

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.

Ace L. Kislay
Signature of Presiding Judge or Court Executive

9-15-2011
Date

Sierra
Court

FY 10-11 4th
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Sierra
 Court

FY 10-11 4th
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	6	5	5	5	5

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 661,123						\$ 661,123	\$ 659,086	\$ 622,010	\$ 620,230	
Trial Court Improvement Fund	\$ 3,668						\$ 3,668	\$ 5,600	\$ 5,609		
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 4,369						\$ 4,369	\$ 6,300	\$ 6,355	\$ 1,600	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 52,808						\$ 52,808	\$ 38,915	\$ 59,057	\$ 47,275	
Other Miscellaneous										\$ 2,900	
	\$ 721,968						\$ 721,968	\$ 709,901	\$ 693,031	\$ 672,005	
Grants											
AB 1058 Commissioner/Facilitator										\$ 0	\$ 24,000
Other AOC Grants	\$ 735		\$ 11,484				\$ 12,219	\$ 12,000	\$ 11,670	\$ 15,250	
Non-AOC Grants										\$ 0	
	\$ 735		\$ 11,484				\$ 12,219	\$ 12,000	\$ 11,670	\$ 39,250	
Other Financing Sources											
Interest Income	\$ 672						\$ 672			\$ 527	
Investment Income											
Donations	\$ 2,172						\$ 2,172	\$ 4,344	\$ 8,582		
Local Fees											
Non-Fee Revenues	\$ 660						\$ 660	\$ 620	\$ 620		
Enhanced Collections		\$ 23,251					\$ 23,251	\$ 30,600	\$ 31,591	\$ 27,000	
Escheatment										\$ 0	
Prior Year Revenue	\$ (2,375)						\$ (2,375)			\$ (1,701)	
County Program - Restricted											
Reimbursement Other	\$ 32,086						\$ 32,086	\$ 26,000	\$ 42,932	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,921						\$ 11,921	\$ 17,500	\$ 17,302	\$ 16,100	
	\$ 45,135	\$ 23,251					\$ 68,386	\$ 79,064	\$ 99,853	\$ 53,100	
Total Revenues	\$ 767,838	\$ 23,251	\$ 11,484				\$ 802,573	\$ 800,965	\$ 804,553	\$ 764,355	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 297,736	\$ 10,556					\$ 308,292	\$ 283,521	\$ 315,232	\$ 267,914	
Temp Help											
Overtime											
Staff Benefits	\$ 179,475	\$ 7,238					\$ 186,713	\$ 207,637	\$ 188,235	\$ 211,421	
	\$ 477,211	\$ 17,794					\$ 495,005	\$ 491,158	\$ 503,467	\$ 479,335	
Operating Expenses and Equipment											
General Expense	\$ 26,127						\$ 26,127	\$ 33,100	\$ 35,967	\$ 29,503	
Printing	\$ 447						\$ 447	\$ 300		\$ 299	
Telecommunications	\$ 7,741						\$ 7,741	\$ 11,000	\$ 11,071	\$ 17,501	
Postage	\$ 2,137						\$ 2,137	\$ 2,200	\$ 2,029	\$ 4,001	
Insurance								\$ 2,000		\$ 2,000	
In-State Travel	\$ 5,742						\$ 5,742	\$ 3,000	\$ 2,040	\$ 4,500	
Out-of-State Travel											
Training	\$ 818						\$ 818	\$ 1,000	\$ 900	\$ 500	
Security Services	\$ 18,279						\$ 18,279	\$ 22,000	\$ 20,411	\$ 27,200	
Facility Operations	\$ 22,971						\$ 22,971	\$ 21,400	\$ 26,064	\$ 14,850	
Utilities	\$ 7,264						\$ 7,264	\$ 7,500	\$ 9,438	\$ 2,500	
Contracted Services	\$ 151,777		\$ 11,484				\$ 163,261	\$ 161,300	\$ 156,330	\$ 158,000	
Consulting and Professional Services	\$ 7,700						\$ 7,700	\$ 12,600	\$ 12,157	\$ 12,100	
Information Technology	\$ 12,030	\$ 1,745					\$ 13,775	\$ 18,450	\$ 34,524	\$ 34,700	
Major Equipment											
Other Items of Expense											
	\$ 263,033	\$ 1,745	\$ 11,484				\$ 276,262	\$ 295,850	\$ 310,931	\$ 307,654	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,300	\$ 2,217	\$ 1,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,769)	\$ 4,769					\$ 0			\$ 0	
Prior Year Expense Adjustment											
	\$ (4,769)	\$ 4,769					\$ 0	\$ 2,300	\$ 2,217	\$ 1,850	
Total Expenditures	\$ 735,475	\$ 24,308	\$ 11,484				\$ 771,267	\$ 789,308	\$ 816,615	\$ 788,839	
Excess (Deficit) of Revenues Over Expenditures	\$ 32,364	\$ (1,057)	\$ 0				\$ 31,307	\$ 11,657	\$ (12,061)	\$ (24,484)	
Operating Transfers In (Out)	\$ (1,057)	\$ 1,057					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 28,220	\$ 0	\$ 0				\$ 28,220	\$ 28,220	\$ 40,281	\$ 40,281	
Ending Balance (Deficit)	\$ 59,526	\$ 0	\$ 0				\$ 59,526	\$ 39,877	\$ 28,220	\$ 15,797	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 11,983	\$ 46,088					\$ 58,071	\$ 54,182	\$ 78,638	\$ 80,204
Traffic & Other Infractions	\$ 35,678	\$ 7,184					\$ 42,862	\$ 40,292	\$ 26,761	\$ 33,692
Other Criminal Cases	\$ 80,023	\$ 15,097			\$ (4,769)		\$ 90,351	\$ 116,147	\$ 135,219	\$ 48,008
Civil	\$ 50,937	\$ 11,628					\$ 62,566	\$ 56,900	\$ 82,205	\$ 36,053
Family & Children Services	\$ 33,668	\$ 23,908					\$ 57,576	\$ 35,615	\$ 37,112	\$ 78,285
Probate, Guardianship & Mental Health Services	\$ 3,837	\$ 2,400					\$ 6,237	\$ 13,091	\$ 1,730	\$ 18,443
Juvenile Dependency Services	\$ 1,313	\$ 19,057					\$ 20,370	\$ 19,701	\$ 24,162	\$ 27,969
Juvenile Delinquency Services	\$ 11,413	\$ 2,477					\$ 13,890	\$ 17,216	\$ 8,308	\$ 22,374
Other Court Operations	\$ 80,595	\$ 39,956					\$ 120,551	\$ 127,499	\$ 156,409	\$ 76,068
Court Interpreters	\$ 480	\$ 14,677					\$ 15,157	\$ 6,000	\$ 5,929	\$ 5,000
Jury Services	\$ 7,625	\$ 3,160					\$ 10,786	\$ 8,498	\$ 8,894	\$ 49,957
Security		\$ 20,379					\$ 20,379	\$ 22,000	\$ 20,291	\$ 27,000
Trial Court Operations Program	\$ 317,553	\$ 206,013			\$ (4,769)		\$ 518,797	\$ 517,142	\$ 585,658	\$ 503,053
Enhanced Collections	\$ 17,794	\$ 5,940			\$ 4,769		\$ 28,503	\$ 33,090	\$ 5,287	\$ 28,457
Other Non-Court Operations								\$ 25,460	\$ 214	\$ 2,994
Non-Court Operations Program	\$ 17,794	\$ 5,940			\$ 4,769		\$ 28,503	\$ 58,550	\$ 5,502	\$ 31,451
Executive Office	\$ 54,147	\$ 21,583					\$ 75,731	\$ 74,573	\$ 48,139	\$ 59,200
Fiscal Services	\$ 24,965	\$ 11,458					\$ 36,422	\$ 40,080	\$ 70,282	\$ 63,768
Human Resources	\$ 17,508	\$ 12,324					\$ 29,831	\$ 25,543	\$ 37,415	\$ 40,647
Business & Facilities Services	\$ 63,433	\$ 18,130					\$ 81,563	\$ 27,234	\$ 27,354	\$ 27,912
Information Technology	\$ (395)	\$ 814					\$ 419	\$ 46,188	\$ 42,266	\$ 62,808
Court Administration Program	\$ 159,658	\$ 64,309					\$ 223,967	\$ 213,616	\$ 225,456	\$ 254,335
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 495,005	\$ 276,262			\$ 0		\$ 771,267	\$ 789,308	\$ 816,615	\$ 788,839

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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	\$ (9,770)	\$ 1,057	\$ 0				\$ 32	\$ (8,681)	\$ 22,994
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,434
Trust									
Credit Card									
Cash on Hand									
Cash with County	\$ 38,718						\$ 19,187	\$ 57,905	\$ 31,133
Total Cash	\$ 28,948	\$ 1,057	\$ 0				\$ 19,219	\$ 49,225	\$ 55,561
Short Term Investment	\$ 55,059						\$ 1,556	\$ 56,615	\$ 42,476
Investment in Financial Institution									
Total Investments	\$ 55,059						\$ 1,556	\$ 56,615	\$ 42,476
Accrued Revenue	\$ 73							\$ 73	\$ 64
Accounts Receivable - General	\$ 0							\$ 0	\$ 300
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,730							\$ 8,730	\$ 3,885
Due From Other Governments	\$ 8,197	\$ 2,405						\$ 10,602	\$ 20,807
Due From Other Courts	\$ 16,443		\$ 5,268				\$ 0	\$ 21,711	\$ 10,483
Due From State	\$ 4,724		\$ 0					\$ 4,724	\$ 2,558
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 38,167	\$ 2,405	\$ 5,268				\$ 0	\$ 45,840	\$ 38,097
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 1,095
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 1,095
Other Assets									
Total Other Assets									
Total Assets	\$ 122,174	\$ 3,462	\$ 5,268				\$ 20,775	\$ 151,679	\$ 137,230
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 4,936		\$ 0					\$ 4,936	\$ 3,378
Accounts Payable - General	\$ 23,511	\$ 0	\$ 0				\$ 0	\$ 23,511	\$ 27,914
Due to Other Funds	\$ 0	\$ 3,462	\$ 5,268					\$ 8,730	\$ 3,885
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 18,256
TC145 Liability							\$ 1,588	\$ 1,588	\$ 1,434
Due to Other Governments	\$ 9,162							\$ 9,162	\$ 10,840
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 37,609	\$ 3,462	\$ 5,268				\$ 1,588	\$ 47,927	\$ 65,706
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 19,187	\$ 19,187	\$ 19,109
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 19,187	\$ 19,187	\$ 19,109
Accrued Payroll	\$ 25,039							\$ 25,039	\$ 24,195
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 25,039							\$ 25,039	\$ 24,195
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 0							\$ 0	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 0						\$ 0	\$ 0	\$ 0
Total Liabilities	\$ 62,648	\$ 3,462	\$ 5,268				\$ 20,775	\$ 92,153	\$ 109,010
Fund Balance - Restricted	\$ 0	\$ 0						\$ 0	\$ (13)
Fund Balance - Unrestricted									
Designated	\$ 0							\$ 0	\$ 12,006
Undesignated	\$ 28,220	\$ 0	\$ 0					\$ 28,220	\$ 28,288
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 31,307	\$ 0	\$ 0					\$ 31,307	\$ (12,061)
Total Fund Balance	\$ 59,526	\$ 0	\$ 0					\$ 59,526	\$ 28,220
Total Liabilities and Fund Balance	\$ 122,174	\$ 3,462	\$ 5,268				\$ 20,775	\$ 151,679	\$ 137,230

