

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

For the month ended Sep									
Fiscal Year 2012/13									2011/12
	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	\$ 15,774	\$ (3,551)	\$ 0				\$ 0	\$ 12,223	\$ (928)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 6,876						\$ 21,946	\$ 28,822	\$ 28,674
Cash Outside of the AOC	\$ 2,504							\$ 2,504	\$ 2,924
Total Cash	\$ 25,154	\$ (3,551)	\$ 0				\$ 21,946	\$ 43,549	\$ 30,671
Short Term Investment	\$ 145,130						\$ 0	\$ 145,130	\$ 83,393
Investment in Financial Institution									
Total Investments	\$ 145,130						\$ 0	\$ 145,130	\$ 83,393
Accrued Revenue	\$ 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	\$ 18,193	\$ 5,535					\$ 0	\$ 23,728	\$ 3,110
Due From Other Courts	\$ 9,927		\$ 0				\$ 0	\$ 9,927	\$ 9,589
Due From State	\$ 852		\$ 0					\$ 852	\$ 852
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 28,972	\$ 5,535	\$ 0				\$ 0	\$ 34,507	\$ 13,551
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 199,257	\$ 1,984	\$ 0				\$ 21,946	\$ 223,186	\$ 127,615
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,206	\$ 0	\$ 0				\$ 0	\$ 2,206	\$ 3,892
Due to Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,206	\$ 0	\$ 0				\$ 0	\$ 2,206	\$ 3,892
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 21,946	\$ 21,946	\$ 19,187
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 21,946	\$ 21,946	\$ 19,187
Accrued Payroll	\$ 9,689							\$ 9,689	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 9,689							\$ 9,689	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities									
Total Liabilities	\$ 11,895	\$ 0	\$ 0				\$ 21,946	\$ 33,841	\$ 23,079
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 0						\$ 0	\$ 0
Fund Balance - Committed	\$ 37,132							\$ 37,132	\$ 0
Fund Balance - Assigned	\$ 22,394							\$ 22,394	\$ 0
Fund Balance - Unassigned	\$ 102,118	\$ 0	\$ 0					\$ 102,118	\$ 59,526
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 25,717	\$ 1,984						\$ 27,701	\$ 45,009
Total Fund Balance	\$ 187,362	\$ 1,984	\$ 0					\$ 189,346	\$ 104,536
Total Liabilities and Fund Balance	\$ 199,257	\$ 1,984	\$ 0				\$ 21,946	\$ 223,186	\$ 127,615

Superior Court of California, County of Sierra
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

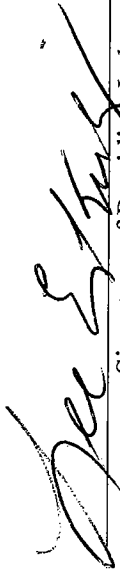
For the month ended Sep											
Fiscal Year 2012/13										2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 120,560						\$ 120,560	\$ 485,301	\$ 152,328	\$ 582,825	
Trial Court Improvement Fund	\$ 1,600						\$ 1,600	\$ 3,000	\$ (3,668)	\$ 3,000	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 0						\$ 0	\$ 3,000	\$ 649	\$ 4,550	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 9,984						\$ 9,984	\$ 37,200	\$ 4,870	\$ 37,469	
Other Miscellaneous											
	\$ 132,144						\$ 132,144	\$ 528,501	\$ 154,179	\$ 631,152	
Grants											
AB 1058 Commissioner/Facilitator								\$ 12,000	\$ 0	\$ 12,000	
Other AOC Grants											
Non-AOC Grants								\$ 12,000	\$ 0	\$ 12,000	
Other Financing Sources											
Interest Income	\$ 11						\$ 11		\$ 3		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues								\$ 140	\$ 1,740	\$ 600	
Enhanced Collections		\$ 11,597					\$ 11,597	\$ 24,000	\$ 1,210	\$ 17,600	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ (655)						\$ (655)	\$ 32,400	\$ 2,934	\$ 20,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 836						\$ 836	\$ 25,000	\$ 4,949	\$ 17,500	
	\$ 192	\$ 11,597					\$ 11,789	\$ 81,540	\$ 10,836	\$ 56,100	
Total Revenues	\$ 132,336	\$ 11,597					\$ 143,933	\$ 622,041	\$ 165,015	\$ 699,252	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 44,226	\$ 3,647					\$ 47,873	\$ 200,897	\$ 44,827	\$ 183,565	
Temp Help											
Overtime											
Staff Benefits	\$ 25,343	\$ 2,337					\$ 27,680	\$ 147,760	\$ 36,794	\$ 212,203	
	\$ 69,569	\$ 5,984					\$ 75,553	\$ 348,657	\$ 81,621	\$ 395,768	
Operating Expenses and Equipment											
General Expense	\$ 4,375						\$ 4,375	\$ 29,600	\$ 5,143	\$ 25,526	
Printing								\$ 500		\$ 500	
Telecommunications	\$ 1,401						\$ 1,401	\$ 9,300	\$ 2,873	\$ 8,250	
Postage	\$ 356						\$ 356	\$ 4,000	\$ 236	\$ 2,400	
Insurance											
In-State Travel	\$ (96)						\$ (96)	\$ 3,500	\$ 416	\$ 7,000	
Out-of-State Travel											
Training								\$ 500		\$ 1,000	
Security Services											
Facility Operations	\$ 832						\$ 832	\$ 27,000	\$ 869	\$ 24,650	
Utilities	\$ 0						\$ 0	\$ 9,000	\$ 0	\$ 8,000	
Contracted Services	\$ 25,725	\$ 1,704					\$ 27,429	\$ 149,749	\$ 23,429	\$ 168,045	
Consulting and Professional Services	\$ 600						\$ 600	\$ 8,300	\$ 600	\$ 8,300	
Information Technology	\$ 5,682	\$ 100					\$ 5,782	\$ 20,000	\$ 4,818	\$ 18,600	
Major Equipment											
Other Items of Expense											
	\$ 38,875	\$ 1,804					\$ 40,679	\$ 261,449	\$ 38,384	\$ 272,271	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,825)	\$ 1,825					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (1,825)	\$ 1,825					\$ 0	\$ 2,000	\$ 0	\$ 2,000	
Total Expenditures	\$ 106,619	\$ 9,613					\$ 116,232	\$ 612,106	\$ 120,006	\$ 670,039	
Excess (Deficit) of Revenues Over Expenditures	\$ 25,717	\$ 1,984					\$ 27,701	\$ 9,935	\$ 45,009	\$ 29,213	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 161,645	\$ 0	\$ 0				\$ 161,645	\$ 161,645	\$ 59,526	\$ 59,526	
Ending Balance (Deficit)	\$ 187,362	\$ 1,984	\$ 0				\$ 189,346	\$ 171,580	\$ 104,536	\$ 88,739	

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

	For the month ended Sep									
	Fiscal Year 2012/13								2011/12	
	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	\$ 1,965	\$ 12,670					\$ 14,636	\$ 54,300	\$ 10,280	\$ 44,004
Traffic & Other Infractions	\$ 3,462	\$ 757					\$ 4,219	\$ 18,244	\$ (838)	\$ (6,998)
Other Criminal Cases	\$ 826	\$ 185					\$ (814)	\$ 60,553	\$ 30,927	\$ 184,045
Civil	\$ 22,845	\$ 5,148			\$ (1,825)		\$ 27,993	\$ 129,772	\$ 24,122	\$ 110,168
Family & Children Services	\$ 5,547	\$ 2,015					\$ 7,562	\$ 33,234	\$ 5,163	\$ 27,804
Probate, Guardianship & Mental Health Services	\$ 556	\$ 2,209					\$ 2,765	\$ 5,041	\$ (98)	\$ 4,500
Juvenile Dependency Services	\$ 3,734	\$ 1,932					\$ 5,665	\$ 46,136	\$ 5,161	\$ 35,183
Juvenile Delinquency Services	\$ 156	\$ 40					\$ 195	\$ 1,790	\$ 1,176	\$ 6,491
Other Court Operations	\$ 9,172	\$ 2,631					\$ 11,803	\$ 98,736	\$ 9,538	\$ 94,020
Court Interpreters	\$ 2,856	\$ 1,444					\$ 4,299	\$ 21,753	\$ 3,873	\$ 13,519
Jury Services	\$ 2,106	\$ 499					\$ 2,605	\$ 13,626	\$ (132)	\$ 2,000
Security										
Trial Court Operations Program	\$ 53,225	\$ 29,529			\$ (1,825)		\$ 80,929	\$ 483,183	\$ 89,172	\$ 514,736
Enhanced Collections	\$ 7,966	\$ 5,002				\$ 1,825	\$ 14,793	\$ 44,948	\$ 5,170	\$ 25,871
Other Non-Court Operations								\$ 9,000		
Non-Court Operations Program	\$ 7,966	\$ 5,002			\$ 1,825		\$ 14,793	\$ 53,948	\$ 5,170	\$ 25,871
Executive Office	\$ 12,207	\$ 4,205					\$ 16,411	\$ 47,679	\$ 16,034	\$ 78,341
Fiscal Services	\$ 657	\$ 224					\$ 881	\$ 10,233	\$ 1,186	\$ 10,614
Human Resources	\$ 502	\$ 1,482					\$ 1,984	\$ 11,250	\$ 7,579	\$ 35,996
Business & Facilities Services									\$ (1,769)	
Information Technology	\$ 996	\$ 238					\$ 1,233	\$ 5,812	\$ 2,633	\$ 4,481
Court Administration Program	\$ 14,362	\$ 6,148					\$ 20,510	\$ 74,974	\$ 25,664	\$ 129,432
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 75,553	\$ 40,679			\$ 0		\$ 116,232	\$ 612,106	\$ 120,006	\$ 670,039

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

11/29/2012

Date

Sierra

Court

FY 12/13 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

FY 12/13 - Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra

Court

FY 12/13 - Q1

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)	6	4			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.