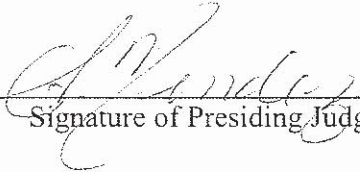


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/12/2020

Date

Sierra

Court

FY 19-20 - Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY 19-20 - Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	None
2	
3	
4	
5	
6	
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12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra

Court

FY 19-20 - Q2

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	6	4		

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 December								2018/19	
	Fiscal Year 2019/20									
	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	\$ (2,999)	\$ 687	\$ (2,845)				\$ 1,731	\$ (3,427)	\$ 19,891	
Payroll										
Jury										
Revolving										
Other										
Distribution							\$ 0	\$ 0		
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0		
Credit Card										
Cash on Hand										
Cash with County	\$ 71,374						\$ 55,513	\$ 126,886	\$ 23,352	
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0	
Cash Equivalents	\$ 255,350						\$ 293,853	\$ 549,203	\$ 206,940	
Total Cash and Cash Equivalents	\$ 323,725	\$ 687	\$ (2,845)				\$ 351,097	\$ 672,663	\$ 250,183	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,129							\$ 1,129	\$ 2,369	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 2,684						\$ 2,684	\$ 4,056	
Due From Other Courts	\$ 294		\$ 0				\$ 0	\$ 294	\$ 2,468	
Due From State	\$ 5,040	\$ 0	\$ 0					\$ 5,040	\$ 0	
Trust Due To/From							\$ 3,134	\$ 3,134	\$ 67,315	
Distribution Due To/From							\$ 229	\$ 229		
Civil Filing Fee Due To/From							\$ 0	\$ 0		
General Due To/From	\$ 725							\$ 725		
Total Receivables	\$ 7,188	\$ 2,684	\$ 0				\$ 3,363	\$ 13,235	\$ 76,208	
Prepaid Expenses - General	\$ 9,960	\$ 0						\$ 9,960	\$ 15,000	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 9,960	\$ 0						\$ 9,960	\$ 15,000	
Other Assets										
Total Other Assets										
Total Assets	\$ 340,872	\$ 3,371	\$ (2,845)				\$ 354,460	\$ 695,858	\$ 341,392	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 170	\$ 0	\$ 0				\$ 0	\$ 170	\$ 1,645	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,088	\$ 4,088	\$ 67,315	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State							\$ 265,115	\$ 265,115		
TC145 Liability							\$ 0	\$ 0	\$ 0	
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 67,315	
AB145 Due to Other Government Agency							\$ 2,690	\$ 2,690		
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 367	\$ 367	\$ 3	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 170	\$ 0	\$ 0				\$ 272,260	\$ 272,430	\$ 136,278	
Civil										
Criminal							\$ 26,687	\$ 26,687		
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 55,513	\$ 55,513	\$ 21,957	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 82,200	\$ 82,200	\$ 21,957	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0	
Revenue Collected in Advance									\$ 0	
Liabilities For Deposits	\$ 115							\$ 115		
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities	\$ 112,500							\$ 112,500	\$ 150,000	
Total Other Liabilities	\$ 112,615							\$ 112,615	\$ 150,000	
Total Liabilities	\$ 112,785	\$ 0	\$ 0				\$ 354,460	\$ 467,245	\$ 308,235	
Total Fund Balance	\$ 228,087	\$ 3,371	\$ (2,845)					\$ 228,613	\$ 33,157	
Total Liabilities and Fund Balance	\$ 340,872	\$ 3,371	\$ (2,845)				\$ 354,460	\$ 695,858	\$ 341,392	

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 December											
Fiscal Year 2019/20										2018/19	
	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	\$ 525,795	\$ 606					\$ 526,401	\$ 757,174	\$ 460,578	\$ 714,964	
Improvement and Modernization Fund										\$ 406	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 0						\$ 0	\$ 400	\$ 43	\$ 5,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 11,353						\$ 11,353	\$ 33,695	\$ 9,316	\$ 37,843	
Other Miscellaneous	\$ 9,616						\$ 9,616	\$ 9,616	\$ 9,616	\$ 9,616	
	\$ 546,764	\$ 606					\$ 547,370	\$ 800,885	\$ 479,553	\$ 767,829	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants	\$ 0		\$ 0				\$ 0	\$ 9,000		\$ 12,000	
Non-Judicial Council Grants											
	\$ 0		\$ 0				\$ 0	\$ 9,000		\$ 12,000	
Other Financing Sources											
Interest Income	\$ 2,234	\$ 13					\$ 2,247	\$ 3,000	\$ 320	\$ 1,800	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 5,043					\$ 5,043	\$ 19,505	\$ 5,500	\$ 29,093	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 4,451						\$ 4,451	\$ 7,490	\$ 5,495	\$ 10,903	
Sale of Fixed Assets											
Other Miscellaneous	\$ (3,549)						\$ (3,549)	\$ 17,000	\$ 4,775	\$ 18,000	
	\$ 3,136	\$ 5,056					\$ 8,192	\$ 46,995	\$ 16,092	\$ 59,796	
Total Revenues	\$ 549,900	\$ 5,662	\$ 0				\$ 555,562	\$ 856,880	\$ 495,644	\$ 839,625	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 164,430	\$ 2,563	\$ 367				\$ 167,360	\$ 344,487	\$ 142,010	\$ 267,989	
Temp Help											
Overtime											
Staff Benefits	\$ 62,831	\$ 945	\$ 228				\$ 64,004	\$ 253,600	\$ 112,096	\$ 237,669	
	\$ 227,261	\$ 3,508	\$ 595				\$ 231,364	\$ 598,087	\$ 254,105	\$ 505,658	
Operating Expenses and Equipment											
General Expense	\$ 32,256		\$ 750				\$ 33,006	\$ 39,955	\$ 96,567	\$ 131,983	
Printing											
Telecommunications	\$ 3,773						\$ 3,773	\$ 11,700	\$ 5,781	\$ 13,600	
Postage	\$ 254						\$ 254	\$ 1,800	\$ 690	\$ 1,400	
Insurance	\$ 150						\$ 150				
In-State Travel	\$ 1,981						\$ 1,981	\$ 5,475	\$ 2,304	\$ 2,000	
Out-of-State Travel											
Training	\$ 335						\$ 335	\$ 10,000	\$ 84	\$ 1,500	
Security Services											
Facility Operations	\$ 261						\$ 261	\$ 15,400	\$ 6,974	\$ 15,400	
Utilities											
Contracted Services	\$ 62,540	\$ 0					\$ 62,540	\$ 132,615	\$ 74,405	\$ 124,007	
Consulting and Professional Services	\$ (160)		\$ 1,500				\$ 1,340	\$ 11,700	\$ 2,400	\$ 14,600	
Information Technology	\$ 12,996						\$ 12,996	\$ 37,300	\$ 18,255	\$ 64,635	
Major Equipment											
Other Items of Expense											
	\$ 114,386	\$ 0	\$ 2,250				\$ 116,636	\$ 265,945	\$ 207,460	\$ 369,125	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 381						\$ 381	\$ 2,300	\$ 1,254	\$ 500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (956)	\$ 956					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (575)	\$ 956					\$ 381	\$ 2,300	\$ 41,232	\$ 500	
Total Expenditures	\$ 341,071	\$ 4,464	\$ 2,845				\$ 348,380	\$ 866,332	\$ 502,798	\$ 875,283	
Excess (Deficit) of Revenues Over Expenditures	\$ 208,829	\$ 1,198	\$ (2,845)				\$ 207,182	\$ (9,452)	\$ (7,153)	\$ (35,658)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 19,258	\$ 2,173	\$ 0				\$ 21,431	\$ 21,431	\$ 40,310	\$ 40,310	
Ending Balance (Deficit)	\$ 228,087	\$ 3,371	\$ (2,845)				\$ 228,613	\$ 11,979	\$ 33,157	\$ 4,652	

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

	For the month ended December									
	Fiscal Year 2019/20								2018/19	
	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	\$ 24,221	\$ 25,596					\$ 49,818	\$ 98,074	\$ 37,148	\$ 121,721
Traffic & Other Infractions	\$ 29,335	\$ 8,514					\$ 37,849	\$ 41,624	\$ 92,752	\$ 23,555
Other Criminal Cases	\$ 20,602	\$ 9,288	\$ 374		\$ (956)		\$ 29,308	\$ 50,624	\$ 37,824	\$ 41,236
Civil	\$ 16,639	\$ 19,446					\$ 36,085	\$ 36,992	\$ 84,005	\$ 49,202
Family & Children Services	\$ 3,332	\$ 3,850			\$ 0		\$ 7,182	\$ 35,655	\$ 33,189	\$ 47,751
Probate, Guardianship & Mental Health Services	\$ 3,332	\$ 2,010					\$ 5,342	\$ 11,000	\$ 5,146	\$ 7,100
Juvenile Dependency Services		\$ 2,615					\$ 2,615	\$ 19,330	\$ 0	\$ 12,912
Juvenile Delinquency Services								\$ 10,330		\$ 11,462
Other Court Operations	\$ 56,704	\$ 18,214					\$ 74,918	\$ 41,624	\$ 99,874	\$ 121,011
Court Interpreters		\$ 0					\$ 0	\$ 400	\$ 109	\$ 5,000
Jury Services	\$ 9,563	\$ 3,045	\$ 7				\$ 12,615	\$ 2,300	\$ 27,236	\$ 600
Security										
Trial Court Operations Program	\$ 163,729	\$ 92,578	\$ 381		\$ (956)		\$ 255,732	\$ 347,953	\$ 417,282	\$ 441,551
Enhanced Collections	\$ 9,725	\$ 3,082			\$ 956		\$ 13,763	\$ 20,983	\$ 24,081	\$ 36,695
Other Non-Court Operations	\$ 2,620	\$ 993					\$ 3,612	\$ 21,010		\$ 15,199
Non-Court Operations Program	\$ 12,345	\$ 4,075			\$ 956		\$ 17,376	\$ 41,993	\$ 24,081	\$ 51,894
Executive Office	\$ 8,014	\$ 2,673					\$ 10,687	\$ 80,615	\$ 5,381	\$ 104,453
Fiscal Services	\$ 20,035	\$ 7,821					\$ 27,857	\$ 156,669	\$ 42,302	\$ 142,558
Human Resources	\$ 23,233	\$ 6,682					\$ 29,916	\$ 83,059	\$ 12,442	\$ 102,810
Business & Facilities Services	\$ 4,007	\$ 1,336					\$ 5,343	\$ 35,019	\$ 343	\$ 32,017
Information Technology		\$ 1,470					\$ 1,470	\$ 121,025	\$ 966	
Court Administration Program	\$ 55,290	\$ 19,983					\$ 75,273	\$ 476,387	\$ 61,434	\$ 381,838
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 231,364	\$ 116,636	\$ 381		\$ 0		\$ 348,380	\$ 866,332	\$ 502,798	\$ 875,283