

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

1-29-18

Date

ALPINE

Court

2017/2018 2ND QUARTER

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

Court

2017/18 2ND 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)		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

2017/2018 2ND QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

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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 December											
Fiscal Year 2017/18								2016/17			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 411,960	\$ 850						\$ 412,810	\$ 586,367	\$ 349,757	\$ 570,774
Improvement and Modernization Fund											\$ 167
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,038							\$ 1,038	\$ 500	\$ 8	\$ 350
Civil Coordination Reimbursement (0150091)	\$ 2,280							\$ 2,280	\$ 34,058	\$ 3,800	\$ 34,540
MOU Reimbursements (0150010 and General)	\$ 20,340							\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340
Other Miscellaneous											
	\$ 435,618	\$ 850						\$ 436,468	\$ 641,265	\$ 373,905	\$ 626,171
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 1,136	\$ 32						\$ 1,168	\$ 2,340	\$ 638	\$ 1,930
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 0						\$ 0	\$ 17,350	\$ 0	\$ 17,256
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 11,325	\$ (403)	\$ 11,325
	\$ 1,136	\$ 32						\$ 1,168	\$ 31,015	\$ 235	\$ 30,511
Total Revenues	\$ 436,754	\$ 882						\$ 437,636	\$ 672,280	\$ 374,140	\$ 656,682
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 141,231	\$ 13,843						\$ 155,074	\$ 279,436	\$ 134,383	\$ 237,442
Temp Help											
Overtime											\$ 22
Staff Benefits	\$ 79,284	\$ 9,493						\$ 88,777	\$ 172,809	\$ 94,481	\$ 214,799
	\$ 220,515	\$ 23,336						\$ 243,851	\$ 452,245	\$ 228,866	\$ 452,241
Operating Expenses and Equipment											
General Expense	\$ 9,861							\$ 9,861	\$ 31,189	\$ 17,249	\$ 39,183
Printing	\$ 233							\$ 233	\$ 600	\$ 233	\$ 500
Telecommunications	\$ 5,808							\$ 5,808	\$ 13,000	\$ 11,918	\$ 12,400
Postage	\$ 944							\$ 944	\$ 3,150	\$ 2,052	\$ 4,550
Insurance	\$ 140							\$ 140	\$ 1,525	\$ 312	\$ 1,850
In-State Travel	\$ 938							\$ 938	\$ 2,800	\$ 568	\$ 5,550
Out-of-State Travel											
Training	\$ 180							\$ 180			\$ 500
Security Services											
Facility Operations	\$ 12,090							\$ 12,090	\$ 19,850	\$ 11,553	\$ 89,690
Utilities											
Contracted Services	\$ 13,864	\$ 2,842						\$ 16,706	\$ 61,820	\$ 16,198	\$ 41,120
Consulting and Professional Services											
Information Technology	\$ 6,752							\$ 6,752	\$ 15,500	\$ 8,006	\$ 46,500
Major Equipment									\$ 6,400		\$ 34,100
Other Items of Expense	\$ 1,562							\$ 1,562	\$ 1,700	\$ 681	\$ 2,720
	\$ 52,371	\$ 2,842						\$ 55,213	\$ 157,534	\$ 68,772	\$ 278,463
Special Items of Expense											
Grand Jury									\$ 50	\$ 22	
Jury Costs											\$ 1,500
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 200,000	\$ 0	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
									\$ 200,050	\$ 22	\$ 1,500
Total Expenditures	\$ 272,886	\$ 26,178						\$ 299,064	\$ 609,829	\$ 297,679	\$ 732,204
Excess (Deficit) of Revenues Over Expenditures	\$ 163,868	\$ (25,296)						\$ 138,572	\$ (137,549)	\$ 76,460	\$ (75,522)
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 188,700	\$ 10,311	\$ 0					\$ 199,011	\$ 199,011	\$ 250,486	\$ 250,586
Ending Balance (Deficit)	\$ 352,568	\$ (14,985)	\$ 0					\$ 337,583	\$ 61,462	\$ 326,947	\$ 175,064

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

For the month ended December									
Fiscal Year 2017/18									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 33,887	\$ (14,985)	\$ 0				\$ 3,548	\$ 22,451	\$ 12,527
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (860)	\$ (860)	\$ (1,652)
Credit Card									
Cash on Hand	\$ 100							\$ 100	
Cash with County									
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 317,844						\$ 103,506	\$ 421,350	\$ 452,114
Total Cash and Cash Equivalents	\$ 351,831	\$ (14,985)	\$ 0				\$ 106,195	\$ 443,041	\$ 462,989
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	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 100
Distribution Due To/From							\$ 27	\$ 27	
Civil Filing Fee Due To/From									
General Due To/From	\$ 146							\$ 146	\$ 40
Total Receivables	\$ 146	\$ 0					\$ 27	\$ 173	\$ 140
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 351,977	\$ (14,985)	\$ 0				\$ 106,222	\$ 443,214	\$ 463,130
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 4,356	\$ 0					\$ 0	\$ 4,356	\$ 15,919
Due to Other Funds	\$ 0	\$ 0					\$ 173	\$ 173	\$ 140
Due to Other Courts									
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 3,242
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (11,099)	\$ (11,099)	\$ (23,130)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 94	\$ 94	\$ 32
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,356	\$ 0					\$ (10,832)	\$ (6,476)	\$ (3,797)
Civil									
Criminal							\$ 104,336	\$ 104,336	\$ 135,405
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 12,054
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 107	\$ 107	\$ 17
Miscellaneous Trust									
Total Trust Deposits							\$ 117,054	\$ 117,054	\$ 147,477
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (8,051)							\$ (8,051)	\$ (7,558)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3,021							\$ 3,021	\$ 61
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,030)							\$ (5,030)	\$ (7,497)
Revenue Collected in Advance	\$ 83							\$ 83	
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 83						\$ 0	\$ 83	\$ 0
Total Liabilities	\$ (591)	\$ 0					\$ 106,222	\$ 105,631	\$ 136,183
Total Fund Balance	\$ 352,568	\$ (14,985)	\$ 0					\$ 337,583	\$ 326,947
Total Liabilities and Fund Balance	\$ 351,977	\$ (14,985)	\$ 0				\$ 106,222	\$ 443,214	\$ 463,130

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

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	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	\$ 149,410	\$ 26,426					\$ 175,836	\$ 260,921	\$ 175,948	\$ 339,320
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services		\$ 4,560					\$ 4,560	\$ 9,120	\$ 4,560	
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 3,386						\$ 3,386	\$ 90,634	\$ 2,944	
Court Interpreters		\$ 576					\$ 576	\$ 500	\$ 231	\$ 300
Jury Services	\$ 8,529						\$ 8,529	\$ 16,120	\$ 7,096	\$ 15,768
Security								\$ 1,400		\$ 1,600
Trial Court Operations Program	\$ 161,326	\$ 31,562					\$ 192,887	\$ 378,694	\$ 190,779	\$ 356,988
Enhanced Collections	\$ 23,336	\$ 2,842					\$ 26,178	\$ 53,507	\$ 24,423	\$ 83,691
Other Non-Court Operations		\$ 199					\$ 199	\$ 50	\$ 22	
Non-Court Operations Program	\$ 23,336	\$ 3,041					\$ 26,376	\$ 53,557	\$ 24,445	\$ 83,691
Executive Office	\$ 8,529						\$ 8,529	\$ 17,000	\$ 12,528	\$ 71,343
Fiscal Services	\$ 36,004	\$ 994					\$ 36,999	\$ 86,419	\$ 38,066	\$ 18,268
Human Resources	\$ 14,656	\$ 576					\$ 15,232	\$ 227,934	\$ 12,491	\$ 25,124
Business & Facilities Services		\$ 15,081					\$ 15,081	\$ 33,524	\$ 15,878	\$ 131,790
Information Technology		\$ 3,960					\$ 3,960	\$ 12,700	\$ 3,492	\$ 45,000
Court Administration Program	\$ 59,189	\$ 20,611					\$ 79,801	\$ 377,578	\$ 82,456	\$ 291,525
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 243,851	\$ 55,213					\$ 299,064	\$ 809,829	\$ 297,679	\$ 732,204