

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.



Signature of Presiding Judge or Court Executive

04-29-2020

Date

ALPINE

Court

2019/20 3RD QUARTER

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2019/20 3RD QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

Court

2019/20 3RD 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	4	4	4	

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 March									
Fiscal Year 2019/20								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	\$ 15,662	\$ (4,268)	\$ 0				\$ 1,623	\$ 13,018	\$ 5,454
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (1,100)	\$ (1,100)	\$ 434
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (772)	\$ (772)	\$ (1,711)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 166,398						\$ 104,511	\$ 270,909	\$ 213,290
Total Cash and Cash Equivalents	\$ 182,160	\$ (4,268)	\$ 0				\$ 104,263	\$ 282,155	\$ 217,567
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 28,491
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds									\$ 0
Due From Other Governments									\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 3,133	\$ 3,133	\$ 4,462
Distribution Due To/From							\$ 3,688	\$ 3,688	\$ 3,486
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 295							\$ 295	\$ 405
Total Receivables	\$ 295	\$ 0					\$ 6,821	\$ 7,116	\$ 36,844
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 182,456	\$ (4,268)	\$ 0				\$ 111,083	\$ 289,271	\$ 254,411
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 2,233	\$ 0						\$ 2,233	\$ 2,059
Due to Other Funds	\$ 0						\$ 7,116	\$ 7,116	\$ 8,353
Due to Other Courts									
Due to State									
TC145 Liability							\$ 4,944	\$ 4,944	\$ 2,483
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (14,164)	\$ (14,164)	\$ (13,611)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 58	\$ 58	\$ 186
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,233	\$ 0					\$ (2,046)	\$ 187	\$ (529)
Civil							\$ 1	\$ 1	
Criminal							\$ 99,082	\$ 99,082	\$ 98,935
Unreconciled - Civil and Criminal							\$ 12,735	\$ 12,735	\$ 12,810
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 698	\$ 698	\$ 417
Miscellaneous Trust									
Total Trust Deposits							\$ 112,516	\$ 112,516	\$ 112,162
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (9,561)							\$ (9,561)	\$ (11,872)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 930							\$ 930	\$ 580
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (8,631)							\$ (8,631)	\$ (11,292)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	
Liabilities For Deposits							\$ 613	\$ 613	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0	\$ 0					\$ 613	\$ 613	\$ 0
Total Liabilities	\$ (6,398)	\$ 0					\$ 111,083	\$ 104,685	\$ 100,341
Total Fund Balance	\$ 188,854	\$ (4,268)	\$ 0					\$ 184,586	\$ 154,071
Total Liabilities and Fund Balance	\$ 182,456	\$ (4,268)	\$ 0				\$ 111,083	\$ 289,271	\$ 254,411

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 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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 625,449	\$ 1,184					\$ 626,633	\$ 745,343	\$ 571,007	\$ 717,966	\$ 717,966
Improvement and Modernization Fund								\$ 146		\$ 146	\$ 146
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 89						\$ 89	\$ 2,200	\$ 1,787	\$ 400	\$ 400
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 18,536						\$ 18,536	\$ 41,904	\$ 5,320	\$ 36,678	\$ 36,678
Other Miscellaneous	\$ 20,340						\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340
	\$ 664,414	\$ 1,184					\$ 665,598	\$ 809,933	\$ 598,434	\$ 775,530	\$ 775,530
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 2,877	\$ 171					\$ 3,048	\$ 5,750	\$ 3,271	\$ 4,950	\$ 4,950
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 5,612					\$ 5,612	\$ 17,256	\$ 17,256	\$ 17,256	\$ 17,256
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 11,235	\$ 11,235	\$ 11,235	\$ 11,235
	\$ 2,878	\$ 5,783					\$ 8,660	\$ 34,241	\$ 31,762	\$ 33,441	\$ 33,441
Total Revenues	\$ 667,292	\$ 6,967					\$ 674,259	\$ 844,174	\$ 630,196	\$ 808,971	\$ 808,971
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 220,799	\$ 6,133					\$ 226,932	\$ 344,072	\$ 236,073	\$ 301,303	\$ 301,303
Temp Help											
Overtime											
Staff Benefits	\$ 184,919	\$ 4,146					\$ 189,066	\$ 298,566	\$ 201,378	\$ 245,287	\$ 245,287
	\$ 405,718	\$ 10,279					\$ 415,998	\$ 642,638	\$ 437,451	\$ 546,590	\$ 546,590
Operating Expenses and Equipment											
General Expense	\$ 17,305	\$ 0					\$ 17,305	\$ 28,342	\$ 15,656	\$ 37,733	\$ 37,733
Printing	\$ 515						\$ 515	\$ 700	\$ 585	\$ 575	\$ 575
Telecommunications	\$ 9,105						\$ 9,105	\$ 13,850	\$ 8,859	\$ 13,879	\$ 13,879
Postage	\$ 2,272						\$ 2,272	\$ 4,000	\$ 924	\$ 3,900	\$ 3,900
Insurance	\$ 177						\$ 177	\$ 1,730	\$ 230	\$ 230	\$ 230
In-State Travel	\$ 983						\$ 983	\$ 8,200	\$ 3,541	\$ 7,830	\$ 7,830
Out-of-State Travel											
Training	\$ 198						\$ 198		\$ 180	\$ 2,000	\$ 2,000
Security Services											
Facility Operations	\$ 18,240						\$ 18,240	\$ 24,190	\$ 17,790	\$ 24,200	\$ 24,200
Utilities											
Contracted Services	\$ 27,077	\$ 5,090					\$ 32,167	\$ 67,946	\$ 28,882	\$ 37,146	\$ 37,146
Consulting and Professional Services											
Information Technology	\$ 18,640	\$ 5,228					\$ 23,868	\$ 46,919	\$ 11,320	\$ 30,700	\$ 30,700
Major Equipment		\$ 5,686					\$ 5,686	\$ 13,928	\$ 1,400	\$ 1,400	\$ 1,400
Other Items of Expense	\$ 612						\$ 612	\$ 2,100	\$ 842	\$ 1,180	\$ 1,180
	\$ 95,123	\$ 16,004					\$ 111,127	\$ 211,905	\$ 88,809	\$ 160,543	\$ 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
Total Expenditures	\$ 500,842	\$ 26,283					\$ 527,125	\$ 854,543	\$ 526,260	\$ 807,133	\$ 807,133
Excess (Deficit) of Revenues Over Expenditures	\$ 166,450	\$ (19,316)					\$ 147,134	\$ (10,369)	\$ 103,937	\$ 1,838	\$ 1,838
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	\$ 50,134
Ending Balance (Deficit)	\$ 188,854	\$ (4,268)	\$ 0				\$ 184,586	\$ 27,083	\$ 154,071	\$ 51,972	\$ 51,972

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 283,208	\$ 33,832					\$ 317,040	\$ 561,382	\$ 345,134	\$ 444,891
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 16,205	\$ 5,415					\$ 21,620	\$ 9,120	\$ 8,003	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 3,036					\$ 3,036	\$ 7,226		
Juvenile Delinquency Services										
Other Court Operations	\$ 8,500						\$ 8,500		\$ 9,275	\$ 5,877
Court Interpreters		\$ 89					\$ 89	\$ 3,850	\$ 1,400	\$ 550
Jury Services	\$ 14,939						\$ 14,939	\$ 19,170	\$ 13,288	\$ 14,923
Security								\$ 1,400	\$ 850	\$ 2,220
Trial Court Operations Program	\$ 322,851	\$ 42,372					\$ 365,224	\$ 602,148	\$ 377,950	\$ 477,581
Enhanced Collections	\$ 10,279	\$ 5,090					\$ 15,370	\$ 64,829	\$ 17,404	\$ 62,059
Other Non-Court Operations										\$ 80
Non-Court Operations Program	\$ 10,279	\$ 5,090					\$ 15,370	\$ 64,829	\$ 17,404	\$ 62,139
Executive Office	\$ 14,939						\$ 14,939	\$ 19,170	\$ 13,279	\$ 14,923
Fiscal Services	\$ 52,479	\$ 1,485					\$ 53,963	\$ 78,436	\$ 54,244	\$ 64,207
Human Resources	\$ 15,449	\$ 1,054					\$ 16,503	\$ 30,513	\$ 21,081	\$ 125,923
Business & Facilities Services		\$ 27,978					\$ 27,978		\$ 24,412	\$ 27,160
Information Technology		\$ 33,149					\$ 33,149	\$ 59,447	\$ 17,891	\$ 35,200
Court Administration Program	\$ 82,867	\$ 63,665					\$ 146,532	\$ 187,566	\$ 130,906	\$ 267,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 415,998	\$ 111,127					\$ 527,125	\$ 854,543	\$ 526,260	\$ 807,133