

## 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

01/31/2018

\_\_\_\_\_  
Date

Sierra

\_\_\_\_\_  
Court

FY17-18 - Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY 17-18 – Q1

Fiscal Year and Ending Quarter

### FOOTNOTES

1	None
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Sierra  
 Court

FY 17-18 – Q1  
 Fiscal Year and Ending Quarter

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

<sup>1</sup> 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								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (26,618)	\$ 1,727	\$ (1,787)				\$ 196	\$ (26,482)	\$ 4,122
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees			\$ 0				\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 108,658						\$ 19,739	\$ 128,397	\$ 95,238
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 238,775						\$ 2,459	\$ 241,235	\$ 306,549
<b>Total Cash and Cash Equivalents</b>	<b>\$ 320,815</b>	<b>\$ 1,727</b>	<b>\$ (1,787)</b>				<b>\$ 22,395</b>	<b>\$ 343,150</b>	<b>\$ 405,909</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 8,414						\$ 8,414	\$ 8,192
Due From Other Courts	\$ 3,713		\$ 0				\$ 0	\$ 3,713	\$ 5,345
Due From State	\$ 0	\$ 0	\$ 5,457					\$ 5,457	\$ 3,396
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 3,713</b>	<b>\$ 8,414</b>	<b>\$ 5,457</b>				<b>\$ 0</b>	<b>\$ 17,584</b>	<b>\$ 16,933</b>
Prepaid Expenses - General	\$ 31,097	\$ 0						\$ 31,097	\$ 25,000
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 31,097</b>	<b>\$ 0</b>						<b>\$ 31,097</b>	<b>\$ 25,000</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 355,625</b>	<b>\$ 10,141</b>	<b>\$ 3,670</b>				<b>\$ 22,395</b>	<b>\$ 391,831</b>	<b>\$ 447,842</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,967	\$ 0	\$ 0				\$ 0	\$ 1,967	\$ 2,846
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 2,655	\$ 2,655	\$ 0
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1	\$ 1	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,967</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,656</b>	<b>\$ 4,623</b>	<b>\$ 2,846</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 19,739	\$ 19,739	\$ 20,456
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 19,739</b>	<b>\$ 19,739</b>	<b>\$ 20,456</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance									\$ 1,110
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>									<b>\$ 1,110</b>
<b>Total Liabilities</b>	<b>\$ 1,967</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 22,395</b>	<b>\$ 24,362</b>	<b>\$ 24,412</b>
<b>Total Fund Balance</b>	<b>\$ 353,658</b>	<b>\$ 10,141</b>	<b>\$ 3,670</b>					<b>\$ 367,469</b>	<b>\$ 423,430</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 355,625</b>	<b>\$ 10,141</b>	<b>\$ 3,670</b>				<b>\$ 22,395</b>	<b>\$ 391,831</b>	<b>\$ 447,842</b>

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 2017/18									2016/17		
	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	\$ 356,171	\$ 153					\$ 356,324	\$ 714,702	\$ 359,333	\$ 698,533	
Improvement and Modernization Fund											
Judges' Compensation (0150019)								\$ 7,100	\$ 2,712	\$ 2,400	
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 8,185						\$ 8,185	\$ 44,011	\$ 1,672	\$ 47,922	
Other Miscellaneous								\$ 9,616		\$ 9,616	
	<b>\$ 364,356</b>	<b>\$ 153</b>					<b>\$ 364,509</b>	<b>\$ 775,429</b>	<b>\$ 363,717</b>	<b>\$ 758,471</b>	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 8,560				\$ 8,560	\$ 12,000	\$ 3,714	\$ 6,000	
Non-Judicial Council Grants											
			<b>\$ 8,560</b>				<b>\$ 8,560</b>	<b>\$ 12,000</b>	<b>\$ 3,714</b>	<b>\$ 6,000</b>	
Other Financing Sources											
Interest Income	\$ 114	\$ 3					\$ 117	\$ 950	\$ 20	\$ 500	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 5,508					\$ 5,508	\$ 25,305	\$ 6,976	\$ 23,625	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 3,810						\$ 3,810	\$ 6,662	\$ 593	\$ 5,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,870						\$ 7,870	\$ 15,800	\$ 5,070	\$ 18,000	
	<b>\$ 11,793</b>	<b>\$ 5,511</b>					<b>\$ 17,304</b>	<b>\$ 48,717</b>	<b>\$ 12,660</b>	<b>\$ 47,525</b>	
<b>Total Revenues</b>	<b>\$ 376,149</b>	<b>\$ 5,664</b>	<b>\$ 8,560</b>				<b>\$ 390,373</b>	<b>\$ 836,146</b>	<b>\$ 380,091</b>	<b>\$ 811,996</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 81,801	\$ 2,052					\$ 83,853	\$ 380,679	\$ 60,606	\$ 348,516	
Temp Help											
Overtime											
Staff Benefits	\$ 24,288	\$ 851					\$ 25,139	\$ 265,161	\$ (10,112)	\$ 245,376	
	<b>\$ 106,089</b>	<b>\$ 2,903</b>					<b>\$ 108,992</b>	<b>\$ 645,840</b>	<b>\$ 50,494</b>	<b>\$ 593,892</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,212		\$ 90				\$ 1,302	\$ 129,741	\$ 7,400	\$ 39,552	
Printing											
Telecommunications	\$ 3,518						\$ 3,518	\$ 15,500	\$ 2,091	\$ 8,800	
Postage	\$ 445						\$ 445	\$ 1,600	\$ 24	\$ 2,500	
Insurance											
In-State Travel	\$ 1,555						\$ 1,555	\$ 11,600	\$ 574	\$ 8,000	
Out-of-State Travel	\$ 1,753						\$ 1,753				
Training	\$ 1,140						\$ 1,140	\$ 6,000		\$ 420	
Security Services											
Facility Operations	\$ 10,314						\$ 10,314	\$ 42,000	\$ 988	\$ 18,400	
Utilities											
Contracted Services	\$ 98,042	\$ 1,209	\$ 4,800				\$ 104,051	\$ 118,243	\$ 30,863	\$ 124,814	
Consulting and Professional Services								\$ 14,600	\$ 1,125	\$ 12,200	
Information Technology	\$ 20,936	\$ 150					\$ 21,086	\$ 61,500	\$ 14,375	\$ 56,000	
Major Equipment								\$ 5,000	\$ (10,825)	\$ 88,000	
Other Items of Expense											
	<b>\$ 138,915</b>	<b>\$ 1,359</b>	<b>\$ 4,890</b>				<b>\$ 145,164</b>	<b>\$ 405,784</b>	<b>\$ 46,615</b>	<b>\$ 358,686</b>	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (535)	\$ 535					\$ 0	\$ 0	\$ 327		
Prior Year Expense Adjustment											
	<b>\$ (535)</b>	<b>\$ 535</b>					<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 327</b>		
<b>Total Expenditures</b>	<b>\$ 244,469</b>	<b>\$ 4,797</b>	<b>\$ 4,890</b>				<b>\$ 254,156</b>	<b>\$ 1,051,624</b>	<b>\$ 97,436</b>	<b>\$ 952,578</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 131,681	\$ 867	\$ 3,670				\$ 136,218	\$ (215,478)	\$ 282,655	\$ (140,582)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 221,977	\$ 9,274	\$ 0				\$ 231,251	\$ 231,251	\$ 140,775	\$ 140,775	
Ending Balance (Deficit)	<b>\$ 353,658</b>	<b>\$ 10,141</b>	<b>\$ 3,670</b>				<b>\$ 367,469</b>	<b>\$ 15,773</b>	<b>\$ 423,430</b>	<b>\$ 193</b>	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 647	\$ 14,169					\$ 14,816	\$ 86,879	\$ 11,170	\$ 73,987
Traffic & Other Infractions	\$ 18,646	\$ 19,273					\$ 37,919	\$ 108,727	\$ 13,044	\$ 94,133
Other Criminal Cases	\$ 1,163	\$ 3,387				\$ (535)	\$ 4,015	\$ 131,686	\$ 6,604	\$ 126,869
Civil	\$ 24,622	\$ 23,633					\$ 48,255	\$ 179,184	\$ 10,110	\$ 158,560
Family & Children Services	\$ 5,308	\$ 7,160				\$ 0	\$ 12,469	\$ 74,094	\$ 1,315	\$ 52,711
Probate, Guardianship & Mental Health Services	\$ 540	\$ 1,996					\$ 2,537	\$ 29,878	\$ 1,200	\$ 17,445
Juvenile Dependency Services	\$ (10)	\$ 894					\$ 885	\$ 27,424	\$ 2,709	\$ 29,355
Juvenile Delinquency Services								\$ 15,241		\$ 13,523
Other Court Operations	\$ 22,199	\$ 18,173					\$ 40,371	\$ 119,605	\$ 15,296	\$ 124,459
Court Interpreters		\$ 559					\$ 559	\$ 7,100	\$ 3,851	\$ 2,400
Jury Services	\$ 5,470	\$ 5,122					\$ 10,593	\$ 39,934	\$ 4,129	\$ 34,355
Security										
Trial Court Operations Program	\$ 78,586	\$ 94,366				\$ (535)	\$ 172,418	\$ 819,753	\$ 69,428	\$ 727,797
Enhanced Collections	\$ 6,324	\$ 7,111				\$ 535	\$ 13,970	\$ 33,817	\$ 8,190	\$ 29,159
Other Non-Court Operations								\$ 15,241		\$ 34,378
Non-Court Operations Program	\$ 6,324	\$ 7,111				\$ 535	\$ 13,970	\$ 49,058	\$ 8,190	\$ 63,537
Executive Office	\$ 14,930	\$ 14,628					\$ 29,558	\$ 114,983	\$ 11,958	\$ 100,260
Fiscal Services	\$ 1,329	\$ 1,397					\$ 2,725	\$ 10,255	\$ 1,431	\$ 14,020
Human Resources	\$ 4,378	\$ 24,285					\$ 28,663	\$ 26,837	\$ 3,669	\$ 21,825
Business & Facilities Services	\$ 766	\$ 750					\$ 1,516	\$ 10,096	\$ 613	\$ 5,810
Information Technology	\$ 2,680	\$ 2,626					\$ 5,305	\$ 20,643	\$ 2,146	\$ 19,330
Court Administration Program	\$ 24,082	\$ 43,686					\$ 67,768	\$ 182,814	\$ 19,818	\$ 161,244
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 108,992	\$ 145,164				\$ 0	\$ 254,156	\$ 1,051,624	\$ 97,436	\$ 952,578