

**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.

 Chris Paul, CEO

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

11-20-19

\_\_\_\_\_  
Date

Alpine

\_\_\_\_\_  
Court

FY 2019-20 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Alpine  
\_\_\_\_\_  
Court  
FY 2019-20 Q1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Alpine

Court

FY 2019-20 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	5	4			

<sup>1</sup> 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							2018/19	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2019/20									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (3,922)	\$ 5,273	\$ 0				\$ 3,506	\$ 4,857	\$ 12,023	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 1,243	\$ 1,243	\$ 1,895	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,539)	\$ (1,539)	\$ (2,005)	
Credit Card										
Cash on Hand	\$ 100							\$ 100	\$ 100	
Cash with County										
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0	
Cash Equivalents	\$ 191,758						\$ 101,901	\$ 293,659	\$ 311,055	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 187,936</b>	<b>\$ 5,273</b>	<b>\$ 0</b>				<b>\$ 105,111</b>	<b>\$ 298,320</b>	<b>\$ 323,068</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
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										
Due From Other Governments									\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0						\$ 0	\$ 0	
Trust Due To/From							\$ 3,611	\$ 3,611	\$ 1,161	
Distribution Due To/From							\$ 3,514	\$ 3,514	\$ 4,985	
Civil Filing Fee Due To/From							\$ 0	\$ 0		
General Due To/From	\$ 286							\$ 286	\$ 360	
<b>Total Receivables</b>	<b>\$ 286</b>	<b>\$ 0</b>					<b>\$ 7,124</b>	<b>\$ 7,410</b>	<b>\$ 6,505</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 188,222</b>	<b>\$ 5,273</b>	<b>\$ 0</b>				<b>\$ 112,235</b>	<b>\$ 305,730</b>	<b>\$ 329,573</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 2,960	\$ 0					\$ 0	\$ 2,960	\$ 1,897	
Due to Other Funds	\$ 0						\$ 7,410	\$ 7,410	\$ 6,505	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 2,982	\$ 2,982	\$ 1,726	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ (14,405)	\$ (14,405)	\$ (14,152)	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 150	\$ 150	\$ 149	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,960</b>	<b>\$ 0</b>					<b>\$ (3,862)</b>	<b>\$ (903)</b>	<b>\$ (3,875)</b>	
Civil										
Criminal							\$ 102,907	\$ 102,907	\$ 107,170	
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,610	
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 581	\$ 581	\$ 266	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 116,097</b>	<b>\$ 116,097</b>	<b>\$ 120,046</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (12,429)							\$ (12,429)	\$ (11,529)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (1,172)							\$ (1,172)	\$ 91	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (13,600)</b>							<b>\$ (13,600)</b>	<b>\$ (11,439)</b>	
Revenue Collected in Advance		\$ 0						\$ 0		
Liabilities For Deposits										
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 101	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 101</b>	
<b>Total Liabilities</b>	<b>\$ (10,641)</b>	<b>\$ 0</b>					<b>\$ 112,235</b>	<b>\$ 101,594</b>	<b>\$ 104,833</b>	
<b>Total Fund Balance</b>	<b>\$ 198,863</b>	<b>\$ 5,273</b>	<b>\$ 0</b>					<b>\$ 204,136</b>	<b>\$ 224,740</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 188,222</b>	<b>\$ 5,273</b>	<b>\$ 0</b>				<b>\$ 112,235</b>	<b>\$ 305,730</b>	<b>\$ 329,573</b>	

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 2019/20							2018/19			
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 321,762	\$ 164						\$ 321,926	\$ 745,343	\$ 338,105	\$ 717,968
Improvement and Modernization Fund									\$ 146		\$ 148
Judges' Compensation (0150019)									\$ 2,200		\$ 400
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)								\$ 5,783	\$ 41,904	\$ 1,520	\$ 36,878
MOU Reimbursements (0150010 and General)	\$ 5,783								\$ 20,340		\$ 20,340
Other Miscellaneous											
	\$ 327,545	\$ 164						\$ 327,709	\$ 809,933	\$ 339,625	\$ 775,530
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 360	\$ 26						\$ 386	\$ 5,750	\$ 314	\$ 4,950
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 5,612						\$ 5,612	\$ 17,256		\$ 17,256
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous									\$ 11,235		\$ 11,235
	\$ 360	\$ 5,638						\$ 5,998	\$ 34,241	\$ 314	\$ 33,441
<b>Total Revenues</b>	<b>\$ 327,905</b>	<b>\$ 5,802</b>						<b>\$ 333,707</b>	<b>\$ 844,174</b>	<b>\$ 339,939</b>	<b>\$ 808,971</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 65,823	\$ 4,032						\$ 69,855	\$ 344,072	\$ 71,748	\$ 301,303
Temp Help											
Overtime											
Staff Benefits	\$ 55,576	\$ 2,305						\$ 57,882	\$ 298,566	\$ 65,316	\$ 245,287
	\$ 121,400	\$ 6,337						\$ 127,737	\$ 642,638	\$ 137,064	\$ 546,590
Operating Expenses and Equipment											
General Expense	\$ 2,965	\$ 0						\$ 2,965	\$ 35,375	\$ 3,988	\$ 37,733
Printing	\$ 250							\$ 250	\$ 700	\$ 250	\$ 575
Telecommunications	\$ 2,268							\$ 2,268	\$ 13,850	\$ 3,319	\$ 13,879
Postage	\$ 944							\$ 944	\$ 4,000	\$ (41)	\$ 3,900
Insurance									\$ 1,730	\$ 3	
In-State Travel	\$ 263							\$ 263	\$ 8,200	\$ 1,585	\$ 7,830
Out-of-State Travel											
Training										\$ 0	\$ 2,000
Security Services											
Facility Operations	\$ 8,790							\$ 8,790	\$ 24,190	\$ 8,790	\$ 24,200
Utilities											
Contracted Services	\$ 6,941	\$ 1,366						\$ 8,307	\$ 67,946	\$ 8,467	\$ 37,146
Consulting and Professional Services											
Information Technology	\$ 7,125	\$ 2,188						\$ 9,313	\$ 46,619	\$ 1,598	\$ 30,700
Major Equipment		\$ 5,686						\$ 5,686	\$ 7,195		\$ 1,400
Other Items of Expense	\$ 500							\$ 500	\$ 2,100	\$ 310	\$ 1,180
	\$ 30,046	\$ 9,240						\$ 39,286	\$ 211,005	\$ 28,268	\$ 160,543
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 100,000
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
											\$ 100,000
<b>Total Expenditures</b>	<b>\$ 151,446</b>	<b>\$ 15,577</b>						<b>\$ 167,023</b>	<b>\$ 854,543</b>	<b>\$ 165,332</b>	<b>\$ 807,133</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 176,459</b>	<b>\$ (9,775)</b>						<b>\$ 166,684</b>	<b>\$ (10,369)</b>	<b>\$ 174,607</b>	<b>\$ 1,838</b>
Operating Transfers In (Out)											
									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 22,404	\$ 15,048	\$ 0					\$ 37,452	\$ 37,452	\$ 50,134	\$ 50,134
Ending Balance (Deficit)	\$ 198,863	\$ 5,273	\$ 0					\$ 204,136	\$ 27,083	\$ 224,740	\$ 51,972

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

	For the month ended September									
	Fiscal Year 2019/20							2018/19		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 82,991	\$ 9,250					\$ 92,241	\$ 572,265	\$ 96,883	\$ 444,891
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 5,837	\$ 1,520					\$ 7,357	\$ 9,120	\$ 2,280	\$ 9,120
Probate, Guardianship & Mental Health Services								\$ 7,226		
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 2,890						\$ 2,890		\$ 3,140	\$ 5,877
Court Interpreters		\$ 89					\$ 89		\$ 466	\$ 550
Jury Services	\$ 4,526						\$ 4,526	\$ 19,170	\$ 4,045	\$ 14,923
Security								\$ 1,400	\$ 850	\$ 2,220
Trial Court Operations Program	\$ 96,245	\$ 10,859					\$ 107,104	\$ 609,181	\$ 107,663	\$ 477,581
Enhanced Collections	\$ 6,337	\$ 1,366					\$ 7,703	\$ 64,829	\$ 13,233	\$ 62,059
Other Non-Court Operations										\$ 80
Non-Court Operations Program	\$ 6,337	\$ 1,366					\$ 7,703	\$ 64,829	\$ 13,233	\$ 62,139
Executive Office	\$ 4,526						\$ 4,526	\$ 19,170	\$ 4,030	\$ 14,923
Fiscal Services	\$ 15,907	\$ 355					\$ 16,262	\$ 78,436	\$ 16,938	\$ 64,207
Human Resources	\$ 4,722						\$ 4,722	\$ 30,513	\$ 6,575	\$ 125,923
Business & Facilities Services		\$ 11,633					\$ 11,633		\$ 10,777	\$ 27,160
Information Technology		\$ 15,073					\$ 15,073	\$ 52,414	\$ 6,116	\$ 35,200
Court Administration Program	\$ 25,155	\$ 27,061					\$ 52,216	\$ 180,533	\$ 44,436	\$ 267,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 127,737</b>	<b>\$ 39,286</b>					<b>\$ 167,023</b>	<b>\$ 854,543</b>	<b>\$ 165,332</b>	<b>\$ 807,133</b>