

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> Total 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 December  
 Fiscal Year 2023/24

2022/23

	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						
<b>ASSETS</b>									
Operations	\$ (741,079)	\$ 721,987	\$ 0				\$ 2,793	\$ (16,299)	\$ 2,087
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 459	\$ 459	\$ 392
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (760)	\$ (760)	\$ (2,396)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,158,995						\$ 114,562	\$ 1,273,557	\$ 950,459
<b>Total Cash and Cash Equivalents</b>	<b>\$ 418,016</b>	<b>\$ 721,987</b>	<b>\$ 0</b>				<b>\$ 117,054</b>	<b>\$ 1,257,057</b>	<b>\$ 950,641</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 397	\$ 397	\$ 2,582
Distribution Due To/From							\$ 387	\$ 387	\$ 2,752
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 309							\$ 309	\$ 412
<b>Total Receivables</b>	<b>\$ 309</b>	<b>\$ 0</b>					<b>\$ 784</b>	<b>\$ 1,093</b>	<b>\$ 5,746</b>
Prepaid Expenses - General	\$ 60,646							\$ 60,646	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 60,646</b>							<b>\$ 60,646</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 478,971</b>	<b>\$ 721,987</b>	<b>\$ 0</b>				<b>\$ 117,838</b>	<b>\$ 1,318,796</b>	<b>\$ 956,387</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 19,790	\$ 0					\$ 0	\$ 19,790	\$ 5,281
Due to Other Funds		\$ 0					\$ 1,093	\$ 1,093	\$ 5,746
Due to Other Courts									\$ 0
Due to State	\$ 1,364							\$ 1,364	\$ 2,934
TC145 Liability							\$ 2,800	\$ 2,800	\$ 2,623
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (15,120)	\$ (15,120)	\$ (15,882)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 11
Interest							\$ 449	\$ 449	\$ 424
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 21,154</b>	<b>\$ 0</b>					<b>\$ (10,779)</b>	<b>\$ 10,376</b>	<b>\$ 1,138</b>
Civil							\$ 507	\$ 507	\$ 0
Criminal							\$ 111,168	\$ 111,168	\$ 153,620
Unreconciled - Civil and Criminal							\$ 13,046	\$ 13,046	\$ 15,149
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,832	\$ 1,832	\$ 894
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 126,552</b>	<b>\$ 126,552</b>	<b>\$ 169,663</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (10,392)							\$ (10,392)	\$ (10,037)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (905)							\$ (905)	\$ 887
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (11,297)</b>	<b>\$ 0</b>						<b>\$ (11,297)</b>	<b>\$ (9,150)</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 1						\$ 2,065	\$ 2,066	\$ 1,238
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 834
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1</b>	<b>\$ 0</b>					<b>\$ 2,065</b>	<b>\$ 2,066</b>	<b>\$ 2,072</b>
<b>Total Liabilities</b>	<b>\$ 9,859</b>	<b>\$ 0</b>					<b>\$ 117,838</b>	<b>\$ 127,697</b>	<b>\$ 163,723</b>
<b>Total Fund Balance</b>	<b>\$ 469,113</b>	<b>\$ 721,987</b>	<b>\$ 0</b>					<b>\$ 1,191,099</b>	<b>\$ 792,664</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 478,971</b>	<b>\$ 721,987</b>	<b>\$ 0</b>				<b>\$ 117,838</b>	<b>\$ 1,318,796</b>	<b>\$ 956,387</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 December											
Fiscal Year 2023/24										2022/23	
	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	\$ 693,561	\$ 680					\$ 694,241	\$ 913,979	\$ 585,594	\$ 930,176	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 441						\$ 441	\$ 882	\$ 706	\$ 1,412	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 63,471						\$ 63,471	\$ 84,675	\$ 13,767	\$ 119,618	
Other Miscellaneous	\$ 20,340	\$ 708,304					\$ 728,644	\$ 588,362	\$ 578,156	\$ 262,531	
	<b>\$ 777,813</b>	<b>\$ 708,984</b>					<b>\$ 1,486,797</b>	<b>\$ 1,587,898</b>	<b>\$ 1,178,223</b>	<b>\$ 1,313,737</b>	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 17,150	\$ 30,993					\$ 48,143		\$ 11,454		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 0					\$ 0	\$ 17,256		\$ 17,256	
Escheatment											
Prior Year Revenue	\$ 15,393						\$ 15,393		\$ 496		
County Program - Restricted											
Reimbursement Other								\$ 11,235		\$ 11,235	
Sale of Fixed Assets											
Other Miscellaneous											
	<b>\$ 32,543</b>	<b>\$ 30,993</b>					<b>\$ 63,536</b>	<b>\$ 28,491</b>	<b>\$ 11,950</b>	<b>\$ 28,491</b>	
<b>Total Revenues</b>	<b>\$ 810,356</b>	<b>\$ 739,977</b>					<b>\$ 1,550,333</b>	<b>\$ 1,616,389</b>	<b>\$ 1,190,172</b>	<b>\$ 1,342,228</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 191,701	\$ 5,853					\$ 197,554	\$ 448,789	\$ 187,733	\$ 430,992	
Temp Help											
Overtime									\$ 561		
Staff Benefits	\$ 157,144	\$ 5,006					\$ 162,150	\$ 426,090	\$ 149,413	\$ 370,029	
	<b>\$ 348,845</b>	<b>\$ 10,859</b>					<b>\$ 359,705</b>	<b>\$ 874,879</b>	<b>\$ 337,707</b>	<b>\$ 801,021</b>	
Operating Expenses and Equipment											
General Expense	\$ 14,113						\$ 14,113	\$ 60,227	\$ 20,181	\$ 63,853	
Printing	\$ 335						\$ 335	\$ 850	\$ 993	\$ 850	
Telecommunications	\$ 12,510						\$ 12,510	\$ 24,400	\$ 8,365	\$ 25,700	
Postage	\$ 1,808						\$ 1,808	\$ 3,462	\$ 2,120	\$ 3,462	
Insurance	\$ 2,297						\$ 2,297	\$ 2,298	\$ 1,457	\$ 1,553	
In-State Travel	\$ 1,565						\$ 1,565	\$ 3,200	\$ 270	\$ 3,200	
Out-of-State Travel											
Training	\$ 476						\$ 476	\$ 2,000	\$ 357	\$ 2,000	
Security Services											
Facility Operations	\$ 14,786						\$ 14,786	\$ 26,780	\$ 13,960	\$ 26,285	
Utilities											
Contracted Services	\$ 16,644	\$ 20,116					\$ 36,760	\$ 572,712	\$ 26,450	\$ 315,188	
Consulting and Professional Services											
Information Technology	\$ 67,699						\$ 67,699	\$ 153,360	\$ 65,337	\$ 94,350	
Major Equipment											
Other Items of Expense											
	<b>\$ 132,234</b>	<b>\$ 20,116</b>					<b>\$ 152,350</b>	<b>\$ 849,289</b>	<b>\$ 139,491</b>	<b>\$ 536,441</b>	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 8,628		\$ 4,772	
Internal Cost Recovery											
Prior Year Expense Adjustment											
								<b>\$ 8,628</b>		<b>\$ 4,772</b>	
<b>Total Expenditures</b>	<b>\$ 481,079</b>	<b>\$ 30,975</b>					<b>\$ 512,054</b>	<b>\$ 1,732,796</b>	<b>\$ 477,198</b>	<b>\$ 1,342,234</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 329,277	\$ 709,002					\$ 1,038,278	\$ (116,407)	\$ 712,975	\$ (6)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 139,836	\$ 12,985	\$ 0				\$ 152,821	\$ 152,821	\$ 79,689	\$ 79,689	
Ending Balance (Deficit)	\$ 469,113	\$ 721,987	\$ 0				\$ 1,191,099	\$ 36,414	\$ 792,664	\$ 79,683	

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

For the month ended December

Fiscal Year 2023/24

2022/23

	Personnel 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	\$ 245,649	\$ 43,454					\$ 289,103	\$ 1,214,994	\$ 279,341	\$ 854,950
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 11,158	\$ 5,000					\$ 16,158	\$ 12,000	\$ 15,871	\$ 34,675
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 612					\$ 612	\$ 19,850	\$ 1,255	\$ 19,850
Juvenile Delinquency Services										
Other Court Operations	\$ 9,452						\$ 9,452		\$ 1,478	
Court Interpreters		\$ 250					\$ 250		\$ 48	
Jury Services	\$ 11,880						\$ 11,880	\$ 24,543	\$ 10,299	\$ 22,402
Security								\$ 1,050		\$ 1,050
Trial Court Operations Program	\$ 278,139	\$ 49,316					\$ 327,455	\$ 1,272,437	\$ 308,292	\$ 932,927
Enhanced Collections	\$ 9,934	\$ 492					\$ 10,427	\$ 28,492	\$ 11,498	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 9,934	\$ 492					\$ 10,427	\$ 28,492	\$ 11,498	\$ 28,492
Executive Office	\$ 11,880						\$ 11,880	\$ 24,543	\$ 10,299	\$ 22,402
Fiscal Services	\$ 41,581	\$ 936					\$ 42,517	\$ 106,078	\$ 36,946	\$ 108,250
Human Resources	\$ 15,019	\$ 783					\$ 15,802	\$ 84,596	\$ 14,220	\$ 83,335
Business & Facilities Services		\$ 23,416					\$ 23,416	\$ 46,787	\$ 20,549	\$ 42,185
Information Technology	\$ 3,151	\$ 77,407					\$ 80,557	\$ 169,863	\$ 75,393	\$ 124,643
Court Administration Program	\$ 71,631	\$ 102,541					\$ 174,173	\$ 431,867	\$ 157,407	\$ 380,815
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 359,705</b>	<b>\$ 152,350</b>					<b>\$ 512,054</b>	<b>\$ 1,732,796</b>	<b>\$ 477,198</b>	<b>\$ 1,342,234</b>