

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	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 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						
ASSETS									
Operations	\$ (785,759)	\$ 735,699	\$ 0				\$ 3,276	\$ (46,784)	\$ (19,780)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 1,165	\$ 1,165	\$ 815
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,035)	\$ (1,035)	\$ (855)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,165,110						\$ 111,234	\$ 1,276,344	\$ 1,008,444
Total Cash and Cash Equivalents	\$ 379,452	\$ 735,699	\$ 0				\$ 114,640	\$ 1,229,790	\$ 988,724
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							\$ 2,182	\$ 2,182	\$ 1,271
Distribution Due To/From							\$ 6,942	\$ 6,942	\$ 766
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1,397							\$ 1,397	\$ 136
Total Receivables	\$ 1,397	\$ 0					\$ 9,124	\$ 10,521	\$ 2,173
Prepaid Expenses - General	\$ 90,970							\$ 90,970	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 90,970							\$ 90,970	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 471,819	\$ 735,699	\$ 0				\$ 123,764	\$ 1,331,281	\$ 990,897
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 10,977	\$ 0					\$ 0	\$ 10,977	\$ (3,364)
Due to Other Funds		\$ 0					\$ 10,521	\$ 10,521	\$ 2,173
Due to Other Courts									\$ 0
Due to State	\$ 41,561							\$ 41,561	\$ 29,128
TC145 Liability							\$ 2,913	\$ 2,913	\$ 1,508
Due to Other Governments		\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (13,827)	\$ (13,827)	\$ (14,705)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 11
Interest							\$ 455	\$ 455	\$ 206
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 52,538	\$ 0					\$ 63	\$ 52,601	\$ 14,956
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 107,788	\$ 107,788	\$ 174,837
Unreconciled - Civil and Criminal							\$ 12,610	\$ 12,610	\$ 13,417
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,590	\$ 1,590	\$ 792
Miscellaneous Trust									
Total Trust Deposits							\$ 121,988	\$ 121,988	\$ 189,046
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (10,392)							\$ (10,392)	\$ (10,037)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,870)							\$ (2,870)	\$ (2,463)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (13,262)	\$ 0						\$ (13,262)	\$ (12,500)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits							\$ 1,713	\$ 1,713	\$ 1,238
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 47
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0	\$ 0					\$ 1,713	\$ 1,713	\$ 1,285
Total Liabilities	\$ 39,276	\$ 0					\$ 123,764	\$ 163,040	\$ 192,788
Total Fund Balance	\$ 432,542	\$ 735,699	\$ 0					\$ 1,168,241	\$ 798,109
Total Liabilities and Fund Balance	\$ 471,819	\$ 735,699	\$ 0				\$ 123,764	\$ 1,331,281	\$ 990,897

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 September											
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	\$ 525,956	\$ 170					\$ 526,126		\$ 394,608	\$ 930,176	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 220						\$ 220		\$ 353	\$ 1,412	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,981						\$ 4,981		\$ 4,444	\$ 119,618	
Other Miscellaneous		\$ 708,304					\$ 708,304		\$ 557,816	\$ 262,531	
	\$ 531,157	\$ 708,474					\$ 1,239,631		\$ 957,221	\$ 1,313,737	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 7,272	\$ 24,353					\$ 31,625		\$ 2,814		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 0					\$ 0			\$ 17,256	
Escheatment											
Prior Year Revenue	\$ 4						\$ 4		\$ 496		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous										\$ 11,235	
	\$ 7,276	\$ 24,353					\$ 31,629		\$ 3,310	\$ 28,491	
Total Revenues	\$ 538,433	\$ 732,827					\$ 1,271,260		\$ 960,531	\$ 1,342,228	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 80,331	\$ 3,858					\$ 84,189		\$ 81,012	\$ 430,992	
Temp Help											
Overtime									\$ 561		
Staff Benefits	\$ 75,323	\$ 3,571					\$ 78,894		\$ 63,576	\$ 370,029	
	\$ 155,654	\$ 7,430					\$ 163,083		\$ 145,149	\$ 801,021	
Operating Expenses and Equipment											
General Expense	\$ 4,640						\$ 4,640		\$ 11,834	\$ 63,853	
Printing	\$ 335						\$ 335		\$ 326	\$ 850	
Telecommunications	\$ 8,171						\$ 8,171		\$ 3,826	\$ 25,700	
Postage	\$ 904						\$ 904		\$ 904	\$ 3,462	
Insurance	\$ 2,297						\$ 2,297		\$ 1,553	\$ 1,553	
In-State Travel	\$ 323						\$ 323		\$ 173	\$ 3,200	
Out-of-State Travel											
Training										\$ 2,000	
Security Services											
Facility Operations	\$ 9,780						\$ 9,780		\$ 9,285	\$ 26,285	
Utilities											
Contracted Services	\$ 6,941	\$ 2,684					\$ 9,625		\$ 14,435	\$ 315,188	
Consulting and Professional Services											
Information Technology	\$ 56,681						\$ 56,681		\$ 54,626	\$ 94,350	
Major Equipment											
Other Items of Expense											
	\$ 90,073	\$ 2,684					\$ 92,757		\$ 96,961	\$ 536,441	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 4,772	
Internal Cost Recovery											
Prior Year Expense Adjustment										\$ 4,772	
Total Expenditures	\$ 245,726	\$ 10,114					\$ 255,840		\$ 242,111	\$ 1,342,234	
Excess (Deficit) of Revenues Over Expenditures	\$ 292,706	\$ 722,714					\$ 1,015,420		\$ 718,420	\$ (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)	\$ 432,542	\$ 735,699	\$ 0				\$ 1,168,241	\$ 152,821	\$ 798,109	\$ 79,683	

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

For the month ended September

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	\$ 110,514	\$ 14,013					\$ 124,527		\$ 124,714	\$ 854,950
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 5,560	\$ 2,000					\$ 7,560		\$ 7,015	\$ 34,675
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 396					\$ 396		\$ 0	\$ 19,850
Juvenile Delinquency Services										
Other Court Operations	\$ 4,241						\$ 4,241			
Court Interpreters										
Jury Services	\$ 5,085						\$ 5,085		\$ 3,921	\$ 22,402
Security										\$ 1,050
Trial Court Operations Program	\$ 125,399	\$ 16,409					\$ 141,808		\$ 135,650	\$ 932,927
Enhanced Collections	\$ 6,640	\$ 427					\$ 7,067		\$ 9,039	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 6,640	\$ 427					\$ 7,067		\$ 9,039	\$ 28,492
Executive Office	\$ 5,085						\$ 5,085		\$ 3,921	\$ 22,402
Fiscal Services	\$ 17,798	\$ 381					\$ 18,179		\$ 14,117	\$ 108,250
Human Resources	\$ 6,747						\$ 6,747		\$ 5,624	\$ 83,335
Business & Facilities Services		\$ 12,019					\$ 12,019		\$ 12,399	\$ 42,185
Information Technology	\$ 1,414	\$ 63,520					\$ 64,934		\$ 61,361	\$ 124,643
Court Administration Program	\$ 31,044	\$ 75,921					\$ 106,964		\$ 97,421	\$ 380,815
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 163,083	\$ 92,757					\$ 255,840		\$ 242,111	\$ 1,342,234