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

	For the month ended Dec								
	Fiscal Year 2012/13								2011/12
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (1,583)	$ (1,440)	$ 0				$ 58	$ (2,965)	$ (11,424)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ (3,899)
Trust									
Credit Card									
Cash on Hand									
Cash with County	$ 10,028						$ 21,946	$ 31,974	$ 29,241
Cash Outside of the AOC	$ 2,444							$ 2,444	$ 2,764
Total Cash	$ 10,889	$ (1,440)	$ 0				$ 22,004	$ 31,453	$ 16,683
Short Term Investment	$ 192,526						$ 2,884	$ 195,410	$ 131,037
Investment in Financial Institution									
Total Investments	$ 192,526						$ 2,884	$ 195,410	$ 131,037
Accrued Revenue	$ 0							$ 0	$ 0
Accounts Receivable - General	$ 0							$ 0	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0							$ 0	$ 0
Due From Other Governments	$ 18,199	$ 3,601					$ 0	$ 21,800	$ 4,997
Due From Other Courts	$ 6,971		$ 0				$ 0	$ 6,971	$ 7,141
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	$ 26,023	$ 3,601	$ 0				$ 0	$ 29,624	$ 12,990
Prepaid Expenses - General		$ 0						$ 0	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		$ 0						$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 229,438	$ 2,161	$ 0				$ 24,888	$ 256,487	$ 160,709
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0		$ 0					$ 0	$ 0
Accounts Payable - General	$ 7,351	$ 0	$ 0				$ 0	$ 7,351	$ 5,830
Due to Other Funds	$ 0	$ 0						$ 0	$ 0
Due to Other Courts									
Due to State									$ 0
TC145 Liability							$ 2,941	$ 2,941	$ (2,475)
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.	$ 7,351	$ 0	$ 0				$ 2,942	$ 10,292	$ 3,355
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	$ 17,040	$ 0	$ 0				$ 24,888	$ 41,927	$ 22,542
Total Fund Balance	$ 212,399	$ 2,161	$ 0					$ 214,560	$ 138,168
Total Liabilities and Fund Balance	$ 229,438	$ 2,161	$ 0				$ 24,888	$ 256,487	$ 160,709

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 Dec										
	Fiscal Year 2012/13									2011/12	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 243,883	$ 612						$ 244,495	$ 485,301	$ 308,666	$ 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)	$ 2,436							$ 2,436	$ 3,000	$ 2,435	$ 4,550
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 11,413							$ 11,413	$ 37,200	$ 21,181	$ 37,469
Other Miscellaneous	$ 3,308							$ 3,308			$ 3,308
	$ 262,640	$ 612						$ 263,252	$ 528,501	$ 328,614	$ 631,152
Grants											
AB 1058 Commissioner/Facilitator											
Other AOC Grants									$ 12,000	$ 0	$ 12,000
Non-AOC Grants											
									$ 12,000	$ 0	$ 12,000
Other Financing Sources											
Interest Income	$ 127	$ 0						$ 127		$ 55	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues									$ 140	$ 1,740	$ 600
Enhanced Collections		$ 25,437						$ 25,437	$ 24,000	$ 7,556	$ 17,600
Escheatment											
Prior Year Revenue										$ (245)	
County Program - Restricted											
Reimbursement Other	$ 48							$ 48	$ 32,400	$ 4,800	$ 20,400
Sale of Fixed Assets											
Other Miscellaneous	$ 9,219							$ 9,219	$ 25,000	$ 5,266	$ 17,500
	$ 9,394	$ 25,437						$ 34,831	$ 81,540	$ 19,172	$ 56,100
Total Revenues	$ 272,034	$ 26,049						$ 298,083	$ 622,041	$ 347,786	$ 699,252
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 87,554	$ 8,626						$ 96,180	$ 200,897	$ 97,566	$ 183,565
Temp Help											
Overtime											
Staff Benefits	$ 53,090	$ 6,429						$ 59,519	$ 147,760	$ 73,872	$ 212,203
	$ 140,644	$ 15,055						$ 155,699	$ 348,657	$ 171,438	$ 395,768
Operating Expenses and Equipment											
General Expense	$ 9,562							$ 9,562	$ 29,600	$ 9,883	$ 25,526
Printing									$ 500		$ 500
Telecommunications	$ 3,758							$ 3,758	$ 9,300	$ 4,433	$ 8,250
Postage	$ 1,227							$ 1,227	$ 4,000	$ 336	$ 2,400
Insurance											
In-State Travel	$ (96)							$ (96)	$ 3,500	$ 718	$ 7,000
Out-of-State Travel											
Training									$ 500		$ 1,000
Security Services											
Facility Operations	$ 6,642							$ 6,642	$ 27,000	$ 7,752	$ 24,650
Utilities	$ 1,949							$ 1,949	$ 9,000	$ 3,672	$ 8,000
Contracted Services	$ 53,222	$ 3,893						$ 57,115	$ 149,749	$ 60,056	$ 168,045
Consulting and Professional Services	$ 1,775							$ 1,775	$ 8,300	$ 2,675	$ 8,300
Information Technology	$ 7,187	$ 350						$ 7,537	$ 20,000	$ 8,182	$ 18,600
Major Equipment											
Other Items of Expense											
	$ 85,226	$ 4,243						$ 89,469	$ 261,449	$ 97,707	$ 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	$ (4,590)	$ 4,590						$ 0		$ 0	
Prior Year Expense Adjustment											
	$ (4,590)	$ 4,590						$ 0	$ 2,000	$ 0	$ 2,000
Total Expenditures	$ 221,280	$ 23,888						$ 245,168	$ 612,106	$ 269,145	$ 670,039
Excess (Deficit) of Revenues Over Expenditures	$ 50,754	$ 2,161						$ 52,915	$ 9,935	$ 78,641	$ 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)	$ 212,399	$ 2,161	$ 0					$ 214,560	$ 171,580	$ 138,168	$ 88,739

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

	For the month ended Dec									
	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	$ 4,266	$ 24,430					$ 28,696	$ 54,300	$ 24,456	$ 44,004
Traffic & Other Infractions	$ 6,807	$ 1,631					$ 8,438	$ 18,244	$ 499	$ (6,998)
Other Criminal Cases	$ 1,680	$ 1,196			$ (4,590)		$ (1,714)	$ 60,553	$ 59,282	$ 184,045
Civil	$ 46,355	$ 11,426					$ 57,781	$ 129,772	$ 49,242	$ 110,168
Family & Children Services	$ 11,215	$ 6,214					$ 17,429	$ 33,234	$ 12,503	$ 27,804
Probate, Guardianship & Mental Health Services	$ 1,070	$ 3,941					$ 5,010	$ 5,041	$ 2,003	$ 4,500
Juvenile Dependency Services	$ 7,170	$ 2,842					$ 10,012	$ 46,136	$ 11,266	$ 35,183
Juvenile Delinquency Services	$ 454	$ 113					$ 567	$ 1,790	$ 2,473	$ 6,491
Other Court Operations	$ 18,725	$ 8,321					$ 27,046	$ 98,736	$ 31,902	$ 94,020
Court Interpreters	$ 5,617	$ 2,965					$ 8,582	$ 21,753	$ 8,160	$ 13,519
Jury Services	$ 3,938	$ 1,041					$ 4,978	$ 13,626	$ (133)	$ 2,000
Security										
Trial Court Operations Program	$ 107,296	$ 64,119			$ (4,590)		$ 166,825	$ 483,183	$ 201,653	$ 514,736
Enhanced Collections	$ 18,959	$ 10,137			$ 4,590		$ 33,685	$ 44,948	$ 16,167	$ 25,871
Other Non-Court Operations								$ 9,000		
Non-Court Operations Program	$ 18,959	$ 10,137			$ 4,590		$ 33,685	$ 53,948	$ 16,167	$ 25,871
Executive Office	$ 24,414	$ 9,571					$ 33,985	$ 47,679	$ 30,696	$ 78,341
Fiscal Services	$ 1,431	$ 1,769					$ 3,200	$ 10,233	$ 3,715	$ 10,614
Human Resources	$ 1,687	$ 3,367					$ 5,054	$ 11,250	$ 15,636	$ 35,996
Business & Facilities Services									$ (1,773)	
Information Technology	$ 1,911	$ 507					$ 2,418	$ 5,812	$ 3,051	$ 4,481
Court Administration Program	$ 29,444	$ 15,213					$ 44,658	$ 74,974	$ 51,325	$ 129,432
Expenditures Not Distributed or Posted to a Program		$ 0					$ 0	$ 0	$ 0	$ 0
Prior Year Adjustments Not Posted to a Program										
Total	$ 155,699	$ 89,469			$ 0		$ 245,168	$ 612,106	$ 269,145	$ 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

01/18/2013

Date

Sierra

Court

2012 – Qtr2 (Dec)

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

2012 – Qtr2 (Dec)

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra

Court

2012 – Qtr2 (Dec)

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	4		

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