


**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

8-12-2021  
Date

SIERRA

\_\_\_\_\_  
Court

FY20/21 Q4

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

Superior Court of California, County of Sierra  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2020/21									
2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (12,336)	\$ 13,786	\$ 0				\$ 1,791	\$ 3,241	\$ 12,434
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 1,291	\$ 1,291	\$ 692
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,455)	\$ (2,455)	\$ (826)
Credit Card									
Cash on Hand									
Cash with County	\$ 30,485	\$ 0	\$ 0				\$ 0	\$ 30,485	\$ 55,017
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 79,653						\$ 315,936	\$ 395,589	\$ 454,052
Total Cash and Cash Equivalents	\$ 97,803	\$ 13,786	\$ 0				\$ 316,563	\$ 428,151	\$ 521,369
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 130	\$ 9						\$ 140	\$ 454
Accounts Receivable - General	\$ 0							\$ 0	\$ 1,129
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 60,205							\$ 60,205	\$ 8,472
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 2,223
Due From Other Courts	\$ 48		\$ 0					\$ 48	\$ 396
Due From State	\$ 4,402	\$ 300	\$ 10,006					\$ 14,708	\$ 9,817
Trust Due To/From							\$ 540	\$ 540	\$ 0
Distribution Due To/From							\$ 229	\$ 229	\$ 229
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 136	\$ 4,106						\$ 4,242	\$ 15
Total Receivables	\$ 64,921	\$ 4,416	\$ 10,006				\$ 769	\$ 80,111	\$ 22,735
Prepaid Expenses - General	\$ 79,337	\$ 0						\$ 79,337	\$ 79,398
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 79,337	\$ 0						\$ 79,337	\$ 79,398
Other Assets									
Total Other Assets									
Total Assets	\$ 242,060	\$ 18,202	\$ 10,006				\$ 317,332	\$ 587,600	\$ 623,502
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 39,200	\$ 24	\$ 4,650					\$ 43,874	\$ 17,642
Accounts Payable - General	\$ 1,828	\$ 0	\$ 0				\$ 0	\$ 1,828	\$ 188
Due to Other Funds	\$ 0	\$ 2,935	\$ 5,356				\$ 56,925	\$ 65,216	\$ 8,716
Due to Other Courts		\$ 1,147						\$ 1,147	\$ 0
Due to State							\$ 157,996	\$ 157,996	\$ 162,595
TC145 Liability							\$ 4,541	\$ 4,541	\$ 760
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 6,851	\$ 6,851	\$ 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.	\$ 41,028	\$ 4,106	\$ 10,006				\$ 226,313	\$ 281,453	\$ 191,024
Civil							\$ 36,868	\$ 36,868	\$ 205,000
Criminal							\$ 49,345	\$ 49,345	\$ 10,125
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 27,936
Trust Interest Payable							\$ 242	\$ 242	\$ 625
Miscellaneous Trust									
Total Trust Deposits							\$ 86,455	\$ 86,455	\$ 243,687
Accrued Payroll	\$ 7,201							\$ 7,201	\$ 5,737
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 7,201							\$ 7,201	\$ 5,737
Revenue Collected in Advance	\$ 37,787							\$ 37,787	\$ 0
Liabilities For Deposits	\$ 137						\$ 511	\$ 648	\$ 115
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,053	\$ 4,053	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 75,000
Total Other Liabilities	\$ 37,924						\$ 4,564	\$ 42,488	\$ 75,115
Total Liabilities	\$ 86,153	\$ 4,106	\$ 10,006				\$ 317,332	\$ 417,597	\$ 515,563
Total Fund Balance	\$ 155,907	\$ 14,095	\$ 0					\$ 170,002	\$ 107,939
Total Liabilities and Fund Balance	\$ 242,060	\$ 18,202	\$ 10,006				\$ 317,332	\$ 587,600	\$ 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								Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds					
		Non-Grant	Grant									
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 751.852	\$ 1.880						\$ 753.732	\$ 754.578	\$ 758.602	\$ 759.376	
Improvement and Modernization Fund	\$ 51.914							\$ 51.914	\$ 201.850	\$ 102.520	\$ 100.000	
Judges' Compensation (0150019)												
Court Interpreter (0150037)	\$ 215							\$ 215	\$ 100	\$ 41	\$ 400	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 95.338							\$ 95.338	\$ 50.476	\$ 33.688	\$ 33.695	
Other Miscellaneous	\$ 9.616							\$ 9.616	\$ 9.616	\$ 9.616	\$ 9.616	
	\$ 908.935	\$ 1.880						\$ 910.815	\$ 1,016.620	\$ 904.466	\$ 903.087	
Grants												
AB 1058 Commissioner/Facilitator												
Other Judicial Council Grants			\$ 20.209					\$ 20.209	\$ 14.952	\$ 12.264	\$ 9,000	
Non-Judicial Council Grants												
			\$ 20.209					\$ 20.209	\$ 14.952	\$ 12.264	\$ 9,000	
Other Financing Sources												
Interest Income	\$ 1.617	\$ 54						\$ 1.671	\$ 3,000	\$ 6,584	\$ 3,000	
Investment Income												
Donations												
Local Fees	\$ 741	\$ 251						\$ 992	\$ 1,120	\$ 1,389		
Non-Fee Revenues												
Enhanced Collections		\$ 4,008						\$ 4,008	\$ 7,500	\$ 5,098	\$ 19,505	
Escheatment												
Prior Year Revenue	\$ (1,449)	\$ 8,155						\$ 6,706	\$ 8,161			
County Program - Restricted												
Reimbursement Other	\$ 9,361							\$ 9,361	\$ 16,755	\$ 7,479	\$ 7,490	
Sale of Fixed Assets												
Other Miscellaneous	\$ 15,191							\$ 15,191	\$ 15,080	\$ 11,528	\$ 17,000	
	\$ 25,461	\$ 12,467						\$ 37,928	\$ 51,616	\$ 32,078	\$ 46,995	
<b>Total Revenues</b>	\$ 934.396	\$ 14,347	\$ 20,209					\$ 968.952	\$ 1,083,188	\$ 948,808	\$ 959,082	
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 285,741	\$ 1,569	\$ 1,472					\$ 288,782	\$ 342,424	\$ 315,605	\$ 344,487	
Temp Help												
Overtime												
Staff Benefits	\$ 264,697	\$ 847	\$ 942					\$ 266,487	\$ 276,809	\$ 188,945	\$ 253,600	
	\$ 550,439	\$ 2,416	\$ 2,414					\$ 555,269	\$ 619,233	\$ 504,549	\$ 598,087	
Operating Expenses and Equipment												
General Expense	\$ 23,411		\$ 11,148					\$ 34,559	\$ 28,594	\$ 50,691	\$ 39,955	
Printing									\$ 1,064			
Telecommunications	\$ 15,969							\$ 15,969	\$ 13,850	\$ 13,084	\$ 11,700	
Postage	\$ 301							\$ 301	\$ 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		\$ 670					\$ 1,850	\$ 2,500	\$ 391	\$ 10,000	
Security Services												
Facility Operations	\$ 22,930							\$ 22,930	\$ 15,000	\$ 14,307	\$ 15,400	
Utilities												
Contracted Services	\$ 131,307	\$ 1,432						\$ 132,739	\$ 112,636	\$ 139,174	\$ 132,615	
Consulting and Professional Services	\$ 7,820		\$ 6,000					\$ 13,820	\$ 14,400	\$ 14,415	\$ 11,700	
Information Technology	\$ 81,560							\$ 81,560	\$ 234,450	\$ 111,955	\$ 137,300	
Major Equipment	\$ 54,989							\$ 54,989	\$ 8,900			
Other Items of Expense												
	\$ 339,642	\$ 1,432	\$ 17,818					\$ 358,891	\$ 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	\$ (460)	\$ 460						\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (7,271)							\$ (7,271)	\$ (8,400)	\$ 9,960		
	\$ (7,731)	\$ 460						\$ (7,271)	\$ (6,775)	\$ 10,444	\$ 485	
<b>Total Expenditures</b>	\$ 882,349	\$ 4,309	\$ 20,232					\$ 906,889	\$ 1,045,612	\$ 862,300	\$ 964,517	
Excess (Deficit) of Revenues Over Expenditures	\$ 52,047	\$ 10,039	\$ (22)					\$ 62,063	\$ 37,576	\$ 86,508	\$ (5,435)	
Operating Transfers In (Out)	\$ (22)		\$ 22					\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 103,883	\$ 4,056	\$ 0					\$ 107,939	\$ 107,939	\$ 21,431	\$ 21,431	
Ending Balance (Deficit)	\$ 155,907	\$ 14,095	\$ 0					\$ 170,002	\$ 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 41.401	\$ 84.155					\$ 125.556	\$ 87.291	\$ 98.781	\$ 107.182
Traffic & Other Infractions	\$ 40.752	\$ 110					\$ 40.862	\$ 68.885	\$ 75.773	\$ 52.371
Other Criminal Cases	\$ 40.805	\$ 15.366				\$ 0	\$ 56.171	\$ 82.941	\$ 66.983	\$ 58.883
Civil	\$ 31.985	\$ 21.595				\$ 1.129	\$ 54.709	\$ 57.190	\$ 72.119	\$ 44.017
Family & Children Services	\$ 7.994	\$ 3.892			\$ 0		\$ 11.886	\$ 11.888	\$ 15.298	\$ 37.279
Probate, Guardianship & Mental Health Services	\$ 7.888	\$ 2.700					\$ 10.588	\$ 11.612	\$ 14.668	\$ 12.624
Juvenile Dependency Services	\$ 106	\$ 47.774					\$ 47.880	\$ 22.361	\$ 32.700	\$ 19.330
Juvenile Delinquency Services	\$ 746						\$ 746			\$ 10.330
Other Court Operations	\$ 72.848	\$ 3					\$ 72.851	\$ 95.410	\$ 185.266	\$ 67.790
Court Interpreters		\$ 215					\$ 215	\$ 100	\$ 41	\$ 400
Jury Services	\$ 5.292	\$ 5.250					\$ 10.542	\$ 8.298	\$ 31.726	\$ 4.936
Security										
Trial Court Operations Program	\$ 249.818	\$ 181.061			\$ 0	\$ 1.129	\$ 432.008	\$ 445.976	\$ 593.357	\$ 415.142
Enhanced Collections	\$ 12.205	\$ 1.322			\$ 0		\$ 13.527	\$ 19.840	\$ 27.825	\$ 24.945
Other Non-Court Operations	\$ 16.039						\$ 16.039	\$ 34.630	\$ 12.645	\$ 22.917
Non-Court Operations Program	\$ 28.244	\$ 1.322			\$ 0		\$ 29.566	\$ 54.470	\$ 40.470	\$ 47.862
Executive Office	\$ 63.909	\$ 757					\$ 64.665	\$ 65.827	\$ 26.301	\$ 84.481
Fiscal Services	\$ 92.189	\$ 7.524					\$ 99.712	\$ 105.705	\$ 79.708	\$ 166.333
Human Resources	\$ 111.660					\$ (8.400)	\$ 103.260	\$ 49.132	\$ 80.547	\$ 92.723
Business & Facilities Services	\$ 9.449	\$ 55.920					\$ 65.369	\$ 56.444	\$ 31.564	\$ 36.952
Information Technology		\$ 112.308					\$ 112.308	\$ 268.058	\$ 10.354	\$ 121.025
Court Administration Program	\$ 277.206	\$ 176.509				\$ (8.400)	\$ 445.315	\$ 545.166	\$ 228.473	\$ 501.514
Expenditures Not Distributed or Posted to a Program									\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 555.269	\$ 358.891			\$ 0	\$ (7.271)	\$ 906.889	\$ 1,045.612	\$ 862.300	\$ 964.517

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

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	79,337	-	79,337	-	-	-	-	-	-	<b>79,337</b>
Restricted	4,224	-	4,224	14,095	-	-	-	-	-	<b>18,319</b>
Committed	44,924	-	44,924	-	-	-	-	-	-	<b>44,924</b>
Assigned	27,423	-	27,423	-	-	-	-	-	-	<b>27,423</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 155,907</b>	<b>\$ -</b>	<b>\$ 155,907</b>	<b>\$ 14,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,002</b>