,000
Postage	\$ 1,489							\$ 1,489		\$ 452	\$ 2,700
Insurance											\$ 30
In-State Travel	\$ 462							\$ 462		\$ 2,303	\$ 5,500
Out-of-State Travel	\$ 2,739							\$ 2,739			
Training										\$ 1,500	\$ 6,800
Security Services											
Facility Operations	\$ 0							\$ 0		\$ 0	\$ 8,312
Utilities											
Contracted Services	\$ 28,515	\$ 2,625						\$ 31,140		\$ 37,566	\$ 158,618
Consulting and Professional Services	\$ 0	\$ 0						\$ 0		\$ 1,575	\$ 174,221

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 23,233	\$ 8,624					\$ 31,857		\$ 107,380	\$ 95,236
Traffic & Other Infractions	\$ 8,093	\$ 30			\$ 0		\$ 8,123		\$ 7,700	\$ 35,546
Other Criminal Cases	\$ 5,745	\$ 3,056			\$ 0		\$ 8,801		\$ 17,403	\$ 247,987
Civil	\$ 6,317	\$ 3,989			\$ 0		\$ 10,306		\$ 15,247	\$ 75,152
Family & Children Services	\$ 6,599	\$ 889			\$ 0		\$ 7,488		\$ 6,259	\$ 36,363
Probate, Guardianship & Mental Health Services	\$ 2,200						\$ 2,200		\$ 2,024	\$ 14,227
Juvenile Dependency Services	\$ 3,674	\$ (64)					\$ 3,610		\$ 10,357	\$ 58,302
Juvenile Delinquency Services	\$ 990						\$ 990			\$ 5,153
Other Court Operations	\$ 8,470	\$ (161)					\$ 8,309		\$ 2,084	\$ 48,404
Court Interpreters		\$ 0					\$ 0		\$ 111	\$ 650
Jury Services	\$ 1,199	\$ 240					\$ 1,439		\$ 353	\$ 7,810
Security										
Trial Court Operations Program	\$ 66,519	\$ 16,604			\$ 0		\$ 83,123		\$ 168,917	\$ 624,830
Enhanced Collections	\$ 9,277	\$ 549			\$ 0		\$ 9,826		\$ 3,975	\$ 52,000
Other Non-Court Operations	\$ 12,349						\$ 12,349		\$ 11,094	\$ 61,901
Non-Court Operations Program	\$ 21,626	\$ 549			\$ 0		\$ 22,175		\$ 15,069	\$ 113,900
Executive Office	\$ 16,891	\$ 1,713					\$ 18,605		\$ 7,375	\$ 133,188
Fiscal Services	\$ 21,886	\$ 292					\$ 22,178		\$ 8,003	\$ 210,494
Human Resources	\$ 17,993	\$ 54					\$ 18,047		\$ 9,178	\$ 64,641
Business & Facilities Services	\$ 2,434	\$ 6,844					\$ 9,278		\$ 8,447	\$ 240,342
Information Technology	\$ 10,456	\$ 48,698					\$ 59,153		\$ 31,363	\$ 213,499
Court Administration Program	\$ 69,660	\$ 57,602					\$ 127,262		\$ 64,366	\$ 862,164
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 157,804	\$ 74,755			\$ 0		\$ 232,560		\$ 248,352	\$ 1,600,895