

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 P. H., CEO

Signature of Presiding Judge or Court Executive

8-4-21

Date

Alpine

Court

2020-21 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Alpine
 Court

2020-21 Q4
 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.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Alpine

Court

2020-21 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Alpine
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June							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								
ASSETS										
Operations	\$ 8,000	\$ 8,466	\$ 0				\$ 3,919	\$ 20,385	\$ 11,814	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 784	\$ 784	\$ 1,104	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,078)	\$ (1,078)	\$ (656)	
Credit Card										
Cash on Hand	\$ 100							\$ 100	\$ 100	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC									\$ 0	
Cash Equivalents	\$ 107,464						\$ 122,994	\$ 230,458	\$ 123,085	
Total Cash and Cash Equivalents	\$ 115,565	\$ 8,466	\$ 0				\$ 126,619	\$ 250,649	\$ 135,447	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 275	\$ 5						\$ 280	\$ 454	
Accounts Receivable - General									\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 17,611	
Due From Other Governments		\$ 0						\$ 0	\$ 28,491	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 6,667	\$ 334						\$ 7,001	\$ 4,940	
Trust Due To/From							\$ 1,586	\$ 1,586	\$ 2,928	
Distribution Due To/From							\$ 5,623	\$ 5,623	\$ 4,754	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 5							\$ 5	\$ 70	
Total Receivables	\$ 6,947	\$ 339					\$ 7,209	\$ 14,495	\$ 59,247	
Prepaid Expenses - General	\$ 8,729							\$ 8,729	\$ 8,521	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 8,729							\$ 8,729	\$ 8,521	
Other Assets										
Total Other Assets										
Total Assets	\$ 131,241	\$ 8,805	\$ 0				\$ 133,828	\$ 273,874	\$ 203,215	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 199	\$ 0						\$ 199	\$ 3,302	
Accounts Payable - General	\$ (6,583)	\$ 0					\$ 0	\$ (6,583)	\$ 11	
Due to Other Funds	\$ 0	\$ 0					\$ 7,214	\$ 7,214	\$ 25,363	
Due to Other Courts										
Due to State	\$ 6,733							\$ 6,733	\$ 0	
TC145 Liability							\$ 1,717	\$ 1,717	\$ 1,220	
Due to Other Governments	\$ 39,099	\$ 105						\$ 39,204	\$ 0	
AB145 Due to Other Government Agency							\$ (14,233)	\$ (14,233)	\$ (15,165)	
Due to Other Public Agencies										
Sales and Use Tax									\$ 0	
Interest							\$ 0	\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 39,448	\$ 105					\$ (5,302)	\$ 34,252	\$ 14,730	
Civil							\$ 0	\$ 0	\$ 1	
Criminal							\$ 124,970	\$ 124,970	\$ 92,388	
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,610	
Trust Held Outside of the JCC									\$ 0	
Trust Interest Payable							\$ 716	\$ 716	\$ 711	
Miscellaneous Trust										
Total Trust Deposits							\$ 138,296	\$ 138,296	\$ 105,710	
Accrued Payroll	\$ 33,320	\$ 243						\$ 33,563	\$ 20,455	
Benefits Payable	\$ 0							\$ 0	\$ 0	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 33,320	\$ 243						\$ 33,563	\$ 20,455	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 10,454	
Liabilities For Deposits							\$ 780	\$ 780	\$ 613	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 53	\$ 53	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 0	\$ 0					\$ 833	\$ 833	\$ 11,067	
Total Liabilities	\$ 72,768	\$ 348					\$ 133,828	\$ 206,944	\$ 151,962	
Total Fund Balance	\$ 58,473	\$ 8,458	\$ 0					\$ 66,930	\$ 51,253	
Total Liabilities and Fund Balance	\$ 131,241	\$ 8,805	\$ 0				\$ 133,828	\$ 273,874	\$ 203,215	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 735,676	\$ 2,034						\$ 737,710	\$ 739,305	\$ 746,040	\$ 745,343
Improvement and Modernization Fund								\$ 146	\$ 146		\$ 146
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1							\$ 1	\$ 500	\$ 89	\$ 2,200
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 65,625							\$ 65,625	\$ 42,149	\$ 32,298	\$ 41,904
Other Miscellaneous	\$ 20,340							\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340
	\$ 821,642	\$ 2,034						\$ 823,676	\$ 802,440	\$ 798,767	\$ 809,933
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 918	\$ 39						\$ 957	\$ 4,000	\$ 4,503	\$ 5,750
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 12,271						\$ 12,271	\$ 17,256	\$ 23,649	\$ 17,256
Escheatment	\$ 1							\$ 1			
Prior Year Revenue	\$ (719)	\$ (6)						\$ (725)			
County Program - Restricted	\$ 26,674							\$ 26,674			
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous		\$ 0						\$ 0	\$ 11,235	\$ 741	\$ 11,235
	\$ 26,874	\$ 12,304						\$ 39,178	\$ 32,491	\$ 28,893	\$ 34,241
Total Revenues	\$ 848,516	\$ 14,338						\$ 862,854	\$ 834,931	\$ 827,660	\$ 844,174
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 313,650	\$ 5,116						\$ 318,766	\$ 316,052	\$ 312,420	\$ 344,072
Temp Help											
Overtime											
Staff Benefits	\$ 277,852	\$ 4,202						\$ 282,054	\$ 285,274	\$ 254,718	\$ 298,566
	\$ 591,502	\$ 9,318						\$ 600,820	\$ 601,326	\$ 567,138	\$ 642,638
Operating Expenses and Equipment											
General Expense	\$ 52,762							\$ 52,762	\$ 34,965	\$ 28,027	\$ 28,342
Printing	\$ 275							\$ 275	\$ 700	\$ 515	\$ 700
Telecommunications	\$ 25,598							\$ 25,598	\$ 22,070	\$ 13,827	\$ 13,850
Postage	\$ 3,285							\$ 3,285	\$ 2,900	\$ 2,272	\$ 4,000
Insurance	\$ 213							\$ 213	\$ 1,336	\$ 1,312	\$ 1,730
In-State Travel									\$ 5,200	\$ 983	\$ 8,200
Out-of-State Travel											
Training	\$ 559							\$ 559	\$ 500	\$ 198	
Security Services											
Facility Operations	\$ 23,765							\$ 23,765	\$ 26,890	\$ 23,840	\$ 24,190
Utilities											
Contracted Services	\$ 40,120	\$ 2,953						\$ 43,074	\$ 58,340	\$ 43,845	\$ 67,946
Consulting and Professional Services											
Information Technology	\$ 90,083							\$ 90,083	\$ 87,593	\$ 37,479	\$ 46,919
Major Equipment	\$ 6,200							\$ 6,200	\$ 7,600	\$ 13,812	\$ 13,928
Other Items of Expense	\$ 234							\$ 234	\$ 1,760	\$ 612	\$ 2,100
	\$ 243,094	\$ 2,953						\$ 246,047	\$ 249,854	\$ 166,721	\$ 211,905
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 80,000	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 310							\$ 310			
	\$ 310							\$ 310		\$ 80,000	
Total Expenditures	\$ 834,906	\$ 12,271						\$ 847,177	\$ 851,180	\$ 813,859	\$ 854,543
Excess (Deficit) of Revenues Over Expenditures	\$ 13,610	\$ 2,067						\$ 15,677	\$ (16,249)	\$ 13,801	\$ (10,369)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 44,863	\$ 6,391	\$ 0					\$ 51,253	\$ 51,253	\$ 37,452	\$ 37,452
Ending Balance (Deficit)	\$ 58,473	\$ 8,458	\$ 0					\$ 66,930	\$ 35,004	\$ 51,253	\$ 27,083

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 394,310	\$ 86,149					\$ 480,458	\$ 427,701	\$ 430,870	\$ 561,382
Traffic & Other Infractions										
Other Criminal Cases		\$ 665					\$ 665			
Civil										
Family & Children Services	\$ 20,227	\$ 6,325				\$ 340	\$ 26,892	\$ 9,120	\$ 26,212	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 2,207					\$ 2,207	\$ 7,470	\$ 3,373	\$ 7,226
Juvenile Delinquency Services										
Other Court Operations	\$ 7,227	\$ 240					\$ 7,467		\$ 11,205	
Court Interpreters								\$ 4,350	\$ 89	\$ 3,850
Jury Services	\$ 19,351						\$ 19,351	\$ 20,058	\$ 19,978	\$ 19,170
Security		\$ 6,200					\$ 6,200	\$ 1,400	\$ 1,400	\$ 1,400
Trial Court Operations Program	\$ 441,114	\$ 101,786				\$ 340	\$ 543,240	\$ 470,099	\$ 493,128	\$ 602,148
Enhanced Collections	\$ 9,318	\$ 2,953					\$ 12,271	\$ 64,202	\$ 23,649	\$ 64,829
Other Non-Court Operations										
Non-Court Operations Program	\$ 9,318	\$ 2,953					\$ 12,271	\$ 64,202	\$ 23,649	\$ 64,829
Executive Office	\$ 19,351						\$ 19,351	\$ 20,058	\$ 19,978	\$ 19,170
Fiscal Services	\$ 67,796	\$ 5,332				\$ (30)	\$ 73,098	\$ 84,272	\$ 78,710	\$ 78,436
Human Resources	\$ 63,241	\$ 1,339					\$ 64,580	\$ 74,466	\$ 102,094	\$ 30,513
Business & Facilities Services		\$ 37,025					\$ 37,025	\$ 41,890	\$ 37,503	
Information Technology		\$ 97,613					\$ 97,613	\$ 96,193	\$ 58,797	\$ 59,447
Court Administration Program	\$ 150,388	\$ 141,308				\$ (30)	\$ 291,666	\$ 316,879	\$ 297,083	\$ 187,566
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 600,820	\$ 246,047				\$ 310	\$ 847,177	\$ 851,180	\$ 813,859	\$ 854,543

Constraints on Fiscal Year-End Fund Balance - Summary

Alpine FY20/21

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	8,729	-	8,729	-	-	-	-	-	8,729.25	
Restricted	5	-	5	8,458	-	-	-	-	8,462.65	
Committed	38,028	-	38,028	-	-	-	-	-	38,027.65	
Assigned	11,711	-	11,711	-	-	-	-	-	11,710.75	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 58,473	\$ -	\$ 58,473	\$ 8,458	\$ -	\$ -	\$ -	\$ -	66,930.30	