

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

For the month ended June									
Fiscal Year 2013/14									2012/13
	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	\$ (8,090)	\$ 3,371	\$ 0				\$ 154	\$ (4,564)	\$ (424)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 39,017						\$ 20,831	\$ 59,848	\$ 24,070
Cash Outside of the AOC	\$ 2,294							\$ 2,294	\$ 2,384
Total Cash	\$ 33,221	\$ 3,371	\$ 0				\$ 20,985	\$ 57,578	\$ 26,031
Short Term Investment	\$ 143,685						\$ 1,603	\$ 145,288	\$ 189,215
Investment in Financial Institution									
Total Investments	\$ 143,685						\$ 1,603	\$ 145,288	\$ 189,215
Accrued Revenue	\$ 90	\$ 1						\$ 92	\$ 83
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 3,273							\$ 3,273	\$ 3,894
Due From Other Governments	\$ 0	\$ 3,273						\$ 3,273	\$ 11,450
Due From Other Courts	\$ 1,956	\$ 0	\$ 0				\$ 0	\$ 1,956	\$ 3,999
Due From State	\$ 8,019	\$ 153	\$ 0					\$ 8,172	\$ 3,304
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 13,338	\$ 3,427	\$ 0				\$ 0	\$ 16,766	\$ 22,730
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 2,174
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 2,174
Other Assets									
Total Other Assets									
Total Assets	\$ 190,244	\$ 6,799	\$ 0				\$ 22,588	\$ 219,631	\$ 240,150
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 41		\$ 0					\$ 41	\$ 461
Accounts Payable - General	\$ 13,854	\$ 0	\$ 0				\$ 0	\$ 13,854	\$ 59,538
Due to Other Funds	\$ 0	\$ 3,273						\$ 3,273	\$ 3,894
Due to Other Courts		\$ 0						\$ 0	\$ 882
Due to State	\$ 72,619							\$ 72,619	
TC145 Liability							\$ 1,757	\$ 1,757	\$ 4,857
Due to Other Governments	\$ 75,000							\$ 75,000	\$ 76,635
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.	\$ 161,514	\$ 3,273	\$ 0				\$ 1,757	\$ 166,544	\$ 146,266
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	\$ 6,316							\$ 6,316	\$ 25,165
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 6,316							\$ 6,316	\$ 25,165
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	\$ 167,830	\$ 3,273	\$ 0				\$ 22,588	\$ 193,691	\$ 193,377
Total Fund Balance	\$ 22,414	\$ 3,526	\$ 0					\$ 25,940	\$ 46,773
Total Liabilities and Fund Balance	\$ 190,244	\$ 6,799	\$ 0				\$ 22,588	\$ 219,631	\$ 240,150

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 June											
Fiscal Year 2013/14									2012/13		
	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	\$ 523,158	\$ 1,836					\$ 524,994	\$ 512,213	\$ 479,885	\$ 485,301	
Improvement and Modernization Fund	\$ 22						\$ 22	\$ 3,322	\$ 2,222	\$ 3,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,921						\$ 2,921	\$ 1,582	\$ 2,508	\$ 3,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 35,525						\$ 35,525	\$ 50,396	\$ 50,310	\$ 37,200	
Other Miscellaneous	\$ 9,615						\$ 9,615	\$ 9,615	\$ 20,123		
	\$ 571,241	\$ 1,836					\$ 573,077	\$ 577,128	\$ 555,048	\$ 528,501	
Grants											
AB 1058 Commissioner/Facilitator											
Other AOC Grants								\$ 10,320		\$ 12,000	
Non-AOC Grants											
								\$ 10,320		\$ 12,000	
Other Financing Sources											
Interest Income	\$ 458	\$ 5					\$ 463		\$ 471		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues										\$ 140	
Enhanced Collections		\$ 25,734					\$ 25,734	\$ 22,500	\$ 47,559	\$ 24,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,270						\$ 5,270	\$ 4,500	\$ 2,768	\$ 32,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,438	\$ 0					\$ 22,438	\$ 19,000	\$ 19,288	\$ 25,000	
	\$ 28,166	\$ 25,740					\$ 53,906	\$ 46,000	\$ 70,085	\$ 81,540	
Total Revenues	\$ 599,407	\$ 27,576					\$ 626,983	\$ 633,448	\$ 625,133	\$ 622,041	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 217,896	\$ 5,146					\$ 223,042	\$ 213,521	\$ 208,768	\$ 200,897	
Temp Help											
Overtime											
Staff Benefits	\$ 141,260	\$ 4,381					\$ 145,640	\$ 160,264	\$ 255,670	\$ 147,760	
	\$ 359,156	\$ 9,526					\$ 368,682	\$ 373,785	\$ 464,438	\$ 348,657	
Operating Expenses and Equipment											
General Expense	\$ 34,243						\$ 34,243	\$ 29,029	\$ 32,878	\$ 29,600	
Printing										\$ 500	
Telecommunications	\$ 7,799						\$ 7,799	\$ 8,700	\$ 8,639	\$ 9,300	
Postage	\$ 2,864						\$ 2,864	\$ 3,100	\$ 3,055	\$ 4,000	
Insurance											
In-State Travel	\$ 5,177						\$ 5,177	\$ 1,200	\$ 1,125	\$ 3,500	
Out-of-State Travel											
Training	\$ 500						\$ 500	\$ 500		\$ 500	
Security Services											
Facility Operations	\$ 21,498						\$ 21,498	\$ 20,500	\$ 18,238	\$ 27,000	
Utilities	\$ 5,911						\$ 5,911	\$ 4,700	\$ 4,672	\$ 9,000	
Contracted Services	\$ 86,379	\$ 13,793					\$ 100,172	\$ 173,362	\$ 153,803	\$ 149,749	
Consulting and Professional Services	\$ 7,125						\$ 7,125	\$ 7,600	\$ 7,160	\$ 8,300	
Information Technology	\$ 30,133	\$ 550					\$ 30,683	\$ 21,500	\$ 21,558	\$ 20,000	
Major Equipment									\$ 23,315		
Other Items of Expense											
	\$ 201,630	\$ 14,343					\$ 215,973	\$ 270,191	\$ 274,442	\$ 261,449	
Special Items of Expense											
Grand Jury										\$ 0	
Jury Costs								\$ 1,100	\$ 1,125	\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 72,619						\$ 72,619				
Capital Costs											
Internal Cost Recovery	\$ (1,865)	\$ 1,865					\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (9,458)						\$ (9,458)				
	\$ 61,296	\$ 1,865					\$ 63,161	\$ 1,100	\$ 1,125	\$ 2,000	
Total Expenditures	\$ 622,081	\$ 25,734					\$ 647,816	\$ 645,076	\$ 740,005	\$ 612,106	
Excess (Deficit) of Revenues Over Expenditures	\$ (22,675)	\$ 1,841					\$ (20,833)	\$ (11,628)	\$ (114,872)	\$ 9,935	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 45,088	\$ 1,684	\$ 0				\$ 46,773	\$ 46,773	\$ 161,645	\$ 161,645	
Ending Balance (Deficit)	\$ 22,414	\$ 3,526	\$ 0				\$ 25,940	\$ 35,145	\$ 46,773	\$ 171,580	

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

For the month ended June										
Fiscal Year 2013/14									2012/13	
	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	\$ 14,523	\$ 41,723	\$ 2,769			\$ (361)	\$ 58,654	\$ 56,474	\$ 63,981	\$ 54,300
Traffic & Other Infractions	\$ 10,969	\$ 3,520	\$ 2,201			\$ (287)	\$ 16,403	\$ 62,869	\$ 24,953	\$ 18,244
Other Criminal Cases	\$ 56,535	\$ 23,056	\$ 12,700		\$ (1,865)	\$ (1,654)	\$ 88,771	\$ 62,869	\$ 29,268	\$ 60,553
Civil	\$ 73,850	\$ 23,624	\$ 14,421			\$ (1,878)	\$ 110,017	\$ 27,363	\$ 172,805	\$ 129,772
Family & Children Services	\$ 34,333	\$ 20,833	\$ 6,634			\$ (864)	\$ 60,936	\$ 38,222	\$ 83,241	\$ 33,234
Probate, Guardianship & Mental Health Services	\$ 7,476	\$ 11,504	\$ 1,365			\$ (178)	\$ 20,166	\$ 2,000	\$ 12,861	\$ 5,041
Juvenile Dependency Services	\$ 2,531	\$ 2,644	\$ 653			\$ (85)	\$ 5,743	\$ 65,648	\$ 31,873	\$ 46,136
Juvenile Delinquency Services	\$ 1,318	\$ 428	\$ 269			\$ (35)	\$ 1,980		\$ 1,978	\$ 1,790
Other Court Operations	\$ 41,345	\$ 14,860	\$ 7,721			\$ (1,006)	\$ 62,920	\$ 131,064	\$ 75,832	\$ 98,736
Court Interpreters	\$ (518)	\$ 2,758					\$ 2,239	\$ 23,764	\$ 22,929	\$ 21,753
Jury Services	\$ 14,523	\$ 6,168	\$ 2,894			\$ (377)	\$ 23,208	\$ 13,674	\$ 17,970	\$ 13,626
Security										
Trial Court Operations Program	\$ 256,884	\$ 151,117	\$ 51,626		\$ (1,865)	\$ (6,724)	\$ 451,038	\$ 483,947	\$ 537,689	\$ 483,183
Enhanced Collections	\$ 40,291	\$ 26,608	\$ 6,356		\$ 1,865	\$ (828)	\$ 74,292	\$ 37,077	\$ 71,400	\$ 44,948
Other Non-Court Operations		\$ 1,652					\$ 1,652	\$ 9,000	\$ 0	\$ 9,000
Non-Court Operations Program	\$ 40,291	\$ 28,260	\$ 6,356		\$ 1,865	\$ (828)	\$ 75,944	\$ 46,077	\$ 71,400	\$ 53,948
Executive Office	\$ 58,346	\$ 24,944	\$ 12,738			\$ (1,659)	\$ 94,370	\$ 85,478	\$ 100,122	\$ 47,679
Fiscal Services	\$ 4,526	\$ 5,753	\$ 918			\$ (120)	\$ 11,078	\$ 12,037	\$ 13,196	\$ 10,233
Human Resources	\$ 4,142	\$ 4,320					\$ 8,462	\$ 11,250	\$ 9,822	\$ 11,250
Business & Facilities Services										
Information Technology	\$ 4,493	\$ 1,579	\$ 980			\$ (128)	\$ 6,924	\$ 6,287	\$ 7,776	\$ 5,812
Court Administration Program	\$ 71,507	\$ 36,596	\$ 14,636			\$ (1,906)	\$ 120,833	\$ 115,052	\$ 130,916	\$ 74,974
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 368,682	\$ 215,973	\$ 72,619		\$ 0	\$ (9,458)	\$ 647,816	\$ 645,076	\$ 740,005	\$ 612,106

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sierra
 Court

FY 13-14 – Q4
 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	4	4

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra
Court


FY 13-14 – Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	None
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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

11-13-14
Date

Sierra
Court

FY 13-14 – Q4
Fiscal Year and Ending Quarter

