

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

5/1/2020

Date

Sierra

Court

FY 19-20 - Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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 March									
Fiscal Year 2019/20									2018/19
	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	\$ 9,102	\$ 1,452	\$ (4,790)				\$ 1,665	\$ 7,428	\$ 16,523
Payroll	\$ 0							\$ 0	
Jury Revolving									
Other Distribution							\$ 820	\$ 820	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (255)	\$ (255)	\$ 0
Cash on Hand									
Cash with County	\$ 103,198						\$ 55,513	\$ 158,711	\$ 25,395
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 191,577						\$ 502,233	\$ 693,810	\$ 177,106
Total Cash and Cash Equivalents	\$ 303,877	\$ 1,452	\$ (4,790)				\$ 559,975	\$ 860,513	\$ 219,024
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,129							\$ 1,129	\$ 1,769
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 2,393						\$ 2,393	\$ 2,604
Due From Other Courts	\$ (861)		\$ 0				\$ 0	\$ (861)	\$ 88
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 1,368	\$ 1,368	\$ 0
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 343							\$ 343	\$ 54
Total Receivables	\$ 611	\$ 2,393	\$ 0				\$ 1,368	\$ 4,372	\$ 4,515
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 15,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 15,000
Other Assets									
Total Other Assets									
Total Assets	\$ 304,488	\$ 3,845	\$ (4,790)				\$ 561,344	\$ 864,886	\$ 238,540
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,861	\$ 0	\$ 0				\$ 0	\$ 5,861	\$ 50
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,711	\$ 1,711	\$ 54
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	\$ 50,000
AB145 Due to Other Government Agency							\$ 3,210	\$ 3,210	
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 299	\$ 299	\$ 99
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 5,861	\$ 0	\$ 0				\$ 270,335	\$ 276,196	\$ 50,204
Civil							\$ 205,000	\$ 205,000	
Criminal							\$ 30,068	\$ 30,068	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 55,513	\$ 55,513	\$ 21,957
Trust Interest Payable							\$ 428	\$ 428	
Miscellaneous Trust									
Total Trust Deposits							\$ 291,009	\$ 291,009	\$ 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							\$ 0	\$ 0
Liabilities For Deposits	\$ 115							\$ 115	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 93,750							\$ 93,750	\$ 150,000
Total Other Liabilities	\$ 93,865							\$ 93,865	\$ 150,000
Total Liabilities	\$ 99,726	\$ 0	\$ 0				\$ 561,344	\$ 661,070	\$ 222,161
Total Fund Balance	\$ 204,762	\$ 3,845	\$ (4,790)					\$ 203,816	\$ 16,379
Total Liabilities and Fund Balance	\$ 304,488	\$ 3,845	\$ (4,790)				\$ 561,344	\$ 864,886	\$ 238,540

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 March											
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	\$ 641,853	\$ 1,065				\$ 642,918	\$ 757,174	\$ 582,262	\$ 714,964		
Improvement and Modernization Fund							\$ 100,000	\$ 67,315	\$ 100,406		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 0					\$ 0	\$ 400	\$ (768)	\$ 5,000		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 25,077					\$ 25,077	\$ 33,695	\$ 14,263	\$ 37,843		
Other Miscellaneous	\$ 9,616					\$ 9,616	\$ 9,616	\$ 9,616	\$ 9,616		
	\$ 676,546	\$ 1,065				\$ 677,611	\$ 900,885	\$ 672,688	\$ 867,829		
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	\$ 4,731	\$ 28				\$ 4,759	\$ 3,000	\$ 1,384	\$ 1,800		
Investment Income											
Donations											
Local Fees	\$ 507					\$ 507					
Non-Fee Revenues											
Enhanced Collections		\$ 5,352				\$ 5,352	\$ 19,505	\$ 8,929	\$ 29,093		
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,143					\$ 5,143	\$ 7,490	\$ 5,890	\$ 10,903		
Sale of Fixed Assets											
Other Miscellaneous	\$ (3,478)					\$ (3,478)	\$ 17,000	\$ 9,133	\$ 18,000		
	\$ 6,904	\$ 5,380				\$ 12,284	\$ 46,995	\$ 25,336	\$ 59,796		
Total Revenues	\$ 683,450	\$ 6,445	\$ 0			\$ 689,895	\$ 956,880	\$ 698,024	\$ 939,625		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 236,888	\$ 2,714	\$ 640			\$ 240,242	\$ 344,487	\$ 214,636	\$ 267,989		
Temp Help											
Overtime											
Staff Benefits	\$ 91,506	\$ 1,018	\$ 401			\$ 92,925	\$ 253,600	\$ 135,862	\$ 237,669		
	\$ 328,394	\$ 3,732	\$ 1,040			\$ 333,167	\$ 598,087	\$ 350,498	\$ 505,658		
Operating Expenses and Equipment											
General Expense	\$ 37,496		\$ 750			\$ 38,246	\$ 39,955	\$ 109,845	\$ 131,983		
Printing											
Telecommunications	\$ 6,182					\$ 6,182	\$ 11,700	\$ 8,251	\$ 13,600		
Postage	\$ 542					\$ 542	\$ 1,800	\$ 1,199	\$ 1,400		
Insurance	\$ 160					\$ 160					
In-State Travel	\$ 2,018					\$ 2,018	\$ 5,475	\$ 2,639	\$ 2,000		
Out-of-State Travel											
Training	\$ 391					\$ 391	\$ 10,000	\$ 409	\$ 1,500		
Security Services											
Facility Operations	\$ 2,005					\$ 2,005	\$ 15,400	\$ 10,502	\$ 15,400		
Utilities											
Contracted Services	\$ 93,372	\$ 0				\$ 93,372	\$ 132,615	\$ 96,059	\$ 124,007		
Consulting and Professional Services	\$ 740		\$ 3,000			\$ 3,740	\$ 11,700	\$ 5,975	\$ 14,600		
Information Technology	\$ 17,243					\$ 17,243	\$ 137,300	\$ 94,618	\$ 164,635		
Major Equipment											
Other Items of Expense											
	\$ 160,150	\$ 0	\$ 3,750			\$ 163,900	\$ 365,945	\$ 329,497	\$ 469,125		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 484					\$ 484	\$ 2,300	\$ 1,982	\$ 500		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,041)	\$ 1,041				\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 9,960					\$ 9,960		\$ 39,978			
	\$ 9,403	\$ 1,041				\$ 10,444	\$ 2,300	\$ 41,960	\$ 500		
Total Expenditures	\$ 497,946	\$ 4,773	\$ 4,790			\$ 507,510	\$ 966,332	\$ 721,955	\$ 975,283		
Excess (Deficit) of Revenues Over Expenditures	\$ 185,503	\$ 1,672	\$ (4,790)			\$ 182,385	\$ (9,452)	\$ (23,931)	\$ (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)	\$ 204,762	\$ 3,845	\$ (4,790)			\$ 203,816	\$ 11,979	\$ 16,379	\$ 4,652		

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

For the month ended March

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	\$ 32,520	\$ 33,792					\$ 66,312	\$ 98,074	\$ 62,153	\$ 121,721
Traffic & Other Infractions	\$ 39,219	\$ 10,091					\$ 49,310	\$ 41,624	\$ 120,414	\$ 23,555
Other Criminal Cases	\$ 29,167	\$ 11,057	\$ 386		\$ (1,041)		\$ 39,569	\$ 50,624	\$ 54,231	\$ 41,236
Civil	\$ 23,435	\$ 24,838					\$ 48,273	\$ 36,992	\$ 108,352	\$ 49,202
Family & Children Services	\$ 4,998	\$ 4,927			\$ 0		\$ 9,925	\$ 35,655	\$ 39,885	\$ 47,751
Probate, Guardianship & Mental Health Services	\$ 4,998	\$ 3,278					\$ 8,276	\$ 11,000	\$ 9,132	\$ 7,100
Juvenile Dependency Services		\$ 14,295					\$ 14,295	\$ 19,330	\$ 5,796	\$ 12,912
Juvenile Delinquency Services								\$ 10,330		\$ 11,462
Other Court Operations	\$ 84,047	\$ 25,830					\$ 109,878	\$ 41,624	\$ 149,685	\$ 121,011
Court Interpreters		\$ 0					\$ 0	\$ 400	\$ 342	\$ 5,000
Jury Services	\$ 14,377	\$ 4,050	\$ 98				\$ 18,525	\$ 2,300	\$ 38,510	\$ 600
Security										
Trial Court Operations Program	\$ 232,761	\$ 132,157	\$ 484		\$ (1,041)		\$ 364,362	\$ 347,953	\$ 588,498	\$ 441,551
Enhanced Collections	\$ 13,079	\$ 3,675			\$ 1,041		\$ 17,795	\$ 20,983	\$ 34,262	\$ 36,695
Other Non-Court Operations	\$ 5,004	\$ 1,674					\$ 6,678	\$ 21,010		\$ 15,199
Non-Court Operations Program	\$ 18,083	\$ 5,349			\$ 1,041		\$ 24,473	\$ 41,993	\$ 34,262	\$ 51,894
Executive Office	\$ 11,927	\$ 3,541					\$ 15,468	\$ 80,615	\$ 10,801	\$ 104,453
Fiscal Services	\$ 29,817	\$ 10,759					\$ 40,577	\$ 156,669	\$ 56,771	\$ 142,558
Human Resources	\$ 34,614	\$ 8,852					\$ 43,467	\$ 83,059	\$ 27,568	\$ 102,810
Business & Facilities Services	\$ 5,964	\$ 1,771				\$ 9,960	\$ 17,694	\$ 35,019	\$ 3,114	\$ 32,017
Information Technology		\$ 1,470					\$ 1,470	\$ 121,025	\$ 942	
Court Administration Program	\$ 82,322	\$ 26,394				\$ 9,960	\$ 118,676	\$ 476,387	\$ 99,195	\$ 381,838
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 100,000	\$ 0	\$ 100,000
Prior Year Adjustments Not Posted to a Program										
Total	\$ 333,167	\$ 163,900	\$ 484		\$ 0	\$ 9,960	\$ 507,510	\$ 966,332	\$ 721,955	\$ 975,283