

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

07/19/2022

Date

ALPINE

Court

2021-22 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

ALPINE

Court

2021-22 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

ALPINE

 Court
 2021-22 Q4

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	5	4	5	5	5

¹ The 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 2021/22									2020/21
	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	\$ (376,526)	\$ 401,973	\$ 0				\$ 3,896	\$ 29,343	\$ 20,385
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 1,098	\$ 1,098	\$ 784
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,170)	\$ (1,170)	\$ (1,078)
Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 484,030						\$ 120,848	\$ 604,878	\$ 230,458
Total Cash and Cash Equivalents	\$ 107,604	\$ 401,973	\$ 0				\$ 124,671	\$ 634,249	\$ 250,649
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 280
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 10,204							\$ 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	\$ 0	\$ 0						\$ 0	\$ 7,001
Trust Due To/From							\$ 896	\$ 896	\$ 1,586
Distribution Due To/From							\$ 1,267	\$ 1,267	\$ 5,623
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 5
Total Receivables	\$ 10,204	\$ 0					\$ 2,163	\$ 12,367	\$ 14,495
Prepaid Expenses - General	\$ 0							\$ 0	\$ 8,729
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 8,729
Other Assets									
Total Other Assets									
Total Assets	\$ 117,808	\$ 401,973	\$ 0				\$ 126,834	\$ 646,616	\$ 273,874
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 199
Accounts Payable - General	\$ (2,580)	\$ 0					\$ 0	\$ (2,580)	\$ (6,583)
Due to Other Funds	\$ 0	\$ 0					\$ 2,163	\$ 2,163	\$ 7,214
Due to Other Courts									
Due to State	\$ 2,934							\$ 2,934	\$ 6,733
TC145 Liability							\$ 4,280	\$ 4,280	\$ 1,717
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 39,204
AB145 Due to Other Government Agency							\$ (14,877)	\$ (14,877)	\$ (14,233)
Due to Other Public Agencies									
Sales and Use Tax	\$ 11							\$ 11	
Interest							\$ 90	\$ 90	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 365	\$ 0					\$ (8,345)	\$ (7,979)	\$ 34,252
Civil							\$ 0	\$ 0	\$ 0
Criminal							\$ 119,823	\$ 119,823	\$ 124,970
Unreconciled - Civil and Criminal							\$ 13,454	\$ 13,454	\$ 12,610
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 730	\$ 730	\$ 716
Miscellaneous Trust									
Total Trust Deposits							\$ 134,007	\$ 134,007	\$ 138,296
Accrued Payroll	\$ 37,653	\$ 100						\$ 37,753	\$ 33,563
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 37,653	\$ 100						\$ 37,753	\$ 33,563
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits							\$ 1,172	\$ 1,172	\$ 780
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 53
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0	\$ 0					\$ 1,172	\$ 1,172	\$ 833
Total Liabilities	\$ 38,018	\$ 100					\$ 126,834	\$ 164,953	\$ 206,944
Total Fund Balance	\$ 79,791	\$ 401,873	\$ 0					\$ 481,663	\$ 66,930
Total Liabilities and Fund Balance	\$ 117,808	\$ 401,973	\$ 0				\$ 126,834	\$ 646,616	\$ 273,874

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 2021/22									2020/21		
	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	\$ 765,012	\$ 1,700					\$ 766,712	\$ 739,206	\$ 737,710	\$ 739,305	
Improvement and Modernization Fund								\$ 145		\$ 146	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,490						\$ 2,490	\$ 2,490	\$ 1	\$ 500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 28,658						\$ 28,658	\$ 54,291	\$ 65,625	\$ 42,149	
Other Miscellaneous	\$ 20,340	\$ 400,000					\$ 420,340	\$ 20,340	\$ 20,340	\$ 20,340	
	\$ 816,500	\$ 401,700					\$ 1,218,200	\$ 816,472	\$ 823,676	\$ 802,440	
Grants											
AB 1058 Commissioner/Facilitator		\$ 0					\$ 0				
Other Judicial Council Grants											
Non-Judicial Council Grants											
		\$ 0					\$ 0				
Other Financing Sources											
Interest Income	\$ 343	\$ 594					\$ 937		\$ 957	\$ 4,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 17,256					\$ 17,256	\$ 28,491	\$ 12,271	\$ 17,256	
Escheatment								\$ 1,000	\$ 1		
Prior Year Revenue									\$ (725)		
County Program - Restricted									\$ 26,674		
Reimbursement Other											
Sale of Fixed Assets	\$ 12,000						\$ 12,000	\$ 12,000			
Other Miscellaneous		\$ 11,235					\$ 11,235		\$ 0	\$ 11,235	
	\$ 12,343	\$ 29,085					\$ 41,428	\$ 41,491	\$ 39,178	\$ 32,491	
Total Revenues	\$ 828,843	\$ 430,785					\$ 1,259,628	\$ 857,963	\$ 862,854	\$ 834,931	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 345,316	\$ 8,474					\$ 353,790	\$ 326,091	\$ 318,766	\$ 316,052	
Temp Help											
Overtime											
Staff Benefits	\$ 255,916	\$ 6,922					\$ 262,838	\$ 324,995	\$ 282,054	\$ 285,274	
	\$ 601,232	\$ 15,396					\$ 616,628	\$ 651,085	\$ 600,820	\$ 601,326	
Operating Expenses and Equipment											
General Expense	\$ 24,253						\$ 24,253	\$ 34,148	\$ 57,751	\$ 34,965	
Printing	\$ 550						\$ 550	\$ 650	\$ 275	\$ 700	
Telecommunications	\$ 22,697						\$ 22,697	\$ 26,550	\$ 25,598	\$ 22,070	
Postage	\$ 1,957						\$ 1,957	\$ 3,500	\$ 3,285	\$ 2,900	
Insurance	\$ 1,651						\$ 1,651	\$ 1,667	\$ 344	\$ 1,336	
In-State Travel	\$ 408						\$ 408	\$ 3,200		\$ 5,200	
Out-of-State Travel											
Training	\$ 198						\$ 198	\$ 600	\$ 559	\$ 500	
Security Services											
Facility Operations	\$ 23,935						\$ 23,935	\$ 25,085	\$ 23,765	\$ 26,890	
Utilities											
Contracted Services	\$ 40,719	\$ 21,973					\$ 62,693	\$ 76,216	\$ 43,074	\$ 58,340	
Consulting and Professional Services											
Information Technology	\$ 89,658						\$ 89,658	\$ 91,700	\$ 90,083	\$ 87,593	
Major Equipment									\$ 6,200	\$ 7,600	
Other Items of Expense									\$ 234	\$ 1,760	
	\$ 206,025	\$ 21,973					\$ 227,998	\$ 263,316	\$ 251,168	\$ 249,854	
Special Items of Expense											
Grand Jury											
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 269						\$ 269		\$ (4,810)		
	\$ 269						\$ 269		\$ (4,810)		
Total Expenditures	\$ 807,525	\$ 37,370					\$ 844,895	\$ 914,401	\$ 847,177	\$ 851,180	
Excess (Deficit) of Revenues Over Expenditures	\$ 21,318	\$ 393,415					\$ 414,733	\$ (56,438)	\$ 15,677	\$ (16,249)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 58,473	\$ 8,458	\$ 0				\$ 66,930	\$ 66,930	\$ 51,253	\$ 51,253	
Ending Balance (Deficit)	\$ 79,791	\$ 401,873	\$ 0				\$ 481,663	\$ 10,492	\$ 66,930	\$ 35,004	

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

For the month ended June										
Fiscal Year 2021/22									2020/21	
	Personal 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	\$ 427,639	\$ 71,011				\$ 268	\$ 498,918	\$ 472,922	\$ 480,458	\$ 427,701
Traffic & Other Infractions									\$ 665	
Other Criminal Cases										
Civil										
Family & Children Services	\$ 26,137	\$ 5,500					\$ 31,637	\$ 34,820	\$ 26,892	\$ 9,120
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 3,242					\$ 3,242	\$ 19,616	\$ 2,207	\$ 7,470
Juvenile Delinquency Services										
Other Court Operations									\$ 7,467	
Court Interpreters		\$ 35					\$ 35	\$ 3,700		\$ 4,350
Jury Services	\$ 19,872						\$ 19,872	\$ 20,049	\$ 19,351	\$ 20,058
Security		\$ 32					\$ 32		\$ 6,200	\$ 1,400
Trial Court Operations Program	\$ 473,648	\$ 79,821				\$ 268	\$ 553,737	\$ 551,107	\$ 543,240	\$ 470,099
Enhanced Collections	\$ 15,396	\$ 4,302					\$ 19,699	\$ 64,707	\$ 12,271	\$ 64,202
Other Non-Court Operations										
Non-Court Operations Program	\$ 15,396	\$ 4,302					\$ 19,699	\$ 64,707	\$ 12,271	\$ 64,202
Executive Office	\$ 19,872						\$ 19,872	\$ 20,049	\$ 19,351	\$ 20,058
Fiscal Services	\$ 69,552	\$ 7,876					\$ 77,428	\$ 84,751	\$ 73,098	\$ 84,272
Human Resources	\$ 38,160	\$ 933					\$ 39,092	\$ 65,903	\$ 64,580	\$ 74,466
Business & Facilities Services		\$ 33,445					\$ 33,445	\$ 25,985	\$ 37,025	\$ 41,890
Information Technology		\$ 101,622				\$ 1	\$ 101,623	\$ 101,900	\$ 97,613	\$ 96,193
Court Administration Program	\$ 127,584	\$ 143,875				\$ 1	\$ 271,460	\$ 298,588	\$ 291,666	\$ 316,879
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 616,628	\$ 227,998				\$ 269	\$ 844,895	\$ 914,401	\$ 847,177	\$ 851,180

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Alpine

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	2,580	-	2,579.61	-	-	-	-	-	-	2,580
Restricted	-	-	-	10,528.98	-	-	-	-	-	10,529
Committed	66,119	-	66,119.07	-	-	-	-	-	-	66,119
Assigned	462	-	462.00	-	-	-	-	-	-	462
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 69,161	\$ -	\$ 69,161	\$ 10,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,690