

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

11-28-13

Date

Alameda

Court

FY13/14 – Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Alameda
Court

FY13/14 – Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Alameda
 Court

FY13/14 – Q1
 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)	971.31	687.66			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUALIFICATION:

The signature and certification on the previous page represents a qualification of the underlying financial statements due to the AOC's methodology in which revenue and expense accruals are reflected and contained herein. It is our understanding that AOC authorities are aware and acknowledge the shortcomings in their accrual methodology.

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 September									
	Fiscal Year 2013/14							2012/13		
	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	\$ 31,528,056	\$ 86,617					\$ 31,614,673	\$ 77,291,712	\$ 15,586,614	\$ 65,235,873
Improvement and Modernization Fund	\$ 101,133						\$ 101,133	\$ 942,235	\$ 124,038	\$ 899,489
Judges' Compensation (45.25)	\$ 178,125						\$ 178,125	\$ 670,780	\$ 178,125	\$ 670,780
Court Interpreter (45.45)	\$ 769,593						\$ 769,593	\$ 3,300,000	\$ 720,171	\$ 3,250,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 90,483						\$ 90,483	\$ 945,784	\$ 136,211	\$ 975,784
Other Miscellaneous								\$ 3,102,046		\$ 3,641,718
	\$ 32,667,390	\$ 86,617					\$ 32,754,007	\$ 86,252,555	\$ 16,745,159	\$ 74,673,644
Grants										
AB 1058 Commissioner/Facilitator			\$ 211,851				\$ 211,851	\$ 1,843,471	\$ 249,323	\$ 1,855,480
Other AOC Grants			\$ 22,218				\$ 22,218	\$ 250,849	\$ 16,445	\$ 242,219
Non-AOC Grants	\$ 6,423		\$ 96,705				\$ 103,128	\$ 1,093,277	\$ 148,902	\$ 2,249,100
	\$ 6,423		\$ 330,774				\$ 337,197	\$ 3,167,597	\$ 414,670	\$ 4,346,798
Other Financing Sources										
Interest Income	\$ 564	\$ 7		\$ 0			\$ 571	\$ 48,000	\$ 938	\$ 55,000
Investment Income										
Donations										
Local Fees	\$ 389,467	\$ 51,122					\$ 440,589	\$ 1,731,000	\$ 294,591	\$ 1,145,000
Non-Fee Revenues								\$ 147,000		\$ 202,000
Enhanced Collections		\$ 738,030					\$ 738,030			
Escheatment										
Prior Year Revenue										
County Program - Restricted			\$ 0				\$ 0	\$ 982,000	\$ (17,552)	\$ 1,013,400
Reimbursement Other	\$ 29,900						\$ 29,900	\$ 110,000	\$ 69,695	\$ 185,000
Sale of Fixed Assets										
Other Miscellaneous	\$ (682)						\$ (682)	\$ 365,000	\$ (25,156)	\$ 290,000
	\$ 419,248	\$ 789,159		\$ 0			\$ 1,208,407	\$ 3,383,000	\$ 322,516	\$ 2,890,400
Total Revenues	\$ 33,093,062	\$ 875,776	\$ 330,774	\$ 0			\$ 34,299,612	\$ 92,823,152	\$ 17,482,345	\$ 81,910,843
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 11,364,428	\$ 198,404	\$ 362,901				\$ 11,925,734	\$ 50,915,013	\$ 12,426,830	\$ 52,710,390
Temp Help	\$ 336,338	\$ 146	\$ 6,188				\$ 342,672	\$ 1,806,465	\$ 259,711	\$ 917,222
Overtime	\$ 10,250	\$ 4,219					\$ 14,470	\$ 60,674	\$ 11,023	\$ 229,235
Staff Benefits	\$ 4,964,082	\$ 87,253	\$ 153,486				\$ 5,204,820	\$ 28,525,119	\$ 2,274,675	\$ 28,923,888
	\$ 16,675,099	\$ 290,022	\$ 522,574				\$ 17,487,695	\$ 81,307,271	\$ 14,972,238	\$ 82,780,515
Operating Expenses and Equipment										
General Expense	\$ 285,774	\$ 42	\$ 18,597				\$ 304,414	\$ 2,469,884	\$ (1,159,255)	\$ 2,363,580
Printing	\$ 62,070		\$ 52				\$ 62,122	\$ 330,000	\$ (160,497)	\$ 275,000
Telecommunications	\$ 56,024						\$ 56,024	\$ 505,000	\$ 157,457	\$ 750,000
Postage	\$ 54,364						\$ 54,364	\$ 395,000	\$ 10,146	\$ 338,000
Insurance	\$ 600						\$ 600	\$ 40,000	\$ 3,994	\$ 25,000
In-State Travel	\$ 12,039		\$ 1,459				\$ 13,497	\$ 79,940	\$ 12,597	\$ 128,154
Out-of-State Travel			\$ 127				\$ 127	\$ 16,089	\$ 98	\$ 3,300
Training	\$ 19,664		\$ 766				\$ 20,430	\$ 72,450	\$ (404)	\$ 80,900
Security Services	\$ 8,019						\$ 8,019	\$ 10,000	\$ (1,916,214)	
Facility Operations	\$ 436,457						\$ 436,457	\$ 2,052,000	\$ (50,445)	\$ 1,966,300
Utilities										
Contracted Services	\$ 920,791	\$ 601,525	\$ 55,518				\$ 1,577,835	\$ 4,923,225	\$ (160,673)	\$ 6,482,995
Consulting and Professional Services	\$ 34,026						\$ 34,026	\$ 1,755,000	\$ 222,154	\$ 1,690,500
Information Technology	\$ 463,363	\$ 47,609					\$ 510,972	\$ 1,229,000	\$ 463,093	\$ 1,680,000
Major Equipment	\$ 5,958						\$ 5,958	\$ 5,695	\$ 5,695	\$ 246,700
Other Items of Expense	\$ (63)						\$ (63)	\$ 45,000	\$ 3,276	\$ 36,000
	\$ 2,357,096	\$ 649,177	\$ 76,519				\$ 3,082,782	\$ 13,922,588	\$ (2,568,978)	\$ 16,066,429
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 181,094						\$ 181,094	\$ 735,000	\$ 143,863	\$ 885,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (109,454)	\$ 27,201	\$ 82,252				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 71,641	\$ 27,201	\$ 82,252				\$ 181,094	\$ 735,000	\$ 143,863	\$ 885,000
Total Expenditures	\$ 19,103,825	\$ 966,401	\$ 681,345				\$ 20,751,571	\$ 95,964,859	\$ 12,547,125	\$ 99,731,944
Excess (Deficit) of Revenues Over Expenditures	\$ 13,989,237	\$ (90,625)	\$ (350,571)	\$ 0			\$ 13,548,040	\$ (3,141,707)	\$ 4,935,220	\$ (17,821,101)
Operating Transfers In (Out)	\$ 11,498		\$ (11,498)				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 8,441,899	\$ 1,335,724	\$ 0	\$ 18,887,729			\$ 28,665,352	\$ 28,665,352	\$ 30,106,433	\$ 30,106,433
Ending Balance (Deficit)	\$ 22,442,634	\$ 1,245,100	\$ (362,070)	\$ 18,887,729			\$ 42,213,393	\$ 25,523,645	\$ 35,041,653	\$ 12,285,332

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

For the month ended September										
Fiscal Year 2013/14										
	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	\$ 6,217,937	\$ 357,259					\$ 6,575,196	\$ 32,996,179	\$ 6,006,963	\$ 37,023,200
Traffic & Other Infractions	\$ 911,849	\$ 105,007					\$ 1,016,856	\$ 5,972,860	\$ 1,065,373	\$ 5,572,790
Other Criminal Cases	\$ 1,542,191	\$ 89,874					\$ 1,632,066	\$ 8,309,509	\$ 1,647,426	\$ 9,106,699
Civil	\$ 1,242,431						\$ 1,242,431	\$ 6,050,522	\$ 1,396,145	\$ 5,836,290
Family & Children Services	\$ 1,657,238	\$ 130,480					\$ 1,787,717	\$ 8,106,979	\$ 1,874,444	\$ 8,239,160
Probate, Guardianship & Mental Health Services	\$ 445,951						\$ 445,951	\$ 2,001,807	\$ 391,132	\$ 2,002,100
Juvenile Dependency Services	\$ 40,759	\$ 21,306					\$ 62,065	\$ 257,952	\$ 44,416	\$ 171,500
Juvenile Delinquency Services	\$ 345,090						\$ 345,090	\$ 1,513,534	\$ 403,788	\$ 1,535,430
Other Court Operations	\$ 596,047	\$ 82,195					\$ 678,242	\$ 2,187,944	\$ 638,242	\$ 2,074,680
Court Interpreters	\$ 809,746	\$ 114,106					\$ 923,852	\$ 3,741,804	\$ 849,413	\$ 3,761,409
Jury Services	\$ 173,643	\$ 152,679	\$ 181,094				\$ 507,417	\$ 1,696,178	\$ 262,507	\$ 2,356,640
Security	\$ 651,093	\$ 19,300					\$ 670,393	\$ 3,258,435	\$ (1,387,065)	\$ 3,468,054
Trial Court Operations Program	\$ 14,633,975	\$ 1,072,206	\$ 181,094				\$ 15,887,276	\$ 76,093,703	\$ 13,192,786	\$ 81,147,952
Enhanced Collections	\$ 50,552	\$ 560,239			\$ 27,201		\$ 637,993		\$ 225,451	\$ 902,300
Other Non-Court Operations	\$ 228,836				\$ 27,201		\$ 228,836	\$ 932,000	\$ 225,451	\$ 902,300
Non-Court Operations Program	\$ 279,388	\$ 560,239			\$ 27,201		\$ 866,829	\$ 932,000	\$ 225,451	\$ 902,300
Executive Office	\$ 436,609	\$ 5,257			\$ (4,896)		\$ 436,969	\$ 1,731,895	\$ 429,440	\$ 1,903,720
Fiscal Services	\$ 782,643	\$ 262,836			\$ (8,704)		\$ 1,036,775	\$ 3,845,436	\$ 760,686	\$ 3,208,692
Human Resources	\$ 343,220	\$ 23,004			\$ (2,992)		\$ 363,232	\$ 1,687,900	\$ 334,819	\$ 1,729,320
Business & Facilities Services	\$ 125,396	\$ 611,163			\$ (1,088)		\$ 735,471	\$ 4,884,805	\$ (1,346,823)	\$ 3,176,250
Information Technology	\$ 886,464	\$ 548,076			\$ (9,520)		\$ 1,425,020	\$ 6,789,120	\$ (1,049,236)	\$ 7,663,710
Court Administration Program	\$ 2,574,332	\$ 1,450,336			\$ (27,201)		\$ 3,997,467	\$ 18,939,156	\$ (871,113)	\$ 17,681,692
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,487,695	\$ 3,082,782	\$ 181,094		\$ 0		\$ 20,751,571	\$ 95,964,859	\$ 12,547,125	\$ 99,731,944

Superior Court of California, County of Alameda
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2013/14									
	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	\$ 60,977	\$ 1,109,811	\$ (1,146,088)	\$ 1,345			\$ 1,966,661	\$ 1,992,705	\$ 261,729
Payroll	\$ (8,247)	\$ 0						\$ (8,247)	\$ (4,524)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 22,340							\$ 22,340	\$ 23,140
Cash with County	\$ 39,452							\$ 39,452	\$ 17,620
Cash Outside of the AOC									
Total Cash	\$ 164,521	\$ 1,109,811	\$ (1,146,088)	\$ 18,887,729			\$ 22,552,525	\$ 41,568,498	\$ 37,660,561
Short Term Investment	\$ 28,393,181						\$ 2,149,417	\$ 30,542,599	\$ 21,855,831
Investment in Financial Institution									
Total Investments	\$ 28,393,181						\$ 2,149,417	\$ 30,542,599	\$ 21,855,831
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 412,679	\$ 174,322	\$ 845,896					\$ 1,432,898	\$ 1,580,425
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 51,937	\$ 51,937	\$ 51,937
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 543	\$ 0	\$ 0					\$ 543	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 339							\$ 339	\$ 0
Total Receivables	\$ 413,562	\$ 174,322	\$ 845,896	\$ 0			\$ 51,937	\$ 1,485,717	\$ 1,632,362
Prepaid Expenses - General	\$ 0							\$ 0	\$ 85,268
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 85,268
Other Assets									
Total Other Assets									
Total Assets	\$ 28,971,264	\$ 1,284,134	\$ (300,192)	\$ 18,887,729			\$ 24,753,879	\$ 73,596,814	\$ 61,234,021
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 380,934
Accounts Payable - General	\$ 81,565	\$ 0	\$ 10,125				\$ 0	\$ 91,690	\$ 23,168
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 339	\$ 339	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 37,500
TC145 Liability							\$ 2,187,560	\$ 2,187,560	\$ 2,479,414
Due to Other Governments	\$ 3,487,449						\$ 11,422,559	\$ 14,910,008	\$ 10,971,968
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 808
Interest							\$ 243	\$ 243	\$ 137
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 3,569,014	\$ 0	\$ 10,125				\$ 13,610,701	\$ 17,189,840	\$ 13,893,926
Civil							\$ 1,918,363	\$ 1,918,363	
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 9,215,242	\$ 9,215,242	\$ 9,539,359
Trust Interest Payable							\$ 882	\$ 882	
Miscellaneous Trust									
Total Trust Deposits							\$ 11,134,487	\$ 11,134,487	\$ 9,539,359
Accrued Payroll	\$ 2,868,762	\$ 39,034						\$ 2,907,796	\$ 2,717,379
Benefits Payable	\$ (65,781)							\$ (65,781)	\$ (89,032)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 36,571							\$ 36,571	\$ 26,769
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,839,552	\$ 39,034						\$ 2,878,586	\$ 2,655,116
Revenue Collected in Advance	\$ 10		\$ 51,753					\$ 51,763	\$ 24,221
Liabilities For Deposits	\$ 120,053						\$ 8,691	\$ 128,745	\$ 79,747
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 120,064		\$ 51,753				\$ 8,691	\$ 180,508	\$ 103,968
Total Liabilities	\$ 6,528,630	\$ 39,034	\$ 61,878				\$ 24,753,879	\$ 31,383,421	\$ 26,192,368
Total Fund Balance	\$ 22,442,634	\$ 1,245,100	\$ (362,070)	\$ 18,887,729				\$ 42,213,393	\$ 35,041,653
Total Liabilities and Fund Balance	\$ 28,971,264	\$ 1,284,134	\$ (300,192)	\$ 18,887,729			\$ 24,753,879	\$ 73,596,814	\$ 61,234,021