

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) 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 Alameda
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (4,128,920)	\$ 2,483,127	\$ 0	\$ 0			\$ 574,577	\$ (1,071,216)	\$ (557,996)
Payroll	\$ 200,000	\$ 0						\$ 200,000	\$ 392,357
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 329,284	\$ 329,284	\$ 236,980
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (323,851)	\$ (323,851)	\$ (1,680,583)
Credit Card									
Cash on Hand	\$ 19,015							\$ 19,015	\$ 20,090
Cash with County	\$ 63,135							\$ 63,135	\$ 17,900
Cash Outside of the JCC									
Cash Equivalents	\$ 21,138,986						\$ 24,864,835	\$ 46,003,821	\$ 57,060,235
Total Cash and Cash Equivalents	\$ 17,317,216	\$ 2,483,127	\$ 0	\$ 0			\$ 25,444,844	\$ 45,245,187	\$ 55,513,984
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,015	\$ 6,681						\$ 11,696	\$ 47,639
Accounts Receivable - General	\$ 36,734							\$ 36,734	\$ 14,057
Dishonored Checks									
Due From Employee	\$ 1,051,516							\$ 1,051,516	\$ 117,085
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 51,937
Due From Other Funds	\$ 1,469,089							\$ 1,469,089	\$ 1,967,852
Due From Other Governments	\$ 57,765	\$ 122,728	\$ 382,529					\$ 563,022	\$ 514,964
Due From Other Courts									
Due From State	\$ 274,393	\$ 107,741	\$ 1,169,886					\$ 1,552,020	\$ 3,834,439
Trust Due To/From							\$ 661,713	\$ 661,713	\$ 449,683
Distribution Due To/From							\$ 194,950	\$ 194,950	\$ 132,835
Civil Filing Fee Due To/From							\$ 1	\$ 1	
General Due To/From	\$ 146,460	\$ 222,780					\$ 0	\$ 369,239	\$ 425,169
Total Receivables	\$ 3,040,972	\$ 459,930	\$ 1,552,415	\$ 0			\$ 856,665	\$ 5,909,981	\$ 7,555,660
Prepaid Expenses - General	\$ 29,209							\$ 29,209	\$ 16,150
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 29,209							\$ 29,209	\$ 16,150
Other Assets									
Total Other Assets									
Total Assets	\$ 20,387,396	\$ 2,943,057	\$ 1,552,415	\$ 0			\$ 26,301,509	\$ 51,184,377	\$ 63,085,794
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 449,224	\$ 168,797	\$ 40,505					\$ 658,526	\$ 1,040,991
Accounts Payable - General	\$ 136,384	\$ 0	\$ 39,703	\$ 0			\$ 0	\$ 176,088	\$ 11,906
Due to Other Funds	\$ 21	\$ 177,269	\$ 1,291,820				\$ 1,225,883	\$ 2,694,993	\$ 2,975,540
Due to Other Courts									
Due to State	\$ 1,226,107							\$ 1,226,107	\$ 1,124,554
TC145 Liability							\$ 1,781,207	\$ 1,781,207	\$ 2,342,961
Due to Other Governments	\$ 45,306	\$ 0						\$ 45,306	\$ 94,525
AB145 Due to Other Government Agency							\$ 1,792,695	\$ 1,792,695	\$ 1,675,922
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 5,015	\$ 5,015	\$ 1,657
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,857,042	\$ 346,067	\$ 1,372,028	\$ 0			\$ 4,804,801	\$ 8,379,938	\$ 9,268,056
Civil							\$ 12,973,952	\$ 12,973,952	\$ 21,883,659
Criminal							\$ 6,420,589	\$ 6,420,589	\$ 7,080,166
Unreconciled - Civil and Criminal							\$ 371,939	\$ 371,939	\$ 375,398
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 617,273	\$ 617,273	\$ 242,392
Miscellaneous Trust									
Total Trust Deposits							\$ 20,383,753	\$ 20,383,753	\$ 29,581,615
Accrued Payroll	\$ 4,051,134	\$ 20,913						\$ 4,072,047	\$ 3,032,275
Benefits Payable	\$ 56,039	\$ 0						\$ 56,039	\$ 367,312
Deferred Compensation Payable	\$ 0							\$ 0	\$ 100
Deductions Payable	\$ 4,088	\$ (3,813)						\$ 274	\$ 1,751,581
Payroll Clearing	\$ (3,373)							\$ (3,373)	\$ 0
Total Payroll Liabilities	\$ 4,107,888	\$ 17,099						\$ 4,124,987	\$ 5,151,268
Revenue Collected in Advance	\$ 2,554,399	\$ 138,526	\$ 161,415					\$ 2,854,340	\$ 4,170,986
Liabilities For Deposits	\$ 159,501	\$ 10,966	\$ 18,971				\$ 433,062	\$ 622,501	\$ 546,231
Jury Fees - Non-Interest							\$ 183,692	\$ 183,692	\$ 58,645
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 496,201	\$ 496,201	\$ 199,398
Total Other Liabilities	\$ 2,713,900	\$ 149,492	\$ 180,386	\$ 0			\$ 1,112,955	\$ 4,156,733	\$ 4,975,260
Total Liabilities	\$ 8,678,831	\$ 512,658	\$ 1,552,415	\$ 0			\$ 26,301,509	\$ 37,045,412	\$ 48,976,199
Total Fund Balance	\$ 11,708,566	\$ 2,430,399	\$ 0	\$ 0				\$ 14,138,965	\$ 14,109,594
Total Liabilities and Fund Balance	\$ 20,387,396	\$ 2,943,057	\$ 1,552,415	\$ 0			\$ 26,301,509	\$ 51,184,377	\$ 63,085,794

Superior Court of California, County of Alameda
 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					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	\$ 89,365,443	\$ 605,052					\$ 89,970,495	\$ 91,590,240	\$ 91,632,312	\$ 92,467,404	
Improvement and Modernization Fund	\$ 508,394						\$ 508,394	\$ 501,859	\$ 724,265	\$ 671,614	
Judges' Compensation (0150019)	\$ 658,962						\$ 658,962	\$ 693,504	\$ 669,633	\$ 672,756	
Court Interpreter (0150037)	\$ 5,663,323						\$ 5,663,323	\$ 6,071,745	\$ 5,347,063	\$ 5,347,063	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,625,353						\$ 1,625,353	\$ 3,793,237	\$ 1,688,734	\$ 1,818,709	
Other Miscellaneous	\$ 3,102,046	\$ 4,559,710					\$ 7,661,756	\$ 7,799,156	\$ 3,102,046	\$ 3,102,046	
	\$ 100,923,522	\$ 5,164,761					\$ 106,088,283	\$ 110,449,741	\$ 103,164,053	\$ 104,079,592	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,099,666				\$ 2,099,666	\$ 2,387,506	\$ 2,199,511	\$ 1,830,267	
Other Judicial Council Grants			\$ 725,365				\$ 725,365	\$ 917,345	\$ 738,308	\$ 710,128	
Non-Judicial Council Grants	\$ 0		\$ 1,603,539				\$ 1,603,539	\$ 2,163,516	\$ 2,235,226	\$ 2,260,107	
	\$ 0		\$ 4,428,570				\$ 4,428,570	\$ 5,468,367	\$ 5,173,045	\$ 4,800,502	
Other Financing Sources											
Interest Income	\$ 1,417,124	\$ 159,268					\$ 1,576,392	\$ 1,431,724	\$ 116,722	\$ 86,000	
Investment Income											
Donations											
Local Fees	\$ 2,319,124	\$ 412,847					\$ 2,731,971	\$ 2,697,922	\$ 2,912,037	\$ 2,756,306	
Non-Fee Revenues	\$ 99,033						\$ 99,033	\$ 99,033	\$ 98,825	\$ 98,825	
Enhanced Collections		\$ 2,141,686					\$ 2,141,686	\$ 2,186,096	\$ 3,013,004	\$ 3,111,603	
Escheatment	\$ 1,471						\$ 1,471	\$ 1,471	\$ 21,830	\$ 20,707	
Prior Year Revenue	\$ (258,881)	\$ 0	\$ (26,903)				\$ (285,784)		\$ 274,712	\$ 274,712	
County Program - Restricted	\$ 1,270	\$ 425,346					\$ 426,616	\$ 487,769	\$ 7,918,395	\$ 12,155,795	
Reimbursement Other	\$ 292,257						\$ 292,257	\$ 383,571	\$ 146,585	\$ 116,530	
Sale of Fixed Assets											
Other Miscellaneous	\$ 153,650						\$ 153,650	\$ 152,952	\$ 74,488	\$ 64,926	
	\$ 4,025,049	\$ 3,139,147	\$ (26,903)				\$ 7,137,293	\$ 7,440,538	\$ 14,576,597	\$ 18,685,404	
Total Revenues	\$ 104,948,570	\$ 8,303,908	\$ 4,401,667				\$ 117,654,146	\$ 123,358,646	\$ 122,913,696	\$ 127,565,498	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 57,919,413	\$ 857,835	\$ 2,079,144				\$ 60,856,392	\$ 59,030,494	\$ 58,995,314	\$ 59,373,459	
Temp Help	\$ 38,857		\$ 17,354				\$ 56,211	\$ 149,272	\$ 47,849	\$ 96,807	
Overtime	\$ 22,190		\$ 672				\$ 22,861	\$ 27,575	\$ 41,973	\$ 44,274	
Staff Benefits	\$ 30,785,110	\$ 424,597	\$ 1,006,743				\$ 32,216,449	\$ 32,826,982	\$ 29,527,329	\$ 31,019,115	
	\$ 88,765,570	\$ 1,282,432	\$ 3,103,912				\$ 93,151,914	\$ 92,034,323	\$ 88,612,464	\$ 90,533,655	
Operating Expenses and Equipment											
General Expense	\$ 3,826,597	\$ 1,157	\$ 54,021				\$ 3,881,775	\$ 4,350,645	\$ 1,925,811	\$ 2,162,503	
Printing	\$ 313,065		\$ 3,895				\$ 316,960	\$ 364,629	\$ 291,861	\$ 405,114	
Telecommunications	\$ 438,522		\$ 5,082				\$ 443,604	\$ 450,105	\$ 381,008	\$ 405,697	
Postage	\$ 430,637		\$ 131				\$ 430,768	\$ 501,209	\$ 387,779	\$ 400,640	
Insurance	\$ 130,459						\$ 130,459	\$ 138,460	\$ 94,091	\$ 94,091	
In-State Travel	\$ 71,245		\$ 37,167				\$ 108,412	\$ 155,445	\$ 62,352	\$ 79,960	
Out-of-State Travel								\$ 201		\$ 5,000	
Training	\$ 30,888		\$ 12,975				\$ 43,863	\$ 70,914	\$ 102,386	\$ 154,226	
Security Services	\$ 2,536						\$ 2,536	\$ 41,510	\$ 2,319	\$ 2,319	
Facility Operations	\$ 4,115,576		\$ 127,898				\$ 4,243,474	\$ 4,532,085	\$ 2,621,438	\$ 7,526,660	
Utilities											
Contracted Services	\$ 4,147,531	\$ 2,536,772	\$ 849,649				\$ 7,533,952	\$ 9,562,012	\$ 7,514,999	\$ 8,246,005	
Consulting and Professional Services	\$ 578,741	\$ 3,722,364					\$ 4,301,105	\$ 4,409,482	\$ 6,946,218	\$ 10,456,723	
Information Technology	\$ 2,827,471	\$ 10,824	\$ 17,375				\$ 2,855,670	\$ 3,797,721	\$ 3,129,556	\$ 2,981,988	
Major Equipment	\$ 236,799	\$ 0					\$ 236,799	\$ 247,704	\$ 149,191	\$ 331,668	
Other Items of Expense	\$ 118,539		\$ 77,301				\$ 195,840	\$ 320,038	\$ 181,393	\$ 359,475	
	\$ 17,268,607	\$ 6,271,117	\$ 1,185,493				\$ 24,725,217	\$ 28,942,161	\$ 23,790,403	\$ 33,612,069	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 574,540						\$ 574,540	\$ 425,000	\$ 431,752	\$ 458,113	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 101						\$ 101				
Capital Costs											
Internal Cost Recovery	\$ (512,556)	\$ 147,822	\$ 364,734				\$ 0	\$ 0	\$ 0	\$ 43,043	
Prior Year Expense Adjustment	\$ (786,479)	\$ (3,281)	\$ (37,237)				\$ (826,997)	\$ 187,424	\$ (6,598)		
	\$ (724,394)	\$ 144,541	\$ 327,497				\$ (252,356)	\$ 612,424	\$ 3,976,851	\$ 4,052,854	
Total Expenditures	\$ 105,309,783	\$ 7,698,090	\$ 4,616,903				\$ 117,624,775	\$ 121,588,908	\$ 116,379,719	\$ 128,198,578	
Excess (Deficit) of Revenues Over Expenditures	\$ (361,212)	\$ 605,819	\$ (215,235)				\$ 29,371	\$ 1,769,737	\$ 6,533,977	\$ (633,080)	
Operating Transfers In (Out)	\$ (291,866)	\$ 76,631	\$ 215,235				\$ 0	\$ (36,196)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 12,361,645	\$ 1,747,950	\$ 0	\$ 0			\$ 14,109,594	\$ 14,109,594	\$ 7,575,618	\$ 7,575,618	
Ending Balance (Deficit)	\$ 11,708,566	\$ 2,430,399	\$ 0	\$ 0			\$ 14,138,965	\$ 15,843,136	\$ 14,109,594	\$ 6,942,538	

Superior Court of California, County of Alameda
 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 28,928,126	\$ 1,459,029				\$ (137,682)	\$ 30,249,473	\$ 30,895,745	\$ 29,122,059	\$ 29,429,522
Traffic & Other Infractions	\$ 3,570,514	\$ 447,852					\$ 4,018,366	\$ 4,239,756	\$ 4,140,737	\$ 4,500,098
Other Criminal Cases	\$ 8,746,395	\$ 4,825,463				\$ (27,727)	\$ 13,544,131	\$ 14,427,026	\$ 16,415,839	\$ 21,288,645
Civil	\$ 7,239,777	\$ 18,031				\$ 98	\$ 7,257,906	\$ 7,241,340	\$ 7,362,940	\$ 8,467,081
Family & Children Services	\$ 11,633,179	\$ 628,817				\$ 2,319	\$ 12,264,315	\$ 12,076,415	\$ 11,083,703	\$ 12,213,350
Probate, Guardianship & Mental Health Services	\$ 3,071,559	\$ 26,651				\$ 109	\$ 3,098,319	\$ 3,018,472	\$ 2,709,017	\$ 2,613,995
Juvenile Dependency Services	\$ 958,921	\$ 194,626				\$ 3,600	\$ 1,157,146	\$ 1,337,508	\$ 1,091,730	\$ 934,398
Juvenile Delinquency Services	\$ 1,244,452	\$ 521					\$ 1,244,973	\$ 1,245,415	\$ 1,167,978	\$ 1,218,218
Other Court Operations	\$ 1,981,569	\$ 161,468				\$ 10	\$ 2,143,046	\$ 2,112,300	\$ 1,889,738	\$ 1,627,941
Court Interpreters	\$ 4,438,590	\$ 1,250,840				\$ 92,684	\$ 5,782,114	\$ 5,829,499	\$ 5,113,540	\$ 6,134,844
Jury Services	\$ 916,147	\$ 180,304	\$ 574,540			\$ (79)	\$ 1,670,912	\$ 1,473,093	\$ 1,723,535	\$ 1,921,224
Security	\$ 3,230,013	\$ 474,163				\$ 9,984	\$ 3,714,160	\$ 3,068,515	\$ 2,792,953	\$ 3,080,969
Trial Court Operations Program	\$ 75,959,241	\$ 9,667,765	\$ 574,540			\$ (56,685)	\$ 86,144,861	\$ 86,965,081	\$ 84,613,768	\$ 93,430,285
Enhanced Collections	\$ 134,246	\$ 1,988,786			\$ 23,232		\$ 2,146,264	\$ 2,186,960	\$ 3,013,004	\$ 3,111,622
Other Non-Court Operations	\$ 364,279						\$ 364,279	\$ 440,884	\$ 527,468	\$ 524,709
Non-Court Operations Program	\$ 498,525	\$ 1,988,786			\$ 23,232		\$ 2,510,543	\$ 2,627,844	\$ 3,540,472	\$ 3,636,331
Executive Office	\$ 1,979,203	\$ 241,609			\$ (1,394)	\$ 5,070	\$ 2,224,488	\$ 2,013,381	\$ 1,704,628	\$ 1,591,758
Fiscal Services	\$ 4,318,798	\$ 1,038,937			\$ (4,607)	\$ 28,743	\$ 5,381,870	\$ 5,496,358	\$ 4,681,783	\$ 4,513,574
Human Resources	\$ 2,453,168	\$ 1,393,019	\$ 101		\$ (6,257)	\$ (936,298)	\$ 2,903,733	\$ 3,643,083	\$ 3,358,261	\$ 3,273,799
Business & Facilities Services	\$ 729,201	\$ 4,319,644				\$ 15,466	\$ 5,064,311	\$ 6,232,433	\$ 7,113,822	\$ 11,211,358
Information Technology	\$ 7,213,779	\$ 6,075,457			\$ (10,974)	\$ 116,707	\$ 13,394,970	\$ 14,610,728	\$ 11,366,985	\$ 10,541,473
Court Administration Program	\$ 16,694,148	\$ 13,068,666	\$ 101		\$ (23,232)	\$ (770,312)	\$ 28,969,371	\$ 31,995,983	\$ 28,225,479	\$ 31,131,962
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 93,151,914	\$ 24,725,217	\$ 574,641		\$ 0	\$ (826,997)	\$ 117,624,775	\$ 121,588,908	\$ 116,379,719	\$ 128,198,578