

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 G. Kelly, CEO

Signature of Presiding Judge or Court Executive

11-16-18

Date

ALPINE

Court

2018/2019 1ST QUARTER

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2018/2019 1ST QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

Court

2018/2019 1ST 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)	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
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2018/19									
	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	\$ 8,374	\$ (382)	\$ 0				\$ 4,030	\$ 12,023	\$ 4,258
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 1,895	\$ 1,895	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,005)	\$ (2,005)	\$ (1,124)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County									
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 206,747						\$ 104,308	\$ 311,055	\$ 479,106
Total Cash and Cash Equivalents	\$ 215,221	\$ (382)	\$ 0				\$ 108,229	\$ 323,068	\$ 482,340
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									
Due From Other Funds									\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 1,161	\$ 1,161	\$ 300
Distribution Due To/From							\$ 4,985	\$ 4,985	\$ 10
Civil Filing Fee Due To/From									
General Due To/From	\$ 360							\$ 360	\$ 196
Total Receivables	\$ 360	\$ 0					\$ 6,146	\$ 6,505	\$ 506
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 215,581	\$ (382)	\$ 0				\$ 114,374	\$ 329,573	\$ 482,846
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 1,897	\$ 0					\$ 0	\$ 1,897	\$ 4,124
Due to Other Funds	\$ 0						\$ 6,505	\$ 6,505	\$ 506
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,726	\$ 1,726	\$ 2,819
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (14,152)	\$ (14,152)	\$ (17,854)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 149	\$ 149	\$ 80
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,897	\$ 0					\$ (5,772)	\$ (3,875)	\$ (10,325)
Civil									
Criminal							\$ 107,170	\$ 107,170	\$ 115,104
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,610
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 266	\$ 266	\$ 76
Miscellaneous Trust									
Total Trust Deposits							\$ 120,046	\$ 120,046	\$ 127,790
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (11,529)							\$ (11,529)	\$ (8,051)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 91							\$ 91	\$ 691
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (11,439)							\$ (11,439)	\$ (7,360)
Revenue Collected in Advance									\$ 83
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 101	\$ 101	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities							\$ 101	\$ 101	\$ 83
Total Liabilities	\$ (9,541)	\$ 0					\$ 114,374	\$ 104,833	\$ 110,188
Total Fund Balance	\$ 225,122	\$ (382)	\$ 0					\$ 224,740	\$ 372,658
Total Liabilities and Fund Balance	\$ 215,581	\$ (382)	\$ 0				\$ 114,374	\$ 329,573	\$ 482,846

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 September											
Fiscal Year 2018/19										2017/18	
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 337,941	\$ 164					\$ 338,105	\$ 717,966		\$ 309,436	\$ 586,367
Improvement and Modernization Fund								\$ 146			
Judges' Compensation (0150019)									\$ 400		\$ 500
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)									\$ 36,678		\$ 34,058
MOU Reimbursements (0150010 and General)	\$ 1,520						\$ 1,520	\$ 20,340			\$ 20,340
Other Miscellaneous											
	\$ 339,461	\$ 164					\$ 339,625	\$ 775,530		\$ 309,436	\$ 641,265
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 296	\$ 17					\$ 314	\$ 4,950		\$ 188	\$ 2,340
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections								\$ 17,256		\$ 0	\$ 17,350
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous								\$ 11,235		\$ 0	\$ 11,325
	\$ 296	\$ 17					\$ 314	\$ 33,441		\$ 188	\$ 31,015
Total Revenues	\$ 339,758	\$ 181					\$ 339,939	\$ 808,971		\$ 309,624	\$ 672,280
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 64,618	\$ 7,129					\$ 71,748	\$ 301,303		\$ 68,954	\$ 279,436
Temp Help											
Overtime											
Staff Benefits	\$ 60,034	\$ 5,282					\$ 65,316	\$ 245,287		\$ 44,307	\$ 172,809
	\$ 124,652	\$ 12,412					\$ 137,064	\$ 546,590		\$ 113,260	\$ 452,245
Operating Expenses and Equipment											
General Expense	\$ 3,988						\$ 3,988	\$ 37,733		\$ 2,164	\$ 31,189
Printing	\$ 250						\$ 250	\$ 575		\$ 233	\$ 600
Telecommunications	\$ 3,319						\$ 3,319	\$ 13,879		\$ 2,589	\$ 13,000
Postage	\$ (41)						\$ (41)	\$ 3,900		\$ 944	\$ 3,150
Insurance	\$ 3						\$ 3			\$ 1,525	\$ 1,525
In-State Travel	\$ 1,585						\$ 1,585	\$ 7,830		\$ 95	\$ 2,800
Out-of-State Travel											
Training	\$ 0						\$ 0	\$ 2,000			
Security Services											
Facility Operations	\$ 8,790						\$ 8,790	\$ 24,200		\$ 8,190	\$ 19,850
Utilities											
Contracted Services	\$ 7,646	\$ 821					\$ 8,467	\$ 37,146		\$ 7,162	\$ 61,820
Consulting and Professional Services											
Information Technology	\$ 1,598						\$ 1,598	\$ 30,700		\$ 1,050	\$ 15,500
Major Equipment								\$ 1,400			\$ 6,400
Other Items of Expense	\$ 310						\$ 310	\$ 1,180		\$ 291	\$ 1,700
	\$ 27,447	\$ 821					\$ 28,268	\$ 160,543		\$ 22,717	\$ 157,534
Special Items of Expense											
Grand Jury											\$ 50
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 100,000			\$ 200,000
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
								\$ 100,000			\$ 200,050
Total Expenditures	\$ 152,099	\$ 13,233					\$ 165,332	\$ 807,133		\$ 135,977	\$ 809,829
Excess (Deficit) of Revenues Over Expenditures	\$ 187,658	\$ (13,052)					\$ 174,607	\$ 1,838		\$ 173,647	\$ (137,549)
Operating Transfers In (Out)								\$ 0			\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 37,464	\$ 12,670	\$ 0				\$ 50,134	\$ 50,134		\$ 199,011	\$ 199,011
Ending Balance (Deficit)	\$ 225,122	\$ (382)	\$ 0				\$ 224,740	\$ 51,972		\$ 372,658	\$ 61,462

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

	For the month ended September									
	Fiscal Year 2018/19								2017/18	
	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	\$ 90,354	\$ 6,529					\$ 96,883	\$ 444,891	\$ 77,516	\$ 260,921
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services		\$ 2,280					\$ 2,280	\$ 9,120	\$ 2,280	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 3,140						\$ 3,140	\$ 5,877	\$ 1,582	\$ 90,634
Court Interpreters		\$ 466					\$ 466	\$ 550	\$ 576	\$ 500
Jury Services	\$ 4,045						\$ 4,045	\$ 14,923	\$ 3,666	\$ 16,120
Security		\$ 850					\$ 850	\$ 2,220	\$ 3,666	\$ 1,400
Trial Court Operations Program	\$ 97,538	\$ 10,125					\$ 107,663	\$ 477,581	\$ 85,620	\$ 378,694
Enhanced Collections	\$ 12,412	\$ 821					\$ 13,233	\$ 62,059	\$ 12,246	\$ 53,507
Other Non-Court Operations								\$ 80	\$ 199	\$ 50
Non-Court Operations Program	\$ 12,412	\$ 821					\$ 13,233	\$ 62,139	\$ 12,444	\$ 53,557
Executive Office	\$ 4,030						\$ 4,030	\$ 14,923	\$ 3,666	\$ 17,000
Fiscal Services	\$ 16,509	\$ 429					\$ 16,938	\$ 64,207	\$ 15,951	\$ 86,419
Human Resources	\$ 6,575						\$ 6,575	\$ 125,923	\$ 6,752	\$ 227,934
Business & Facilities Services		\$ 10,777					\$ 10,777	\$ 27,160	\$ 9,330	\$ 33,524
Information Technology		\$ 6,116					\$ 6,116	\$ 35,200	\$ 2,214	\$ 12,700
Court Administration Program	\$ 27,114	\$ 17,322					\$ 44,436	\$ 267,413	\$ 37,913	\$ 377,578
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 137,064	\$ 28,268					\$ 165,332	\$ 807,133	\$ 135,977	\$ 809,829