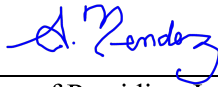


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



01/21/2022

Signature of Presiding Judge or Court Executive

Date

Sierra

Court

2021 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

2021 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra

 Court
 2021 Q2

 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	4.5	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 December									
Fiscal Year 2021/22								2020/21	
	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						
ASSETS									
Operations	\$ (167,555)	\$ 188,801	\$ (2,657)				\$ 967	\$ 19,556	\$ 4,697
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 1,243
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,344)	\$ (1,344)	\$ (1,778)
Credit Card									
Cash on Hand									
Cash with County	\$ 39,517	\$ 0	\$ 0				\$ 0	\$ 39,517	\$ 68,176
Cash Outside of the JCC									
Cash Equivalents	\$ 434,319						\$ 99,803	\$ 534,122	\$ 560,385
Total Cash and Cash Equivalents	\$ 306,281	\$ 188,801	\$ (2,657)				\$ 99,426	\$ 591,851	\$ 632,723
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	\$ 0							\$ 0	\$ 977
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 6,894	\$ 6,894	\$ 649
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 63	\$ 943						\$ 1,006	\$ 7
Total Receivables	\$ 63	\$ 943	\$ 0				\$ 6,894	\$ 7,900	\$ 4,901
Prepaid Expenses - General	\$ 11,849							\$ 11,849	\$ 90,344
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 11,849							\$ 11,849	\$ 90,344
Other Assets									
Total Other Assets									
Total Assets	\$ 318,193	\$ 189,744	\$ (2,657)				\$ 106,320	\$ 611,599	\$ 727,969
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 37	\$ 0	\$ 0				\$ 0	\$ 37	\$ 40,940
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,900	\$ 7,900	\$ 656
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State							\$ 0	\$ 0	\$ 209,910
TC145 Liability							\$ 3,457	\$ 3,457	\$ 760
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 4,863	\$ 4,863	\$ 4,710
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 37	\$ 0	\$ 0				\$ 16,220	\$ 16,257	\$ 256,983
Civil							\$ 36,868	\$ 36,868	\$ 39,462
Criminal							\$ 47,277	\$ 47,277	\$ 45,956
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 243	\$ 243	\$ 245
Miscellaneous Trust									
Total Trust Deposits							\$ 84,388	\$ 84,388	\$ 85,663
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						\$ 1,592	\$ 2,132	\$ 130
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,120	\$ 4,120	\$ 4,052
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 37,500
Total Other Liabilities	\$ 540						\$ 5,712	\$ 6,252	\$ 41,682
Total Liabilities	\$ 577	\$ 0	\$ 0				\$ 106,320	\$ 106,897	\$ 384,328
Total Fund Balance	\$ 317,615	\$ 189,744	\$ (2,657)					\$ 504,702	\$ 343,640
Total Liabilities and Fund Balance	\$ 318,193	\$ 189,744	\$ (2,657)				\$ 106,320	\$ 611,599	\$ 727,969

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 2021/22										2020/21	
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 474,542	\$ 687					\$ 475,229	\$ 752,691	\$ 522,969	\$ 754,578	
Improvement and Modernization Fund	\$ 157,996						\$ 157,996	\$ 158,398		\$ 201,850	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 198						\$ 198	\$ 396	\$ 91	\$ 100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 106,693						\$ 106,693	\$ 88,898	\$ 15,262	\$ 50,476	
Other Miscellaneous	\$ 9,616	\$ 200,000					\$ 209,616	\$ 9,616	\$ 9,616	\$ 9,616	
	\$ 749,045	\$ 200,687					\$ 949,732	\$ 1,009,999	\$ 547,937	\$ 1,016,620	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants			\$ 0				\$ 0	\$ 15,030	\$ 2,688	\$ 14,952	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 15,030	\$ 2,688	\$ 14,952	
Other Financing Sources											
Interest Income	\$ 344	\$ 9					\$ 353	\$ 1,755	\$ 298	\$ 3,000	
Investment Income											
Donations											
Local Fees	\$ 521	\$ 226					\$ 747	\$ 1,310	\$ 275	\$ 1,120	
Non-Fee Revenues											
Enhanced Collections		\$ 4,666					\$ 4,666	\$ 9,749		\$ 7,500	
Escheatment											
Prior Year Revenue	\$ 1,488	\$ (4,001)					\$ (2,512)		\$ 8,569	\$ 8,161	
County Program - Restricted											
Reimbursement Other	\$ 3,695						\$ 3,695	\$ 6,820	\$ 7,266	\$ 16,755	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,502						\$ 7,502	\$ 15,000	\$ 7,691	\$ 15,080	
	\$ 13,551	\$ 901					\$ 14,452	\$ 34,634	\$ 24,099	\$ 51,616	
Total Revenues	\$ 762,597	\$ 201,588	\$ 0				\$ 964,184	\$ 1,059,663	\$ 574,724	\$ 1,083,188	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 130,333	\$ 11,790	\$ 568				\$ 142,690	\$ 323,285	\$ 134,045	\$ 342,424	
Temp Help								\$ 31,920			
Overtime											
Staff Benefits	\$ 133,225	\$ 4,971	\$ 589				\$ 138,785	\$ 257,081	\$ 67,417	\$ 276,809	
	\$ 263,558	\$ 16,760	\$ 1,157				\$ 281,475	\$ 612,286	\$ 201,462	\$ 619,233	
Operating Expenses and Equipment											
General Expense	\$ 8,855	\$ 244	\$ 0				\$ 9,099	\$ 83,565	\$ 18,512	\$ 28,594	
Printing										\$ 1,064	
Telecommunications	\$ 4,743	\$ 615					\$ 5,358	\$ 15,500	\$ 4,950	\$ 13,850	
Postage	\$ 99						\$ 99	\$ 1,200	\$ 225	\$ 1,100	
Insurance	\$ 22						\$ 22	\$ 175	\$ 175	\$ 160	
In-State Travel								\$ 500		\$ 500	
Out-of-State Travel											
Training	\$ 2,732						\$ 2,732	\$ 6,500		\$ 2,500	
Security Services											
Facility Operations	\$ 602						\$ 602	\$ 20,676	\$ 5,675	\$ 15,000	
Utilities											
Contracted Services	\$ 50,658	\$ 3,602					\$ 54,259	\$ 140,037	\$ 51,980	\$ 112,636	
Consulting and Professional Services	\$ 900		\$ 1,500				\$ 2,400	\$ 13,860	\$ 3,455	\$ 14,400	
Information Technology	\$ 237,123	\$ 1,346					\$ 238,469	\$ 278,638	\$ 52,104	\$ 234,450	
Major Equipment	\$ 34,969						\$ 34,969	\$ 11,923	\$ 8,886	\$ 8,900	
Other Items of Expense											
	\$ 340,702	\$ 5,808	\$ 1,500				\$ 348,009	\$ 572,574	\$ 145,961	\$ 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	\$ (3,371)	\$ 3,371					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (8,400)	\$ (8,400)	
	\$ (3,371)	\$ 3,371					\$ 0	\$ 1,625	\$ (8,400)	\$ (6,775)	
Total Expenditures	\$ 600,888	\$ 25,939	\$ 2,657				\$ 629,484	\$ 1,186,485	\$ 339,023	\$ 1,045,612	
Excess (Deficit) of Revenues Over Expenditures	\$ 161,708	\$ 175,649	\$ (2,657)				\$ 334,700	\$ (126,822)	\$ 235,701	\$ 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)	\$ 317,615	\$ 189,744	\$ (2,657)				\$ 504,702	\$ 43,180	\$ 343,640	\$ 145,515	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 24,344	\$ 19,573					\$ 43,917	\$ 104,898	\$ 32,133	\$ 87,291
Traffic & Other Infractions	\$ 25,185	\$ 107					\$ 25,292	\$ 63,505	\$ 15,184	\$ 68,885
Other Criminal Cases	\$ 31,007	\$ 5,555			\$ 0		\$ 36,563	\$ 78,013	\$ 20,672	\$ 82,941
Civil	\$ 18,785	\$ 12,787					\$ 31,572	\$ 68,273	\$ 20,631	\$ 57,190
Family & Children Services	\$ 4,696	\$ 2,680			\$ 0		\$ 7,376	\$ 8,565	\$ 5,795	\$ 11,888
Probate, Guardianship & Mental Health Services	\$ 4,696	\$ 900					\$ 5,596	\$ 12,164	\$ 3,023	\$ 11,612
Juvenile Dependency Services		\$ 9,098					\$ 9,098	\$ 30,347	\$ 10,015	\$ 22,361
Juvenile Delinquency Services								\$ 746		
Other Court Operations	\$ 34,072						\$ 34,072	\$ 101,633	\$ 30,760	\$ 95,410
Court Interpreters		\$ 55					\$ 55	\$ 1,100		\$ 100
Jury Services	\$ 3,084						\$ 3,084	\$ 7,388	\$ 2,105	\$ 8,298
Security										
Trial Court Operations Program	\$ 145,870	\$ 50,756			\$ 0		\$ 196,626	\$ 475,886	\$ 141,065	\$ 445,976
Enhanced Collections	\$ 6,785	\$ 1,645			\$ 0		\$ 8,430	\$ 20,185	\$ 5,194	\$ 19,840
Other Non-Court Operations	\$ 11,691						\$ 11,691	\$ 17,607	\$ 4,433	\$ 34,630
Non-Court Operations Program	\$ 18,476	\$ 1,645			\$ 0		\$ 20,121	\$ 37,792	\$ 9,627	\$ 54,470
Executive Office	\$ 34,657	\$ 600					\$ 35,257	\$ 70,446	\$ 28,141	\$ 65,827
Fiscal Services	\$ 49,636	\$ 1,300					\$ 50,936	\$ 111,804	\$ 42,177	\$ 105,705
Human Resources	\$ 27,844						\$ 27,844	\$ 55,434	\$ 12,190	\$ 49,132
Business & Facilities Services	\$ 4,993	\$ 6,501					\$ 11,494	\$ 108,503	\$ 32,094	\$ 56,444
Information Technology		\$ 287,206					\$ 287,206	\$ 326,620	\$ 73,730	\$ 268,058
Court Administration Program	\$ 117,130	\$ 295,608					\$ 412,738	\$ 672,807	\$ 188,331	\$ 545,166
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 281,475	\$ 348,009			\$ 0		\$ 629,484	\$ 1,186,485	\$ 339,023	\$ 1,045,612