Superior Court of California, County of Sierra
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (187,684)	$ 62,601	-	-	-	-	$ 863	$ (124,220)	$ (58,367)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	$ 323	$ 323	$ 2,462
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (155)	$ (155)	$ (572)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	-	-	-	-	-	-	-	-	-
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 479,471	-	-	-	-	-	$ 27,910	$ 507,381	$ 346,451
Total Cash and Cash Equivalents	$ 291,787	$ 62,601	-	-	-	-	$ 28,940	$ 383,328	$ 289,973
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 1,774	$ 991	-	-	-	-	-	$ 2,765	$ 1,955
Accounts Receivable - General	$ 2,834	-	-	-	-	-	-	$ 2,834	$ 12,383
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 8,967	-	-	-	-	-	-	$ 8,967	$ 405
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 21,526	-	-	-	-	-	-	$ 21,526	$ 21,670
Due From Other Governments	$ 31	$ 4,164	-	-	-	-	-	$ 4,195	$ 1,107
Due From Other Courts	-	-	-	-	-	-	-	-	$ 6,906
Due From State	$ 15,636	$ 350	$ 17,924	-	-	-	-	$ 33,909	$ 28,140
Trust Due To/From	-	-	-	-	-	-	$ 175	$ 175	$ 607
Distribution Due To/From	-	-	-	-	-	-	$ 225	$ 225	$ 678
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 73	$ 52	-	-	-	-	-	$ 125	$ 1,622
Total Receivables	$ 50,840	$ 5,556	$ 17,924	-	-	-	$ 400	$ 74,720	$ 75,473
Prepaid Expenses - General	$ 161,743	-	-	-	-	-	-	$ 161,743	$ 15,785
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 161,743	-	-	-	-	-	-	$ 161,743	$ 15,785
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 504,370	$ 68,158	$ 17,924	-	-	-	$ 29,340	$ 619,792	$ 381,232

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 11,152	$ 185	-	-	-	-	-	$ 11,337	$ 10,138
Accounts Payable - General	-	-	-	-	-	-	-	-	$ 1,426
Due to Other Funds	-	$ 3,602	$ 17,924	-	-	-	$ 525	$ 22,051	$ 24,577
Due to Other Courts	-	-	-	-	-	-	-	-	$ 295
Due to State	$ 210,146	$ 1,051	-	-	-	-	-	$ 211,198	$ 15,627
TC145 Liability	-	-	-	-	-	-	$ 4,598	$ 4,598	-
Due to Other Governments	-	$ 643	-	-	-	-	-	$ 643	$ 7,901
AB145 Due to Other Government Agency	-	-	-	-	-	-	$ 3,078	$ 3,078	$ 5,713
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 14	$ 14	$ 4
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 221,298	$ 5,481	$ 17,924	-	-	-	$ 8,215	$ 252,918	$ 65,681
Civil	-	-	-	-	-	-	-	-	-
Criminal	-	-	-	-	-	-	$ 20,775	$ 20,775	$ 27,245
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 43	$ 43	$ 32
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 20,817	$ 20,817	$ 27,276
Accrued Payroll	-	-	-	-	-	-	-	-	$ 21,231
Benefits Payable	$ 27,936	-	-	-	-	-	-	$ 27,936	$ 16,595
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	$ 180	-	-	-	-	-	-	$ 180	$ 5,858
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 28,116	-	-	-	-	-	-	$ 28,116	$ 43,684
Revenue Collected in Advance	-	$ 53,848	-	-	-	-	-	$ 53,848	$ 237,700
Liabilities For Deposits	$ 2,599	-	-	-	-	-	$ 290	$ 2,889	$ 123
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	$ 19	$ 19	$ 3
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 2,599	$ 53,848	-	-	-	-	$ 308	$ 56,755	$ 237,826
Total Liabilities	$ 252,013	$ 59,328	$ 17,924	-	-	-	$ 29,340	$ 358,605	$ 374,467
Total Fund Balance	$ 252,357	$ 8,829	-	-	-	-	-	$ 261,187	$ 6,764
Total Liabilities and Fund Balance	$ 504,370	$ 68,158	$ 17,924	-	-	-	$ 29,340	$ 619,792	$ 381,232

Superior Court of California, County of Sierra
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 932,338	$ 2,005	-	-	-	-	-	$ 934,343	$ 975,731	$ 942,498	$ 1,168,796
Improvement and Modernization Fund	-	-	-	-	-	-	-	-	-	-	$ 411
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 186	-	-	-	-	-	-	$ 186	$ 586	$ 719	$ 569
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 79,798	-	-	-	-	-	-	$ 79,798	$ 111,016	$ 106,132	$ 133,674
Other Miscellaneous	$ 12,361	$ 171,386	-	-	-	-	-	$ 183,747	$ 199,344	$ 171,916	$ 209,616
Total State Financing Sources	$ 1,024,683	$ 173,391	-	-	-	-	-	$ 1,198,074	$ 1,286,677	$ 1,221,265	$ 1,513,066
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 11,000	-	-	-	-	$ 11,000	$ 11,000	$ 11,112	-
Other Judicial Council Grants	-	-	$ 17,924	-	-	-	-	$ 17,924	$ 17,923	$ 17,544	$ 17,285
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 28,924	-	-	-	-	$ 28,924	$ 28,923	$ 28,657	$ 17,285
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 11,672	$ 4,706	-	-	-	-	-	$ 16,378	$ 15,000	$ 27,593	$ 37,300
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	-	$ 469	-	-	-	-	-	$ 469	$ 330	$ 336	$ 550
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	$ 14,992	-	-	-	-	-	$ 14,992	$ 45,277	$ 18,507	$ 16,750
Escheatment	-	-	-	-	-	-	-	-	-	$ 468	-
Prior Year Revenue	$ 20,085	$ (882)	-	-	-	-	-	$ 19,203	$ 20,742	$ (39,201)	-
County Program - Restricted	-	-	-	-	-	-	-	-	-	-	-
Reimbursement Other	$ 11,220	-	-	-	-	-	-	$ 11,220	$ 11,300	$ 14,264	$ 21,848
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 15,031	-	-	-	-	-	-	$ 15,031	$ 15,000	-	$ 11,500
Total Other Financing Sources	$ 58,008	$ 19,285	-	-	-	-	-	$ 77,293	$ 107,649	$ 21,967	$ 87,948
TOTAL REVENUES	$ 1,082,691	$ 192,676	$ 28,924	-	-	-	-	$ 1,304,291	$ 1,423,249	$ 1,271,888	$ 1,618,299

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 363,231	$ 11,677	$ 3,544	-	-	-	-	$ 378,452	$ 434,956	$ 541,922	$ 486,194
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Staff Benefits	$ 330,818	$ 7,568	$ 3,561	-	-	-	-	$ 341,948	$ 364,520	$ 461,850	$ 526,311
Total Personnel Services	$ 694,049	$ 19,245	$ 7,106	-	-	-	-	$ 720,400	$ 799,476	$ 1,003,772	$ 1,012,505
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 38,836	$ 212	$ 1,608	-	-	-	-	$ 40,655	$ 49,029	$ 32,608	$ 24,144
Printing	$ 1,932	-	-	-	-	-	-	$ 1,932	$ 2,000	$ 1,317	$ 706
Telecommunications	$ 9,598	$ 1,001	$ 164	-	-	-	-	$ 10,763	$ 23,608	$ 29,019	$ 15,000
Postage	$ 2,197	-	-	-	-	-	-	$ 2,197	$ 1,000	$ 842	$ 2,700
Insurance	$ 35	-	-	-	-	-	-	$ 35	$ 50	$ 45	$ 30
In-State Travel	$ 3,815	-	$ 1,987	-	-	-	-	$ 5,803	$ 4,988	$ 13,691	$ 5,500
Out-of-State Travel	$ 4,564	-	$ 857	-	-	-	-	$ 5,421	$ 1,800	-	-
Training	$ 1,369	-	$ 920	-	-	-	-	$ 2,289	$ 5,600	$ 1,728	$ 6,800
Security Services	-	-	-	-	-	-	-	-	-	-	-
Facility Operations	$ 8,312	-	-	-	-	-	-	$ 8,312	$ 18,312	$ 123,723	$ 8,312
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 125,066	$ 8,274	$ 1,370	-	-	-	-	$ 134,710	$ 180,967	$ 145,789	$ 158,618
Consulting and Professional Services	$ 21,200	$ 148,394	$ 14,829	-	-	-	-	$ 184,423	$ 175,792	$ 171,048	$ 174,221
Information Technology	$ 115,748	$ 11,075	$ 227	-	-	-	-	$ 127,051	$ 140,418	$ 156,677	$ 182,184
Major Equipment	-	-	-	-	-	-	-	-	-	$ 10,135	-
Other Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses and Equipment	$ 332,672	$ 168,956	$ 21,962	-	-	-	-	$ 523,591	$ 603,564	$ 686,621	$ 578,215
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	$ 150	-
Jury Costs	-	-	-	-	-	-	-	-	-	-	-
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (4,717)	$ 3,285	$ 1,432	-	-	-	-	-	$ 2,650	-	$ 10,175
Prior Year Expense Adjustment	$ (193,246)	$ (876)	-	-	-	-	-	$ (194,122)	-	$ 4,837	-
Total Special Items of Expense	$ (197,963)	$ 2,409	$ 1,432	-	-	-	-	$ (194,122)	$ 2,650	$ 4,987	$ 10,175
TOTAL EXPENDITURES	$ 828,758	$ 190,611	$ 30,500	-	-	-	-	$ 1,049,868	$ 1,405,691	$ 1,695,380	$ 1,600,895

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 253,933	$ 2,065	$ (1,576)	-	-	-	-	$ 254,422	$ 17,558	$ (423,492)	$ 17,405
Operating Transfers In (Out)	$ (1,576)	-	$ 1,576	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	-	$ 6,764	-	-	-	-	-	$ 6,764	$ 6,764	$ 430,256	$ 430,256
ENDING BALANCE (Deficit)	$ 252,357	$ 8,829	-	-	-	-	-	$ 261,187	$ 24,322	$ 6,764	$ 447,661

Superior Court of California, County of Sierra
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 107,957	$ 43,325	-	-	-	-	$ 151,282	$ 105,235	$ 315,214	$ 95,236
Traffic & Other Infractions	$ 31,654	$ 431	-	-	-	-	$ 32,086	$ 38,487	$ 39,615	$ 35,546
Other Criminal Cases	$ 21,154	$ 189,195	-	-	-	$ (4)	$ 210,345	$ 254,043	$ 226,202	$ 247,987
Civil	$ 29,221	$ 19,728	-	-	-	-	$ 48,949	$ 83,802	$ 62,390	$ 75,152
Family & Children Services	$ 26,481	$ 3,719	-	-	-	$ (113)	$ 30,087	$ 52,077	$ 40,312	$ 36,363
Probate, Guardianship & Mental Health Services	$ 8,828	$ 21,000	-	-	-	-	$ 29,828	$ 31,147	$ 22,738	$ 14,227
Juvenile Dependency Services	$ 14,904	$ 7,932	-	-	-	-	$ 22,836	$ 37,933	$ 41,372	$ 58,302
Juvenile Delinquency Services	$ 4,047	-	-	-	-	-	$ 4,047	$ 5,609	$ 3,803	$ 5,153
Other Court Operations	$ 34,046	$ 1,983	-	-	-	$ (296)	$ 35,733	$ 20,797	$ 37,293	$ 48,404
Court Interpreters	-	$ 95	-	-	-	-	$ 95	$ 2,000	$ 718	$ 650
Jury Services	$ 4,786	$ 848	-	-	-	-	$ 5,633	$ 9,121	$ 6,991	$ 7,810
Security	-	-	-	-	-	-	-	-	-	-
Trial Court Operations Program	$ 283,079	$ 288,255	-	-	-	$ (413)	$ 570,921	$ 640,250	$ 796,648	$ 624,830
Enhanced Collections	$ 29,378	$ 1,514	-	-	-	-	$ 30,893	$ 45,277	$ 40,256	$ 52,000
Other Non-Court Operations	$ 23,581	-	-	-	-	-	$ 23,581	$ 41,941	$ 57,886	$ 61,901
Non-Court Operations Program	$ 52,959	$ 1,514	-	-	-	-	$ 54,473	$ 87,218	$ 98,143	$ 113,900
Executive Office	$ 65,883	$ 3,193	-	-	-	-	$ 69,076	$ 78,490	$ 99,207	$ 133,188
Fiscal Services	$ 86,021	$ 10,343	-	-	-	$ (828)	$ 95,537	$ 166,443	$ 147,182	$ 210,494
Human Resources	$ 73,623	$ 632	-	-	-	-	$ 74,255	$ 59,228	$ 53,463	$ 64,641
Business & Facilities Services	$ 118,808	$ 31,016	-	-	-	$ (192,926)	$ (43,102)	$ 135,295	$ 281,453	$ 240,342
Information Technology	$ 40,027	$ 188,637	-	-	-	$ 45	$ 228,709	$ 238,767	$ 219,284	$ 213,499
Court Administration Program	$ 384,362	$ 233,821	-	-	-	$ (193,709)	$ 424,474	$ 678,223	$ 800,589	$ 862,164
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 720,400	$ 523,591	-	-	-	$ (194,122)	$ 1,049,868	$ 1,405,691	$ 1,695,380	$ 1,600,895