

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 Pull

Signature of Presiding Judge or Court Executive

8-6-18

Date

Alpine

Court

2017/18 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2017/18 4TH QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

1	One full time position added December 18, 2107, Court Clerk I
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QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

ALPINE

Court

2017/18 4TH QUARTER

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	5	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 June								2016/17		
	Fiscal Year 2017/18										
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 542,005	\$ 2,210					\$ 544,215	\$ 586,367	\$ 476,896	\$ 570,774	\$ 167
Improvement and Modernization Fund											\$ 167
Judges' Compensation (0150019)											\$ 350
Court Interpreter (0150037)	\$ 600						\$ 600	\$ 500	\$ 215	\$ 350	
Civil Coordination Reimbursement (0150091)											\$ 34,540
MOU Reimbursements (0150010 and General)	\$ 34,141						\$ 34,141	\$ 34,058	\$ 34,058	\$ 34,540	
Other Miscellaneous	\$ 20,340						\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340	
	\$ 597,086	\$ 2,210					\$ 599,296	\$ 641,265	\$ 531,509	\$ 626,171	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 4,801	\$ 265					\$ 5,066	\$ 2,340	\$ 2,421	\$ 1,930	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 17,256					\$ 17,256	\$ 17,350	\$ 17,350	\$ 17,256	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0	\$ 11,235					\$ 11,235	\$ 11,325	\$ 10,851	\$ 11,325	
	\$ 4,801	\$ 28,756					\$ 33,557	\$ 31,015	\$ 30,623	\$ 30,511	
Total Revenues	\$ 601,887	\$ 30,966					\$ 632,853	\$ 672,280	\$ 562,131	\$ 656,682	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 281,416	\$ 30,444					\$ 311,859	\$ 279,436	\$ 295,275	\$ 237,442	
Temp Help										\$ 22	
Overtime										\$ 183,199	\$ 214,799
Staff Benefits	\$ 191,961	\$ 19,802					\$ 211,763	\$ 172,809	\$ 183,199	\$ 214,799	
	\$ 473,377	\$ 50,246					\$ 523,622	\$ 452,245	\$ 478,495	\$ 452,241	
Operating Expenses and Equipment											
General Expense	\$ 27,064						\$ 27,064	\$ 31,189	\$ 34,708	\$ 39,183	
Printing	\$ 556						\$ 556	\$ 600	\$ 481	\$ 500	
Telecommunications	\$ 13,820						\$ 13,820	\$ 13,000	\$ 18,869	\$ 12,400	
Postage	\$ 3,778						\$ 3,778	\$ 3,150	\$ 3,137	\$ 4,550	
Insurance	\$ 1,436						\$ 1,436	\$ 1,525	\$ 1,495	\$ 1,850	
In-State Travel	\$ 2,861						\$ 2,861	\$ 2,800	\$ 1,895	\$ 5,550	
Out-of-State Travel										\$ 500	
Training	\$ 470						\$ 470		\$ 748	\$ 500	
Security Services										\$ 89,890	
Facility Operations	\$ 20,696						\$ 20,696	\$ 19,850	\$ 19,408	\$ 89,890	
Utilities										\$ 41,120	
Contracted Services	\$ 35,081	\$ 6,975					\$ 42,056	\$ 61,820	\$ 32,667	\$ 41,120	
Consulting and Professional Services										\$ 46,500	
Information Technology	\$ 21,853						\$ 21,853	\$ 15,500	\$ 19,501	\$ 34,100	
Major Equipment	\$ 1,400						\$ 1,400	\$ 6,400	\$ 1,400	\$ 2,720	
Other Items of Expense	\$ 2,118						\$ 2,118	\$ 1,700	\$ 867	\$ 2,720	
	\$ 131,133	\$ 6,975					\$ 138,108	\$ 157,534	\$ 135,175	\$ 278,463	
Special Items of Expense											
Grand Jury								\$ 50	\$ 36	\$ 1,500	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 120,000						\$ 120,000	\$ 200,000	\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 120,000						\$ 120,000	\$ 200,050	\$ 36	\$ 1,500	
Total Expenditures	\$ 724,510	\$ 57,221					\$ 781,730	\$ 809,829	\$ 613,707	\$ 732,204	
Excess (Deficit) of Revenues Over Expenditures	\$ (122,623)	\$ (26,254)					\$ (148,877)	\$ (137,549)	\$ (51,576)	\$ (75,522)	
Operating Transfers In (Out)	\$ (28,614)	\$ 28,614					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 188,700	\$ 10,311	\$ 0				\$ 199,011	\$ 199,011	\$ 250,586	\$ 250,586	
Ending Balance (Deficit)	\$ 37,464	\$ 12,670	\$ 0				\$ 50,134	\$ 61,462	\$ 199,011	\$ 175,064	

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

	For the month ended June									
	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	\$ 336,841	\$ 72,686					\$ 409,526	\$ 260,921	\$ 367,252	\$ 339,320
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services		\$ 9,120					\$ 9,120	\$ 9,120	\$ 9,120	
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 9,317						\$ 9,317	\$ 90,634	\$ 5,893	
Court Interpreters		\$ 576					\$ 576	\$ 500	\$ 438	\$ 300
Jury Services	\$ 16,058						\$ 16,058	\$ 16,120	\$ 15,319	\$ 15,768
Security		\$ 2,954					\$ 2,954	\$ 1,400	\$ 1,400	\$ 1,600
Trial Court Operations Program	\$ 362,216	\$ 85,336					\$ 447,551	\$ 378,694	\$ 399,421	\$ 356,988
Enhanced Collections	\$ 50,245	\$ 6,975					\$ 57,221	\$ 53,507	\$ 51,706	\$ 83,691
Other Non-Court Operations		\$ 199					\$ 199	\$ 50	\$ 36	
Non-Court Operations Program	\$ 50,245	\$ 7,174					\$ 57,419	\$ 53,557	\$ 51,743	\$ 83,691
Executive Office	\$ 16,058						\$ 16,058	\$ 17,000	\$ 24,595	\$ 71,343
Fiscal Services	\$ 67,481	\$ 7,354					\$ 74,835	\$ 86,419	\$ 74,813	\$ 18,268
Human Resources	\$ 27,623	\$ 953	\$ 120,000				\$ 148,576	\$ 227,934	\$ 26,742	\$ 25,124
Business & Facilities Services		\$ 29,222					\$ 29,222	\$ 33,524	\$ 28,828	\$ 131,790
Information Technology		\$ 8,069					\$ 8,069	\$ 12,700	\$ 7,566	\$ 45,000
Court Administration Program	\$ 111,161	\$ 45,599	\$ 120,000				\$ 276,760	\$ 377,578	\$ 162,543	\$ 291,525
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 523,622	\$ 138,108	\$ 120,000				\$ 781,730	\$ 809,829	\$ 613,707	\$ 732,204

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

	For the month ended June							2016/17	
	Fiscal Year 2017/18								
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 5,950	\$ 13,184	\$ 0				\$ 3,499	\$ 22,633	\$ 26,607
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 1,064	\$ 1,064	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,453)	\$ (2,453)	\$ (1,136)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County									
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 40,438						\$ 107,489	\$ 147,927	\$ 266,901
Total Cash and Cash Equivalents	\$ 46,488	\$ 13,184	\$ 0				\$ 109,598	\$ 189,271	\$ 292,472
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 782	\$ 42						\$ 824	\$ 373
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 2,127
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 28,585
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,381	\$ 340						\$ 2,721	\$ 3,648
Trust Due To/From							\$ 0	\$ 0	\$ (4,750)
Distribution Due To/From							\$ 2,787	\$ 2,787	\$ 10
Civil Filing Fee Due To/From									
General Due To/From	\$ 123							\$ 123	\$ 147
Total Receivables	\$ 3,286	\$ 382					\$ 2,787	\$ 6,455	\$ 30,141
Prepaid Expenses - General	\$ 11,529							\$ 11,529	\$ 8,051
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 11,529							\$ 11,529	\$ 8,051
Other Assets									
Total Other Assets									
Total Assets	\$ 61,303	\$ 13,566	\$ 0				\$ 112,385	\$ 187,254	\$ 330,663
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 10,118	\$ 896						\$ 11,014	\$ 3,693
Accounts Payable - General	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0					\$ 2,910	\$ 2,910	\$ (2,466)
Due to Other Courts									
Due to State									
TC145 Liability							\$ 3,483	\$ 3,483	\$ 3,151
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (16,192)	\$ (16,192)	\$ (21,485)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4	\$ 4	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10,118	\$ 896					\$ (9,795)	\$ 1,219	\$ (17,106)
Civil									\$ 0
Criminal							\$ 109,354	\$ 109,354	\$ 123,808
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,054
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 216	\$ 216	\$ 55
Miscellaneous Trust									
Total Trust Deposits							\$ 122,180	\$ 122,180	\$ 135,917
Accrued Payroll	\$ 13,721							\$ 13,721	\$ 12,757
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 13,721							\$ 13,721	\$ 12,757
Revenue Collected in Advance	\$ 0							\$ 0	\$ 83
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	\$ 83
Total Liabilities	\$ 23,839	\$ 896					\$ 112,385	\$ 137,121	\$ 131,652
Total Fund Balance	\$ 37,464	\$ 12,670	\$ 0					\$ 50,134	\$ 199,011
Total Liabilities and Fund Balance	\$ 61,303	\$ 13,566	\$ 0				\$ 112,385	\$ 187,254	\$ 330,663

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Alpine

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	12,670	-	-	-	-	-	12,670
Committed	29,931	-	29,931	-	-	-	-	-	-	29,931
Assigned	7,433	-	7,433	-	-	-	-	-	-	7,433
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 37,364	\$ -	\$ 37,364	\$ 12,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,034