

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

For the month ended September  
 Fiscal Year 2014/15

2013/14

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (826)	\$ 2,582	\$ 0				\$ 361	\$ 2,117	\$ (3,514)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 2,756
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 42,777						\$ 20,831	\$ 63,608	\$ 30,916
Cash Outside of the AOC	\$ 2,294							\$ 2,294	\$ 2,384
Total Cash	\$ 44,245	\$ 2,582	\$ 0				\$ 21,192	\$ 68,019	\$ 32,542
Short Term Investment	\$ 278,087						\$ 2,235	\$ 280,323	\$ 233,545
Investment in Financial Institution									
Total Investments	\$ 278,087						\$ 2,235	\$ 280,323	\$ 233,545
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	\$ 432						\$ 432	\$ 2,603
Due From Other Courts	\$ 1,418		\$ 0				\$ 0	\$ 1,418	\$ 1,520
Due From State	\$ 5,509	\$ 0	\$ 0					\$ 5,509	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 6,926	\$ 432	\$ 0				\$ 0	\$ 7,358	\$ 4,123
Prepaid Expenses - General		\$ 0						\$ 0	\$ 2,083
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 2,083
Other Assets									
Total Other Assets									
Total Assets	\$ 329,258	\$ 3,014	\$ 0				\$ 23,427	\$ 355,700	\$ 272,293
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,358	\$ 0	\$ 0				\$ 0	\$ 9,358	\$ 2,819
Due to Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,596	\$ 2,596	\$ 2,756
Due to Other Governments	\$ 75,000							\$ 75,000	\$ 75,000
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.	\$ 84,358	\$ 0	\$ 0				\$ 2,596	\$ 86,955	\$ 80,575
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 20,831	\$ 20,831	\$ 21,946
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 20,831	\$ 20,831	\$ 21,946
Accrued Payroll	\$ 0							\$ 0	\$ 9,458
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 9,458
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	\$ 84,358	\$ 0	\$ 0				\$ 23,427	\$ 107,786	\$ 111,979
Total Fund Balance	\$ 244,900	\$ 3,014	\$ 0					\$ 247,914	\$ 160,314
Total Liabilities and Fund Balance	\$ 329,258	\$ 3,014	\$ 0				\$ 23,427	\$ 355,700	\$ 272,293

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 2014/15										2013/14	
	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	\$ 367,773	\$ 306					\$ 368,079	\$ 705,464	\$ 232,372	\$ 512,213	
Improvement and Modernization Fund	\$ 212						\$ 212		\$ 22	\$ 3,322	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 32						\$ 32	\$ 4,900	\$ 0	\$ 1,582	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,793						\$ 3,793	\$ 35,563	\$ 4,830	\$ 50,396	
Other Miscellaneous								\$ 9,615		\$ 9,615	
	\$ 371,810	\$ 306					\$ 372,116	\$ 755,542	\$ 237,224	\$ 577,128	
Grants											
AB 1058 Commissioner/Facilitator											
Other AOC Grants								\$ 12,000		\$ 10,320	
Non-AOC Grants											
								\$ 12,000		\$ 10,320	
Other Financing Sources											
Interest Income	\$ 2	\$ 0					\$ 2	\$ 50	\$ 2		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 2,731					\$ 2,731	\$ 15,000	\$ 8,241	\$ 22,500	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,106						\$ 1,106	\$ 4,500	\$ 693	\$ 4,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,563						\$ 8,563	\$ 16,000	\$ 5,220	\$ 19,000	
	\$ 9,671	\$ 2,731					\$ 12,402	\$ 35,550	\$ 14,156	\$ 46,000	
Total Revenues	\$ 381,481	\$ 3,037					\$ 384,518	\$ 803,092	\$ 251,380	\$ 633,448	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 54,871	\$ 479					\$ 55,350	\$ 241,221	\$ 51,143	\$ 213,521	
Temp Help											
Overtime											
Staff Benefits	\$ 34,005	\$ 386					\$ 34,391	\$ 309,012	\$ 33,492	\$ 160,264	
	\$ 88,876	\$ 865					\$ 89,741	\$ 550,233	\$ 84,635	\$ 373,785	
Operating Expenses and Equipment											
General Expense	\$ 7,636						\$ 7,636	\$ 50,145	\$ 4,985	\$ 29,029	
Printing											
Telecommunications	\$ 1,842						\$ 1,842	\$ 8,000	\$ 1,955	\$ 8,700	
Postage	\$ 264						\$ 264	\$ 3,000	\$ 11	\$ 3,100	
Insurance											
In-State Travel	\$ 284						\$ 284	\$ 5,500		\$ 1,200	
Out-of-State Travel											
Training	\$ 495						\$ 495	\$ 500		\$ 500	
Security Services											
Facility Operations	\$ 11,647						\$ 11,647	\$ 12,300	\$ 5,757	\$ 20,500	
Utilities	\$ 5,240						\$ 5,240	\$ 12,300	\$ 1,725	\$ 4,700	
Contracted Services	\$ 25,277	\$ 2,401					\$ 27,677	\$ 119,989	\$ 29,327	\$ 173,362	
Consulting and Professional Services	\$ 2,350						\$ 2,350	\$ 7,200	\$ 2,075	\$ 7,600	
Information Technology	\$ 15,218	\$ 150					\$ 15,368	\$ 31,000	\$ 7,368	\$ 21,500	
Major Equipment								\$ 10,000			
Other Items of Expense											
	\$ 70,252	\$ 2,551					\$ 72,803	\$ 247,634	\$ 53,204	\$ 270,191	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 1,100		\$ 1,100	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 1,000			
Capital Costs											
Internal Cost Recovery	\$ (133)	\$ 133					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (133)	\$ 133					\$ 0	\$ 2,100	\$ 0	\$ 1,100	
Total Expenditures	\$ 158,995	\$ 3,549					\$ 162,544	\$ 799,967	\$ 137,839	\$ 645,076	
Excess (Deficit) of Revenues Over Expenditures	\$ 222,486	\$ (512)					\$ 221,975	\$ 3,125	\$ 113,541	\$ (11,628)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 22,414	\$ 3,526	\$ 0				\$ 25,940	\$ 25,940	\$ 46,773	\$ 46,773	
Ending Balance (Deficit)	\$ 244,900	\$ 3,014	\$ 0				\$ 247,914	\$ 29,065	\$ 160,314	\$ 35,145	

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

For the month ended September

Fiscal Year 2014/15

2013/14

	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	\$ 2,791	\$ 13,529	\$ 0				\$ 16,320	\$ 50,664	\$ 13,885	\$ 56,474
Traffic & Other Infractions	\$ 1,666	\$ 888	\$ 0				\$ 2,554	\$ 10,602	\$ 3,164	\$ 62,869
Other Criminal Cases	\$ 17,189	\$ 10,380	\$ 0				\$ 27,436	\$ 111,815	\$ 16,823	\$ 62,869
Civil	\$ 21,307	\$ 12,216	\$ 0				\$ 33,522	\$ 273,581	\$ 21,344	\$ 27,363
Family & Children Services	\$ 4,555	\$ 2,894	\$ 0				\$ 7,449	\$ 28,452	\$ 10,833	\$ 38,222
Probate, Guardianship & Mental Health Services	\$ 92	\$ 1,313	\$ 0				\$ 1,405	\$ 3,125	\$ 4,756	\$ 2,000
Juvenile Dependency Services	\$ 492	\$ 1,051	\$ 0				\$ 1,542	\$ 6,394	\$ 1,930	\$ 65,648
Juvenile Delinquency Services	\$ (25)	\$ (13)	\$ 0				\$ (38)		\$ 436	
Other Court Operations	\$ 12,789	\$ 7,675	\$ 0				\$ 20,464	\$ 95,312	\$ 12,455	\$ 131,064
Court Interpreters		\$ 32					\$ 32	\$ 4,900	\$ (679)	\$ 23,764
Jury Services	\$ 585	\$ 841	\$ 0				\$ 1,426	\$ 4,707	\$ 4,606	\$ 13,674
Security										
Trial Court Operations Program	\$ 61,440	\$ 50,805	\$ 0				\$ 112,112	\$ 589,552	\$ 89,552	\$ 483,947
Enhanced Collections	\$ 3,734	\$ 4,681	\$ 0				\$ 8,548	\$ 17,103	\$ 18,917	\$ 37,077
Other Non-Court Operations								\$ 39,085		\$ 9,000
Non-Court Operations Program	\$ 3,734	\$ 4,681	\$ 0				\$ 8,548	\$ 56,188	\$ 18,917	\$ 46,077
Executive Office	\$ 14,478	\$ 10,213	\$ 0				\$ 24,691	\$ 90,042	\$ 18,555	\$ 85,478
Fiscal Services	\$ 1,113	\$ 794	\$ 0				\$ 1,908	\$ 11,042	\$ 7,349	\$ 12,037
Human Resources	\$ 4,648	\$ 3,302	\$ 0				\$ 7,950	\$ 28,581	\$ 2,115	\$ 11,250
Business & Facilities Services	\$ 792	\$ 494	\$ 0				\$ 1,286	\$ 4,413		
Information Technology	\$ 3,536	\$ 2,512	\$ 0				\$ 6,048	\$ 20,149	\$ 1,351	\$ 6,287
Court Administration Program	\$ 24,567	\$ 17,316	\$ 0				\$ 41,883	\$ 154,227	\$ 29,370	\$ 115,052
Expenditures Not Distributed or Posted to a Program		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 89,741	\$ 72,803	\$ 0				\$ 162,544	\$ 799,967	\$ 137,839	\$ 645,076

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sierra

Court

FY 14-15 – Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	None
2	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Sierra  
 Court


FY 14-15 – Q1  
 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			

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

**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

12/05/2014  
\_\_\_\_\_  
Date

Sierra  
\_\_\_\_\_  
Court  
FY 14-15 - Q1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter