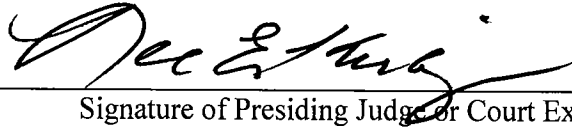


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/12/2012

Date

Sierra

Court

2011 - Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sierra

Court

2011 - Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	None
2	
3	
4	
5	
6	
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12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

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)					

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

Sierra Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
ASSETS									
Operations	\$ (6,460)	\$ 0	\$ 0				\$ 0	\$ (6,460)	\$ (8,681)
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees		\$ 0					\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 6,682						\$ 21,946	\$ 28,628	\$ 54,981
Cash Outside of the AOC	\$ 2,504							\$ 2,504	\$ 2,924
Total Cash	\$ 2,727	\$ 0	\$ 0				\$ 21,946	\$ 24,673	\$ 49,225
Short Term Investment	\$ 166,459						\$ 0	\$ 166,459	\$ 56,615
Investment in Financial Institution									
Total Investments	\$ 166,459						\$ 0	\$ 166,459	\$ 56,615
Accrued Revenue	\$ 114							\$ 114	\$ 73
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,317							\$ 8,317	\$ 8,730
Due From Other Governments	\$ 31,707	\$ 8,317						\$ 40,023	\$ 10,602
Due From Other Courts	\$ 7,632		\$ 0				\$ 0	\$ 7,632	\$ 21,711
Due From State	\$ 2,233		\$ 0					\$ 2,233	\$ 4,724
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 50,003	\$ 8,317	\$ 0				\$ 0	\$ 58,319	\$ 45,840
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 219,188	\$ 8,317	\$ 0				\$ 21,946	\$ 249,451	\$ 151,679
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 9,035		\$ 0					\$ 9,035	\$ 4,936
Accounts Payable - General	\$ 15,119	\$ 0	\$ 0				\$ 0	\$ 15,119	\$ 23,511
Due to Other Funds	\$ 0	\$ 8,317	\$ 0				\$ 0	\$ 8,317	\$ 8,730
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability		\$ 0					\$ 0	\$ 0	\$ 1,588
Due to Other Governments	\$ 10,356							\$ 10,356	\$ 9,162
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 34,509	\$ 8,317	\$ 0				\$ 0	\$ 42,826	\$ 47,927
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	\$ 23,034							\$ 23,034	\$ 25,039
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 23,034							\$ 23,034	\$ 25,039
Revenue Collected in Advance									\$ 0
Liabilities For Deposits									\$ 0
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities									\$ 0
Total Liabilities	\$ 57,543	\$ 8,317	\$ 0				\$ 21,946	\$ 87,806	\$ 92,153
Total Fund Balance	\$ 161,645	\$ 0	\$ 0					\$ 161,645	\$ 59,526
Total Liabilities and Fund Balance	\$ 219,188	\$ 8,317	\$ 0				\$ 21,946	\$ 249,451	\$ 151,679

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

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	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	\$ 586,585						\$ 586,585	\$ 582,825	\$ 661,123	\$ 659,086	
Trial Court Improvement Fund	\$ 2,274						\$ 2,274	\$ 3,000	\$ 3,668	\$ 5,600	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 3,163						\$ 3,163	\$ 4,550	\$ 4,369	\$ 6,300	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 54,279						\$ 54,279	\$ 37,469	\$ 52,808	\$ 38,915	
Other Miscellaneous	\$ 3,308						\$ 3,308	\$ 3,308			
	\$ 649,609						\$ 649,609	\$ 631,152	\$ 721,968	\$ 709,901	
Grants											
AB 1058 Commissioner/Facilitator											
Other AOC Grants	\$ 10,320		\$ 0				\$ 10,320	\$ 12,000	\$ 12,219	\$ 12,000	
Non-AOC Grants											
	\$ 10,320		\$ 0				\$ 10,320	\$ 12,000	\$ 12,219	\$ 12,000	
Other Financing Sources											
Interest Income	\$ 390						\$ 390		\$ 672		
Investment Income											
Donations									\$ 2,172	\$ 4,344	
Local Fees											
Non-Fee Revenues	\$ 140						\$ 140	\$ 600	\$ 660	\$ 620	
Enhanced Collections		\$ 25,008					\$ 25,008	\$ 17,600	\$ 23,251	\$ 30,600	
Escheatment											
Prior Year Revenue	\$ (2,733)						\$ (2,733)		\$ (2,375)		
County Program - Restricted											
Reimbursement Other	\$ 29,797						\$ 29,797	\$ 20,400	\$ 32,086	\$ 26,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26,229						\$ 26,229	\$ 17,500	\$ 11,921	\$ 17,500	
	\$ 53,823	\$ 25,008					\$ 78,831	\$ 56,100	\$ 68,386	\$ 79,064	
Total Revenues	\$ 713,752	\$ 25,008	\$ 0				\$ 738,760	\$ 699,252	\$ 802,573	\$ 800,965	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 208,121	\$ 10,603					\$ 218,724	\$ 183,565	\$ 308,292	\$ 283,521	
Temp Help											
Overtime											
Staff Benefits	\$ 149,774	\$ 7,897					\$ 157,670	\$ 212,203	\$ 186,713	\$ 207,637	
	\$ 357,894	\$ 18,500					\$ 376,394	\$ 395,768	\$ 495,005	\$ 491,158	
Operating Expenses and Equipment											
General Expense	\$ 29,235						\$ 29,235	\$ 25,526	\$ 26,127	\$ 33,100	
Printing								\$ 500	\$ 447	\$ 300	
Telecommunications	\$ 9,214						\$ 9,214	\$ 8,250	\$ 7,741	\$ 11,000	
Postage	\$ 3,910						\$ 3,910	\$ 2,400	\$ 2,137	\$ 2,200	
Insurance											
In-State Travel	\$ 3,412						\$ 3,412	\$ 7,000	\$ 5,742	\$ 3,000	
Out-of-State Travel											
Training								\$ 1,000	\$ 818	\$ 1,000	
Security Services									\$ 18,279	\$ 22,000	
Facility Operations	\$ 34,290						\$ 34,290	\$ 24,650	\$ 22,971	\$ 21,400	
Utilities	\$ 8,616						\$ 8,616	\$ 8,000	\$ 7,264	\$ 7,500	
Contracted Services	\$ 145,490	\$ 16					\$ 145,507	\$ 168,045	\$ 163,261	\$ 161,300	
Consulting and Professional Services	\$ 8,300	\$ 0					\$ 8,300	\$ 8,300	\$ 7,700	\$ 12,600	
Information Technology	\$ 16,965	\$ 800					\$ 17,765	\$ 18,600	\$ 13,775	\$ 18,450	
Major Equipment											
Other Items of Expense											
	\$ 259,431	\$ 816					\$ 260,248	\$ 272,271	\$ 276,262	\$ 295,850	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,000		\$ 2,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,692)	\$ 5,692					\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (5,692)	\$ 5,692					\$ 0	\$ 2,000	\$ 0	\$ 2,300	
Total Expenditures	\$ 611,633	\$ 25,008					\$ 636,642	\$ 670,039	\$ 771,267	\$ 789,308	
Excess (Deficit) of Revenues Over Expenditures	\$ 102,118	\$ 0	\$ 0				\$ 102,118	\$ 29,213	\$ 31,307	\$ 11,657	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 59,526	\$ 0	\$ 0				\$ 59,526	\$ 59,526	\$ 28,220	\$ 28,220	
Ending Balance (Deficit)	\$ 161,645	\$ 0	\$ 0				\$ 161,645	\$ 88,739	\$ 59,526	\$ 39,877	

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

For the month ended Jun										
Fiscal Year 2011/12									2010/11	
	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	\$ 14,790	\$ 45,665					\$ 60,455	\$ 44,004	\$ 58,071	\$ 54,182
Traffic & Other Infractions	\$ 2,233	\$ 457					\$ 2,690	\$ (6,998)	\$ 42,862	\$ 40,292
Other Criminal Cases	\$ 93,909	\$ 26,049					\$ 114,266	\$ 184,045	\$ 90,351	\$ 116,147
Civil	\$ 84,546	\$ 26,160					\$ 110,706	\$ 110,168	\$ 62,566	\$ 56,900
Family & Children Services	\$ 18,120	\$ 18,316					\$ 36,436	\$ 27,804	\$ 57,576	\$ 35,615
Probate, Guardianship & Mental Health Services	\$ (72)	\$ 6,277					\$ 6,205	\$ 4,500	\$ 6,237	\$ 13,091
Juvenile Dependency Services	\$ 3,419	\$ 24,518					\$ 27,937	\$ 35,183	\$ 20,370	\$ 19,701
Juvenile Delinquency Services	\$ 4,251	\$ 1,264					\$ 5,515	\$ 6,491	\$ 13,890	\$ 17,216
Other Court Operations	\$ 37,753	\$ 35,020					\$ 72,774	\$ 94,020	\$ 120,551	\$ 127,499
Court Interpreters	\$ 7,360	\$ 7,050					\$ 14,410	\$ 13,519	\$ 15,157	\$ 6,000
Jury Services	\$ (96)	\$ 1,469					\$ 1,373	\$ 2,000	\$ 10,786	\$ 8,498
Security									\$ 20,379	\$ 22,000
Trial Court Operations Program	\$ 266,214	\$ 192,245				\$ (5,692)	\$ 452,767	\$ 514,736	\$ 518,797	\$ 517,142
Enhanced Collections	\$ 36,102	\$ 14,581				\$ 5,692	\$ 56,375	\$ 25,871	\$ 28,503	\$ 33,090
Other Non-Court Operations		\$ 125					\$ 125			\$ 25,460
Non-Court Operations Program	\$ 36,102	\$ 14,706				\$ 5,692	\$ 56,500	\$ 25,871	\$ 28,503	\$ 58,550
Executive Office	\$ 47,310	\$ 20,773					\$ 68,083	\$ 78,341	\$ 75,731	\$ 74,573
Fiscal Services	\$ 4,182	\$ 6,642					\$ 10,824	\$ 10,614	\$ 36,422	\$ 40,080
Human Resources	\$ 22,593	\$ 14,953					\$ 37,545	\$ 35,996	\$ 29,831	\$ 25,543
Business & Facilities Services	\$ (1,312)	\$ 7,475					\$ 6,163		\$ 81,563	\$ 27,234
Information Technology	\$ 1,305	\$ 3,455					\$ 4,760	\$ 4,481	\$ 419	\$ 46,188
Court Administration Program	\$ 74,078	\$ 53,297					\$ 127,375	\$ 129,432	\$ 223,967	\$ 213,616
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 376,394	\$ 260,248				\$ 0	\$ 636,642	\$ 670,039	\$ 771,267	\$ 789,308

