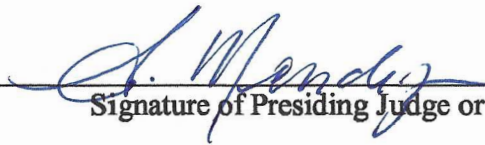


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/27/2021

\_\_\_\_\_  
Date

Sierra

\_\_\_\_\_  
Court

FY2122 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sierra

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Court

FY2122 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Sierra

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Court

FY2122 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	6	4.5			

<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 September								
	Fiscal Year 2021/22							2020/21	
	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	\$ (6,537)	\$ 12,541	\$ (4,588)				\$ 1,700	\$ 3,116	\$ 11,464
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ (5,760)	\$ (5,760)	\$ 967
Civil Filing Fees							\$ 2,074	\$ 2,074	\$ 0
Trust							\$ (2,887)	\$ (2,887)	\$ (1,254)
Credit Card									
Cash on Hand									
Cash with County	\$ 57,743	\$ 0	\$ 0				\$ 0	\$ 57,743	\$ 34,109
Cash Outside of the JCC									
Cash Equivalents	\$ 198,323						\$ 102,427	\$ 300,750	\$ 519,401
Total Cash and Cash Equivalents	\$ 249,529	\$ 12,541	\$ (4,588)				\$ 97,555	\$ 355,037	\$ 564,687
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 1,129
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 2,139
Due From Other Courts	\$ (21)							\$ (21)	\$ 626
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 779	\$ 779	\$ (353)
Distribution Due To/From							\$ 283	\$ 283	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 92	\$ 1,175						\$ 1,267	\$ 82
Total Receivables	\$ 71	\$ 1,175	\$ 0				\$ 1,062	\$ 2,308	\$ 3,623
Prepaid Expenses - General	\$ 11,352							\$ 11,352	\$ 90,344
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 11,352							\$ 11,352	\$ 90,344
Other Assets									
Total Other Assets									
Total Assets	\$ 260,951	\$ 13,716	\$ (4,588)				\$ 98,617	\$ 368,696	\$ 658,655
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 95	\$ 0	\$ 0				\$ 0	\$ 95	\$ 4,271
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,329	\$ 2,329	\$ (271)
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State							\$ 0	\$ 0	\$ 209,910
TC145 Liability							\$ 2,074	\$ 2,074	\$ 1,836
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 6,032	\$ 6,032	\$ 3,185
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 95	\$ 0	\$ 0				\$ 10,436	\$ 10,531	\$ 218,943
Civil							\$ 36,868	\$ 36,868	\$ 39,462
Criminal							\$ 46,062	\$ 46,062	\$ 43,084
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 27,936
Trust Interest Payable							\$ 243	\$ 243	\$ 241
Miscellaneous Trust									
Total Trust Deposits							\$ 83,173	\$ 83,173	\$ 110,723
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	\$ 0
Liabilities For Deposits	\$ 540						\$ 903	\$ 1,444	\$ 115
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,105	\$ 4,105	\$ 3,737
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 56,250
Total Other Liabilities	\$ 540						\$ 5,008	\$ 5,549	\$ 60,102
Total Liabilities	\$ 635	\$ 0	\$ 0				\$ 98,617	\$ 99,252	\$ 389,768
Total Fund Balance	\$ 260,316	\$ 13,716	\$ (4,588)					\$ 269,445	\$ 268,886
Total Liabilities and Fund Balance	\$ 260,951	\$ 13,716	\$ (4,588)				\$ 98,617	\$ 368,696	\$ 658,655

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 2021/22								2020/21		
	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	\$ 332,381	\$ 178					\$ 332,559	\$ 752,691	\$ 335,668	\$ 754,578	
Improvement and Modernization Fund	\$ 157,996						\$ 157,996	\$ 158,398		\$ 201,850	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 90						\$ 90	\$ 396	\$ (41)	\$ 100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 46,249						\$ 46,249	\$ 88,898	\$ 5,086	\$ 50,476	
Other Miscellaneous								\$ 9,616		\$ 9,616	
	\$ 536,716	\$ 178					\$ 536,894	\$ 1,009,999	\$ 340,714	\$ 1,016,620	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ (2,491)				\$ (2,491)	\$ 15,030	\$ (4,788)	\$ 14,952	
Non-Judicial Council Grants											
			\$ (2,491)				\$ (2,491)	\$ 15,030	\$ (4,788)	\$ 14,952	
Other Financing Sources											
Interest Income	\$ 47	\$ 0					\$ 48	\$ 1,755	\$ 45	\$ 3,000	
Investment Income											
Donations											
Local Fees	\$ 296	\$ 106					\$ 402	\$ 1,310	\$ 68	\$ 1,120	
Non-Fee Revenues											
Enhanced Collections		\$ 1,976					\$ 1,976	\$ 9,749		\$ 7,500	
Escheatment											
Prior Year Revenue									\$ 8,569	\$ 8,161	
County Program - Restricted											
Reimbursement Other	\$ 271						\$ 271	\$ 6,820	\$ 936	\$ 16,755	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,750						\$ 3,750	\$ 15,000	\$ 0	\$ 15,080	
	\$ 4,364	\$ 2,082					\$ 6,446	\$ 34,634	\$ 9,618	\$ 51,616	
<b>Total Revenues</b>	<b>\$ 541,081</b>	<b>\$ 2,260</b>	<b>\$ (2,491)</b>				<b>\$ 540,850</b>	<b>\$ 1,059,663</b>	<b>\$ 345,544</b>	<b>\$ 1,083,188</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 66,438	\$ 920	\$ 311				\$ 67,670	\$ 323,285	\$ 68,175	\$ 342,424	
Temp Help								\$ 31,920			
Overtime											
Staff Benefits	\$ 104,391	\$ 656	\$ 285				\$ 105,332	\$ 257,081	\$ 31,496	\$ 276,809	
	\$ 170,828	\$ 1,576	\$ 597				\$ 173,002	\$ 612,286	\$ 99,671	\$ 619,233	
Operating Expenses and Equipment											
General Expense	\$ 5,111		\$ 0				\$ 5,111	\$ 83,565	\$ 5,465	\$ 28,594	
Printing										\$ 1,064	
Telecommunications	\$ 2,851						\$ 2,851	\$ 15,500	\$ 2,394	\$ 13,850	
Postage	\$ 34						\$ 34	\$ 1,200	\$ 70	\$ 1,100	
Insurance								\$ 175		\$ 160	
In-State Travel								\$ 500		\$ 500	
Out-of-State Travel											
Training	\$ 929						\$ 929	\$ 6,500		\$ 2,500	
Security Services											
Facility Operations	\$ 602						\$ 602	\$ 20,676	\$ 1,812	\$ 15,000	
Utilities											
Contracted Services	\$ 29,319	\$ 736					\$ 30,055	\$ 140,037	\$ 28,751	\$ 112,636	
Consulting and Professional Services	\$ 900		\$ 1,500				\$ 2,400	\$ 13,860	\$ 0	\$ 14,400	
Information Technology	\$ 216,033						\$ 216,033	\$ 278,638	\$ 45,947	\$ 234,450	
Major Equipment	\$ 10,391						\$ 10,391	\$ 11,923	\$ 8,886	\$ 8,900	
Other Items of Expense											
	\$ 266,169	\$ 736	\$ 1,500				\$ 268,406	\$ 572,574	\$ 93,326	\$ 433,154	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 1,625		\$ 1,625	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (326)	\$ 326					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (8,400)	\$ (8,400)	
	\$ (326)	\$ 326					\$ 0	\$ 1,625	\$ (8,400)	\$ (6,775)	
<b>Total Expenditures</b>	<b>\$ 436,672</b>	<b>\$ 2,639</b>	<b>\$ 2,097</b>				<b>\$ 441,407</b>	<b>\$ 1,186,485</b>	<b>\$ 184,597</b>	<b>\$ 1,045,612</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 104,409	\$ (379)	\$ (4,588)				\$ 99,442	\$ (126,822)	\$ 160,947	\$ 37,576	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 155,907	\$ 14,095	\$ 0				\$ 170,002	\$ 170,002	\$ 107,939	\$ 107,939	
Ending Balance (Deficit)	\$ 260,316	\$ 13,716	\$ (4,588)				\$ 269,445	\$ 43,180	\$ 268,886	\$ 145,515	

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	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	\$ 15,819	\$ 7,413					\$ 23,232	\$ 104,898	\$ 15,859	\$ 87,291
Traffic & Other Infractions	\$ 17,280	\$ 46					\$ 17,326	\$ 63,505	\$ 7,766	\$ 68,885
Other Criminal Cases	\$ 17,280	\$ 1,500					\$ 18,780	\$ 78,013	\$ 7,849	\$ 82,941
Civil	\$ 12,158	\$ 7,368					\$ 19,527	\$ 68,273	\$ 9,676	\$ 57,190
Family & Children Services	\$ 3,040	\$ 0			\$ 0		\$ 3,040	\$ 8,565	\$ 1,937	\$ 11,888
Probate, Guardianship & Mental Health Services	\$ 3,040	\$ 900					\$ 3,940	\$ 12,164	\$ 1,446	\$ 11,612
Juvenile Dependency Services		\$ 4,379					\$ 4,379	\$ 30,347	\$ 6,085	\$ 22,361
Juvenile Delinquency Services									\$ 746	
Other Court Operations	\$ 22,291						\$ 22,291	\$ 101,633	\$ 14,151	\$ 95,410
Court Interpreters		\$ 10					\$ 10	\$ 1,100		\$ 100
Jury Services	\$ 1,874						\$ 1,874	\$ 7,388	\$ 913	\$ 8,298
Security										
Trial Court Operations Program	\$ 92,781	\$ 21,616			\$ 0		\$ 114,396	\$ 475,886	\$ 66,429	\$ 445,976
Enhanced Collections	\$ 4,123	\$ 690			\$ 0		\$ 4,813	\$ 20,185	\$ 2,572	\$ 19,840
Other Non-Court Operations	\$ 9,375						\$ 9,375	\$ 17,607	\$ 2,481	\$ 34,630
Non-Court Operations Program	\$ 13,498	\$ 690			\$ 0		\$ 14,188	\$ 37,792	\$ 5,053	\$ 54,470
Executive Office	\$ 20,422	\$ 300					\$ 20,722	\$ 70,446	\$ 14,312	\$ 65,827
Fiscal Services	\$ 28,567	\$ 192					\$ 28,759	\$ 111,804	\$ 20,937	\$ 105,705
Human Resources	\$ 15,020						\$ 15,020	\$ 55,434	\$ 1,430	\$ 49,132
Business & Facilities Services	\$ 2,715	\$ 3,897					\$ 6,612	\$ 108,503	\$ 18,345	\$ 56,444
Information Technology		\$ 241,711					\$ 241,711	\$ 326,620	\$ 58,092	\$ 268,058
Court Administration Program	\$ 66,723	\$ 246,100					\$ 312,823	\$ 672,807	\$ 113,115	\$ 545,166
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 173,002</b>	<b>\$ 268,406</b>			<b>\$ 0</b>		<b>\$ 441,407</b>	<b>\$ 1,186,485</b>	<b>\$ 184,597</b>	<b>\$ 1,045,612</b>