

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.

C. Matta

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								
	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	\$ (189,010)	\$ 43,240	\$ 0				\$ 2,758	\$ (143,011)	\$ 4,408
Payroll	\$ (3,289)							\$ (3,289)	\$ (1,795)
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 2,478	\$ 2,478	\$ 761
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (559)	\$ (559)	\$ (1,803)
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	\$ 533,133						\$ 140,331	\$ 673,463	\$ 1,069,762
Total Cash and Cash Equivalents	\$ 340,934	\$ 43,240	\$ 0				\$ 145,008	\$ 529,182	\$ 1,071,434
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,103	\$ 472						\$ 3,576	\$ 207
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 10,933							\$ 10,933	\$ 10,496
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 28,006
Due From Other Governments		\$ 0						\$ 0	\$ 28,491
Due From Other Courts									
Due From State	\$ 3,799	\$ 334						\$ 4,133	\$ 6,036
Trust Due To/From							\$ 795	\$ 795	\$ 409
Distribution Due To/From							\$ 1,538	\$ 1,538	\$ 2,371
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 320							\$ 320	\$ 612
Total Receivables	\$ 18,155	\$ 806					\$ 2,333	\$ 21,294	\$ 76,627
Prepaid Expenses - General	\$ 139,151							\$ 139,151	\$ 140,272
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 139,151							\$ 139,151	\$ 140,272
Other Assets									
Total Other Assets									
Total Assets	\$ 498,240	\$ 44,047	\$ 0				\$ 147,341	\$ 689,628	\$ 1,288,334
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 14,661	\$ 0						\$ 14,661	\$ 4,958
Accounts Payable - General	\$ 3,793	\$ 0					\$ 0	\$ 3,793	\$ 3,089
Due to Other Funds		\$ 0					\$ 2,653	\$ 2,653	\$ 31,397
Due to Other Courts									
Due to State	\$ 17,946	\$ 24,962						\$ 42,908	\$ 944,575
TC145 Liability							\$ 1,576	\$ 1,576	\$ 1,779
Due to Other Governments								\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (15,027)	\$ (15,027)	\$ (15,931)
Due to Other Public Agencies									
Sales and Use Tax	\$ 36							\$ 36	\$ 0
Interest							\$ 6	\$ 6	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 36,436	\$ 24,962					\$ (10,793)	\$ 50,604	\$ 969,876
Civil							\$ 150	\$ 150	\$ 150
Criminal							\$ 138,334	\$ 138,334	\$ 99,740
Unreconciled - Civil and Criminal							\$ 12,968	\$ 12,968	\$ 13,145
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,334	\$ 3,334	\$ 2,413
Miscellaneous Trust									
Total Trust Deposits							\$ 154,786	\$ 154,786	\$ 115,448
Accrued Payroll	\$ 20,767	\$ 361						\$ 21,128	\$ 9,717
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 20,767	\$ 361						\$ 21,128	\$ 9,717
Revenue Collected in Advance	\$ 220,338	\$ 0						\$ 220,338	\$ 71,375
Liabilities For Deposits	\$ 75						\$ 2,702	\$ 2,777	\$ 2,542
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 647	\$ 647	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 220,413	\$ 0					\$ 3,349	\$ 223,762	\$ 73,917
Total Liabilities	\$ 277,616	\$ 25,322					\$ 147,341	\$ 450,280	\$ 1,168,959
Total Fund Balance	\$ 220,624	\$ 18,724	\$ 0					\$ 239,348	\$ 119,375
Total Liabilities and Fund Balance	\$ 498,240	\$ 44,047	\$ 0				\$ 147,341	\$ 689,628	\$ 1,288,334

	For the month ended June										
	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	\$ 925,592	\$ 2,034						\$ 927,626	\$ 931,255	\$ 904,340	\$ 913,979
Improvement and Modernization Fund	\$ 152							\$ 152			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,222							\$ 1,222	\$ 30	\$ 882	\$ 882
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 35,748							\$ 35,748	\$ 94,711	\$ 75,489	\$ 84,675
Other Miscellaneous	\$ 20,340	\$ 75,038						\$ 95,378	\$ 120,340	\$ 63,654	\$ 588,362
	\$ 983,054	\$ 77,072						\$ 1,060,127	\$ 1,146,336	\$ 1,044,365	\$ 1,587,898
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 29,525	\$ 6,577						\$ 36,102		\$ 28,116	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 17,256						\$ 17,256	\$ 17,256	\$ 20,572	\$ 17,256
Escheatment											
Prior Year Revenue	\$ 60,031	\$ 0						\$ 60,031		\$ (59,117)	
County Program - Restricted										\$ 36,410	
Reimbursement Other											
Sale of Fixed Assets										\$ 160	
Other Miscellaneous	\$ 7,994	\$ 3,241						\$ 11,235	\$ 11,235	\$ 0	\$ 11,235
	\$ 97,550	\$ 27,074						\$ 124,624	\$ 28,491	\$ 26,142	\$ 28,491
Total Revenues	\$ 1,080,605	\$ 104,146						\$ 1,184,751	\$ 1,174,827	\$ 1,070,506	\$ 1,616,389
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 369,946	\$ 10,545						\$ 380,491	\$ 404,013	\$ 406,097	\$ 448,789
Temp Help											
Overtime										\$ 248	
Staff Benefits	\$ 343,533	\$ 10,533						\$ 354,066	\$ 384,232	\$ 380,085	\$ 426,090
	\$ 713,479	\$ 21,077						\$ 734,557	\$ 788,245	\$ 786,430	\$ 874,879
Operating Expenses and Equipment											
General Expense	\$ 29,159							\$ 29,159	\$ 30,949	\$ 37,160	\$ 60,227
Printing	\$ 905							\$ 905	\$ 900	\$ 335	\$ 850
Telecommunications	\$ 20,695							\$ 20,695	\$ 20,725	\$ 23,605	\$ 24,400
Postage	\$ 3,796							\$ 3,796	\$ 2,900	\$ 2,931	\$ 3,462
Insurance	\$ 2,510							\$ 2,510	\$ 2,510	\$ 2,297	\$ 2,298
In-State Travel	\$ 2,562							\$ 2,562	\$ 5,450	\$ 4,395	\$ 3,200
Out-of-State Travel											
Training	\$ 238							\$ 238	\$ 1,000	\$ 476	\$ 2,000
Security Services											
Facility Operations	\$ 29,352							\$ 29,352	\$ 32,560	\$ 24,786	\$ 26,780
Utilities											
Contracted Services	\$ 44,877	\$ 80,079						\$ 124,956	\$ 146,473	\$ 94,958	\$ 572,712
Consulting and Professional											

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

For the month ended June										
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	\$ 475,590	\$ 132,054					\$ 607,644	\$ 694,544	\$ 592,478	\$ 1,214,994
Traffic & Other Infractions										
Other Criminal Cases										
Civil		\$ 0					\$ 0			
Family & Children Services	\$ 24,122	\$ 12,000					\$ 36,122	\$ 34,711	\$ 36,671	\$ 12,000
Probate, Guardianship & Mental Health Services								\$ 10,000	\$ 2,358	\$ 19,850
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 26,477						\$ 26,477		\$ 21,486	
Court Interpreters		\$ 1,395					\$ 1,395	\$ 3,500	\$ 1,459	
Jury Services	\$ 23,575						\$ 23,575	\$ 19,978	\$ 24,501	\$ 24,543
Security		\$ 57					\$ 57			\$ 1,050
Trial Court Operations Program	\$ 549,764	\$ 145,506					\$ 695,270	\$ 762,733	\$ 678,953	\$ 1,272,437
Enhanced Collections	\$ 20,497						\$ 20,497	\$ 32,361	\$ 18,799	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 20,497						\$ 20,497	\$ 32,361	\$ 18,799	\$ 28,492
Executive Office	\$ 23,575						\$ 23,575	\$ 19,978	\$ 24,501	\$ 24,543
Fiscal Services	\$ 82,513	\$ 4,693				\$ (1,396)	\$ 85,810	\$ 85,555	\$ 93,165	\$ 106,078
Human Resources	\$ 49,382	\$ 1,601					\$ 50,984	\$ 60,480	\$ 88,164	\$ 84,596
Business & Facilities Services		\$ 43,810					\$ 43,810	\$ 56,645	\$ 40,205	\$ 46,787
Information Technology	\$ 8,826	\$ 136,044				\$ (37)	\$ 144,832	\$ 174,930	\$ 160,165	\$ 169,863
Court Administration Program	\$ 164,296	\$ 186,148				\$ (1,433)	\$ 349,011	\$ 397,588	\$ 406,201	\$ 431,867
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 734,557	\$ 331,654				\$ (1,433)	\$ 1,064,777	\$ 1,192,682	\$ 1,103,953	\$ 1,732,796