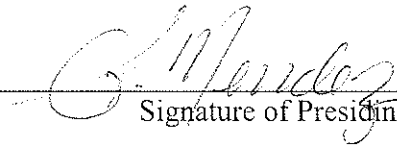


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-10-2020
Date

Sierra

Court

FY19-20 - Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY19-20 - Q4

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)

Sierra

Court

FY19-20 - Q4

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	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									
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	\$ 7,341	\$ 3,740	\$ 0				\$ 1,354	\$ 12,434	\$ (6,779)
Payroll	\$ 0							\$ 0	
Jury Revolving									
Other Distribution							\$ 692	\$ 692	
Civil Filing Fees							\$ 0	\$ 0	\$ 2,026
Trust Credit Card							\$ (826)	\$ (826)	\$ 0
Cash on Hand									
Cash with County	\$ 27,080						\$ 27,936	\$ 55,017	\$ 53,803
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 72,508						\$ 381,544	\$ 454,052	\$ 191,196
Total Cash and Cash Equivalents	\$ 106,929	\$ 3,740	\$ 0				\$ 410,700	\$ 521,369	\$ 240,246
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 443	\$ 11						\$ 454	\$ 1,543
Accounts Receivable - General	\$ 1,129							\$ 1,129	\$ 1,269
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,472							\$ 8,472	\$ 17,187
Due From Other Governments	\$ 84	\$ 2,139						\$ 2,223	\$ 5,953
Due From Other Courts	\$ 396	\$ 0	\$ 0				\$ 0	\$ 396	\$ 3,174
Due From State	\$ 4,698	\$ 331	\$ 4,788					\$ 9,817	\$ 29,455
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 229	\$ 229	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 15							\$ 15	\$ 92
Total Receivables	\$ 15,238	\$ 2,481	\$ 4,788				\$ 229	\$ 22,735	\$ 58,673
Prepaid Expenses - General	\$ 79,398	\$ 0	\$ 0					\$ 79,398	\$ 9,960
Salary and Travel Advances	\$ 0							\$ 0	
Total Prepaid Expenses	\$ 79,398	\$ 0	\$ 0					\$ 79,398	\$ 9,960
Other Assets									
Total Other Assets									
Total Assets	\$ 201,565	\$ 6,220	\$ 4,788				\$ 410,929	\$ 623,502	\$ 308,878
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 16,642	\$ 0	\$ 1,000					\$ 17,642	\$ 7,106
Accounts Payable - General	\$ 188	\$ 0	\$ 0				\$ 0	\$ 188	\$ 727
Due to Other Funds	\$ 0	\$ 2,164	\$ 3,788				\$ 2,764	\$ 8,716	\$ 17,280
Due to Other Courts		\$ 0						\$ 0	\$ 678
Due to State							\$ 162,595	\$ 162,595	
TC145 Liability							\$ 760	\$ 760	\$ 2,026
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 47,815
AB145 Due to Other Government Agency							\$ 1,123	\$ 1,123	
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.	\$ 16,830	\$ 2,164	\$ 4,788				\$ 167,242	\$ 191,024	\$ 75,631
Civil							\$ 205,000	\$ 205,000	
Criminal							\$ 10,125	\$ 10,125	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 27,936	\$ 27,936	\$ 55,513
Trust Interest Payable							\$ 625	\$ 625	
Miscellaneous Trust									
Total Trust Deposits							\$ 243,687	\$ 243,687	\$ 55,513
Accrued Payroll	\$ 5,737							\$ 5,737	\$ 6,304
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 5,737							\$ 5,737	\$ 6,304
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	\$ 75,000							\$ 75,000	\$ 150,000
Total Other Liabilities	\$ 75,115							\$ 75,115	\$ 150,000
Total Liabilities	\$ 97,682	\$ 2,164	\$ 4,788				\$ 410,929	\$ 515,563	\$ 287,447
Total Fund Balance	\$ 103,883	\$ 4,056	\$ 0					\$ 107,939	\$ 21,431
Total Liabilities and Fund Balance	\$ 201,565	\$ 6,220	\$ 4,788				\$ 410,929	\$ 623,502	\$ 308,878

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 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	\$ 756,697	\$ 1,905					\$ 758,602	\$ 759,376	\$ 714,439	\$ 714,964	
Improvement and Modernization Fund	\$ 102,520						\$ 102,520	\$ 100,000	\$ 73,200	\$ 100,406	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 41						\$ 41	\$ 400	\$ (1,812)	\$ 5,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 33,688						\$ 33,688	\$ 33,695	\$ 34,127	\$ 37,843	
Other Miscellaneous	\$ 9,616						\$ 9,616	\$ 9,616	\$ 9,616	\$ 9,616	
	\$ 902,561	\$ 1,905					\$ 904,466	\$ 903,087	\$ 829,570	\$ 867,829	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants	\$ 0		\$ 12,264				\$ 12,264	\$ 9,000	\$ 9,945	\$ 12,000	
Non-Judicial Council Grants											
	\$ 0		\$ 12,264				\$ 12,264	\$ 9,000	\$ 9,945	\$ 12,000	
Other Financing Sources											
Interest Income	\$ 6,530	\$ 54					\$ 6,584	\$ 3,000	\$ 3,714	\$ 1,800	
Investment Income											
Donations											
Local Fees	\$ 1,389						\$ 1,389				
Non-Fee Revenues											
Enhanced Collections		\$ 5,098					\$ 5,098	\$ 19,505	\$ 15,170	\$ 29,093	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 7,479						\$ 7,479	\$ 7,490	\$ 11,079	\$ 10,903	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,528						\$ 11,528	\$ 17,000	\$ 17,828	\$ 18,000	
	\$ 26,926	\$ 5,152					\$ 32,078	\$ 46,995	\$ 47,791	\$ 59,796	
Total Revenues	\$ 929,488	\$ 7,057	\$ 12,264				\$ 948,808	\$ 959,082	\$ 887,306	\$ 939,625	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 311,785	\$ 2,957	\$ 862				\$ 315,605	\$ 344,487	\$ 294,482	\$ 267,989	
Temp Help											
Overtime											
Staff Benefits	\$ 187,351	\$ 1,086	\$ 507				\$ 188,945	\$ 253,600	\$ 165,666	\$ 237,669	
	\$ 499,136	\$ 4,043	\$ 1,370				\$ 504,549	\$ 598,087	\$ 460,148	\$ 505,658	
Operating Expenses and Equipment											
General Expense	\$ 45,797		\$ 4,894				\$ 50,691	\$ 39,955	\$ 116,902	\$ 131,983	
Printing											
Telecommunications	\$ 13,084						\$ 13,084	\$ 11,700	\$ 14,277	\$ 13,600	
Postage	\$ 1,071						\$ 1,071	\$ 1,800	\$ 2,040	\$ 1,400	
Insurance	\$ 160						\$ 160				
In-State Travel	\$ 2,059						\$ 2,059	\$ 5,475	\$ 3,704	\$ 2,000	
Out-of-State Travel											
Training	\$ 391						\$ 391	\$ 10,000	\$ 409	\$ 1,500	
Security Services											
Facility Operations	\$ 14,307						\$ 14,307	\$ 15,400	\$ 19,516	\$ 15,400	
Utilities											
Contracted Services	\$ 139,174	\$ 0					\$ 139,174	\$ 132,615	\$ 132,280	\$ 124,007	
Consulting and Professional Services	\$ 8,415		\$ 6,000				\$ 14,415	\$ 11,700	\$ 14,340	\$ 14,600	
Information Technology	\$ 111,955						\$ 111,955	\$ 137,300	\$ 100,116	\$ 164,635	
Major Equipment											
Other Items of Expense											
	\$ 336,413	\$ 0	\$ 10,894				\$ 347,307	\$ 365,945	\$ 403,584	\$ 469,125	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 484						\$ 484	\$ 485	\$ 2,475	\$ 500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,130)	\$ 1,130					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 9,960						\$ 9,960		\$ 39,978		
	\$ 9,314	\$ 1,130					\$ 10,444	\$ 485	\$ 42,453	\$ 500	
Total Expenditures	\$ 844,863	\$ 5,173	\$ 12,264				\$ 862,300	\$ 964,517	\$ 906,185	\$ 975,283	
Excess (Deficit) of Revenues Over Expenditures	\$ 84,624	\$ 1,884	\$ 0				\$ 86,508	\$ (5,435)	\$ (18,879)	\$ (35,658)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 19,258	\$ 2,173	\$ 0				\$ 21,431	\$ 21,431	\$ 40,310	\$ 40,310	
Ending Balance (Deficit)	\$ 103,883	\$ 4,056	\$ 0				\$ 107,939	\$ 15,996	\$ 21,431	\$ 4,652	

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

For the month ended June										
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	\$ 46,854	\$ 51,926					\$ 98,781	\$ 107,182	\$ 90,134	\$ 121,721
Traffic & Other Infractions	\$ 54,712	\$ 21,061					\$ 75,773	\$ 52,371	\$ 130,857	\$ 23,555
Other Criminal Cases	\$ 42,237	\$ 25,877	\$ 0		\$ (1,130)		\$ 66,983	\$ 58,883	\$ 63,893	\$ 41,236
Civil	\$ 34,402	\$ 37,718					\$ 72,119	\$ 44,017	\$ 120,892	\$ 49,202
Family & Children Services	\$ 7,708	\$ 7,590			\$ 0		\$ 15,298	\$ 37,279	\$ 43,207	\$ 47,751
Probate, Guardianship & Mental Health Services	\$ 7,708	\$ 6,960					\$ 14,668	\$ 12,624	\$ 12,620	\$ 7,100
Juvenile Dependency Services		\$ 32,700					\$ 32,700	\$ 19,330	\$ 10,986	\$ 12,912
Juvenile Delinquency Services								\$ 10,330		\$ 11,462
Other Court Operations	\$ 127,900	\$ 57,366					\$ 185,266	\$ 67,790	\$ 194,208	\$ 121,011
Court Interpreters		\$ 41					\$ 41	\$ 400	\$ 379	\$ 5,000
Jury Services	\$ 22,035	\$ 9,206	\$ 484				\$ 31,726	\$ 4,936	\$ 44,686	\$ 600
Security										
Trial Court Operations Program	\$ 343,557	\$ 250,446	\$ 484		\$ (1,130)		\$ 593,357	\$ 415,142	\$ 711,862	\$ 441,551
Enhanced Collections	\$ 18,822	\$ 7,873			\$ 1,130		\$ 27,825	\$ 24,945	\$ 46,367	\$ 36,695
Other Non-Court Operations	\$ 8,463	\$ 4,182					\$ 12,645	\$ 22,917		\$ 15,199
Non-Court Operations Program	\$ 27,285	\$ 12,055			\$ 1,130		\$ 40,470	\$ 47,862	\$ 46,367	\$ 51,894
Executive Office	\$ 18,294	\$ 8,007					\$ 26,301	\$ 84,481	\$ 17,635	\$ 104,453
Fiscal Services	\$ 45,736	\$ 33,972					\$ 79,708	\$ 166,333	\$ 77,873	\$ 142,558
Human Resources	\$ 60,531	\$ 20,017					\$ 80,547	\$ 92,723	\$ 44,832	\$ 102,810
Business & Facilities Services	\$ 9,147	\$ 12,457				\$ 9,960	\$ 31,564	\$ 36,952	\$ 6,771	\$ 32,017
Information Technology		\$ 10,354					\$ 10,354	\$ 121,025	\$ 846	
Court Administration Program	\$ 133,708	\$ 84,806				\$ 9,960	\$ 228,473	\$ 501,514	\$ 147,956	\$ 381,838
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 100,000
Prior Year Adjustments Not Posted to a Program										
Total	\$ 504,549	\$ 347,307	\$ 484		\$ 0	\$ 9,960	\$ 862,300	\$ 964,517	\$ 906,185	\$ 975,283

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	79,398	-	79,398	-	-	-	-	-	79,398	
Restricted	4,910	-	4,910	4,056	-	-	-	-	8,966	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	19,575	-	19,575	-	-	-	-	-	19,575	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 103,883	\$ -	\$ 103,883	\$ 4,056	\$ -	\$ -	\$ -	\$ -	\$ 107,939	