

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

12/05/2018

Date

Sierra

Court

FY 18-19 – Q1

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 September									
Fiscal Year 2018/19									2017/18
	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	\$ 10,404	\$ (5,780)	\$ (9,640)				\$ 91	\$ (4,925)	\$ (26,482)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees			\$ 0				\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 43,741						\$ 21,957	\$ 65,698	\$ 128,397
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 5,153						\$ 3,524	\$ 8,677	\$ 241,235
Total Cash and Cash Equivalents	\$ 59,298	\$ (5,780)	\$ (9,640)				\$ 25,573	\$ 69,450	\$ 343,150
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 2,222						\$ 2,222	\$ 8,414
Due From Other Courts	\$ (265)		\$ 0				\$ 0	\$ (265)	\$ 3,713
Due From State	\$ 5,025	\$ 0	\$ 6,000					\$ 11,025	\$ 5,457
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 4,760	\$ 2,222	\$ 6,000				\$ 0	\$ 12,982	\$ 17,584
Prepaid Expenses - General	\$ 15,000	\$ 0						\$ 15,000	\$ 31,097
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 15,000	\$ 0						\$ 15,000	\$ 31,097
Other Assets									
Total Other Assets									
Total Assets	\$ 79,058	\$ (3,558)	\$ (3,640)				\$ 25,573	\$ 97,432	\$ 391,831
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,817	\$ 0	\$ 0				\$ 0	\$ 2,817	\$ 1,967
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 3,614	\$ 3,614	\$ 2,655
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,817	\$ 0	\$ 0				\$ 3,616	\$ 6,433	\$ 4,623
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 21,957	\$ 21,957	\$ 19,739
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 21,957	\$ 21,957	\$ 19,739
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	
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0							\$ 0	
Total Liabilities	\$ 2,817	\$ 0	\$ 0				\$ 25,573	\$ 28,390	\$ 24,362
Total Fund Balance	\$ 76,240	\$ (3,558)	\$ (3,640)					\$ 69,042	\$ 367,469
Total Liabilities and Fund Balance	\$ 79,058	\$ (3,558)	\$ (3,640)				\$ 25,573	\$ 97,432	\$ 391,831

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 September											
Fiscal Year 2018/19									2017/18		
	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	\$ 340,797	\$ 172					\$ 340,969	\$ 714,964	\$ 356,324	\$ 714,702	
Improvement and Modernization Fund								\$ 406			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (66)						\$ (66)	\$ 5,000		\$ 7,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,931						\$ 2,931	\$ 37,843	\$ 8,185	\$ 44,011	
Other Miscellaneous								\$ 9,616		\$ 9,616	
	\$ 343,662	\$ 172					\$ 343,834	\$ 767,829	\$ 364,509	\$ 775,429	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants								\$ 12,000	\$ 8,560	\$ 12,000	
Non-Judicial Council Grants											
								\$ 12,000	\$ 8,560	\$ 12,000	
Other Financing Sources											
Interest Income	\$ 138	\$ 0					\$ 138	\$ 1,800	\$ 117	\$ 950	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ (226)					\$ (226)	\$ 29,093	\$ 5,508	\$ 25,305	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 675						\$ 675	\$ 10,903	\$ 3,810	\$ 6,662	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,346						\$ 4,346	\$ 18,000	\$ 7,870	\$ 15,800	
	\$ 5,159	\$ (225)					\$ 4,933	\$ 59,796	\$ 17,304	\$ 48,717	
Total Revenues	\$ 348,821	\$ (53)					\$ 348,767	\$ 839,625	\$ 390,373	\$ 836,146	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 70,908	\$ 1,367	\$ 1,090				\$ 73,365	\$ 267,989	\$ 83,853	\$ 380,679	
Temp Help											
Overtime											
Staff Benefits	\$ 81,831	\$ 497	\$ 525				\$ 82,853	\$ 237,669	\$ 25,139	\$ 265,161	
	\$ 152,739	\$ 1,864	\$ 1,615				\$ 156,218	\$ 505,658	\$ 108,992	\$ 645,840	
Operating Expenses and Equipment											
General Expense	\$ 92,494		\$ 525				\$ 93,019	\$ 131,983	\$ 1,302	\$ 129,741	
Printing											
Telecommunications	\$ 2,649						\$ 2,649	\$ 13,600	\$ 3,518	\$ 15,500	
Postage	\$ 266						\$ 266	\$ 1,400	\$ 445	\$ 1,600	
Insurance											
In-State Travel	\$ 1,252						\$ 1,252	\$ 2,000	\$ 1,555	\$ 11,600	
Out-of-State Travel									\$ 1,753		
Training	\$ 84						\$ 84	\$ 1,500	\$ 1,140	\$ 6,000	
Security Services											
Facility Operations	\$ 5,268						\$ 5,268	\$ 15,400	\$ 10,314	\$ 42,000	
Utilities											
Contracted Services	\$ 41,942	\$ 1,383					\$ 43,325	\$ 124,007	\$ 104,051	\$ 118,243	
Consulting and Professional Services	\$ 900		\$ 1,500				\$ 2,400	\$ 14,600	\$ 14,600	\$ 14,600	
Information Technology	\$ 15,185	\$ 200					\$ 15,385	\$ 64,635	\$ 21,086	\$ 61,500	
Major Equipment										\$ 5,000	
Other Items of Expense											
	\$ 160,039	\$ 1,583	\$ 2,025				\$ 163,647	\$ 369,125	\$ 145,164	\$ 405,784	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 171						\$ 171	\$ 500			
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (380)	\$ 380					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (209)	\$ 380					\$ 171	\$ 500	\$ 0	\$ 0	
Total Expenditures	\$ 312,568	\$ 3,827	\$ 3,640				\$ 320,035	\$ 875,283	\$ 254,156	\$ 1,051,624	
Excess (Deficit) of Revenues Over Expenditures	\$ 36,253	\$ (3,880)	\$ (3,640)				\$ 28,732	\$ (35,658)	\$ 136,218	\$ (215,478)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 39,988	\$ 322	\$ 0				\$ 40,310	\$ 40,310	\$ 231,251	\$ 231,251	
Ending Balance (Deficit)	\$ 76,240	\$ (3,558)	\$ (3,640)				\$ 69,042	\$ 4,652	\$ 367,469	\$ 15,773	

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 6,252	\$ 15,694					\$ 21,946	\$ 95,171	\$ 14,816	\$ 86,879
Traffic & Other Infractions	\$ 37,057	\$ 32,635					\$ 69,692	\$ 16,466	\$ 37,919	\$ 108,727
Other Criminal Cases	\$ 14,974	\$ 12,027	\$ 171			\$ (380)	\$ 26,793	\$ 35,373	\$ 4,015	\$ 131,686
Civil	\$ 29,307	\$ 25,694					\$ 55,001	\$ 33,091	\$ 48,255	\$ 179,184
Family & Children Services	\$ 9,056	\$ 7,771				\$ 0	\$ 16,826	\$ 33,409	\$ 12,469	\$ 74,094
Probate, Guardianship & Mental Health Services	\$ 1,238	\$ 1,956					\$ 3,194	\$ 7,100	\$ 2,537	\$ 29,878
Juvenile Dependency Services		\$ 0					\$ 0	\$ 9,266	\$ 885	\$ 27,424
Juvenile Delinquency Services								\$ 7,816		\$ 15,241
Other Court Operations	\$ 34,222	\$ 41,306					\$ 75,528	\$ 81,654	\$ 40,371	\$ 119,605
Court Interpreters		\$ 27					\$ 27	\$ 5,000	\$ 559	\$ 7,100
Jury Services	\$ 9,059	\$ 7,815					\$ 16,874	\$ 600	\$ 10,593	\$ 39,934
Security										
Trial Court Operations Program	\$ 141,165	\$ 144,925	\$ 171			\$ (380)	\$ 285,881	\$ 324,946	\$ 172,418	\$ 819,753
Enhanced Collections	\$ 6,413	\$ 6,891				\$ 380	\$ 13,684	\$ 29,093	\$ 13,970	\$ 33,817
Other Non-Court Operations								\$ 10,073		\$ 15,241
Non-Court Operations Program	\$ 6,413	\$ 6,891				\$ 380	\$ 13,684	\$ 39,166	\$ 13,970	\$ 49,058
Executive Office	\$ 3,801	\$ 3,658					\$ 7,460	\$ 66,020	\$ 29,558	\$ 114,983
Fiscal Services	\$ 705	\$ 745					\$ 1,450	\$ 79,852	\$ 2,725	\$ 10,255
Human Resources	\$ 3,256	\$ 6,516					\$ 9,772	\$ 65,506	\$ 28,663	\$ 26,837
Business & Facilities Services	\$ 195	\$ 255					\$ 450	\$ 21,205	\$ 1,516	\$ 10,096
Information Technology	\$ 682	\$ 657					\$ 1,339		\$ 5,305	\$ 20,643
Court Administration Program	\$ 8,640	\$ 11,830					\$ 20,470	\$ 232,583	\$ 67,768	\$ 182,814
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 278,588	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 156,218	\$ 163,647	\$ 171			\$ 0	\$ 320,035	\$ 875,283	\$ 254,156	\$ 1,051,624