

**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. Mendez*

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**

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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 June									
Fiscal Year 2022/23									2021/22
	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						
<b>ASSETS</b>									
Operations	\$ (125,330)	\$ 110,159	\$ 0				\$ 2,696	\$ (12,474)	\$ 8,221
Payroll	\$ 0	\$ 0						\$ 0	
Jury Revolving									
Other Distribution							\$ 979	\$ 979	\$ 1,060
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (7,785)	\$ (7,785)	\$ (624)
Cash on Hand									
Cash with County	\$ (2,029)	\$ 0	\$ 0				\$ 0	\$ (2,029)	\$ 13,668
Cash Outside of the JCC									
Cash Equivalents	\$ 304,963						\$ 89,904	\$ 394,867	\$ 360,901
Total Cash and Cash Equivalents	\$ 177,604	\$ 110,159	\$ 0				\$ 85,794	\$ 373,558	\$ 383,226
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 18	\$ 39						\$ 57	\$ 428
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 1							\$ 1	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,145							\$ 8,145	\$ 1,475
Due From Other Governments	\$ 0	\$ 907						\$ 907	\$ 1,901
Due From Other Courts	\$ 476							\$ 476	\$ 1,057
Due From State	\$ 17,952	\$ 300	\$ 7,816					\$ 26,068	\$ 8,735
Trust Due To/From							\$ 105	\$ 105	\$ 229
Distribution Due To/From							\$ 186	\$ 186	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 322	\$ 3,759						\$ 4,082	\$ 43
Total Receivables	\$ 26,914	\$ 5,006	\$ 7,816				\$ 291	\$ 40,027	\$ 13,868
Prepaid Expenses - General	\$ 253,042							\$ 253,042	\$ 115,413
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 253,042							\$ 253,042	\$ 115,413
Other Assets									
Total Other Assets									
Total Assets	\$ 457,560	\$ 115,165	\$ 7,816				\$ 86,085	\$ 666,626	\$ 512,508
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 9,691	\$ 69	\$ 3,651					\$ 13,411	\$ 5,324
Accounts Payable - General	\$ 18,084	\$ 4	\$ 0				\$ 0	\$ 18,088	\$ 1,959
Due to Other Funds	\$ 0	\$ 3,980	\$ 4,165				\$ 4,373	\$ 12,518	\$ 1,747
Due to Other Courts		\$ 672						\$ 672	\$ 1,109
Due to State	\$ 26,649						\$ 0	\$ 26,649	\$ 42,614
TC145 Liability							\$ 8,655	\$ 8,655	\$ 1,909
Due to Other Governments		\$ 37,400						\$ 37,400	\$ 35,776
AB145 Due to Other Government Agency							\$ 9,601	\$ 9,601	\$ 6,402
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 18	\$ 18	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 54,424	\$ 42,126	\$ 7,816				\$ 22,647	\$ 127,012	\$ 96,842
Civil							\$ 2,868	\$ 2,868	\$ 37,368
Criminal							\$ 56,374	\$ 56,374	\$ 47,265
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 392	\$ 392	\$ 315
Miscellaneous Trust									
Total Trust Deposits							\$ 59,634	\$ 59,634	\$ 84,948
Accrued Payroll	\$ 7,508							\$ 7,508	\$ 9,061
Benefits Payable	\$ 6,490							\$ 6,490	
Deferred Compensation Payable	\$ 750							\$ 750	
Deductions Payable	\$ 27,610							\$ 27,610	
Payroll Clearing	\$ 0							\$ 0	\$ 52,099
Total Payroll Liabilities	\$ 42,358							\$ 42,358	\$ 61,160
Revenue Collected in Advance	\$ 51,255	\$ 54,556						\$ 105,811	\$ 22,160
Liabilities For Deposits	\$ 540						\$ 78	\$ 619	\$ 1,391
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 3,727	\$ 3,727	\$ 3,754
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 51,796	\$ 54,556					\$ 3,805	\$ 110,156	\$ 27,305
Total Liabilities	\$ 148,578	\$ 96,681	\$ 7,816				\$ 86,085	\$ 339,160	\$ 270,254
Total Fund Balance	\$ 308,982	\$ 18,484	\$ 0					\$ 327,466	\$ 242,254
Total Liabilities and Fund Balance	\$ 457,560	\$ 115,165	\$ 7,816				\$ 86,085	\$ 666,626	\$ 512,508

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 June											
Fiscal Year 2022/23										2021/22	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 890,446	\$ 1,880					\$ 892,326	\$ 874,774	\$ 756,933	\$ 752,691	
Improvement and Modernization Fund	\$ 402						\$ 402	\$ 402	\$ 157,996	\$ 158,398	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 796						\$ 796	\$ 2,014	\$ 396	\$ 396	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 291,749						\$ 291,749	\$ 329,240	\$ 115,295	\$ 138,056	
Other Miscellaneous	\$ 9,616	\$ 152,470					\$ 162,086	\$ 216,642	\$ 202,590	\$ 209,616	
	<b>\$ 1,193,009</b>	<b>\$ 154,350</b>					<b>\$ 1,347,359</b>	<b>\$ 1,423,072</b>	<b>\$ 1,233,210</b>	<b>\$ 1,259,157</b>	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 21,822				\$ 21,822	\$ 15,632	\$ 9,198	\$ 15,030	
Non-Judicial Council Grants											
			<b>\$ 21,822</b>				<b>\$ 21,822</b>	<b>\$ 15,632</b>	<b>\$ 9,198</b>	<b>\$ 15,030</b>	
Other Financing Sources											
Interest Income	\$ 18,225	\$ 6,095					\$ 24,320	\$ 1,755	\$ 1,965	\$ 1,755	
Investment Income											
Donations		\$ 464					\$ 464	\$ 310	\$ 915	\$ 1,310	
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 12,139					\$ 12,139	\$ 9,749	\$ 15,736	\$ 9,749	
Escheatment											
Prior Year Revenue	\$ 434						\$ 434		\$ (2,397)		
County Program - Restricted											
Reimbursement Other	\$ 6,001						\$ 6,001	\$ 11,000	\$ 9,172	\$ 6,820	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,004						\$ 15,004	\$ 15,000	\$ 15,013	\$ 15,000	
	<b>\$ 39,664</b>	<b>\$ 18,699</b>					<b>\$ 58,363</b>	<b>\$ 37,814</b>	<b>\$ 40,404</b>	<b>\$ 34,634</b>	
<b>Total Revenues</b>	<b>\$ 1,232,673</b>	<b>\$ 173,049</b>	<b>\$ 21,822</b>				<b>\$ 1,427,544</b>	<b>\$ 1,476,518</b>	<b>\$ 1,282,812</b>	<b>\$ 1,308,821</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 362,954	\$ 8,464	\$ 2,052				\$ 373,471	\$ 347,659	\$ 315,474	\$ 350,246	
Temp Help	\$ 1,073	\$ 350					\$ 1,423	\$ 1,423		\$ 31,920	
Overtime											
Staff Benefits	\$ 274,895	\$ 6,949	\$ 2,047				\$ 283,891	\$ 293,423	\$ 212,401	\$ 267,859	
	<b>\$ 638,922</b>	<b>\$ 15,763</b>	<b>\$ 4,099</b>				<b>\$ 658,785</b>	<b>\$ 642,505</b>	<b>\$ 527,875</b>	<b>\$ 650,025</b>	
Operating Expenses and Equipment											
General Expense	\$ 111,978	\$ 5,253	\$ 9,841				\$ 127,072	\$ 104,784	\$ 27,226	\$ 94,264	
Printing	\$ 477						\$ 477	\$ 625	\$ 274		
Telecommunications	\$ 17,109	\$ 924					\$ 18,034	\$ 18,930	\$ 16,163	\$ 16,891	
Postage	\$ 113						\$ 113	\$ 1,650	\$ 1,654	\$ 1,200	
Insurance	\$ 40	\$ 0					\$ 40	\$ 49	\$ 29	\$ 175	
In-State Travel	\$ 1,046		\$ 1,018				\$ 2,064	\$ 1,200	\$ 779	\$ 500	
Out-of-State Travel											
Training	\$ 2,130						\$ 2,130	\$ 2,750	\$ 2,732	\$ 6,500	
Security Services											
Facility Operations	\$ 9,400	\$ 208					\$ 9,608	\$ 108,312	\$ 8,914	\$ 20,676	
Utilities											
Contracted Services	\$ 171,640	\$ 5,462					\$ 177,101	\$ 207,003	\$ 128,352	\$ 142,716	
Consulting and Professional Services	\$ 7,275	\$ 132,213	\$ 6,000				\$ 145,488	\$ 161,694	\$ 159,583	\$ 153,860	
Information Technology	\$ 138,420	\$ 5,979					\$ 144,399	\$ 172,413	\$ 274,169	\$ 287,060	
Major Equipment	\$ 56,785						\$ 56,785	\$ 29,203	\$ 62,811	\$ 55,351	
Other Items of Expense											
	<b>\$ 516,414</b>	<b>\$ 150,038</b>	<b>\$ 16,859</b>				<b>\$ 683,310</b>	<b>\$ 808,613</b>	<b>\$ 682,686</b>	<b>\$ 779,193</b>	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 1,475		\$ 1,625	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (6,133)	\$ 4,760	\$ 1,373				\$ 0	\$ 0	\$ 0	\$ 4,800	
Prior Year Expense Adjustment	\$ 236						\$ 236				
	<b>\$ (5,897)</b>	<b>\$ 4,760</b>	<b>\$ 1,373</b>				<b>\$ 236</b>	<b>\$ 1,475</b>	<b>\$ 0</b>	<b>\$ 6,425</b>	
<b>Total Expenditures</b>	<b>\$ 1,149,439</b>	<b>\$ 170,561</b>	<b>\$ 22,332</b>				<b>\$ 1,342,331</b>	<b>\$ 1,452,593</b>	<b>\$ 1,210,561</b>	<b>\$ 1,435,643</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 83,234	\$ 2,488	\$ (510)				\$ 85,212	\$ 23,925	\$ 72,252	\$ (126,822)	
Operating Transfers In (Out)	\$ (510)		\$ 510				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 226,258	\$ 15,996	\$ 0				\$ 242,254	\$ 242,254	\$ 170,002	\$ 170,002	
Ending Balance (Deficit)	<b>\$ 308,982</b>	<b>\$ 18,484</b>	<b>\$ 0</b>				<b>\$ 327,466</b>	<b>\$ 266,179</b>	<b>\$ 242,254</b>	<b>\$ 43,180</b>	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 64,293	\$ 32,219					\$ 96,511	\$ 103,052	\$ 79,780	\$ 104,898
Traffic & Other Infractions	\$ 38,436	\$ 20,230			\$ 0		\$ 58,667	\$ 96,065	\$ 44,213	\$ 63,505
Other Criminal Cases	\$ 59,229	\$ 166,152			\$ 0		\$ 225,380	\$ 255,664	\$ 233,367	\$ 278,013
Civil	\$ 44,812	\$ 34,657					\$ 79,470	\$ 78,891	\$ 61,405	\$ 68,273
Family & Children Services	\$ 20,449	\$ 2,353			\$ 0		\$ 22,802	\$ 35,327	\$ 17,980	\$ 8,565
Probate, Guardianship & Mental Health Services	\$ 10,327	\$ 3,600					\$ 13,927	\$ 11,663	\$ 12,537	\$ 12,164
Juvenile Dependency Services		\$ 29,855					\$ 29,855	\$ 22,459	\$ 21,438	\$ 30,347
Juvenile Delinquency Services										
Other Court Operations	\$ 14,262	\$ 560					\$ 14,822	\$ 28,161	\$ 69,624	\$ 101,633
Court Interpreters		\$ 796					\$ 796	\$ 2,014	\$ 780	\$ 1,100
Jury Services	\$ 7,024						\$ 7,024	\$ 8,932	\$ 5,919	\$ 7,388
Security										
Trial Court Operations Program	\$ 258,831	\$ 290,422			\$ 0		\$ 549,254	\$ 642,228	\$ 547,044	\$ 675,886
Enhanced Collections	\$ 13,306	\$ 3,358			\$ 0		\$ 16,664	\$ 16,373	\$ 20,211	\$ 20,185
Other Non-Court Operations	\$ 46,569						\$ 46,569	\$ 20,653	\$ 17,169	\$ 17,607
Non-Court Operations Program	\$ 59,876	\$ 3,358			\$ 0		\$ 63,234	\$ 37,026	\$ 37,380	\$ 37,792
Executive Office	\$ 119,978	\$ 1,159					\$ 121,137	\$ 113,532	\$ 68,385	\$ 70,446
Fiscal Services	\$ 95,888	\$ 7,906			\$ 0		\$ 103,794	\$ 114,171	\$ 105,597	\$ 111,804
Human Resources	\$ 75,027	\$ 2,697				\$ 236	\$ 77,961	\$ 49,272	\$ 53,084	\$ 55,434
Business & Facilities Services	\$ 12,996	\$ 99,436					\$ 112,431	\$ 190,443	\$ 69,895	\$ 108,503
Information Technology	\$ 36,189	\$ 278,332			\$ 0		\$ 314,522	\$ 305,921	\$ 329,176	\$ 375,778
Court Administration Program	\$ 340,078	\$ 389,530			\$ 0	\$ 236	\$ 729,844	\$ 773,339	\$ 626,137	\$ 721,965
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 658,785	\$ 683,310			\$ 0	\$ 236	\$ 1,342,331	\$ 1,452,593	\$ 1,210,561	\$ 1,435,643