

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.

Ann Pugh, CEO

04/23/2018

Signature of Presiding Judge or Court Executive

Date

ALPINE

Court

2017 QTR 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2018 QTR 3

Fiscal Year and Ending Quarter

FOOTNOTES

1	One full time position added December 18, 2017, Court Clerk I
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

Court

2018 QTR 3

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)	4	4	4	5	

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

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

	For the month ended March										
	Fiscal Year 2017/18							2016/17			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 472,120	\$ 1,360					\$ 473,480	\$ 586,367	\$ 391,628	\$ 570,774	
Improvement and Modernization Fund										\$ 167	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 819						\$ 819	\$ 500	\$ 215	\$ 350	
Civil Coordination Reimbursement (0150091)	\$ 6,163						\$ 6,163	\$ 34,058	\$ 6,080	\$ 34,540	
MOU Reimbursements (0150010 and General)	\$ 20,340						\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340	
Other Miscellaneous											
	\$ 499,442	\$ 1,360					\$ 500,802	\$ 641,265	\$ 418,263	\$ 626,171	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 2,472	\$ 66					\$ 2,538	\$ 2,340	\$ 1,320	\$ 1,930	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 0					\$ 0	\$ 17,350	\$ 0	\$ 17,256	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 11,325	\$ (403)	\$ 11,325	
	\$ 2,472	\$ 66					\$ 2,538	\$ 31,015	\$ 917	\$ 30,511	
Total Revenues	\$ 501,914	\$ 1,426					\$ 503,340	\$ 672,280	\$ 419,180	\$ 656,682	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 210,730	\$ 22,126					\$ 232,856	\$ 279,436	\$ 214,829	\$ 237,442	
Temp Help										\$ 22	
Overtime											
Staff Benefits	\$ 132,574	\$ 14,568					\$ 147,142	\$ 172,809	\$ 140,186	\$ 214,799	
	\$ 343,304	\$ 36,694					\$ 379,998	\$ 452,245	\$ 355,036	\$ 452,241	
Operating Expenses and Equipment											
General Expense	\$ 17,150						\$ 17,150	\$ 31,189	\$ 27,709	\$ 39,183	
Printing	\$ 556						\$ 556	\$ 600	\$ 481	\$ 500	
Telecommunications	\$ 9,408						\$ 9,408	\$ 13,000	\$ 14,894	\$ 12,400	
Postage	\$ 1,889						\$ 1,889	\$ 3,150	\$ 2,052	\$ 4,550	
Insurance	\$ 140						\$ 140	\$ 1,525	\$ 482	\$ 1,650	
In-State Travel	\$ 1,652						\$ 1,652	\$ 2,800	\$ 663	\$ 5,550	
Out-of-State Travel											
Training	\$ 180						\$ 180		\$ 158	\$ 500	
Security Services											
Facility Operations	\$ 15,996						\$ 15,996	\$ 19,850	\$ 15,508	\$ 89,690	
Utilities											
Contracted Services	\$ 21,250	\$ 4,712					\$ 25,962	\$ 61,820	\$ 23,765	\$ 41,120	
Consulting and Professional Services											
Information Technology	\$ 6,752						\$ 6,752	\$ 15,500	\$ 11,981	\$ 46,500	
Major Equipment								\$ 6,400		\$ 34,100	
Other Items of Expense	\$ 1,760						\$ 1,760	\$ 1,700	\$ 722	\$ 2,720	
	\$ 76,732	\$ 4,712					\$ 81,445	\$ 157,534	\$ 98,414	\$ 278,463	
Special Items of Expense											
Grand Jury								\$ 50	\$ 36	\$ 1,500	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 200,000	\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
								\$ 200,050	\$ 36	\$ 1,500	
Total Expenditures	\$ 420,037	\$ 41,406					\$ 461,443	\$ 809,829	\$ 453,487	\$ 732,204	
Excess (Deficit) of Revenues Over Expenditures	\$ 81,877	\$ (39,980)					\$ 41,897	\$ (137,549)	\$ (34,308)	\$ (75,522)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 188,700	\$ 10,311	\$ 0				\$ 199,011	\$ 199,011	\$ 250,486	\$ 250,586	
Ending Balance (Deficit)	\$ 270,577	\$ (29,689)	\$ 0				\$ 240,908	\$ 61,462	\$ 216,179	\$ 175,064	

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

For the month ended March										
Fiscal Year 2017/18										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2016/17
	General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
ASSETS										
Operations	\$ 53,158	\$ (29,669)	\$ 0				\$ 8,762	\$ 32,250	\$ 15,110	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury								\$ 0	\$ 0	
Revolving	\$ 0							\$ 0	\$ 0	
Other								\$ 0	\$ 0	
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (2,202)	\$ (2,202)	\$ (1,005)	
Credit Card								\$ 100	\$ 100	
Cash on Hand	\$ 100							\$ 100	\$ 100	
Cash with County								\$ 0	\$ 0	
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0	
Cash Equivalents	\$ 207,693						\$ 116,715	\$ 324,408	\$ 305,045	
Total Cash and Cash Equivalents	\$ 260,951	\$ (29,669)	\$ 0				\$ 123,275	\$ 354,556	\$ 319,150	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts							\$ 105	\$ 105	\$ 0	
Due From State	\$ 0	\$ 0						\$ 0	\$ 0	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From							\$ 27	\$ 27	\$ 27	
Civil Filing Fee Due To/From										
General Due To/From	\$ 422							\$ 422	\$ 68	
Total Receivables	\$ 422	\$ 0					\$ 132	\$ 554	\$ 68	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 261,373	\$ (29,669)	\$ 0				\$ 123,407	\$ 355,111	\$ 319,218	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 3,972	\$ 0					\$ 0	\$ 3,972	\$ 4,119	
Due to Other Funds	\$ 0	\$ 0					\$ 449	\$ 449	\$ 68	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 2,229	\$ 2,229	\$ 2,044	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ (14,380)	\$ (14,380)	\$ (21,252)	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 131	\$ 131	\$ 51	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 3,972	\$ 0					\$ (11,570)	\$ (7,599)	\$ (14,970)	
Civil									\$ 0	
Criminal							\$ 122,222	\$ 122,222	\$ 112,469	
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,054	
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 145	\$ 145	\$ 28	
Miscellaneous Trust										
Total Trust Deposits							\$ 134,977	\$ 134,977	\$ 124,552	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (13,043)							\$ (13,043)	\$ (7,558)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (133)							\$ (133)	\$ 1,015	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (13,176)							\$ (13,176)	\$ (6,543)	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits										
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 0						\$ 0	\$ 0	\$ 0	
Total Liabilities	\$ (9,204)	\$ 0					\$ 123,407	\$ 114,202	\$ 103,039	
Total Fund Balance	\$ 270,577	\$ (29,669)	\$ 0					\$ 240,908	\$ 216,179	
Total Liabilities and Fund Balance	\$ 261,373	\$ (29,669)	\$ 0				\$ 123,407	\$ 355,111	\$ 319,218	

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

	For the month ended March									
	Fiscal Year 2017/18							2016/17		
	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	\$ 241,717	\$ 39,684					\$ 281,401	\$ 260,921	\$ 268,344	\$ 339,320
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services		\$ 6,840					\$ 6,840	\$ 9,120	\$ 6,840	
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 6,239						\$ 6,239	\$ 90,634	\$ 4,526	
Court Interpreters		\$ 576					\$ 576	\$ 500	\$ 438	\$ 300
Jury Services	\$ 11,929						\$ 11,929	\$ 16,120	\$ 11,232	\$ 15,768
Security		\$ 512					\$ 512	\$ 1,400	\$ 1,600	
Trial Court Operations Program	\$ 259,884	\$ 47,612					\$ 307,496	\$ 378,694	\$ 291,380	\$ 356,988
Enhanced Collections	\$ 36,694	\$ 4,712					\$ 41,406	\$ 53,507	\$ 37,859	\$ 83,691
Other Non-Court Operations		\$ 199					\$ 199	\$ 50	\$ 36	
Non-Court Operations Program	\$ 36,694	\$ 4,911					\$ 41,605	\$ 53,557	\$ 37,895	\$ 83,691
Executive Office	\$ 11,929						\$ 11,929	\$ 17,000	\$ 20,575	\$ 71,343
Fiscal Services	\$ 50,592	\$ 1,466					\$ 52,057	\$ 86,419	\$ 56,514	\$ 18,268
Human Resources	\$ 20,900	\$ 666					\$ 21,566	\$ 227,934	\$ 19,637	\$ 25,124
Business & Facilities Services		\$ 21,084					\$ 21,084	\$ 33,524	\$ 22,248	\$ 131,790
Information Technology		\$ 5,706					\$ 5,706	\$ 12,700	\$ 5,238	\$ 45,000
Court Administration Program	\$ 83,420	\$ 28,922					\$ 112,342	\$ 377,578	\$ 124,211	\$ 291,525
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 379,998	\$ 81,445					\$ 461,443	\$ 809,829	\$ 453,487	\$ 732,204