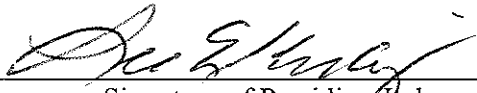


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/11/2017

\_\_\_\_\_  
Date

Sierra

\_\_\_\_\_  
Court

FY 16-17 - Q4

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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

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Court

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Fiscal Year and Ending Quarter

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

<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 June									
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						
<b>ASSETS</b>									
Operations	\$ (8,706)	\$ 8,951	\$ 0				\$ 209	\$ 454	\$ (12,065)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 58,625						\$ 19,739	\$ 78,364	\$ 82,796
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 146,673						\$ 2,082	\$ 148,754	\$ 125,957
Total Cash and Cash Equivalents	\$ 196,592	\$ 8,951	\$ 0				\$ 22,030	\$ 227,572	\$ 196,688
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 433	\$ 17						\$ 450	\$ 410
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 16,143							\$ 16,143	\$ 8,068
Due From Other Governments	\$ 0	\$ 7,978						\$ 7,978	\$ 10,544
Due From Other Courts	\$ 2,722		\$ 0				\$ 0	\$ 2,722	\$ 1,110
Due From State	\$ 19,460	\$ 331	\$ 8,897					\$ 28,688	\$ 4,719
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 38,758	\$ 8,326	\$ 8,897				\$ 0	\$ 55,981	\$ 24,852
Prepaid Expenses - General	\$ 31,097	\$ 0						\$ 31,097	\$ 25,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 31,097	\$ 0						\$ 31,097	\$ 25,000
Other Assets									
Total Other Assets									
Total Assets	\$ 266,447	\$ 17,277	\$ 8,897				\$ 22,030	\$ 314,650	\$ 246,540
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 11,607		\$ 90					\$ 11,697	\$ 3,993
Accounts Payable - General	\$ 16,100	\$ 0	\$ 0				\$ 0	\$ 16,100	\$ 9,740
Due to Other Funds	\$ 0	\$ 7,336	\$ 8,807					\$ 16,143	\$ 8,068
Due to Other Courts	\$ 0	\$ 667						\$ 667	\$ 2,811
Due to State	\$ 0							\$ 0	\$ 1,283
TC145 Liability							\$ 2,290	\$ 2,290	\$ 2,370
Due to Other Governments	\$ 7,597							\$ 7,597	\$ 47,591
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.	\$ 35,304	\$ 8,003	\$ 8,897				\$ 2,291	\$ 54,494	\$ 75,858
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 19,739	\$ 19,739	\$ 20,456
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 19,739	\$ 19,739	\$ 20,456
Accrued Payroll	\$ 9,166							\$ 9,166	\$ 8,341
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 9,166							\$ 9,166	\$ 8,341
Revenue Collected in Advance			\$ 0					\$ 0	\$ 1,110
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities			\$ 0					\$ 0	\$ 1,110
Total Liabilities	\$ 44,470	\$ 8,003	\$ 8,897				\$ 22,030	\$ 83,399	\$ 105,765
Total Fund Balance	\$ 221,977	\$ 9,274	\$ 0					\$ 231,251	\$ 140,775
Total Liabilities and Fund Balance	\$ 266,447	\$ 17,277	\$ 8,897				\$ 22,030	\$ 314,650	\$ 246,540

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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 698,919	\$ 2,108					\$ 701,027	\$ 698,533	\$ 715,716	\$ 687,150	
Improvement and Modernization Fund									\$ 0	\$ 471	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,306						\$ 6,306	\$ 2,400	\$ 2,312	\$ 100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 42,627						\$ 42,627	\$ 47,922	\$ 46,997	\$ 48,507	
Other Miscellaneous	\$ 9,616						\$ 9,616	\$ 9,616	\$ 9,616	\$ 9,616	
	<b>\$ 757,468</b>	<b>\$ 2,108</b>					<b>\$ 759,576</b>	<b>\$ 758,471</b>	<b>\$ 774,641</b>	<b>\$ 745,844</b>	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants	\$ 0		\$ 12,611				\$ 12,611	\$ 6,000	\$ 18,689	\$ 6,000	
Non-Judicial Council Grants											
	<b>\$ 0</b>		<b>\$ 12,611</b>				<b>\$ 12,611</b>	<b>\$ 6,000</b>	<b>\$ 18,689</b>	<b>\$ 6,000</b>	
Other Financing Sources											
Interest Income	\$ 1,862	\$ 57					\$ 1,918	\$ 500	\$ 1,316		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 26,157					\$ 26,157	\$ 23,625	\$ 21,646	\$ 18,700	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 7,201						\$ 7,201	\$ 5,400	\$ 5,413	\$ 7,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,851						\$ 15,851	\$ 18,000	\$ 21,651	\$ 15,000	
	<b>\$ 24,914</b>	<b>\$ 26,214</b>					<b>\$ 51,128</b>	<b>\$ 47,525</b>	<b>\$ 50,027</b>	<b>\$ 41,200</b>	
<b>Total Revenues</b>	<b>\$ 782,382</b>	<b>\$ 28,322</b>	<b>\$ 12,611</b>				<b>\$ 823,315</b>	<b>\$ 811,996</b>	<b>\$ 843,357</b>	<b>\$ 793,044</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 322,689	\$ 8,857					\$ 331,546	\$ 348,516	\$ 263,656	\$ 270,884	
Temp Help											
Overtime											
Staff Benefits	\$ 98,206	\$ 3,827					\$ 102,033	\$ 245,376	\$ 166,332	\$ 176,179	
	<b>\$ 420,894</b>	<b>\$ 12,684</b>					<b>\$ 433,578</b>	<b>\$ 593,892</b>	<b>\$ 429,987</b>	<b>\$ 447,063</b>	
Operating Expenses and Equipment											
General Expense	\$ 58,453		\$ 1,320				\$ 59,773	\$ 39,552	\$ 33,152	\$ 41,190	
Printing											
Telecommunications	\$ 15,487						\$ 15,487	\$ 8,800	\$ 8,721	\$ 8,500	
Postage	\$ 1,570						\$ 1,570	\$ 2,500	\$ 2,401	\$ 2,500	
Insurance											
In-State Travel	\$ 6,223		\$ 2,837				\$ 9,060	\$ 8,000	\$ 8,799	\$ 1,920	
Out-of-State Travel	\$ 2,515						\$ 2,515				
Training	\$ 4,459		\$ 1,097				\$ 5,556	\$ 420	\$ 4,155	\$ 3,660	
Security Services											
Facility Operations	\$ 30,775						\$ 30,775	\$ 18,400	\$ 13,166	\$ 22,600	
Utilities											
Contracted Services	\$ 98,168	\$ 10,286	\$ 513				\$ 108,967	\$ 124,814	\$ 114,921	\$ 114,915	
Consulting and Professional Services	\$ 8,300		\$ 6,000				\$ 14,300	\$ 12,200	\$ 12,065	\$ 16,860	
Information Technology	\$ 54,828	\$ 735	\$ 845				\$ 56,408	\$ 56,000	\$ 56,257	\$ 52,500	
Major Equipment	\$ (5,151)						\$ (5,151)	\$ 88,000	\$ 40,353	\$ 30,000	
Other Items of Expense											
	<b>\$ 275,628</b>	<b>\$ 11,021</b>	<b>\$ 12,611</b>				<b>\$ 299,261</b>	<b>\$ 358,686</b>	<b>\$ 293,990</b>	<b>\$ 294,645</b>	
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 0	\$ 350	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,577)	\$ 2,577					\$ 0		\$ 52		
Prior Year Expense Adjustment											
	<b>\$ (2,577)</b>	<b>\$ 2,577</b>					<b>\$ 0</b>		<b>\$ 52</b>	<b>\$ 350</b>	
<b>Total Expenditures</b>	<b>\$ 693,945</b>	<b>\$ 26,282</b>	<b>\$ 12,611</b>				<b>\$ 732,839</b>	<b>\$ 952,578</b>	<b>\$ 724,029</b>	<b>\$ 742,058</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 88,437	\$ 2,040	\$ 0				\$ 90,476	\$ (140,582)	\$ 119,327	\$ 50,986	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 133,541	\$ 7,234	\$ 0				\$ 140,775	\$ 140,775	\$ 21,448	\$ 21,448	
Ending Balance (Deficit)	\$ 221,977	\$ 9,274	\$ 0				\$ 231,251	\$ 193	\$ 140,775	\$ 72,434	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 9,350	\$ 42,991					\$ 52,341	\$ 73,987	\$ 60,824	\$ 21,760
Traffic & Other Infractions	\$ 70,614	\$ 33,298					\$ 103,912	\$ 94,133	\$ 70,591	\$ 75,925
Other Criminal Cases	\$ 35,164	\$ 21,397			\$ (2,577)		\$ 53,984	\$ 126,869	\$ 96,748	\$ 94,106
Civil	\$ 79,233	\$ 32,364					\$ 111,597	\$ 158,560	\$ 85,066	\$ 121,507
Family & Children Services	\$ 14,147	\$ 14,941			\$ 0		\$ 29,087	\$ 52,711	\$ 28,470	\$ 39,223
Probate, Guardianship & Mental Health Services	\$ 1,073	\$ 12,875					\$ 13,948	\$ 17,445	\$ 8,745	\$ 4,024
Juvenile Dependency Services	\$ 891	\$ 10,012					\$ 10,903	\$ 29,355	\$ 13,823	\$ 15,716
Juvenile Delinquency Services								\$ 13,523		
Other Court Operations	\$ 82,347	\$ 50,985					\$ 133,331	\$ 124,459	\$ 106,260	\$ 123,979
Court Interpreters		\$ 6,949					\$ 6,949	\$ 2,400	\$ 2,311	\$ 100
Jury Services	\$ 20,090	\$ 9,804					\$ 29,894	\$ 34,355	\$ 31,522	\$ 32,768
Security										
Trial Court Operations Program	\$ 312,908	\$ 235,615			\$ (2,577)		\$ 545,946	\$ 727,797	\$ 504,360	\$ 529,107
Enhanced Collections	\$ 25,284	\$ 21,411			\$ 2,577		\$ 49,272	\$ 29,159	\$ 47,741	\$ 21,840
Other Non-Court Operations								\$ 34,378		\$ 20,655
Non-Court Operations Program	\$ 25,284	\$ 21,411			\$ 2,577		\$ 49,272	\$ 63,537	\$ 47,741	\$ 42,495
Executive Office	\$ 60,108	\$ 25,965					\$ 86,073	\$ 100,260	\$ 100,681	\$ 102,799
Fiscal Services	\$ 4,981	\$ 3,219					\$ 8,201	\$ 14,020	\$ 18,598	\$ 16,986
Human Resources	\$ 16,425	\$ 7,059					\$ 23,484	\$ 21,825	\$ 26,106	\$ 27,641
Business & Facilities Services	\$ 3,083	\$ 1,332					\$ 4,414	\$ 5,810	\$ 4,904	\$ 5,117
Information Technology	\$ 10,789	\$ 4,660					\$ 15,449	\$ 19,330	\$ 21,640	\$ 17,913
Court Administration Program	\$ 95,386	\$ 42,235					\$ 137,621	\$ 161,244	\$ 171,928	\$ 170,456
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 433,578	\$ 299,261			\$ 0		\$ 732,839	\$ 952,578	\$ 724,029	\$ 742,058

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Sierra

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	31,097	-	31,097	-	-	-	-	-	31,097	
Restricted	-	-	-	9,274	-	-	-	-	9,274	
Committed	190,397	-	190,397	-	-	-	-	-	190,397	
Assigned	-	483	483	-	-	-	-	-	483	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 221,494</b>	<b>\$ 483</b>	<b>\$ 221,977</b>	<b>\$ 9,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,251</b>	