

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

8-3-2020

Date

ALPINE

Court

2019/20 4TH QUARTER

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2019/20 4TH QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

Court

2019/20 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)	5	4	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 June									
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	\$ 2,154	\$ 6,035	\$ 0				\$ 3,625	\$ 11,814	\$ 18,508
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 1,104	\$ 1,104	\$ 938
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (656)	\$ (656)	\$ (1,850)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County									\$ 0
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 34,711						\$ 88,374	\$ 123,085	\$ 127,747
Total Cash and Cash Equivalents	\$ 36,965	\$ 6,035	\$ 0				\$ 92,448	\$ 135,447	\$ 145,442
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 438	\$ 16						\$ 454	\$ 617
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 17,611							\$ 17,611	
Due From Other Governments		\$ 28,491						\$ 28,491	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 4,600	\$ 340						\$ 4,940	\$ 11,959
Trust Due To/From							\$ 2,928	\$ 2,928	\$ 165
Distribution Due To/From							\$ 4,754	\$ 4,754	\$ 1,769
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 70							\$ 70	\$ 444
Total Receivables	\$ 22,718	\$ 28,847					\$ 7,682	\$ 59,247	\$ 14,953
Prepaid Expenses - General	\$ 8,521							\$ 8,521	\$ 12,477
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 8,521							\$ 8,521	\$ 12,477
Other Assets									
Total Other Assets									
Total Assets	\$ 68,204	\$ 34,882	\$ 0				\$ 100,130	\$ 203,215	\$ 172,872
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 3,181	\$ 120						\$ 3,302	\$ 4,220
Accounts Payable - General	\$ 11	\$ 0					\$ 0	\$ 11	\$ 20
Due to Other Funds	\$ 0	\$ 17,611					\$ 7,752	\$ 25,363	\$ 2,377
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,220	\$ 1,220	\$ 7,040
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (15,165)	\$ (15,165)	\$ (14,968)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,193	\$ 17,731					\$ (6,193)	\$ 14,730	\$ (1,299)
Civil							\$ 1	\$ 1	
Criminal							\$ 92,388	\$ 92,388	\$ 105,095
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,610
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 711	\$ 711	\$ 525
Miscellaneous Trust									
Total Trust Deposits							\$ 105,710	\$ 105,710	\$ 118,231
Accrued Payroll	\$ 20,148	\$ 306						\$ 20,455	\$ 12,736
Benefits Payable	\$ 0							\$ 0	\$ 55
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 86
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 20,148	\$ 306						\$ 20,455	\$ 12,876
Revenue Collected in Advance	\$ 0	\$ 10,454						\$ 10,454	\$ 5,612
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	\$ 10,454					\$ 613	\$ 11,067	\$ 5,612
Total Liabilities	\$ 23,341	\$ 28,491					\$ 100,130	\$ 151,962	\$ 135,420
Total Fund Balance	\$ 44,863	\$ 6,391	\$ 0					\$ 51,253	\$ 37,452
Total Liabilities and Fund Balance	\$ 68,204	\$ 34,882	\$ 0				\$ 100,130	\$ 203,215	\$ 172,872

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											
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	\$ 744,006	\$ 2,034					\$ 746,040	\$ 745,343	\$ 727,005	\$ 717,966	
Improvement and Modernization Fund								\$ 146		\$ 146	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 89						\$ 89	\$ 2,200	\$ 2,194	\$ 400	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 32,298						\$ 32,298	\$ 41,904	\$ 21,969	\$ 36,678	
Other Miscellaneous	\$ 20,340						\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340	
	\$ 796,733	\$ 2,034					\$ 798,767	\$ 809,933	\$ 771,508	\$ 775,530	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 4,281	\$ 222					\$ 4,503	\$ 5,750	\$ 5,806	\$ 4,950	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 23,649					\$ 23,649	\$ 17,256	\$ 22,879	\$ 17,256	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 741						\$ 741	\$ 11,235	\$ 0	\$ 11,235	
	\$ 5,022	\$ 23,871					\$ 28,893	\$ 34,241	\$ 28,685	\$ 33,441	
Total Revenues	\$ 801,755	\$ 25,905					\$ 827,660	\$ 844,174	\$ 800,193	\$ 808,971	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 302,069	\$ 10,351					\$ 312,420	\$ 344,072	\$ 325,532	\$ 301,303	
Temp Help											
Overtime											
Staff Benefits	\$ 247,159	\$ 7,559					\$ 254,718	\$ 298,566	\$ 266,854	\$ 245,287	
	\$ 549,228	\$ 17,911					\$ 567,138	\$ 642,638	\$ 592,385	\$ 546,590	
Operating Expenses and Equipment											
General Expense	\$ 28,027	\$ 0					\$ 28,027	\$ 28,342	\$ 24,735	\$ 37,733	
Printing	\$ 515						\$ 515	\$ 700	\$ 585	\$ 575	
Telecommunications	\$ 13,827						\$ 13,827	\$ 13,850	\$ 13,295	\$ 13,879	
Postage	\$ 2,272						\$ 2,272	\$ 4,000	\$ 924	\$ 3,900	
Insurance	\$ 1,312						\$ 1,312	\$ 1,730	\$ 1,738	\$ 1,738	
In-State Travel	\$ 983						\$ 983	\$ 8,200	\$ 5,146	\$ 7,830	
Out-of-State Travel											
Training	\$ 198						\$ 198		\$ 330	\$ 2,000	
Security Services											
Facility Operations	\$ 23,840						\$ 23,840	\$ 24,190	\$ 22,990	\$ 24,200	
Utilities											
Contracted Services	\$ 38,107	\$ 5,738					\$ 43,845	\$ 67,946	\$ 43,712	\$ 37,146	
Consulting and Professional Services											
Information Technology	\$ 32,251	\$ 5,228					\$ 37,479	\$ 46,919	\$ 24,736	\$ 30,700	
Major Equipment	\$ 8,126	\$ 5,686					\$ 13,812	\$ 13,928	\$ 1,400	\$ 1,400	
Other Items of Expense	\$ 612						\$ 612	\$ 2,100	\$ 898	\$ 1,180	
	\$ 150,069	\$ 16,652					\$ 166,721	\$ 211,905	\$ 140,489	\$ 160,543	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 80,000						\$ 80,000		\$ 80,000	\$ 100,000	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 80,000						\$ 80,000		\$ 80,000	\$ 100,000	
Total Expenditures	\$ 779,296	\$ 34,563					\$ 813,859	\$ 854,543	\$ 812,874	\$ 807,133	
Excess (Deficit) of Revenues Over Expenditures	\$ 22,459	\$ (8,658)					\$ 13,801	\$ (10,369)	\$ (12,681)	\$ 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	
Ending Balance (Deficit)	\$ 44,863	\$ 6,391	\$ 0				\$ 51,253	\$ 27,083	\$ 37,452	\$ 51,972	

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

	For the month ended June									
	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	\$ 389,059	\$ 41,811					\$ 430,870	\$ 561,382	\$ 472,968	\$ 444,891
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 18,137	\$ 8,075					\$ 26,212	\$ 9,120	\$ 20,787	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 3,373					\$ 3,373	\$ 7,226		
Juvenile Delinquency Services										
Other Court Operations	\$ 11,205						\$ 11,205		\$ 12,275	\$ 5,877
Court Interpreters		\$ 89					\$ 89	\$ 3,850	\$ 2,656	\$ 550
Jury Services	\$ 19,978						\$ 19,978	\$ 19,170	\$ 17,979	\$ 14,923
Security		\$ 1,400					\$ 1,400	\$ 1,400	\$ 2,250	\$ 2,220
Trial Court Operations Program	\$ 438,379	\$ 54,749					\$ 493,128	\$ 602,148	\$ 528,915	\$ 477,581
Enhanced Collections	\$ 17,911	\$ 5,738					\$ 23,649	\$ 64,829	\$ 22,879	\$ 62,059
Other Non-Court Operations										\$ 80
Non-Court Operations Program	\$ 17,911	\$ 5,738					\$ 23,649	\$ 64,829	\$ 22,879	\$ 62,139
Executive Office	\$ 19,978						\$ 19,978	\$ 19,170	\$ 18,007	\$ 14,923
Fiscal Services	\$ 70,181	\$ 8,529					\$ 78,710	\$ 78,436	\$ 66,608	\$ 64,207
Human Resources	\$ 20,689	\$ 1,405	\$ 80,000				\$ 102,094	\$ 30,513	\$ 106,391	\$ 125,923
Business & Facilities Services		\$ 37,503					\$ 37,503		\$ 35,482	\$ 27,160
Information Technology		\$ 58,797					\$ 58,797	\$ 59,447	\$ 34,593	\$ 35,200
Court Administration Program	\$ 110,848	\$ 106,234	\$ 80,000				\$ 297,083	\$ 187,566	\$ 261,080	\$ 267,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 567,138	\$ 166,721	\$ 80,000				\$ 813,859	\$ 854,543	\$ 812,874	\$ 807,133

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	8,521	-	8,521	-	-	-	-	-	8,521	
Restricted	3,606	-	3,606	6,391	-	-	-	-	9,997	
Committed	8,081	-	8,081	-	-	-	-	-	8,081	
Assigned	24,654	-	24,654	-	-	-	-	-	24,654	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 44,862	\$ -	\$ 44,862	\$ 6,391	\$ -	\$ -	\$ -	\$ -	\$ 51,253	