

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

4-19-2021

Date

Sierra

Court

FY2020 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY2020 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Sierra

Court

FY2020 Q3

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	4.5	4.5	4.5	

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 June							2019/20	
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ 358	\$ 8,954	\$ (7,371)				\$ 1,513	\$ 3,454	\$ 12,434
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 2,291	\$ 2,291	\$ 692
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,166)	\$ (2,166)	\$ (826)
Credit Card									
Cash on Hand									
Cash with County	\$ 79,556	\$ 0	\$ 0				\$ 0	\$ 79,556	\$ 55,017
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 224,063						\$ 304,969	\$ 529,032	\$ 454,052
Total Cash and Cash Equivalents	\$ 303,978	\$ 8,954	\$ (7,371)				\$ 306,607	\$ 612,168	\$ 521,368
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 454
Accounts Receivable - General	\$ 1,129							\$ 1,129	\$ 1,129
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 8,472
Due From Other Governments	\$ 0	\$ 2,139						\$ 2,139	\$ 2,223
Due From Other Courts	\$ 0		\$ 0				\$ 72	\$ 72	\$ 396
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 9,817
Trust Due To/From							\$ 2,508	\$ 2,508	\$ 0
Distribution Due To/From							\$ 704	\$ 704	\$ 229
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 17	\$ 10						\$ 27	\$ 15
Total Receivables	\$ 1,146	\$ 2,149	\$ 0				\$ 3,284	\$ 6,580	\$ 22,735
Prepaid Expenses - General	\$ 11,782	\$ 0						\$ 11,782	\$ 79,398
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 11,782	\$ 0						\$ 11,782	\$ 79,398
Other Assets									
Total Other Assets									
Total Assets	\$ 316,906	\$ 11,103	\$ (7,371)				\$ 309,891	\$ 630,530	\$ 623,502
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 17,642
Accounts Payable - General	\$ 332	\$ 0	\$ 0				\$ 0	\$ 332	\$ 188
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,239	\$ 3,239	\$ 8,716
Due to Other Courts									\$ 0
Due to State							\$ 209,910	\$ 209,910	\$ 162,595
TC145 Liability							\$ 0	\$ 0	\$ 760
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 6,363	\$ 6,363	\$ 1,123
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 332	\$ 0	\$ 0				\$ 219,512	\$ 219,845	\$ 191,024
Civil							\$ 37,268	\$ 37,268	\$ 205,000
Criminal							\$ 48,555	\$ 48,555	\$ 10,125
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 27,938
Trust Interest Payable							\$ 249	\$ 249	\$ 625
Miscellaneous Trust									
Total Trust Deposits							\$ 86,072	\$ 86,072	\$ 243,687
Accrued Payroll	\$ 0							\$ 0	\$ 5,737
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 5,737
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 137						\$ 255	\$ 393	\$ 115
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,052	\$ 4,052	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 12,500							\$ 12,500	\$ 75,000
Total Other Liabilities	\$ 12,637						\$ 4,308	\$ 16,945	\$ 75,115
Total Liabilities	\$ 12,970	\$ 0	\$ 0				\$ 309,891	\$ 322,861	\$ 515,563
Total Fund Balance	\$ 303,936	\$ 11,103	\$ (7,371)					\$ 307,698	\$ 107,939
Total Liabilities and Fund Balance	\$ 316,906	\$ 11,103	\$ (7,371)				\$ 309,891	\$ 630,530	\$ 623,502

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 2020/21							2019/20			
	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	\$ 675,627	\$ 1,268					\$ 676,895	\$ 754,578	\$ 758,602	\$ 759,376	
Improvement and Modernization Fund							\$ 201,850	\$ 102,520	\$ 102,520	\$ 100,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 267						\$ 267	\$ 100	\$ 41	\$ 400	
Civil Coordination Reimbursement (0150091)	\$ 67,348						\$ 67,348	\$ 50,476	\$ 33,688	\$ 33,695	
MOU Reimbursements (0150010 and General)	\$ 9,616						\$ 9,616	\$ 9,616	\$ 9,616	\$ 9,616	
Other Miscellaneous											
	\$ 752,658	\$ 1,268					\$ 764,428	\$ 1,016,620	\$ 904,468	\$ 903,087	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 2,688				\$ 2,688	\$ 14,952	\$ 12,264	\$ 9,000	
Non-Judicial Council Grants			\$ 2,688				\$ 2,688	\$ 14,952	\$ 12,264	\$ 9,000	
Other Financing Sources											
Interest Income											
Investment Income	\$ 1,131	\$ 31					\$ 1,162	\$ 3,000	\$ 6,584	\$ 3,000	
Donations											
Local Fees	\$ 533	\$ 50					\$ 583	\$ 1,120	\$ 1,389		
Non-Fee Revenues											
Enhanced Collections								\$ 7,500	\$ 5,098	\$ 19,505	
Escheatment											
Prior Year Revenue	\$ 731	\$ 8,161					\$ 8,892	\$ 8,161			
County Program - Restricted											
Reimbursement Other	\$ 8,640						\$ 8,640	\$ 16,755	\$ 7,479	\$ 7,490	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,441						\$ 11,441	\$ 15,080	\$ 11,528	\$ 17,000	
	\$ 22,475	\$ 8,242					\$ 30,717	\$ 51,616	\$ 32,078	\$ 48,995	
Total Revenues	\$ 775,333	\$ 9,510	\$ 2,688				\$ 787,531	\$ 1,083,188	\$ 948,808	\$ 959,082	
EXPENDITURES											
Personal Services											
Salaries - Permanent											
Temp Help	\$ 203,421	\$ 1,083	\$ 987				\$ 205,491	\$ 342,424	\$ 315,805	\$ 344,487	
Overtime											
Staff Benefits	\$ 172,141	\$ 694	\$ 654				\$ 173,489	\$ 276,809	\$ 188,945	\$ 253,800	
	\$ 375,563	\$ 1,777	\$ 1,641				\$ 378,980	\$ 619,233	\$ 504,549	\$ 598,087	
Operating Expenses and Equipment											
General Expense											
Printing	\$ 19,382		\$ 3,918				\$ 23,300	\$ 28,594	\$ 50,691	\$ 39,955	
Telecommunications	\$ 8,761						\$ 8,761	\$ 13,850	\$ 13,084	\$ 11,700	
Postage	\$ 252						\$ 252	\$ 1,100	\$ 1,071	\$ 1,800	
Insurance	\$ 175						\$ 175	\$ 160	\$ 160		
In-State Travel								\$ 500	\$ 2,059	\$ 5,475	
Out-of-State Travel											
Training	\$ 1,180						\$ 1,180	\$ 2,500	\$ 391	\$ 10,000	
Security Services											
Facility Operations	\$ 8,390						\$ 8,390	\$ 15,000	\$ 14,307	\$ 15,400	
Utilities											
Contracted Services	\$ 78,995	\$ 30					\$ 79,025	\$ 112,636	\$ 139,174	\$ 132,615	
Consulting and Professional Services	\$ 3,755		\$ 4,500				\$ 8,255	\$ 14,400	\$ 14,415	\$ 11,700	
Information Technology	\$ 78,999						\$ 78,999	\$ 234,450	\$ 111,955	\$ 137,300	
Major Equipment	\$ 8,886						\$ 8,886	\$ 8,900			
Other Items of Expense											
	\$ 208,774	\$ 30	\$ 8,418				\$ 217,222	\$ 433,154	\$ 347,307	\$ 365,945	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 1,625	\$ 484	\$ 485	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (657)	\$ 657					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (8,400)						\$ (8,400)	\$ (8,400)	\$ 9,960		
	\$ (9,057)	\$ 657					\$ (8,400)	\$ (6,775)	\$ 10,444	\$ 485	
Total Expenditures	\$ 576,280	\$ 2,464	\$ 10,059				\$ 587,802	\$ 1,045,612	\$ 862,300	\$ 964,517	
Excess (Deficit) of Revenues Over Expenditures	\$ 200,053	\$ 7,046	\$ (7,371)				\$ 199,729	\$ 37,576	\$ 88,508	\$ (5,435)	
Operating Transfers In (Out)											
									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)											
	\$ 103,883	\$ 4,056	\$ 0				\$ 107,939	\$ 107,939	\$ 21,431	\$ 21,431	
Ending Balance (Deficit)											
	\$ 303,936	\$ 11,103	\$ (7,371)				\$ 307,668	\$ 145,515	\$ 107,939	\$ 15,996	

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

	For the month ended June									
	Fiscal Year 2020/21							2019/20		
	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	\$ 31,730	\$ 24,489					\$ 56,219	\$ 87,291	\$ 98,781	\$ 107,182
Traffic & Other Infractions	\$ 31,807	\$ 50					\$ 31,857	\$ 68,885	\$ 75,773	\$ 52,371
Other Criminal Cases	\$ 31,859	\$ 8,449				\$ 0	\$ 40,308	\$ 82,941	\$ 66,983	\$ 58,883
Civil	\$ 24,455	\$ 13,728					\$ 38,183	\$ 57,190	\$ 72,119	\$ 44,017
Family & Children Services	\$ 6,112	\$ 3,549			\$ 0		\$ 9,661	\$ 11,888	\$ 15,298	\$ 37,279
Probate, Guardianship & Mental Health Services	\$ 6,006	\$ 1,800					\$ 7,806	\$ 11,612	\$ 14,668	\$ 12,624
Juvenile Dependency Services	\$ 106	\$ 16,437					\$ 16,543	\$ 22,361	\$ 32,700	\$ 19,330
Juvenile Delinquency Services	\$ 746						\$ 746			\$ 10,330
Other Court Operations	\$ 53,502						\$ 53,502	\$ 95,410	\$ 185,266	\$ 67,790
Court Interpreters		\$ 17					\$ 17	\$ 100	\$ 41	\$ 400
Jury Services	\$ 3,994	\$ 5,250					\$ 9,244	\$ 8,298	\$ 31,726	\$ 4,936
Security										
Trial Court Operations Program	\$ 190,318	\$ 73,769			\$ 0	\$ 0	\$ 264,087	\$ 445,976	\$ 593,357	\$ 415,142
Enhanced Collections	\$ 9,348				\$ 0		\$ 9,348	\$ 19,840	\$ 27,825	\$ 24,945
Other Non-Court Operations	\$ 13,466						\$ 13,466	\$ 34,630	\$ 12,645	\$ 22,917
Non-Court Operations Program	\$ 22,814				\$ 0		\$ 22,814	\$ 54,470	\$ 40,470	\$ 47,862
Executive Office	\$ 48,531	\$ 361					\$ 48,892	\$ 65,827	\$ 26,301	\$ 84,481
Fiscal Services	\$ 69,326	\$ 3,121					\$ 72,447	\$ 105,705	\$ 79,708	\$ 166,333
Human Resources	\$ 41,037					\$ (8,400)	\$ 32,637	\$ 49,132	\$ 80,547	\$ 92,723
Business & Facilities Services	\$ 6,954	\$ 35,137					\$ 42,091	\$ 55,444	\$ 31,564	\$ 36,952
Information Technology		\$ 104,834					\$ 104,834	\$ 268,058	\$ 10,354	\$ 121,025
Court Administration Program	\$ 165,848	\$ 143,453				\$ (8,400)	\$ 300,902	\$ 545,166	\$ 228,473	\$ 501,514
Expenditures Not Distributed or Posted to a Program									\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 378,980	\$ 217,222			\$ 0	\$ (8,400)	\$ 587,802	\$ 1,045,612	\$ 862,300	\$ 964,517