

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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (227,707)	\$ 224,605	\$ 0				\$ 2,467	\$ (635)	\$ (62,356)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 4,004	\$ 4,004	\$ 285
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,146)	\$ (3,146)	\$ (221)
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	\$ 706,984						\$ 160,231	\$ 867,214	\$ 1,628,487
Total Cash and Cash Equivalents	\$ 479,377	\$ 224,605	\$ 0				\$ 163,555	\$ 867,537	\$ 1,566,295
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							\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 28,491
Due From Other Courts									
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 333	\$ 333	\$ 127
Distribution Due To/From							\$ 1,598	\$ 1,598	\$ 712
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 324
Total Receivables	\$ 0	\$ 0					\$ 1,931	\$ 1,931	\$ 29,654
Prepaid Expenses - General	\$ 104,363							\$ 104,363	\$ 105,204
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 104,363							\$ 104,363	\$ 105,204
Other Assets									
Total Other Assets									
Total Assets	\$ 583,740	\$ 224,605	\$ 0				\$ 165,486	\$ 973,831	\$ 1,701,153
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 1,234	\$ 0					\$ 0	\$ 1,234	\$ (62)
Due to Other Funds		\$ 0					\$ 1,931	\$ 1,931	\$ 1,163
Due to Other Courts									
Due to State	\$ 17,946	\$ 24,962						\$ 42,908	\$ 838,196
TC145 Liability							\$ 1,722	\$ 1,722	\$ 1,695
Due to Other Governments									
AB145 Due to Other Government Agency							\$ (15,968)	\$ (15,968)	\$ (16,367)
Due to Other Public Agencies									
Sales and Use Tax	\$ 36							\$ 36	\$ 0
Interest							\$ 438	\$ 438	\$ 389
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19,216	\$ 24,962					\$ (11,878)	\$ 32,300	\$ 825,014
Civil							\$ 150	\$ 150	\$ 150
Criminal							\$ 157,248	\$ 157,248	\$ 100,529
Unreconciled - Civil and Criminal							\$ 13,265	\$ 13,265	\$ 13,844
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,479	\$ 3,479	\$ 2,602
Miscellaneous Trust									
Total Trust Deposits							\$ 174,142	\$ 174,142	\$ 117,125
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (10,759)							\$ (10,759)	\$ (10,540)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,589							\$ 1,589	\$ (9,996)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (9,170)	\$ 0						\$ (9,170)	\$ (20,536)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 75						\$ 2,702	\$ 2,777	\$ 2,642
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 520	\$ 520	\$ 52
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 75	\$ 0					\$ 3,222	\$ 3,297	\$ 2,694
Total Liabilities	\$ 10,121	\$ 24,962					\$ 165,486	\$ 200,569	\$ 924,296
Total Fund Balance	\$ 573,619	\$ 199,644	\$ 0					\$ 773,262	\$ 776,857
Total Liabilities and Fund Balance	\$ 583,740	\$ 224,605	\$ 0				\$ 165,486	\$ 973,831	\$ 1,701,153

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 495,841	\$ 170						\$ 496,011		\$ 619,132	\$ 931,255
Improvement and Modernization Fund	\$ (152)							\$ (152)			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 136							\$ 136		\$ 8	\$ 30
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 124,109							\$ 124,109		\$ 75,115	\$ 94,711
Other Miscellaneous	\$ 244	\$ 185,500						\$ 185,744		\$ 100,000	\$ 120,340
	\$ 620,178	\$ 185,670						\$ 805,848		\$ 794,254	\$ 1,146,336
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 2,772	\$ 0						\$ 2,772		\$ 16,592	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections											\$ 17,256
Escheatment											
Prior Year Revenue										\$ 87,926	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											\$ 11,235
	\$ 2,772	\$ 0						\$ 2,772		\$ 104,517	\$ 28,491
Total Revenues	\$ 622,950	\$ 185,670						\$ 808,620		\$ 898,772	\$ 1,174,827
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 97,377	\$ 994						\$ 98,371		\$ 73,901	\$ 404,013
Temp Help											
Overtime											
Staff Benefits	\$ 91,418	\$ 1,355						\$ 92,773		\$ 70,721	\$ 384,232
	\$ 188,795	\$ 2,349						\$ 191,145		\$ 144,622	\$ 788,245
Operating Expenses and Equipment											
General Expense	\$ 6,112							\$ 6,112		\$ 4,846	\$ 30,949
Printing	\$ 453	\$ 1,106						\$ 1,558		\$ 420	\$ 900
Telecommunications	\$ 4,837							\$ 4,837		\$ 4,956	\$ 20,725
Postage	\$ 904							\$ 904		\$ 600	\$ 2,900
Insurance	\$ 2,382							\$ 2,382		\$ 2,510	\$ 2,510
In-State Travel										\$ 165	\$ 5,450
Out-of-State Travel											
Training											\$ 1,000
Security Services											
Facility Operations	\$ 8,190							\$ 8,190		\$ 8,427	\$ 32,560
Utilities											
Contracted Services	\$ 5,647	\$ 1,296						\$ 6,943		\$ 22,207	\$ 146,473
Consulting and Professional Services										\$ 50	
Information Technology	\$ 52,636							\$ 52,636		\$ 52,486	\$ 160,970
Major Equipment											
Other Items of Expense											
	\$ 81,160	\$ 2,401						\$ 83,561			

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 101,631	\$ 12,711					\$ 114,342		\$ 114,299	\$ 694,544
Traffic & Other Infractions										
Other Criminal Cases										
Civil									\$ 50	
Family & Children Services	\$ 4,884	\$ 1,000					\$ 5,884		\$ 6,086	\$ 34,711
Probate, Guardianship & Mental Health Services										\$ 10,000
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 5,640						\$ 5,640		\$ 5,683	
Court Interpreters		\$ 247					\$ 247		\$ 48	\$ 3,500
Jury Services	\$ 7,948						\$ 7,948		\$ 4,408	\$ 19,978
Security										
Trial Court Operations Program	\$ 120,104	\$ 13,958					\$ 134,062		\$ 130,574	\$ 762,733
Enhanced Collections	\$ 2,349	\$ 1,106					\$ 3,455		\$ 9,409	\$ 32,361
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,349	\$ 1,106					\$ 3,455		\$ 9,409	\$ 32,361
Executive Office	\$ 10,462						\$ 10,462		\$ 4,408	\$ 19,978
Fiscal Services	\$ 34,103	\$ 359					\$ 34,462		\$ 15,785	\$ 85,555
Human Resources	\$ 17,219						\$ 17,219		\$ 10,975	\$ 60,480
Business & Facilities Services		\$ 10,648					\$ 10,648		\$ 12,967	\$ 56,645
Information Technology	\$ 6,908	\$ 57,490					\$ 64,398		\$ 57,170	\$ 174,930
Court Administration Program	\$ 68,692	\$ 68,497					\$ 137,189		\$ 101,307	\$ 397,588
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 191,145	\$ 83,561					\$ 274,706		\$ 241,290	\$ 1,192,682