

---

**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.

*Kim Kampling*

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

*5.15.15*

\_\_\_\_\_  
Date

**ALPINE**

\_\_\_\_\_  
Court

**FY 14-15 QTR 3**

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

---

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

For the month ended March										
Fiscal Year 2014/15										
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2013/14
	General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ 48,477	\$ 5,282	\$ 0				\$ 3,210	\$ 56,969	\$ 33,040	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury										
Revolving	\$ 4,910							\$ 4,910	\$ 30,000	
Other										
Distribution							\$ (29,217)	\$ (29,217)	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,618)	\$ (1,618)	\$ (723)	
Credit Card										
Cash on Hand										
Cash with County										
Cash Outside of the AOC	\$ 0						\$ 0	\$ 0	\$ 0	
<b>Total Cash</b>	<b>\$ 53,387</b>	<b>\$ 5,282</b>	<b>\$ 0</b>				<b>\$ (27,625)</b>	<b>\$ 31,044</b>	<b>\$ 62,317</b>	
Short Term Investment	\$ 355,831						\$ 119,542	\$ 475,372	\$ 750,349	
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 355,831</b>						<b>\$ 119,542</b>	<b>\$ 475,372</b>	<b>\$ 750,349</b>	
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	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0						\$ 0	\$ 0	
Trust Due To/From							\$ 200	\$ 200	\$ 50	
Distribution Due To/From							\$ 2,070	\$ 2,070	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 4							\$ 4	\$ 11	
<b>Total Receivables</b>	<b>\$ 4</b>	<b>\$ 0</b>					<b>\$ 2,270</b>	<b>\$ 2,274</b>	<b>\$ 61</b>	
Prepaid Expenses - General	\$ 35,000							\$ 35,000		
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 35,000</b>							<b>\$ 35,000</b>		
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 444,221</b>	<b>\$ 5,282</b>	<b>\$ 0</b>				<b>\$ 94,188</b>	<b>\$ 543,691</b>	<b>\$ 812,728</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 3,298						\$ 0	\$ 3,298	\$ 1,584	
Due to Other Funds	\$ 2,070	\$ 0					\$ 204	\$ 2,274	\$ 61	
Due to Other Courts									\$ 0	
Due to State									\$ 0	
TC145 Liability							\$ 364	\$ 364	\$ 1,011	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ (17,314)	\$ (17,314)	\$ 1,019	
Due to Other Public Agencies										
Sales and Use Tax	\$ 168							\$ 168	\$ 168	
Interest							\$ 3	\$ 3	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,536</b>	<b>\$ 0</b>					<b>\$ (16,744)</b>	<b>\$ (11,208)</b>	<b>\$ 3,846</b>	
Civil							\$ 13,461	\$ 13,461	\$ 961	
Criminal							\$ 83,939	\$ 83,939	\$ 67,986	
Unreconciled - Civil and Criminal							\$ 11,978	\$ 11,978	\$ 11,770	
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 1	\$ 1	\$ 0	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 109,379</b>	<b>\$ 109,379</b>	<b>\$ 80,717</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (6,248)							\$ (6,248)	\$ (5,080)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (6,248)</b>							<b>\$ (6,248)</b>	<b>\$ (5,080)</b>	
Revenue Collected in Advance										
Liabilities For Deposits										
Jury Fees - Non-Interest							\$ 1,500	\$ 1,500	\$ 1,175	
Fees - Partial Payment & Overpayment							\$ 52	\$ 52	\$ 52	
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>							<b>\$ 1,552</b>	<b>\$ 1,552</b>	<b>\$ 1,227</b>	
<b>Total Liabilities</b>	<b>\$ (711)</b>	<b>\$ 0</b>					<b>\$ 94,188</b>	<b>\$ 93,476</b>	<b>\$ 80,710</b>	
<b>Total Fund Balance</b>	<b>\$ 444,933</b>	<b>\$ 5,282</b>	<b>\$ 0</b>					<b>\$ 450,215</b>	<b>\$ 732,017</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 444,221</b>	<b>\$ 5,282</b>	<b>\$ 0</b>				<b>\$ 94,188</b>	<b>\$ 543,691</b>	<b>\$ 812,728</b>	

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							2013/14			
	Fiscal Year 2014/15							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	General	Special Revenue									
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 45,300	\$ 1,360					\$ 46,660	\$ 78,110	\$ 412,198	\$ 511,222	
Improvement and Modernization Fund								\$ 167		\$ 83	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 0						\$ 0				
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 5,130						\$ 5,130	\$ 34,691	\$ 5,237	\$ 34,058	
Other Miscellaneous	\$ 20,340						\$ 20,340	\$ 20,340	\$ 20,340	\$ 20,340	
	\$ 70,770	\$ 1,360					\$ 72,130	\$ 133,308	\$ 437,775	\$ 565,703	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator											
Other AOC Grants											
Non-AOC Grants											
<b>Other Financing Sources</b>											
Interest Income	\$ 902	\$ 5					\$ 907	\$ 2,000	\$ 996	\$ 2,039	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections	\$ 0						\$ 0	\$ 17,258	\$ 0	\$ 28,754	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 3,783		
Sale of Fixed Assets	\$ 1,390						\$ 1,390	\$ 16,265	\$ 1,481	\$ 5,230	
Other Miscellaneous	\$ 2,292	\$ 5					\$ 2,297	\$ 35,523	\$ 6,200	\$ 36,019	
<b>Total Revenues</b>	<b>\$ 73,062</b>	<b>\$ 1,365</b>					<b>\$ 74,427</b>	<b>\$ 168,831</b>	<b>\$ 443,976</b>	<b>\$ 601,722</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 159,734						\$ 159,734	\$ 284,639	\$ 124,584	\$ 201,375	
Temp Help	\$ 357						\$ 357				
Overtime	\$ 85,280						\$ 85,280	\$ 148,088	\$ 87,369	\$ 153,420	
Staff Benefits	\$ 245,372						\$ 245,372	\$ 432,727	\$ 211,953	\$ 384,795	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 38,960						\$ 38,960	\$ 36,512	\$ 22,433	\$ 42,510	
Printing	\$ 1,323						\$ 1,323	\$ 750	\$ 0	\$ 400	
Telecommunications	\$ 8,003						\$ 8,003	\$ 12,350	\$ 11,776	\$ 5,950	
Postage	\$ 2,031						\$ 2,031	\$ 2,900	\$ 1,171	\$ 2,150	
Insurance	\$ 1,649						\$ 1,649	\$ 1,900	\$ 1,590	\$ 1,818	
In-State Travel	\$ 2,596						\$ 2,596	\$ 7,700	\$ 3,730	\$ 4,950	
Out-of-State Travel								\$ 177	\$ 304	\$ 600	
Training								\$ 600	\$ 304	\$ 600	
Security Services											
Facility Operations	\$ 10,931						\$ 10,931	\$ 19,635	\$ 41,919	\$ 58,378	
Utilities	\$ 106						\$ 106	\$ 590	\$ 1,425	\$ 1,800	
Contracted Services	\$ 18,268						\$ 18,268	\$ 33,728	\$ 14,537	\$ 24,725	
Consulting and Professional Services											
Information Technology	\$ 35,358						\$ 35,358	\$ 121,132	\$ 12,995	\$ 99,000	
Major Equipment	\$ (900)						\$ (900)	\$ 31,676	\$ 31,667	\$ 40,000	
Other Items of Expense	\$ 1,048						\$ 1,048	\$ 3,250	\$ 1,590	\$ 4,040	
	\$ 119,372						\$ 119,372	\$ 272,683	\$ 145,284	\$ 286,321	
<b>Special Items of Expense</b>											
Grand Jury								\$ 550		\$ 550	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment									\$ (1,356)	\$ 550	
<b>Total Expenditures</b>	<b>\$ 364,744</b>						<b>\$ 364,744</b>	<b>\$ 705,960</b>	<b>\$ 355,881</b>	<b>\$ 641,666</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (291,682)</b>	<b>\$ 1,365</b>					<b>\$ (290,317)</b>	<b>\$ (537,129)</b>	<b>\$ 88,094</b>	<b>\$ (39,944)</b>	
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 736,615	\$ 3,917	\$ 0				\$ 740,532	\$ 740,532	\$ 643,924	\$ 643,924	
Ending Balance (Deficit)	\$ 444,933	\$ 5,282	\$ 0				\$ 450,215	\$ 203,403	\$ 732,017	\$ 603,980	

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

For the month ended March										
	Fiscal Year 2014/15							2013/14		
	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	\$ 164,971	\$ 30,591					\$ 195,563	\$ 255,355	\$ 188,086	\$ 276,312
Traffic & Other Infractions		\$ 14					\$ 14			
Other Criminal Cases										
Civil								\$ 100		
Family & Children Services		\$ 6,650					\$ 6,650	\$ 9,120	\$ 6,040	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 4,295						\$ 4,295	\$ 100	\$ 4,295	\$ 450
Court Interpreters										\$ 100
Jury Services								\$ 14,780		\$ 7,518
Security		\$ 928					\$ 928			
<b>Trial Court Operations Program</b>	<b>\$ 169,266</b>	<b>\$ 38,183</b>					<b>\$ 207,449</b>	<b>\$ 279,455</b>	<b>\$ 198,421</b>	<b>\$ 293,500</b>
Enhanced Collections	\$ 18,252	\$ 139					\$ 18,391	\$ 39,416	\$ 19,881	\$ 39,061
Other Non-Court Operations										
<b>Non-Court Operations Program</b>	<b>\$ 18,252</b>	<b>\$ 139</b>					<b>\$ 18,391</b>	<b>\$ 39,416</b>	<b>\$ 19,881</b>	<b>\$ 39,061</b>
Executive Office		\$ 1,385					\$ 1,385	\$ 71,150		\$ 36,241
Fiscal Services	\$ 38,053	\$ 2,756					\$ 40,808	\$ 66,361	\$ 43,959	\$ 59,280
Human Resources	\$ 19,801	\$ 145					\$ 19,946	\$ 45,550	\$ 21,598	\$ 36,538
Business & Facilities Services		\$ 33,354					\$ 33,354	\$ 37,592	\$ 57,308	\$ 83,046
Information Technology		\$ 43,411					\$ 43,411	\$ 166,436	\$ 14,714	\$ 94,000
<b>Court Administration Program</b>	<b>\$ 57,854</b>	<b>\$ 81,050</b>					<b>\$ 138,904</b>	<b>\$ 387,089</b>	<b>\$ 137,579</b>	<b>\$ 309,105</b>
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 246,372</b>	<b>\$ 119,372</b>					<b>\$ 364,744</b>	<b>\$ 705,960</b>	<b>\$ 355,881</b>	<b>\$ 641,666</b>

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

**ALPINE**

Court

**FY 14-15 QTR 3**

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)		3	4	<b>4</b>	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.