

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 September									
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	\$ (844,158)	\$ 780,077	\$ 0				\$ 1,725	\$ (62,356)	\$ (46,784)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 285	\$ 285	\$ 1,165
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (221)	\$ (221)	\$ (1,035)
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	\$ 1,524,492						\$ 103,996	\$ 1,628,487	\$ 1,276,344
Total Cash and Cash Equivalents	\$ 680,433	\$ 780,077	\$ 0				\$ 105,785	\$ 1,566,295	\$ 1,229,790
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		\$ 28,491						\$ 28,491	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 127	\$ 127	\$ 2,182
Distribution Due To/From							\$ 712	\$ 712	\$ 6,942
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 324							\$ 324	\$ 1,397
Total Receivables	\$ 324	\$ 28,491					\$ 839	\$ 29,654	\$ 10,521
Prepaid Expenses - General	\$ 105,204							\$ 105,204	\$ 90,970
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 105,204							\$ 105,204	\$ 90,970
Other Assets									
Total Other Assets									
Total Assets	\$ 785,961	\$ 808,568	\$ 0				\$ 106,624	\$ 1,701,153	\$ 1,331,281
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ (62)	\$ 0					\$ 0	\$ (62)	\$ 10,977
Due to Other Funds		\$ 0					\$ 1,163	\$ 1,163	\$ 10,521
Due to Other Courts									
Due to State	\$ 121,303	\$ 716,893						\$ 838,196	\$ 41,561
TC145 Liability							\$ 1,695	\$ 1,695	\$ 2,913
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ (16,367)	\$ (16,367)	\$ (13,827)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 389	\$ 389	\$ 455
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 121,240	\$ 716,893					\$ (13,120)	\$ 825,014	\$ 52,601
Civil							\$ 150	\$ 150	\$ 0
Criminal							\$ 100,581	\$ 100,581	\$ 107,788
Unreconciled - Civil and Criminal							\$ 13,844	\$ 13,844	\$ 12,610
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,602	\$ 2,602	\$ 1,590
Miscellaneous Trust									
Total Trust Deposits							\$ 117,177	\$ 117,177	\$ 121,988
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (10,540)							\$ (10,540)	\$ (10,392)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (9,996)							\$ (9,996)	\$ (2,870)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (20,536)	\$ 0						\$ (20,536)	\$ (13,262)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 75						\$ 2,567	\$ 2,642	\$ 1,713
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 75	\$ 0					\$ 2,567	\$ 2,642	\$ 1,713
Total Liabilities	\$ 100,780	\$ 716,893					\$ 106,624	\$ 924,296	\$ 163,040
Total Fund Balance	\$ 685,182	\$ 91,675	\$ 0					\$ 776,857	\$ 1,168,241
Total Liabilities and Fund Balance	\$ 785,961	\$ 808,568	\$ 0				\$ 106,624	\$ 1,701,153	\$ 1,331,281

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 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	\$ 618,962	\$ 170					\$ 619,132		\$ 526,126	\$ 913,979	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 8						\$ 8		\$ 220	\$ 882	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 75,115						\$ 75,115		\$ 4,981	\$ 84,675	
Other Miscellaneous		\$ 100,000					\$ 100,000		\$ 708,304	\$ 588,362	
	\$ 694,084	\$ 100,170					\$ 794,254		\$ 1,239,631	\$ 1,587,898	
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
Other Financing Sources											
Interest Income	\$ 16,592	\$ 0					\$ 16,592		\$ 31,625		
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections									\$ 0	\$ 17,256	
Escheatment											
Prior Year Revenue	\$ 87,926						\$ 87,926		\$ 4		
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous										\$ 11,235	
	\$ 104,517	\$ 0					\$ 104,517		\$ 31,629	\$ 28,491	
Total Revenues	\$ 798,602	\$ 100,170					\$ 898,772		\$ 1,271,260	\$ 1,616,389	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 69,273	\$ 4,627					\$ 73,901		\$ 84,189	\$ 448,789	
Temp Help											
Overtime											
Staff Benefits	\$ 65,475	\$ 5,246					\$ 70,721		\$ 78,894	\$ 426,090	
	\$ 134,749	\$ 9,873					\$ 144,622		\$ 163,083	\$ 874,879	
Operating Expenses and Equipment											
General Expense	\$ 4,846						\$ 4,846		\$ 4,640	\$ 60,227	
Printing	\$ 420						\$ 420		\$ 335	\$ 850	
Telecommunications	\$ 4,956						\$ 4,956		\$ 8,171	\$ 24,400	
Postage	\$ 600						\$ 600		\$ 904	\$ 3,462	
Insurance	\$ 2,510						\$ 2,510		\$ 2,297	\$ 2,298	
In-State Travel	\$ 165						\$ 165		\$ 323	\$ 3,200	
Out-of-State Travel											
Training										\$ 2,000	
Security Services											
Facility Operations	\$ 8,427						\$ 8,427		\$ 9,780	\$ 26,780	
Utilities											
Contracted Services	\$ 7,852	\$ 14,356					\$ 22,207		\$ 9,625	\$ 572,712	
Consulting and Professional Services	\$ 50						\$ 50				
Information Technology	\$ 52,486						\$ 52,486		\$ 56,681	\$ 153,360	
Major Equipment											
Other Items of Expense											
	\$ 82,312	\$ 14,356					\$ 96,668		\$ 92,757	\$ 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										\$ 8,628	
Total Expenditures	\$ 217,060	\$ 24,229					\$ 241,290		\$ 255,840	\$ 1,732,796	
Excess (Deficit) of Revenues Over Expenditures	\$ 581,541	\$ 75,941					\$ 657,482		\$ 1,015,420	\$ (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)	\$ 685,182	\$ 91,675	\$ 0				\$ 776,857	\$ 119,375	\$ 1,168,241	\$ 36,414	

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

For the month ended September

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	\$ 88,329	\$ 25,971					\$ 114,299		\$ 124,527	\$ 1,214,994
Traffic & Other Infractions										
Other Criminal Cases										
Civil		\$ 50					\$ 50			
Family & Children Services	\$ 4,086	\$ 2,000					\$ 6,086		\$ 7,560	\$ 12,000
Probate, Guardianship & Mental Health Services									\$ 396	\$ 19,850
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 5,683						\$ 5,683		\$ 4,241	
Court Interpreters		\$ 48					\$ 48			
Jury Services	\$ 4,408						\$ 4,408		\$ 5,085	\$ 24,543
Security										\$ 1,050
Trial Court Operations Program	\$ 102,506	\$ 28,068					\$ 130,574		\$ 141,808	\$ 1,272,437
Enhanced Collections	\$ 9,409						\$ 9,409		\$ 7,067	\$ 28,492
Other Non-Court Operations										
Non-Court Operations Program	\$ 9,409						\$ 9,409		\$ 7,067	\$ 28,492
Executive Office	\$ 4,408						\$ 4,408		\$ 5,085	\$ 24,543
Fiscal Services	\$ 15,430	\$ 356					\$ 15,785		\$ 18,179	\$ 106,078
Human Resources	\$ 10,975						\$ 10,975		\$ 6,747	\$ 84,596
Business & Facilities Services		\$ 12,967					\$ 12,967		\$ 12,019	\$ 46,787
Information Technology	\$ 1,894	\$ 55,276					\$ 57,170		\$ 64,934	\$ 169,863
Court Administration Program	\$ 32,708	\$ 68,599					\$ 101,307		\$ 106,964	\$ 431,867
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 144,622	\$ 96,668					\$ 241,290		\$ 255,840	\$ 1,732,796