

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 March								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (28,035)	\$ 27,313	\$ 0				\$ 1,843	\$ 1,121	\$ (610)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (2,016)	\$ (2,016)	\$ 414
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (638)	\$ (638)	\$ (549)
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	\$ 664,369						\$ 120,424	\$ 784,794	\$ 1,241,904
Total Cash and Cash Equivalents	\$ 636,435	\$ 27,313	\$ 0				\$ 119,613	\$ 783,361	\$ 1,241,259
Short-Term Investment									
Investments									
Total Investments									
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							\$ 51	\$ 51	\$ 617
Distribution Due To/From							\$ 25	\$ 25	\$ 1,888
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 310
Total Receivables	\$ 0	\$ 0					\$ 76	\$ 76	\$ 2,815
Prepaid Expenses - General	\$ 35,068							\$ 35,068	\$ 30,323
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 35,068							\$ 35,068	\$ 30,323
Other Assets									
Total Other Assets									
Total Assets	\$ 671,503	\$ 27,313	\$ 0				\$ 119,689	\$ 818,505	\$ 1,274,397
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ (62)	\$ 0					\$ 105	\$ 43	\$ (62)
Due to Other Funds		\$ 0					\$ 76	\$ 76	\$ 2,815
Due to Other Courts									
Due to State	\$ 96,303	\$ 0						\$ 96,303	\$ 0
TC145 Liability							\$ 1,778	\$ 1,778	\$ 1,862
Due to Other Governments								\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (16,314)	\$ (16,314)	\$ (14,857)
Due to Other Public Agencies									
Sales and Use Tax	\$ 36							\$ 36	\$ 0
Interest							\$ 380	\$ 380	\$ 427
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 96,276	\$ 0					\$ (13,976)	\$ 82,300	\$ (9,816)
Civil							\$ 150	\$ 150	\$ 507
Criminal							\$ 113,856	\$ 113,856	\$ 101,253
Unreconciled - Civil and Criminal							\$ 13,607	\$ 13,607	\$ 13,074
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,052	\$ 3,052	\$ 2,071
Miscellaneous Trust									
Total Trust Deposits							\$ 130,664	\$ 130,664	\$ 116,904
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (10,438)							\$ (10,438)	\$ (10,395)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (22,124)							\$ (22,124)	\$ (4,313)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (32,562)	\$ 0						\$ (32,562)	\$ (14,708)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 75						\$ 2,567	\$ 2,642	\$ 2,468
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 434	\$ 434	\$ 126
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 75	\$ 0					\$ 3,001	\$ 3,076	\$ 2,594
Total Liabilities	\$ 63,790	\$ 0					\$ 119,689	\$ 183,479	\$ 94,974
Total Fund Balance	\$ 607,713	\$ 27,313	\$ 0					\$ 635,026	\$ 1,179,423
Total Liabilities and Fund Balance	\$ 671,503	\$ 27,313	\$ 0				\$ 119,689	\$ 818,505	\$ 1,274,397

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										
	Fiscal Year 2024/25									2023/24	
	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	\$ 902,609	\$ 1,190						\$ 903,799	\$ 931,255	\$ 821,839	\$ 913,979
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 23							\$ 23	\$ 30	\$ 661	\$ 882
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 142,416							\$ 142,416	\$ 94,711	\$ 151,761	\$ 84,675
Other Miscellaneous	\$ 20,340	\$ 100,000						\$ 120,340	\$ 120,340	\$ 728,644	\$ 588,362
	\$ 1,065,388	\$ 101,190						\$ 1,166,578	\$ 1,146,336	\$ 1,702,906	\$ 1,587,898
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 25,173	\$ 2,064						\$ 27,237		\$ 64,159	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections									\$ 17,256	\$ 0	\$ 17,256
Escheatment											
Prior Year Revenue	\$ 59,454	\$ 0						\$ 59,454		\$ 15,394	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous									\$ 11,235		\$ 11,235
	\$ 84,626	\$ 2,064						\$ 86,690	\$ 28,491	\$ 79,552	\$ 28,491
Total Revenues	\$ 1,150,014	\$ 103,254						\$ 1,253,268	\$ 1,174,827	\$ 1,782,458	\$ 1,616,389
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 257,369	\$ 8,169						\$ 265,538	\$ 404,013	\$ 297,525	\$ 448,789
Temp Help											
Overtime											
Staff Benefits	\$ 222,827	\$ 8,688						\$ 231,515	\$ 384,232	\$ 240,307	\$ 426,090
	\$ 480,196	\$ 16,857						\$ 497,052	\$ 788,245	\$ 537,831	\$ 874,879
Operating Expenses and Equipment											
General Expense	\$ 16,571							\$ 16,571	\$ 30,949	\$ 30,233	\$ 60,227
Printing	\$ 905							\$ 905	\$ 900	\$ 335	\$ 850
Telecommunications	\$ 15,209							\$ 15,209	\$ 20,725	\$ 18,238	\$ 24,400
Postage	\$ 2,596							\$ 2,596	\$ 2,900	\$ 2,331	\$ 3,462
Insurance	\$ 2,510							\$ 2,510	\$ 2,510	\$ 2,297	\$ 2,298
In-State Travel	\$ 1,242							\$ 1,242	\$ 5,450	\$ 1,997	\$ 3,200
Out-of-State Travel											
Training	\$ 238							\$ 238	\$ 1,000	\$ 476	\$ 2,000
Security Services											
Facility Operations	\$ 20,052							\$ 20,052	\$ 32,560	\$ 19,286	\$ 26,780
Utilities											
Contracted Services	\$ 28,680	\$ 74,819						\$ 103,499	\$ 146,473	\$ 48,462	\$ 572,712
Consulting and Professional Services	\$ 50							\$ 50			
Information Technology	\$ 77,729							\$ 77,729	\$ 160,970	\$ 86,162	\$ 153,360
Major Equipment										\$ 8,207	
Other Items of Expense											
	\$ 165,783	\$ 74,819						\$ 240,601	\$ 404,437	\$ 218,024	\$ 849,289
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											\$ 8,628
Prior Year Expense Adjustment	\$ (37)							\$ (37)			
	\$ (37)							\$ (37)			\$ 8,628
Total Expenditures	\$ 645,942	\$ 91,675						\$ 737,617	\$ 1,192,682	\$ 755,855	\$ 1,732,796
Excess (Deficit) of Revenues Over Expenditures	\$ 504,073	\$ 11,578						\$ 515,651	\$ (17,855)	\$ 1,026,603	\$ (116,407)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 103,640	\$ 15,734	\$ 0					\$ 119,375	\$ 119,375	\$ 152,821	\$ 152,821
Ending Balance (Deficit)	\$ 607,713	\$ 27,313	\$ 0					\$ 635,026	\$ 101,520	\$ 1,179,423	\$ 36,414

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

For the month ended March										
Fiscal Year 2024/25									2023/24	
	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	\$ 316,068	\$ 111,841					\$ 427,909	\$ 694,544	\$ 426,316	\$ 1,214,994
Traffic & Other Infractions										
Other Criminal Cases										
Civil		\$ 50					\$ 50			
Family & Children Services	\$ 16,153	\$ 8,000					\$ 24,153	\$ 34,711	\$ 24,775	\$ 12,000
Probate, Guardianship & Mental Health Services								\$ 10,000	\$ 612	\$ 19,850
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 18,718						\$ 18,718		\$ 14,334	
Court Interpreters		\$ 729					\$ 729	\$ 3,500	\$ 420	
Jury Services	\$ 15,998						\$ 15,998	\$ 19,978	\$ 17,569	\$ 24,543
Security										\$ 1,050
Trial Court Operations Program	\$ 366,937	\$ 120,620					\$ 487,557	\$ 762,733	\$ 484,025	\$ 1,272,437
Enhanced Collections	\$ 16,276						\$ 16,276	\$ 32,361	\$ 13,990	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 16,276						\$ 16,276	\$ 32,361	\$ 13,990	\$ 28,492
Executive Office	\$ 15,998						\$ 15,998	\$ 19,978	\$ 17,569	\$ 24,543
Fiscal Services	\$ 55,994	\$ 1,422					\$ 57,416	\$ 85,555	\$ 62,951	\$ 106,078
Human Resources	\$ 35,608	\$ 1,201					\$ 36,809	\$ 60,480	\$ 24,502	\$ 84,596
Business & Facilities Services		\$ 30,966					\$ 30,966	\$ 56,645	\$ 31,842	\$ 46,787
Information Technology	\$ 6,239	\$ 86,392				\$ (37)	\$ 92,595	\$ 174,930	\$ 120,975	\$ 169,863
Court Administration Program	\$ 113,839	\$ 119,982				\$ (37)	\$ 233,784	\$ 397,588	\$ 257,840	\$ 431,867
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 497,052	\$ 240,601				\$ (37)	\$ 737,617	\$ 1,192,682	\$ 755,855	\$ 1,732,796