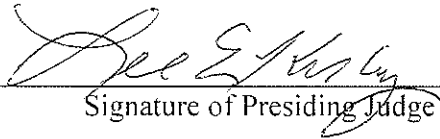


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

11/30/2016

Date

Sierra

Court

FY 16-17 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY 16-17 – Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	none
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra
 Court

FY 16-17 – Q1
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	6	5			

¹ The 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 2016/17									2015/16
	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	\$ 8,066	\$ 433	\$ (4,378)				\$ 0	\$ 4,122	\$ 4,404
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 74,782						\$ 20,456	\$ 95,238	\$ 72,255
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 306,549						\$ 0	\$ 306,549	\$ 342,446
Total Cash and Cash Equivalents	\$ 389,398	\$ 433	\$ (4,378)				\$ 20,456	\$ 405,909	\$ 419,106
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 8,192						\$ 8,192	\$ 2,540
Due From Other Courts	\$ 3,253		\$ 2,092				\$ 0	\$ 5,345	\$ 3,582
Due From State	\$ 0	\$ 0	\$ 3,396					\$ 3,396	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 3,253	\$ 8,192	\$ 5,488				\$ 0	\$ 16,933	\$ 6,122
Prepaid Expenses - General	\$ 25,000	\$ 0						\$ 25,000	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 25,000	\$ 0						\$ 25,000	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 417,651	\$ 8,625	\$ 1,110				\$ 20,456	\$ 447,842	\$ 425,228
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,846	\$ 0	\$ 0				\$ 0	\$ 2,846	\$ 3,668
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 1,268
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,846	\$ 0	\$ 0				\$ 0	\$ 2,846	\$ 4,936
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 20,456	\$ 20,456	\$ 23,838
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 20,456	\$ 20,456	\$ 23,838
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance			\$ 1,110					\$ 1,110	
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities			\$ 1,110					\$ 1,110	
Total Liabilities	\$ 2,846	\$ 0	\$ 1,110				\$ 20,456	\$ 24,412	\$ 28,774
Total Fund Balance	\$ 414,805	\$ 8,625	\$ 0					\$ 423,430	\$ 396,454
Total Liabilities and Fund Balance	\$ 417,651	\$ 8,625	\$ 1,110				\$ 20,456	\$ 447,842	\$ 425,228

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 September											
Fiscal Year 2016/17									2015/16		
	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	\$ 359,002	\$ 331					\$ 359,333	\$ 698,533	\$ 348,312	\$ 687,150	
Improvement and Modernization Fund										\$ 471	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,712						\$ 2,712	\$ 2,400		\$ 100	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,672						\$ 1,672	\$ 47,922	\$ 5,896	\$ 48,507	
Other Miscellaneous								\$ 9,616		\$ 9,616	
	\$ 363,386	\$ 331					\$ 363,717	\$ 758,471	\$ 354,208	\$ 745,844	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants	\$ 0		\$ 3,714				\$ 3,714	\$ 6,000		\$ 6,000	
Non-Judicial Council Grants											
	\$ 0		\$ 3,714				\$ 3,714	\$ 6,000		\$ 6,000	
Other Financing Sources											
Interest Income	\$ 20	\$ 1					\$ 20	\$ 500	\$ 3		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 6,976					\$ 6,976	\$ 23,625	\$ 4,918	\$ 18,700	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 593						\$ 593	\$ 5,400	\$ 2,241	\$ 7,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,070						\$ 5,070	\$ 18,000	\$ 4,280	\$ 15,000	
	\$ 5,683	\$ 6,977					\$ 12,660	\$ 47,525	\$ 11,442	\$ 41,200	
Total Revenues	\$ 369,069	\$ 7,308	\$ 3,714				\$ 380,091	\$ 811,996	\$ 365,650	\$ 793,044	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 58,207	\$ 2,399					\$ 60,606	\$ 348,516	\$ 69,242	\$ 270,884	
Temp Help											
Overtime											
Staff Benefits	\$ (11,141)	\$ 1,029					\$ (10,112)	\$ 245,376	\$ (122,235)	\$ 176,179	
	\$ 47,066	\$ 3,428					\$ 50,494	\$ 593,892	\$ (52,993)	\$ 447,063	
Operating Expenses and Equipment											
General Expense	\$ 6,500		\$ 900				\$ 7,400	\$ 39,552	\$ 8,295	\$ 41,190	
Printing											
Telecommunications	\$ 2,091						\$ 2,091	\$ 8,800	\$ 1,008	\$ 8,500	
Postage	\$ 24						\$ 24	\$ 2,500	\$ 246	\$ 2,500	
Insurance											
In-State Travel	\$ 5		\$ 569				\$ 574	\$ 8,000		\$ 1,920	
Out-of-State Travel											
Training								\$ 420	\$ 2,625	\$ 3,660	
Security Services											
Facility Operations	\$ 988						\$ 988	\$ 18,400	\$ 697	\$ 22,600	
Utilities											
Contracted Services	\$ 28,828	\$ 1,635	\$ 400				\$ 30,863	\$ 124,814	\$ 22,265	\$ 114,915	
Consulting and Professional Services	\$ 125		\$ 1,000				\$ 1,125	\$ 12,200	\$ 128	\$ 16,860	
Information Technology	\$ 13,379	\$ 150	\$ 845				\$ 14,375	\$ 56,000	\$ 8,372	\$ 52,500	
Major Equipment	\$ (10,825)						\$ (10,825)	\$ 88,000		\$ 30,000	
Other Items of Expense											
	\$ 41,116	\$ 1,785	\$ 3,714				\$ 46,615	\$ 358,686	\$ 43,636	\$ 294,645	
Special Items of Expense											
Grand Jury											
Jury Costs										\$ 350	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (377)	\$ 704					\$ 327		\$ 0		
Prior Year Expense Adjustment											
	\$ (377)	\$ 704					\$ 327		\$ 0	\$ 350	
Total Expenditures	\$ 87,805	\$ 5,917	\$ 3,714				\$ 97,436	\$ 952,578	\$ (9,356)	\$ 742,058	
Excess (Deficit) of Revenues Over Expenditures	\$ 281,264	\$ 1,391	\$ 0				\$ 282,655	\$ (140,582)	\$ 375,006	\$ 50,986	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 133,541	\$ 7,234	\$ 0				\$ 140,775	\$ 140,775	\$ 21,448	\$ 21,448	
Ending Balance (Deficit)	\$ 414,805	\$ 8,625	\$ 0				\$ 423,430	\$ 193	\$ 396,454	\$ 72,434	

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	Personal 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	\$ 717	\$ 10,453					\$ 11,170	\$ 73,987	\$ 8,502	\$ 21,760
Traffic & Other Infractions	\$ 8,564	\$ 4,480					\$ 13,044	\$ 94,133	\$ (4,738)	\$ 75,925
Other Criminal Cases	\$ 2,645	\$ 4,663				\$ (704)	\$ 6,604	\$ 126,869	\$ 1,405	\$ 94,106
Civil	\$ 7,177	\$ 2,933					\$ 10,110	\$ 158,560	\$ (5,282)	\$ 121,507
Family & Children Services	\$ 689	\$ 299				\$ 327	\$ 1,315	\$ 52,711	\$ (1,414)	\$ 39,223
Probate, Guardianship & Mental Health Services		\$ 1,200					\$ 1,200	\$ 17,445	\$ 1,097	\$ 4,024
Juvenile Dependency Services	\$ 72	\$ 2,637					\$ 2,709	\$ 29,355	\$ 1,612	\$ 15,716
Juvenile Delinquency Services								\$ 13,523		
Other Court Operations	\$ 10,230	\$ 5,065					\$ 15,296	\$ 124,459	\$ (4,129)	\$ 123,979
Court Interpreters		\$ 3,851					\$ 3,851	\$ 2,400		\$ 100
Jury Services	\$ 2,913	\$ 1,216					\$ 4,129	\$ 34,355	\$ (682)	\$ 32,768
Security										
Trial Court Operations Program	\$ 33,007	\$ 36,797				\$ (377)	\$ 69,428	\$ 727,797	\$ (3,628)	\$ 529,107
Enhanced Collections	\$ 4,077	\$ 3,409				\$ 704	\$ 8,190	\$ 29,159	\$ 170	\$ 21,840
Other Non-Court Operations								\$ 34,378		\$ 20,655
Non-Court Operations Program	\$ 4,077	\$ 3,409				\$ 704	\$ 8,190	\$ 63,537	\$ 170	\$ 42,495
Executive Office	\$ 8,239	\$ 3,720					\$ 11,958	\$ 100,260	\$ (5,327)	\$ 102,799
Fiscal Services	\$ 634	\$ 797					\$ 1,431	\$ 14,020	\$ (351)	\$ 16,986
Human Resources	\$ 2,636	\$ 1,033					\$ 3,669	\$ 21,825	\$ 1,103	\$ 27,641
Business & Facilities Services	\$ 422	\$ 191					\$ 613	\$ 5,810	\$ (273)	\$ 5,117
Information Technology	\$ 1,479	\$ 668					\$ 2,146	\$ 19,330	\$ (1,050)	\$ 17,913
Court Administration Program	\$ 13,409	\$ 6,409					\$ 19,818	\$ 161,244	\$ (5,898)	\$ 170,456
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 50,494	\$ 46,615				\$ 327	\$ 97,436	\$ 952,578	\$ (9,356)	\$ 742,058