

**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 Paulk, CEO*

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

*10-14-2020*

\_\_\_\_\_  
Date

Alpine

\_\_\_\_\_  
Court

2020 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Alpine

Court

2020 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Alpine

Court

2020 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							2019/20	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2020/21									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ 2,092	\$ 13,759	\$ 0				\$ 3,704	\$ 19,554	\$ 4,857	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 1,094	\$ 1,094	\$ 1,243	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (795)	\$ (795)	\$ (1,539)	
Credit Card										
Cash on Hand	\$ 100							\$ 100	\$ 100	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0	
Cash Equivalents	\$ 187,674						\$ 93,029	\$ 280,703	\$ 293,659	
Total Cash and Cash Equivalents	\$ 189,866	\$ 13,759	\$ 0				\$ 97,032	\$ 300,657	\$ 298,320	
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							\$ 0	\$ 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							\$ 2,060	\$ 2,060	\$ 3,611	
Distribution Due To/From							\$ 594	\$ 594	\$ 3,514	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 8							\$ 8	\$ 286	
Total Receivables	\$ 8	\$ 0					\$ 2,654	\$ 2,663	\$ 7,410	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 189,874	\$ 13,759	\$ 0				\$ 99,686	\$ 303,319	\$ 305,730	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Payable - General	\$ 649	\$ 0					\$ 0	\$ 649	\$ 2,960	
Due to Other Funds	\$ 0	\$ 0					\$ 2,663	\$ 2,663	\$ 7,410	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 2,982	
TC145 Liability							\$ 1,444	\$ 1,444	\$ 0	
Due to Other Governments									\$ 0	
AB145 Due to Other Government Agency							\$ (15,873)	\$ (15,873)	\$ (14,405)	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 3	\$ 3	\$ 150	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 649	\$ 0					\$ (11,763)	\$ (11,113)	\$ (903)	
Civil							\$ 1	\$ 1		
Criminal							\$ 96,656	\$ 96,656	\$ 102,907	
Unreconciled - Civil and Criminal							\$ 13,414	\$ 13,414	\$ 12,610	
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 713	\$ 713	\$ 581	
Miscellaneous Trust										
Total Trust Deposits							\$ 110,784	\$ 110,784	\$ 116,097	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (8,447)							\$ (8,447)	\$ (12,429)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 1,374							\$ 1,374	\$ (1,172)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (7,073)	\$ 0						\$ (7,073)	\$ (13,600)	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits							\$ 613	\$ 613		
Jury Fees - Non-Interest							\$ 52	\$ 52	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 0	\$ 0					\$ 665	\$ 665	\$ 0	
Total Liabilities	\$ (6,423)	\$ 0					\$ 99,686	\$ 93,263	\$ 101,594	
Total Fund Balance	\$ 196,297	\$ 13,759	\$ 0					\$ 210,056	\$ 204,136	
Total Liabilities and Fund Balance	\$ 189,874	\$ 13,759	\$ 0				\$ 99,686	\$ 303,319	\$ 305,730	

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 2020/21											
2019/20											
	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	\$ 323,271	\$ 164					\$ 323,435			\$ 321,926	\$ 745,343
Improvement and Modernization Fund											\$ 146
Judges' Compensation (0150019)											\$ 2,200
Court Interpreter (0150037)											\$ 41,904
Civil Coordination Reimbursement (0150091)							\$ 5,053		\$ 5,783		\$ 20,340
MOU Reimbursements (0150010 and General)	\$ 5,053										
Other Miscellaneous											
	\$ 328,325	\$ 164					\$ 328,489			\$ 327,709	\$ 809,933
Grants											
AB 1056 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 10	\$ 1					\$ 11			\$ 386	\$ 5,750
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 10,454					\$ 10,454			\$ 5,612	\$ 17,256
Escheatment											
Prior Year Revenue	\$ 546						\$ 546				
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											\$ 11,235
Other Miscellaneous											
	\$ 556	\$ 10,455					\$ 11,011			\$ 5,998	\$ 34,241
<b>Total Revenues</b>	<b>\$ 328,881</b>	<b>\$ 10,619</b>					<b>\$ 339,499</b>			<b>\$ 333,707</b>	<b>\$ 844,174</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 67,306	\$ 1,560					\$ 68,865			\$ 69,855	\$ 344,072
Temp Help											
Overtime	\$ 67,727	\$ 1,338					\$ 69,065			\$ 57,882	\$ 298,566
Staff Benefits											
	\$ 135,033	\$ 2,898					\$ 137,930			\$ 127,737	\$ 642,638
Operating Expenses and Equipment											
General Expense	\$ 4,422						\$ 4,422			\$ 2,965	\$ 28,342
Printing										\$ 250	\$ 700
Telecommunications	\$ 4,817						\$ 4,817			\$ 2,268	\$ 13,850
Postage	\$ 944						\$ 944			\$ 944	\$ 4,000
Insurance	\$ 168						\$ 168				\$ 1,730
In-State Travel										\$ 263	\$ 8,200
Out-of-State Travel											
Training											
Security Services											
Facility Operations	\$ 9,015						\$ 9,015			\$ 8,790	\$ 24,190
Utilities											
Contracted Services	\$ 6,365	\$ 353					\$ 6,717			\$ 8,307	\$ 67,946
Consulting and Professional Services											
Information Technology	\$ 16,467						\$ 16,467			\$ 9,313	\$ 46,919
Major Equipment										\$ 5,686	\$ 13,928
Other Items of Expense	\$ 216						\$ 216			\$ 500	\$ 2,100
	\$ 42,413	\$ 353					\$ 42,766			\$ 39,286	\$ 211,905
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
<b>Total Expenditures</b>	<b>\$ 177,446</b>	<b>\$ 3,250</b>					<b>\$ 180,696</b>			<b>\$ 167,023</b>	<b>\$ 854,543</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 151,435	\$ 7,368					\$ 158,803			\$ 166,684	\$ (10,369)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 44,863	\$ 6,391	\$ 0				\$ 51,253	\$ 51,253	\$ 37,452	\$ 37,452	
Ending Balance (Deficit)	\$ 196,297	\$ 13,759	\$ 0				\$ 210,056	\$ 51,253	\$ 204,136	\$ 27,083	

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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	\$ 91,555	\$ 9,072					\$ 100,627		\$ 92,241	\$ 561,382
Traffic & Other Infractions										
Other Criminal Cases		\$ 665					\$ 665			
Civil										
Family & Children Services	\$ 5,099	\$ 1,330					\$ 6,429		\$ 7,357	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 473					\$ 473			\$ 7,226
Juvenile Delinquency Services										
Other Court Operations	\$ 2,932						\$ 2,932		\$ 2,890	
Court Interpreters									\$ 89	\$ 3,850
Jury Services	\$ 4,757						\$ 4,757		\$ 4,526	\$ 19,170
Security										\$ 1,400
Trial Court Operations Program	\$ 104,343	\$ 11,540					\$ 115,883		\$ 107,104	\$ 602,148
Enhanced Collections	\$ 2,898	\$ 353					\$ 3,250		\$ 7,703	\$ 64,829
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,898	\$ 353					\$ 3,250		\$ 7,703	\$ 64,829
Executive Office	\$ 4,757						\$ 4,757		\$ 4,526	\$ 19,170
Fiscal Services	\$ 16,718	\$ 375					\$ 17,093		\$ 16,262	\$ 78,436
Human Resources	\$ 9,215						\$ 9,215		\$ 4,722	\$ 30,513
Business & Facilities Services		\$ 12,532					\$ 12,532		\$ 11,633	
Information Technology		\$ 17,967					\$ 17,967		\$ 15,073	\$ 59,447
Court Administration Program	\$ 30,690	\$ 30,874					\$ 61,563		\$ 52,216	\$ 187,566
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 137,930</b>	<b>\$ 42,766</b>					<b>\$ 180,696</b>		<b>\$ 167,023</b>	<b>\$ 854,543</b>