

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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Total Assets					Total Liabilities	Total Fund Balance	Total Liabilities and Fund Balance
	Non-Grant	Grant								
ASSETS										
Operations	\$ (730,626)	\$ 732,095	\$ 0				\$ 2,939	\$ 4,408	\$ 7,216	
Payroll	\$ (1,795)							\$ (1,795)	\$ (2,059)	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 761	\$ 761	\$ 3,520	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,803)	\$ (1,803)	\$ (1,320)	
Credit Card										
Cash on Hand	\$ 100							\$ 100	\$ 100	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Held with the JCC										
Cash Equivalents	\$ 967,277						\$ 102,485	\$ 1,069,762	\$ 688,663	
Total Cash and Cash Equivalents	\$ 234,957	\$ 732,095	\$ 0				\$ 104,383	\$ 1,071,434	\$ 696,120	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 8	\$ 199						\$ 207	\$ 148	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 10,496							\$ 10,496	\$ 10,392	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 28,006							\$ 28,006	\$ 0	
Due From Other Governments		\$ 28,491						\$ 28,491	\$ 0	
Due From Other Courts										
Due From State	\$ 5,702	\$ 334						\$ 6,036	\$ 48,752	
Trust Due To/From							\$ 409	\$ 409	\$ 675	
Distribution Due To/From							\$ 2,371	\$ 2,371	\$ 1,330	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 612							\$ 612	\$ 639	
Total Receivables	\$ 44,824	\$ 29,024					\$ 2,780	\$ 76,627	\$ 61,935	
Prepaid Expenses - General	\$ 140,272							\$ 140,272	\$ 121,293	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 140,272							\$ 140,272	\$ 121,293	
Other Assets										
Total Other Assets										
Total Assets	\$ 420,052	\$ 761,119	\$ 0				\$ 107,163	\$ 1,288,334	\$ 879,349	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 4,958	\$ 0						\$ 4,958	\$ 6,576	
Accounts Payable - General	\$ 3,089	\$ 0					\$ 0	\$ 3,089	\$ 4,653	
Due to Other Funds		\$ 28,006					\$ 3,392	\$ 31,397	\$ 2,644	
Due to Other Courts									\$ 0	
Due to State	\$ 227,682	\$ 716,893						\$ 944,575	\$ 41,561	
TC145 Liability							\$ 1,779	\$ 1,779	\$ 3,659	
Due to Other Governments		\$ 0						\$ 0	\$ 15,593	
AB145 Due to Other Government Agency							\$ (15,931)	\$ (15,931)	\$ (14,630)	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 8	\$ 8	\$ 14	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 235,729	\$ 744,899					\$ (10,752)	\$ 969,876	\$ 60,069	
Civil							\$ 150	\$ 150	\$ 0	
Criminal							\$ 99,740	\$ 99,740	\$ 112,859	
Unreconciled - Civil and Criminal							\$ 13,145	\$ 13,145	\$ 13,860	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 2,413	\$ 2,413	\$ 1,426	
Miscellaneous Trust										
Total Trust Deposits							\$ 115,448	\$ 115,448	\$ 128,144	
Accrued Payroll	\$ 9,232	\$ 485						\$ 9,717	\$ 8,596	
Benefits Payable	\$ 0							\$ 0	\$ 0	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 9,232	\$ 485						\$ 9,717	\$ 8,596	
Revenue Collected in Advance	\$ 71,375	\$ 0						\$ 71,375	\$ 528,058	
Liabilities For Deposits	\$ 75						\$ 2,467	\$ 2,542	\$ 1,661	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 71,451	\$ 0					\$ 2,467	\$ 73,917	\$ 529,719	
Total Liabilities	\$ 316,412	\$ 745,384					\$ 107,163	\$ 1,168,959	\$ 726,528	
Total Fund Balance	\$ 103,640	\$ 15,734	\$ 0					\$ 119,375	\$ 152,821	
Total Liabilities and Fund Balance	\$ 420,052	\$ 761,119	\$ 0				\$ 107,163	\$ 1,288,334	\$ 879,349	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 902,306	\$ 2,034					\$ 904,340	\$ 913,979	\$ 940,995	\$ 930,176	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 882						\$ 882	\$ 882	\$ 47	\$ 1,412	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 75,489						\$ 75,489	\$ 84,675	\$ 85,183	\$ 119,618	
Other Miscellaneous	\$ 20,340	\$ 43,314					\$ 63,654	\$ 588,362	\$ 69,852	\$ 262,531	
	\$ 999,017	\$ 45,348					\$ 1,044,365	\$ 1,587,898	\$ 1,096,077	\$ 1,313,737	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 22,962	\$ 5,154					\$ 28,116		\$ 12,620		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 20,572					\$ 20,572	\$ 17,256	\$ 6,339	\$ 17,256	
Escheatment											
Prior Year Revenue	\$ (59,117)						\$ (59,117)		\$ (1,960)		
County Program - Restricted	\$ 36,410						\$ 36,410		\$ 10,917		
Reimbursement Other											
Sale of Fixed Assets	\$ 160						\$ 160				
Other Miscellaneous		\$ 0					\$ 0	\$ 11,235	\$ 11,237	\$ 11,235	
	\$ 415	\$ 25,726					\$ 26,142	\$ 28,491	\$ 39,153	\$ 28,491	
Total Revenues	\$ 999,432	\$ 71,074					\$ 1,070,506	\$ 1,616,389	\$ 1,135,230	\$ 1,342,228	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 395,268	\$ 10,829					\$ 406,097	\$ 448,789	\$ 405,207	\$ 430,992	
Temp Help											
Overtime	\$ 248						\$ 248		\$ 624		
Staff Benefits	\$ 371,569	\$ 8,516					\$ 380,085	\$ 426,090	\$ 346,276	\$ 370,029	
	\$ 767,085	\$ 19,345					\$ 786,430	\$ 874,879	\$ 752,108	\$ 801,021	
Operating Expenses and Equipment											
General Expense	\$ 37,160						\$ 37,160	\$ 60,227	\$ 35,186	\$ 63,853	
Printing	\$ 335						\$ 335	\$ 850	\$ 993	\$ 850	
Telecommunications	\$ 23,605						\$ 23,605	\$ 24,400	\$ 18,482	\$ 25,700	
Postage	\$ 2,931						\$ 2,931	\$ 3,462	\$ 3,024	\$ 3,462	
Insurance	\$ 2,297						\$ 2,297	\$ 2,298	\$ 1,553	\$ 1,553	
In-State Travel	\$ 4,395						\$ 4,395	\$ 3,200	\$ 1,254	\$ 3,200	
Out-of-State Travel											
Training	\$ 476						\$ 476	\$ 2,000	\$ 357	\$ 2,000	
Security Services											
Facility Operations	\$ 24,786						\$ 24,786	\$ 26,780	\$ 24,185	\$ 26,285	
Utilities											
Contracted Services	\$ 47,752	\$ 47,206					\$ 94,958	\$ 572,712	\$ 84,278	\$ 315,188	
Consulting and Professional Services											
Information Technology	\$ 119,624						\$ 119,624	\$ 153,360	\$ 98,424	\$ 94,350	
Major Equipment	\$ 8,207						\$ 8,207		\$ 42,405		
Other Items of Expense											
	\$ 271,568	\$ 47,206					\$ 318,774	\$ 849,289	\$ 310,140	\$ 536,441	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,773)	\$ 1,773					\$ 0	\$ 8,628	\$ 0	\$ 4,772	
Prior Year Expense Adjustment	\$ (1,252)						\$ (1,252)		\$ (149)		
	\$ (3,025)	\$ 1,773					\$ (1,252)	\$ 8,628	\$ (149)	\$ 4,772	
Total Expenditures	\$ 1,035,628	\$ 68,325					\$ 1,103,953	\$ 1,732,796	\$ 1,062,099	\$ 1,342,234	
Excess (Deficit) of Revenues Over Expenditures	\$ (36,196)	\$ 2,749					\$ (33,446)	\$ (116,407)	\$ 73,131	\$ (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)	\$ 103,640	\$ 15,734	\$ 0				\$ 119,375	\$ 36,414	\$ 152,821	\$ 79,683	

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

For the month ended June

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 495,252	\$ 97,226			\$ 0		\$ 592,478	\$ 1,214,994	\$ 596,101	\$ 854,950
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 22,957	\$ 13,715					\$ 36,671	\$ 12,000	\$ 32,396	\$ 34,675
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 2,358					\$ 2,358	\$ 19,850	\$ 1,588	\$ 19,850
Juvenile Delinquency Services										
Other Court Operations	\$ 21,486						\$ 21,486		\$ 14,411	
Court Interpreters		\$ 1,459					\$ 1,459		\$ 48	
Jury Services	\$ 24,501						\$ 24,501	\$ 24,543	\$ 21,575	\$ 22,402
Security								\$ 1,050	\$ 42,405	\$ 1,050
Trial Court Operations Program	\$ 564,196	\$ 114,757			\$ 0		\$ 678,953	\$ 1,272,437	\$ 708,524	\$ 932,927
Enhanced Collections	\$ 18,219	\$ 580			\$ 0		\$ 18,799	\$ 28,492	\$ 17,574	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 18,219	\$ 580			\$ 0		\$ 18,799	\$ 28,492	\$ 17,574	\$ 28,492
Executive Office	\$ 24,501						\$ 24,501	\$ 24,543	\$ 22,574	\$ 22,402
Fiscal Services	\$ 85,754	\$ 8,663				\$ (1,252)	\$ 93,165	\$ 106,078	\$ 80,169	\$ 108,250
Human Resources	\$ 86,598	\$ 1,566					\$ 88,164	\$ 84,596	\$ 61,416	\$ 83,335
Business & Facilities Services		\$ 40,205					\$ 40,205	\$ 46,787	\$ 37,576	\$ 42,185
Information Technology	\$ 7,162	\$ 153,003					\$ 160,165	\$ 169,863	\$ 134,265	\$ 124,643
Court Administration Program	\$ 204,015	\$ 203,437				\$ (1,252)	\$ 406,201	\$ 431,867	\$ 336,000	\$ 380,815
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 786,430	\$ 318,774			\$ 0	\$ (1,252)	\$ 1,103,953	\$ 1,732,796	\$ 1,062,099	\$ 1,342,234