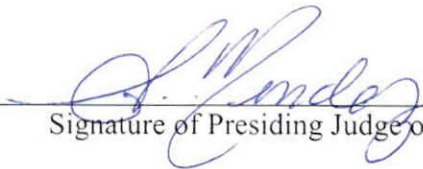


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/25/2021

Date

SIERRA

Court
2020/2021 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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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 December									
Fiscal Year 2020/21									2019/20
	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	\$ (3.168)	\$ 10.309	\$ (3.965)				\$ 1.520	\$ 4.697	\$ (3.427)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 1.243	\$ 1.243	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1.778)	\$ (1.778)	\$ 0
Credit Card									
Cash on Hand									
Cash with County	\$ 68.176	\$ 0	\$ 0				\$ 0	\$ 68.176	\$ 126.886
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 256.261						\$ 304.124	\$ 560.385	\$ 549.203
Total Cash and Cash Equivalents	\$ 321.269	\$ 10.309	\$ (3.965)				\$ 305.109	\$ 632.723	\$ 672.663
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1.129							\$ 1.129	\$ 1.129
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 2.139						\$ 2.139	\$ 2.684
Due From Other Courts	\$ 977		\$ 0				\$ 0	\$ 977	\$ 294
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5.040
Trust Due To/From							\$ 649	\$ 649	\$ 3.134
Distribution Due To/From							\$ 0	\$ 0	\$ 229
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 7	\$ 0						\$ 7	\$ 725
Total Receivables	\$ 2.113	\$ 2.139	\$ 0				\$ 649	\$ 4.901	\$ 13.235
Prepaid Expenses - General	\$ 90.344	\$ 0						\$ 90.344	\$ 9.960
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 90.344	\$ 0						\$ 90.344	\$ 9.960
Other Assets									
Total Other Assets									
Total Assets	\$ 413.727	\$ 12.449	\$ (3.965)				\$ 305.758	\$ 727.969	\$ 695.858
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 40.940	\$ 0	\$ 0				\$ 0	\$ 40.940	\$ 170
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 656	\$ 656	\$ 4.088
Due to Other Courts									\$ 0
Due to State							\$ 209.910	\$ 209.910	\$ 265.115
TC145 Liability							\$ 760	\$ 760	\$ 0
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 4.710	\$ 4.710	\$ 2.690
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 7	\$ 7	\$ 367
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 40.940	\$ 0	\$ 0				\$ 216.043	\$ 256.983	\$ 272.430
Civil							\$ 39.462	\$ 39.462	
Criminal							\$ 45.956	\$ 45.956	\$ 26.687
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 55.513
Trust Interest Payable							\$ 245	\$ 245	
Miscellaneous Trust									
Total Trust Deposits							\$ 85.663	\$ 85.663	\$ 82.200
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 130							\$ 130	\$ 115
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4.052	\$ 4.052	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 37.500							\$ 37.500	\$ 112.500
Total Other Liabilities	\$ 37.630						\$ 4.052	\$ 41.682	\$ 112.615
Total Liabilities	\$ 78.570	\$ 0	\$ 0				\$ 305.758	\$ 384.328	\$ 467.245
Total Fund Balance	\$ 335.156	\$ 12.449	\$ (3.965)					\$ 343.640	\$ 228.613
Total Liabilities and Fund Balance	\$ 413.727	\$ 12.449	\$ (3.965)				\$ 305.758	\$ 727.969	\$ 695.858

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 December											
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	\$ 522.338	\$ 631				\$ 522.969	\$ 754.578	\$ 526.401	\$ 759.376		
Improvement and Modernization Fund							\$ 201.850		\$ 100.000		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 91					\$ 91	\$ 100	\$ 0	\$ 400		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 15.262					\$ 15.262	\$ 38.944	\$ 11.353	\$ 33.695		
Other Miscellaneous	\$ 9.616					\$ 9.616	\$ 9.616	\$ 9.616	\$ 9.616		
	\$ 547.306	\$ 631				\$ 547.937	\$ 1,005.088	\$ 547.370	\$ 903.087		
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 2.688			\$ 2.688	\$ 14.952	\$ 0	\$ 9.000		
Non-Judicial Council Grants											
			\$ 2.688			\$ 2.688	\$ 14.952	\$ 0	\$ 9.000		
Other Financing Sources											
Interest Income	\$ 287	\$ 12				\$ 298	\$ 3.000	\$ 2.247	\$ 3.000		
Investment Income											
Donations											
Local Fees	\$ 255	\$ 20				\$ 275	\$ 1.120				
Non-Fee Revenues											
Enhanced Collections							\$ 7.500	\$ 5.043	\$ 19.505		
Escheatment											
Prior Year Revenue	\$ 408	\$ 8.161				\$ 8.569	\$ 8.161				
County Program - Restricted											
Reimbursement Other	\$ 7.266					\$ 7.266	\$ 16.755	\$ 4.451	\$ 7.490		
Sale of Fixed Assets											
Other Miscellaneous	\$ 7.691					\$ 7.691	\$ 15.080	\$ (3.549)	\$ 17.000		
	\$ 15.906	\$ 8.193				\$ 24.099	\$ 51.616	\$ 8.192	\$ 46.995		
Total Revenues	\$ 563.212	\$ 8.824	\$ 2.688			\$ 574.724	\$ 1,071.656	\$ 555.562	\$ 959.082		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 133.073	\$ 222	\$ 750			\$ 134.045	\$ 342.424	\$ 167.360	\$ 344.487		
Temp Help											
Overtime											
Staff Benefits	\$ 66.844	\$ 88	\$ 485			\$ 67.417	\$ 276.809	\$ 64.004	\$ 253.600		
	\$ 199.918	\$ 309	\$ 1,235			\$ 201.462	\$ 619.233	\$ 231.364	\$ 598.087		
Operating Expenses and Equipment											
General Expense	\$ 14.594		\$ 3.918			\$ 18.512	\$ 28.594	\$ 33.006	\$ 39.955		
Printing							\$ 1.064				
Telecommunications	\$ 4.950					\$ 4.950	\$ 13.850	\$ 3.773	\$ 11.700		
Postage	\$ 225					\$ 225	\$ 1.100	\$ 254	\$ 1.800		
Insurance	\$ 175					\$ 175	\$ 160	\$ 150			
In-State Travel							\$ 500	\$ 1.981	\$ 5.475		
Out-of-State Travel											
Training							\$ 2.500	\$ 335	\$ 10.000		
Security Services											
Facility Operations	\$ 5.675					\$ 5.675	\$ 15.000	\$ 261	\$ 15.400		
Utilities											
Contracted Services	\$ 51.972	\$ 8				\$ 51.980	\$ 101.104	\$ 62.540	\$ 132.615		
Consulting and Professional Services	\$ 1.955		\$ 1.500			\$ 3.455	\$ 14.400	\$ 1.340	\$ 11.700		
Information Technology	\$ 52.104					\$ 52.104	\$ 234.450	\$ 12.996	\$ 137.300		
Major Equipment	\$ 8.886					\$ 8.886	\$ 8.900				
Other Items of Expense											
	\$ 140.535	\$ 8	\$ 5.418			\$ 145.961	\$ 421.622	\$ 116.636	\$ 365.945		
Special Items of Expense											
Grand Jury											
Jury Costs							\$ 1.625	\$ 381	\$ 485		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (114)	\$ 114				\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (8.400)					\$ (8.400)	\$ (8.400)				
	\$ (8.514)	\$ 114				\$ (8.400)	\$ (6.775)	\$ 381	\$ 485		
Total Expenditures	\$ 331.939	\$ 431	\$ 6.653			\$ 339.023	\$ 1,034.080	\$ 348.380	\$ 964.517		
Excess (Deficit) of Revenues Over Expenditures	\$ 231.274	\$ 8.392	\$ (3.965)			\$ 235.701	\$ 37.576	\$ 207.182	\$ (5.435)		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 103.883	\$ 4.056	\$ 0			\$ 107.939	\$ 107.939	\$ 21.431	\$ 21.431		
Ending Balance (Deficit)	\$ 335.156	\$ 12.449	\$ (3.965)			\$ 343.640	\$ 145.515	\$ 228.613	\$ 15.996		

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

For the month ended December

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	\$ 16.439	\$ 15.694					\$ 32.133	\$ 87.291	\$ 49.818	\$ 107.182
Traffic & Other Infractions	\$ 15.170	\$ 14					\$ 15.184	\$ 68.885	\$ 37.849	\$ 52.371
Other Criminal Cases	\$ 15.223	\$ 5.449				\$ 0	\$ 20.672	\$ 82.941	\$ 29.308	\$ 58.883
Civil	\$ 12.525	\$ 8.106					\$ 20.631	\$ 57.190	\$ 36.085	\$ 44.017
Family & Children Services	\$ 3.129	\$ 2.666			\$ 0		\$ 5.795	\$ 11.888	\$ 7.182	\$ 37.279
Probate, Guardianship & Mental Health Services	\$ 3.023						\$ 3.023	\$ 11.612	\$ 5.342	\$ 12.624
Juvenile Dependency Services	\$ 106	\$ 9.909					\$ 10.015	\$ 10.829	\$ 2.615	\$ 19.330
Juvenile Delinquency Services	\$ 746						\$ 746			\$ 10.330
Other Court Operations	\$ 30.760						\$ 30.760	\$ 95.410	\$ 74.918	\$ 67.790
Court Interpreters								\$ 100	\$ 0	\$ 400
Jury Services	\$ 2.105						\$ 2.105	\$ 8.298	\$ 12.615	\$ 4.936
Security										
Trial Court Operations Program	\$ 99.227	\$ 41.838			\$ 0	\$ 0	\$ 141.065	\$ 434.444	\$ 255.732	\$ 415.142
Enhanced Collections	\$ 5.194				\$ 0		\$ 5.194	\$ 19.840	\$ 13.763	\$ 24.945
Other Non-Court Operations	\$ 4.433						\$ 4.433	\$ 34.630	\$ 3.612	\$ 22.917
Non-Court Operations Program	\$ 9.627				\$ 0		\$ 9.627	\$ 54.470	\$ 17.376	\$ 47.862
Executive Office	\$ 27.780	\$ 361					\$ 28.141	\$ 65.827	\$ 10.687	\$ 84.481
Fiscal Services	\$ 40.107	\$ 2.070					\$ 42.177	\$ 105.705	\$ 27.857	\$ 166.333
Human Resources	\$ 20.590					\$ (8.400)	\$ 12.190	\$ 49.132	\$ 29.916	\$ 92.723
Business & Facilities Services	\$ 4.131	\$ 27.963					\$ 32.094	\$ 56.444	\$ 5.343	\$ 36.952
Information Technology		\$ 73.730					\$ 73.730	\$ 268.058	\$ 1.470	\$ 121.025
Court Administration Program	\$ 92.608	\$ 104.123				\$ (8.400)	\$ 188.331	\$ 545.166	\$ 75.273	\$ 501.514
Expenditures Not Distributed or Posted to a Program									\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 201.462	\$ 145.961			\$ 0	\$ (8.400)	\$ 339.023	\$ 1,034.080	\$ 348.380	\$ 964.517