

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

For the month ended December									
Fiscal Year 2015/16									2014/15
	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	\$ 4,362	\$ 4,416	\$ (1,475)				\$ 0	\$ 7,303	\$ 7,297
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 20,571						\$ 23,838	\$ 44,409	\$ 76,706
Cash Outside of the JCC	\$ 0							\$ 0	\$ 2,294
Cash Equivalents	\$ 325,360						\$ 0	\$ 325,360	\$ 172,944
Total Cash and Cash Equivalents	\$ 350,293	\$ 4,416	\$ (1,475)				\$ 23,838	\$ 377,072	\$ 259,241
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 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	\$ 0	\$ 2,265						\$ 2,265	\$ 2,297
Due From Other Courts	\$ 3,595		\$ 0				\$ 0	\$ 3,595	\$ 921
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 3,595	\$ 2,265	\$ 0				\$ 0	\$ 5,859	\$ 3,218
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 353,887	\$ 6,680	\$ (1,475)				\$ 23,838	\$ 382,931	\$ 262,458
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,950	\$ 0	\$ 0				\$ 0	\$ 3,950	\$ 11,302
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	
Due to State									\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 4,484
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.	\$ 3,950	\$ 0	\$ 0				\$ 0	\$ 3,950	\$ 15,786
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 23,838	\$ 23,838	\$ 20,831
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 23,838	\$ 23,838	\$ 20,831
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									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities									\$ 0
Total Liabilities	\$ 3,950	\$ 0	\$ 0				\$ 23,838	\$ 27,788	\$ 36,617
Total Fund Balance	\$ 349,938	\$ 6,680	\$ (1,475)					\$ 355,143	\$ 225,841
Total Liabilities and Fund Balance	\$ 353,887	\$ 6,680	\$ (1,475)				\$ 23,838	\$ 382,931	\$ 262,458

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

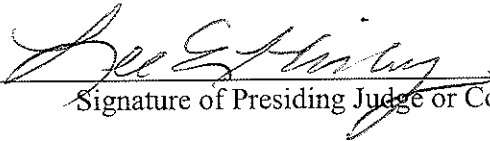
For the month ended December											
Fiscal Year 2015/16										2014/15	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 447,741	\$ 815					\$ 448,556	\$ 687,150	\$ 465,436	\$ 705,464	
Improvement and Modernization Fund								\$ 471	\$ 212		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 8						\$ 8	\$ 100	\$ 32	\$ 4,900	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 13,524						\$ 13,524	\$ 48,507	\$ 8,806	\$ 35,563	
Other Miscellaneous	\$ 9,616						\$ 9,616	\$ 9,616	\$ 9,615	\$ 9,615	
	<b>\$ 470,889</b>	<b>\$ 815</b>					<b>\$ 471,704</b>	<b>\$ 745,844</b>	<b>\$ 484,101</b>	<b>\$ 755,542</b>	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants	\$ 10,403						\$ 10,403	\$ 6,000	\$ 6,320	\$ 12,000	
Non-Judicial Council Grants											
	<b>\$ 10,403</b>						<b>\$ 10,403</b>	<b>\$ 6,000</b>	<b>\$ 6,320</b>	<b>\$ 12,000</b>	
Other Financing Sources											
Interest Income	\$ 213	\$ 4					\$ 217		\$ 118	\$ 50	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 9,214					\$ 9,214	\$ 18,700	\$ 7,481	\$ 15,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 2,809						\$ 2,809	\$ 7,500	\$ 2,294	\$ 4,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,460						\$ 12,460	\$ 15,000	\$ 12,983	\$ 16,000	
	<b>\$ 15,481</b>	<b>\$ 9,218</b>					<b>\$ 24,700</b>	<b>\$ 41,200</b>	<b>\$ 22,876</b>	<b>\$ 35,550</b>	
<b>Total Revenues</b>	<b>\$ 496,774</b>	<b>\$ 10,033</b>					<b>\$ 506,807</b>	<b>\$ 793,044</b>	<b>\$ 513,297</b>	<b>\$ 803,092</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 131,297	\$ 3,523					\$ 134,820	\$ 270,884	\$ 120,006	\$ 241,221	
Temp Help											
Overtime											
Staff Benefits	\$ (87,622)	\$ 2,021					\$ (85,601)	\$ 176,179	\$ 72,436	\$ 309,012	
	<b>\$ 43,676</b>	<b>\$ 5,544</b>					<b>\$ 49,220</b>	<b>\$ 447,063</b>	<b>\$ 192,443</b>	<b>\$ 550,233</b>	
Operating Expenses and Equipment											
General Expense	\$ 15,637						\$ 15,637	\$ 41,190	\$ 14,053	\$ 50,145	
Printing											
Telecommunications	\$ 3,645	\$ 44					\$ 3,689	\$ 8,500	\$ 3,959	\$ 8,000	
Postage	\$ 302						\$ 302	\$ 2,500	\$ 305	\$ 3,000	
Insurance											
In-State Travel	\$ 2,688						\$ 2,688	\$ 1,920	\$ 647	\$ 5,500	
Out-of-State Travel											
Training	\$ 2,370		\$ 975				\$ 3,345	\$ 3,660	\$ 495	\$ 500	
Security Services											
Facility Operations	\$ 1,513						\$ 1,513	\$ 22,600	\$ 16,334	\$ 12,300	
Utilities									\$ 5,240		
Contracted Services	\$ 42,177	\$ 1,615	\$ 500				\$ 44,293	\$ 114,915	\$ 49,584	\$ 119,989	
Consulting and Professional Services	\$ 2,528						\$ 2,528	\$ 16,860	\$ 5,600	\$ 7,200	
Information Technology	\$ 24,039	\$ 250					\$ 24,289	\$ 52,500	\$ 24,736	\$ 31,000	
Major Equipment								\$ 30,000		\$ 10,000	
Other Items of Expense											
	<b>\$ 94,900</b>	<b>\$ 1,909</b>	<b>\$ 1,475</b>				<b>\$ 98,284</b>	<b>\$ 294,645</b>	<b>\$ 120,953</b>	<b>\$ 247,634</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,608						\$ 25,608	\$ 350		\$ 1,100	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0	\$ 1,000	
Capital Costs											
Internal Cost Recovery	\$ (1,272)	\$ 1,272					\$ 0		\$ 0		
Prior Year Expense Adjustment									\$ 0		
	<b>\$ 24,336</b>	<b>\$ 1,272</b>					<b>\$ 25,608</b>	<b>\$ 350</b>	<b>\$ 0</b>	<b>\$ 2,100</b>	
<b>Total Expenditures</b>	<b>\$ 162,911</b>	<b>\$ 8,725</b>	<b>\$ 1,475</b>				<b>\$ 173,111</b>	<b>\$ 742,058</b>	<b>\$ 313,396</b>	<b>\$ 799,967</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 333,863	\$ 1,308	\$ (1,475)				\$ 333,696	\$ 50,986	\$ 199,902	\$ 3,125	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 16,075	\$ 5,373	\$ 0				\$ 21,448	\$ 21,448	\$ 25,940	\$ 25,940	
Ending Balance (Deficit)	<b>\$ 349,938</b>	<b>\$ 6,680</b>	<b>\$ (1,475)</b>				<b>\$ 355,143</b>	<b>\$ 72,434</b>	<b>\$ 225,841</b>	<b>\$ 29,065</b>	

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

For the month ended December										
Fiscal Year 2015/16									2014/15	
	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	\$ 2,290	\$ 19,604	\$ 766				\$ 22,661	\$ 21,760	\$ 29,504	\$ 50,664
Traffic & Other Infractions	\$ 383	\$ 6,533	\$ 3,002				\$ 9,918	\$ 75,925	\$ 5,178	\$ 10,602
Other Criminal Cases	\$ 8,398	\$ 15,440	\$ 3,238				\$ 25,804	\$ 94,106	\$ 53,029	\$ 111,815
Civil	\$ 10,558	\$ 9,950	\$ 4,572			\$ (1,272)	\$ 25,079	\$ 121,507	\$ 64,842	\$ 273,581
Family & Children Services	\$ 2,870	\$ 4,247	\$ 1,207				\$ 8,324	\$ 39,223	\$ 15,449	\$ 28,452
Probate, Guardianship & Mental Health Services	\$ 291	\$ 3,517	\$ 100				\$ 3,907	\$ 4,024	\$ 4,218	\$ 3,125
Juvenile Dependency Services	\$ 254	\$ 2,652	\$ 87				\$ 2,993	\$ 15,716	\$ 3,378	\$ 6,394
Juvenile Delinquency Services									\$ (35)	
Other Court Operations	\$ 7,575	\$ 12,029	\$ 3,897				\$ 23,501	\$ 123,979	\$ 39,936	\$ 95,312
Court Interpreters		\$ 988					\$ 988	\$ 100	\$ 32	\$ 4,900
Jury Services	\$ 2,397	\$ 2,295	\$ 1,055				\$ 5,747	\$ 32,768	\$ 2,780	\$ 4,707
Security										
Trial Court Operations Program	\$ 35,017	\$ 77,255	\$ 17,922			\$ (1,272)	\$ 128,922	\$ 529,107	\$ 218,312	\$ 589,552
Enhanced Collections	\$ 3,189	\$ 5,212	\$ 1,537			\$ 1,272	\$ 11,210	\$ 21,840	\$ 18,081	\$ 17,103
Other Non-Court Operations								\$ 20,655		\$ 39,085
Non-Court Operations Program	\$ 3,189	\$ 5,212	\$ 1,537			\$ 1,272	\$ 11,210	\$ 42,495	\$ 18,081	\$ 56,188
Executive Office	\$ 5,609	\$ 9,150	\$ 3,983				\$ 18,742	\$ 102,799	\$ 45,581	\$ 90,042
Fiscal Services	\$ 523	\$ 950	\$ 337				\$ 1,810	\$ 16,986	\$ 3,588	\$ 11,042
Human Resources	\$ 3,471	\$ 3,607	\$ 857				\$ 7,935	\$ 27,641	\$ 14,807	\$ 28,581
Business & Facilities Services	\$ 288	\$ 445	\$ 204				\$ 937	\$ 5,117	\$ 2,293	\$ 4,413
Information Technology	\$ 1,123	\$ 1,667	\$ 766				\$ 3,556	\$ 17,913	\$ 10,734	\$ 20,149
Court Administration Program	\$ 11,014	\$ 15,818	\$ 6,148				\$ 32,980	\$ 170,456	\$ 77,003	\$ 154,227
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 49,220	\$ 98,284	\$ 25,608			\$ 0	\$ 173,111	\$ 742,058	\$ 313,396	\$ 799,967

**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

02/11/2016

\_\_\_\_\_  
Date

Sierra

\_\_\_\_\_  
Court

FY 15-16 - Q2

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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

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Court

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Fiscal Year and Ending Quarter

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

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