

## 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**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2022/23									2021/22
	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						
<b>ASSETS</b>									
Operations	\$ (556,260)	\$ 556,706	\$ 0				\$ 6,770	\$ 7,216	\$ 29,343
Payroll	\$ (2,059)							\$ (2,059)	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 3,520	\$ 3,520	\$ 1,098
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,320)	\$ (1,320)	\$ (1,170)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 578,146						\$ 110,517	\$ 688,663	\$ 604,878
Total Cash and Cash Equivalents	\$ 19,927	\$ 556,706	\$ 0				\$ 119,487	\$ 696,120	\$ 634,249
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 14	\$ 133						\$ 148	\$ 753
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 10,392							\$ 10,392	\$ 10,204
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	\$ 48,418	\$ 334						\$ 48,752	\$ 9,521
Trust Due To/From							\$ 675	\$ 675	\$ 896
Distribution Due To/From							\$ 1,330	\$ 1,330	\$ 1,267
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 639							\$ 639	\$ 72
Total Receivables	\$ 59,463	\$ 467					\$ 2,005	\$ 61,935	\$ 22,713
Prepaid Expenses - General	\$ 121,293							\$ 121,293	\$ 2,580
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 121,293							\$ 121,293	\$ 2,580
Other Assets									
Total Other Assets									
Total Assets	\$ 200,683	\$ 557,174	\$ 0				\$ 121,492	\$ 879,349	\$ 659,541
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 6,214	\$ 362						\$ 6,576	\$ 6,274
Accounts Payable - General	\$ 4,653	\$ 0					\$ 0	\$ 4,653	\$ (2,580)
Due to Other Funds	\$ 0	\$ 0					\$ 2,644	\$ 2,644	\$ 2,235
Due to Other Courts	\$ 0							\$ 0	\$ 59
Due to State	\$ 41,561							\$ 41,561	\$ 27,934
TC145 Liability							\$ 3,659	\$ 3,659	\$ 4,280
Due to Other Governments		\$ 15,593						\$ 15,593	\$ 25,750
AB145 Due to Other Government Agency							\$ (14,630)	\$ (14,630)	\$ (14,877)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 11
Interest							\$ 14	\$ 14	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 52,428	\$ 15,955					\$ (8,313)	\$ 60,069	\$ 49,089
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 112,859	\$ 112,859	\$ 119,823
Unreconciled - Civil and Criminal							\$ 13,860	\$ 13,860	\$ 13,454
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,426	\$ 1,426	\$ 744
Miscellaneous Trust									
Total Trust Deposits							\$ 128,144	\$ 128,144	\$ 134,021
Accrued Payroll	\$ 8,420	\$ 176						\$ 8,596	\$ 37,753
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 8,420	\$ 176						\$ 8,596	\$ 37,753
Revenue Collected in Advance	\$ 0	\$ 528,058						\$ 528,058	\$ 357,816
Liabilities For Deposits							\$ 1,661	\$ 1,661	\$ 1,172
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0	\$ 528,058					\$ 1,661	\$ 529,719	\$ 358,988
Total Liabilities	\$ 60,847	\$ 544,189					\$ 121,492	\$ 726,528	\$ 579,852
Total Fund Balance	\$ 139,836	\$ 12,985	\$ 0					\$ 152,821	\$ 79,689
Total Liabilities and Fund Balance	\$ 200,683	\$ 557,174	\$ 0				\$ 121,492	\$ 879,349	\$ 659,541

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 2022/23										2021/22			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)		
	General	Special Revenue		Capital Projects	Debt Service							Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 938,961	\$ 2,034					\$ 940,995	\$ 930,176	\$ 745,472	\$ 739,206			
Improvement and Modernization Fund										\$ 145			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 47						\$ 47	\$ 1,412	\$ 2,490	\$ 2,490			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 85,183						\$ 85,183	\$ 119,618	\$ 34,419	\$ 54,291			
Other Miscellaneous	\$ 20,340	\$ 49,512					\$ 69,852	\$ 262,531	\$ 62,524	\$ 20,340			
	<b>\$ 1,044,531</b>	<b>\$ 51,546</b>					<b>\$ 1,096,077</b>	<b>\$ 1,313,737</b>	<b>\$ 844,905</b>	<b>\$ 816,472</b>			
Grants													
AB 1058 Commissioner/Facilitator									\$ 0				
Other Judicial Council Grants													
Non-Judicial Council Grants													
									<b>\$ 0</b>				
Other Financing Sources													
Interest Income	\$ 12,198	\$ 422					\$ 12,620		\$ 1,762				
Investment Income													
Donations													
Local Fees													
Non-Fee Revenues													
Enhanced Collections		\$ 6,339					\$ 6,339	\$ 17,256	\$ 8,716	\$ 28,491			
Escheatment										\$ 1,000			
Prior Year Revenue	\$ (1,960)						\$ (1,960)						
County Program - Restricted	\$ 10,917						\$ 10,917		\$ 8,540				
Reimbursement Other													
Sale of Fixed Assets									\$ 12,000	\$ 12,000			
Other Miscellaneous	\$ 2	\$ 11,235					\$ 11,237	\$ 11,235	\$ 11,235				
	<b>\$ 21,157</b>	<b>\$ 17,996</b>					<b>\$ 39,153</b>	<b>\$ 28,491</b>	<b>\$ 42,253</b>	<b>\$ 41,491</b>			
<b>Total Revenues</b>	<b>\$ 1,065,688</b>	<b>\$ 69,543</b>					<b>\$ 1,135,230</b>	<b>\$ 1,342,228</b>	<b>\$ 887,157</b>	<b>\$ 857,963</b>			
<b>EXPENDITURES</b>													
Personnel Services													
Salaries - Permanent	\$ 392,828	\$ 12,379					\$ 405,207	\$ 430,992	\$ 353,790	\$ 326,091			
Temp Help													
Overtime	\$ 624						\$ 624						
Staff Benefits	\$ 336,596	\$ 9,680					\$ 346,276	\$ 370,029	\$ 262,838	\$ 324,995			
	<b>\$ 730,048</b>	<b>\$ 22,060</b>					<b>\$ 752,108</b>	<b>\$ 801,021</b>	<b>\$ 616,628</b>	<b>\$ 651,085</b>			
Operating Expenses and Equipment													
General Expense	\$ 35,186						\$ 35,186	\$ 63,853	\$ 26,523	\$ 34,148			
Printing	\$ 993						\$ 993	\$ 850	\$ 550	\$ 650			
Telecommunications	\$ 18,482						\$ 18,482	\$ 25,700	\$ 23,444	\$ 26,550			
Postage	\$ 3,024						\$ 3,024	\$ 3,462	\$ 1,957	\$ 3,500			
Insurance	\$ 1,553						\$ 1,553	\$ 1,553	\$ 1,651	\$ 1,667			
In-State Travel	\$ 1,254						\$ 1,254	\$ 3,200	\$ 408	\$ 3,200			
Out-of-State Travel													
Training	\$ 357						\$ 357	\$ 2,000	\$ 198	\$ 600			
Security Services													
Facility Operations	\$ 24,185						\$ 24,185	\$ 26,285	\$ 23,935	\$ 25,085			
Utilities													
Contracted Services	\$ 39,251	\$ 45,027					\$ 84,278	\$ 315,188	\$ 89,892	\$ 76,216			
Consulting and Professional Services													
Information Technology	\$ 98,424						\$ 98,424	\$ 94,350	\$ 89,760	\$ 91,700			
Major Equipment	\$ 42,405						\$ 42,405						
Other Items of Expense													
	<b>\$ 265,113</b>	<b>\$ 45,027</b>					<b>\$ 310,140</b>	<b>\$ 536,441</b>	<b>\$ 258,317</b>	<b>\$ 263,316</b>			
Special Items of Expense													
Grand Jury													
Jury Costs													
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ 0						\$ 0	\$ 4,772					
Prior Year Expense Adjustment	\$ (149)						\$ (149)		\$ (547)				
	<b>\$ (149)</b>						<b>\$ (149)</b>	<b>\$ 4,772</b>	<b>\$ (547)</b>				
<b>Total Expenditures</b>	<b>\$ 995,012</b>	<b>\$ 67,087</b>					<b>\$ 1,062,099</b>	<b>\$ 1,342,234</b>	<b>\$ 874,398</b>	<b>\$ 914,401</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 70,675	\$ 2,456					\$ 73,131	\$ (6)	\$ 12,759	\$ (56,438)			
Operating Transfers In (Out)										\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 69,160	\$ 10,529	\$ 0				\$ 79,689	\$ 79,689	\$ 66,930	\$ 66,930			
Ending Balance (Deficit)	<b>\$ 139,836</b>	<b>\$ 12,985</b>	<b>\$ 0</b>				<b>\$ 152,821</b>	<b>\$ 79,683</b>	<b>\$ 79,689</b>	<b>\$ 10,492</b>			

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

For the month ended June										
Fiscal Year 2022/23									2021/22	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 502,024	\$ 94,184				\$ (106)	\$ 596,101	\$ 854,950	\$ 525,939	\$ 472,922
Traffic & Other Infractions										
Other Criminal Cases										
Civil										
Family & Children Services	\$ 23,396	\$ 9,000					\$ 32,396	\$ 34,675	\$ 32,137	\$ 34,820
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 1,588					\$ 1,588	\$ 19,850	\$ 3,940	\$ 19,616
Juvenile Delinquency Services										
Other Court Operations	\$ 14,369	\$ 42					\$ 14,411			
Court Interpreters		\$ 48					\$ 48		\$ 35	\$ 3,700
Jury Services	\$ 21,575						\$ 21,575	\$ 22,402	\$ 19,872	\$ 20,049
Security		\$ 42,405					\$ 42,405	\$ 1,050	\$ 32	
Trial Court Operations Program	\$ 561,364	\$ 147,266				\$ (106)	\$ 708,524	\$ 932,927	\$ 581,955	\$ 551,107
Enhanced Collections	\$ 14,076	\$ 3,498					\$ 17,574	\$ 28,492	\$ 19,951	\$ 64,707
Other Non-Court Operations										
Non-Court Operations Program	\$ 14,076	\$ 3,498					\$ 17,574	\$ 28,492	\$ 19,951	\$ 64,707
Executive Office	\$ 21,574	\$ 1,000					\$ 22,574	\$ 22,402	\$ 19,872	\$ 20,049
Fiscal Services	\$ 75,511	\$ 4,658					\$ 80,169	\$ 108,250	\$ 77,632	\$ 84,751
Human Resources	\$ 59,932	\$ 1,484					\$ 61,416	\$ 83,335	\$ 39,092	\$ 65,903
Business & Facilities Services		\$ 37,576					\$ 37,576	\$ 42,185	\$ 34,172	\$ 25,985
Information Technology	\$ 19,651	\$ 114,657			\$ 0	\$ (43)	\$ 134,265	\$ 124,643	\$ 101,725	\$ 101,900
Court Administration Program	\$ 176,668	\$ 159,376			\$ 0	\$ (43)	\$ 336,000	\$ 380,815	\$ 272,492	\$ 298,588
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 752,108	\$ 310,140			\$ 0	\$ (149)	\$ 1,062,099	\$ 1,342,234	\$ 874,398	\$ 914,401