

**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.

*Murphy J. Smith*  
Signature of Presiding Judge or Court Executive

7-2-2014  
Date

ALAMEDA  
Court  
FY13/14 - Q3  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

ALAMEDA

Court

FY13/14 - Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

A:AMEDA

Court

FY13/14 - Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	791.31	687.66	673.36	670.36	

<sup>1</sup> 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 Alameda  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended March							2012/13 (Info. Purposes Only)	2012/13 (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds								
	Special Revenues			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (537,645)	\$ 1,335,326	\$ (1,195,552)	\$ 1,346			\$ 3,515,131	\$ 3,118,806	\$ 2,433,739
Payroll	\$ (323)	\$ 0						\$ (323)	\$ (5,756)
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	\$ 22,540
Cash with County	\$ 7,565							\$ 7,565	\$ 188,348
Cash Outside of the AOC				\$ 18,919,718			\$ 23,848,296	\$ 42,768,014	\$ 38,468,435
Total Cash	\$ (458,063)	\$ 1,335,326	\$ (1,195,552)	\$ 18,921,064			\$ 27,363,427	\$ 45,968,202	\$ 41,157,308
Short Term Investment	\$ 16,656,838							\$ 4	\$ 16,656,842
Investment in Financial Institution								\$ 4	\$ 16,254,201
Total Investments	\$ 16,656,838							\$ 4	\$ 16,254,201
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 256,293	\$ 0	\$ 981,626					\$ 1,237,919	\$ 1,847,283
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 725							\$ 725	
Total Receivables	\$ 257,018	\$ 0	\$ 981,626	\$ 0			\$ 51,937	\$ 1,290,580	\$ 1,899,220
Prepaid Expenses - General	\$ 0							\$ 0	\$ 23,896
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 23,896
Other Assets									
Total Other Assets									
Total Assets	\$ 16,465,792	\$ 1,335,326	\$ (213,926)	\$ 18,921,064			\$ 27,415,368	\$ 63,913,624	\$ 59,334,623
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 53,384	\$ 0	\$ 6,750				\$ 0	\$ 60,134	\$ 586,517
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 725	\$ 725	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 2,533,867
Due to Other Governments	\$ 0						\$ 14,408,597	\$ 14,408,597	\$ 14,905,115
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 400	\$ 400	\$ 325
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 3,500
Total Accounts Payable and Accrued Liab.	\$ 53,384	\$ 0	\$ 6,750				\$ 14,409,722	\$ 14,469,856	\$ 18,029,324
Civil							\$ 3,502,849	\$ 3,502,849	\$ 1,334,541
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 9,491,635	\$ 9,491,635	\$ 8,762,050
Trust Interest Payable							\$ 2,470	\$ 2,470	
Miscellaneous Trust									
Total Trust Deposits							\$ 12,996,955	\$ 12,996,955	\$ 8,096,591
Accrued Payroll	\$ 2,886,343	\$ 39,818						\$ 2,926,161	\$ 2,689,240
Benefits Payable	\$ 34,836							\$ 34,836	\$ (74,017)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 102,188							\$ 102,188	\$ 44,395
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,023,367	\$ 39,818						\$ 3,063,185	\$ 2,639,619
Revenue Collected in Advance	\$ 5,025		\$ 53,480					\$ 58,504	\$ 38,558
Liabilities For Deposits	\$ 129,479						\$ 8,691	\$ 138,170	\$ 115,401
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 134,504		\$ 53,480				\$ 8,691	\$ 196,675	\$ 153,958
Total Liabilities	\$ 3,211,256	\$ 39,818	\$ 60,230				\$ 27,415,368	\$ 30,726,671	\$ 28,919,492
Total Fund Balance	\$ 13,244,536	\$ 1,295,508	\$ (274,156)	\$ 18,921,064				\$ 33,186,953	\$ 30,415,131
Total Liabilities and Fund Balance	\$ 16,465,792	\$ 1,335,326	\$ (213,926)	\$ 18,921,064			\$ 27,415,368	\$ 63,913,624	\$ 59,334,623

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 March								Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	Fiscal Year 2013/14							2012/13					
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds					Total Funds (Info. Purposes Only)
General	Special Revenue												
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 59,170,939	\$ 388,319						\$ 59,559,258	\$ 77,342,712	\$ 49,271,614	\$ 65,235,873		
Improvement and Modernization Fund	\$ 519,485							\$ 519,485	\$ 942,233	\$ 607,912	\$ 899,489		
Judges' Compensation (45 25)	\$ 534,375							\$ 534,375	\$ 670,780	\$ 534,375	\$ 670,780		
Court Interpreter (45 45)	\$ 2,846,382							\$ 2,846,382	\$ 3,596,000	\$ 2,749,492	\$ 3,250,000		
Civil Coordination Reimbursement (45 55)	\$ 641,258							\$ 641,258	\$ 945,784	\$ 645,426	\$ 975,784		
MOU Reimbursements (45 10 and General)	\$ 3,102,046							\$ 3,102,046	\$ 3,102,046	\$ 3,102,046	\$ 3,641,718		
Other Miscellaneous	\$ 66,814,485	\$ 388,319						\$ 67,202,904	\$ 86,598,555	\$ 56,911,265	\$ 74,673,044		
Grants													
AB 1058 Commissioner/Facilitator			\$ 1,179,991					\$ 1,179,991	\$ 1,843,471	\$ 1,282,208	\$ 1,855,480		
Other AOC Grants			\$ 236,628					\$ 236,628	\$ 557,525	\$ 113,041	\$ 242,219		
Non-AOC Grants	\$ 6,434		\$ 702,114					\$ 708,548	\$ 1,248,277	\$ 875,795	\$ 2,249,100		
	\$ 6,434		\$ 2,118,734					\$ 2,125,167	\$ 3,647,273	\$ 2,271,042	\$ 4,346,799		
Other Financing Sources													
Interest Income	\$ 34,643	\$ 1,747		\$ 33,335				\$ 69,725	\$ 29,000	\$ 35,707	\$ 55,000		
Investment Income													
Donations													
Local Fees	\$ 1,087,854	\$ 176,151						\$ 1,264,005	\$ 1,958,000	\$ 1,324,293	\$ 1,145,000		
Non-Fee Revenues	\$ 122,891							\$ 122,891	\$ 210,000	\$ 124,409	\$ 202,000		
Enhanced Collections		\$ 2,414,732						\$ 2,414,732					
Escheatment													
Prior Year Revenue	\$ 0							\$ 0		\$ (12,503)			
County Program - Restricted		\$ 457,802						\$ 457,802	\$ 982,000	\$ 454,101	\$ 1,013,400		
Reimbursement Other	\$ 114,303							\$ 114,303	\$ 110,000	\$ 157,375	\$ 185,000		
Sale of Fixed Assets													
Other Miscellaneous	\$ 195,987							\$ 195,987	\$ 423,000	\$ 297,287	\$ 290,000		
	\$ 1,555,677	\$ 3,050,432		\$ 33,335				\$ 4,639,444	\$ 7,112,300	\$ 2,380,689	\$ 2,890,400		
<b>Total Revenues</b>	<b>\$ 66,376,598</b>	<b>\$ 2,438,751</b>	<b>\$ 2,118,734</b>	<b>\$ 33,335</b>				<b>\$ 73,987,415</b>	<b>\$ 93,967,828</b>	<b>\$ 61,582,976</b>	<b>\$ 81,910,843</b>		
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 35,898,463	\$ 671,739	\$ 1,350,173					\$ 37,920,375	\$ 54,149,020	\$ 36,942,035	\$ 52,710,390		
Temp Help	\$ 884,204	\$ 1,237	\$ 67,838					\$ 953,279	\$ 2,196,465	\$ 1,084,947	\$ 917,222		
Overtime	\$ 73,766	\$ 16,736	\$ 903					\$ 91,405	\$ 135,874	\$ 30,034	\$ 229,235		
Staff Benefits	\$ 18,499,630	\$ 303,787	\$ 562,544					\$ 19,365,962	\$ 28,892,193	\$ 18,928,633	\$ 28,923,668		
	\$ 55,356,063	\$ 993,499	\$ 1,981,458					\$ 58,331,020	\$ 85,373,352	\$ 56,985,656	\$ 82,780,515		
Operating Expenses and Equipment													
General Expense	\$ 1,352,806	\$ 3,490	\$ 56,627					\$ 1,412,925	\$ 2,403,239	\$ 1,157,065	\$ 2,363,580		
Printing	\$ 177,578		\$ 292					\$ 177,870	\$ 330,000	\$ 232,301	\$ 275,000		
Telecommunications	\$ 220,376							\$ 220,376	\$ 495,000	\$ 962,870	\$ 750,000		
Postage	\$ 336,538							\$ 336,538	\$ 395,000	\$ 164,345	\$ 338,000		
Insurance	\$ 30,506							\$ 30,506	\$ 40,000	\$ 33,892	\$ 25,000		
In-State Travel	\$ 54,514		\$ 13,728					\$ 68,242	\$ 79,940	\$ 59,263	\$ 128,154		
Out-of-State Travel			\$ 127					\$ 127	\$ 16,089	\$ 98	\$ 3,300		
Training	\$ 56,439		\$ 768					\$ 57,207	\$ 261,850	\$ 14,283	\$ 80,900		
Security Services	\$ 7,401							\$ 7,401	\$ 108,000	\$ (1,850,636)			
Facility Operations	\$ 1,268,659		\$ 653					\$ 1,269,313	\$ 2,081,000	\$ 1,280,097	\$ 1,966,300		
Utilities													
Contracted Services	\$ 2,761,821	\$ 2,351,771	\$ 327,000					\$ 5,440,592	\$ 4,884,785	\$ 3,082,983	\$ 6,482,995		
Consulting and Professional Services	\$ 748,110		\$ 150					\$ 748,260	\$ 3,563,500	\$ 725,293	\$ 1,690,500		
Information Technology	\$ 799,365	\$ 0	\$ 180					\$ 799,545	\$ 1,894,000	\$ 792,351	\$ 1,680,000		
Major Equipment	\$ 59,971							\$ 59,971	\$ 75,000	\$ 47,187	\$ 248,700		
Other Items of Expense	\$ 22,549							\$ 22,549	\$ 45,000	\$ 22,069	\$ 36,000		
	\$ 7,896,634	\$ 2,355,261	\$ 399,524					\$ 10,651,419	\$ 16,632,503	\$ 6,323,480	\$ 16,066,429		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 490,396							\$ 490,396	\$ 735,000	\$ 530,011	\$ 885,000		
Judgements, Settlements and Claims										\$ 106,022			
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (397,023)	\$ 130,207	\$ 266,816					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (27,020)							\$ (27,020)		\$ (2,690,895)			
	\$ 66,353	\$ 130,207	\$ 266,816					\$ 463,376	\$ 736,000	\$ (2,054,833)	\$ 885,000		
<b>Total Expenditures</b>	<b>\$ 63,319,050</b>	<b>\$ 3,478,967</b>	<b>\$ 2,647,798</b>	<b>\$ 33,335</b>				<b>\$ 69,445,815</b>	<b>\$ 102,740,855</b>	<b>\$ 61,254,278</b>	<b>\$ 99,731,944</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 5,057,545	\$ (40,217)	\$ (529,064)	\$ 33,335				\$ 4,521,600	\$ (8,783,027)	\$ 308,698	\$ (17,821,101)		
Operating Transfers In (Out)	\$ (254,908)		\$ 254,908					\$ 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)	\$ 13,244,536	\$ 1,295,508	\$ (274,156)	\$ 18,921,064				\$ 33,186,953	\$ 19,882,325	\$ 30,411,131	\$ 12,285,332		

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

	For the month ended March									
	Fiscal Year 2013/14							2012/13		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 20,622,022	\$ 1,145,600					\$ 21,767,622	\$ 33,804,544	\$ 20,777,629	\$ 37,023,200
Traffic & Other Infractions	\$ 3,044,546	\$ 381,581					\$ 3,426,128	\$ 6,448,860	\$ 3,780,263	\$ 5,572,790
Other Criminal Cases	\$ 5,308,147	\$ 446,854					\$ 5,755,001	\$ 8,963,185	\$ 5,325,456	\$ 9,106,699
Civil	\$ 4,158,659	\$ 9,850					\$ 4,168,508	\$ 6,286,522	\$ 4,460,504	\$ 5,836,290
Family & Children Services	\$ 5,843,316	\$ 376,180					\$ 6,219,496	\$ 8,325,579	\$ 5,974,529	\$ 8,239,160
Probate, Guardianship & Mental Health Services	\$ 1,499,453	\$ 4,394					\$ 1,503,846	\$ 2,400,807	\$ 1,303,831	\$ 2,002,100
Juvenile Dependency Services	\$ 120,209	\$ 39,809					\$ 160,018	\$ 260,952	\$ 161,138	\$ 171,500
Juvenile Delinquency Services	\$ 1,096,660	\$ 678					\$ 1,097,339	\$ 1,549,534	\$ 1,303,997	\$ 1,535,430
Other Court Operations	\$ 2,221,831	\$ 222,883					\$ 2,444,713	\$ 2,232,844	\$ 2,097,403	\$ 2,074,680
Court Interpreters	\$ 2,785,222	\$ 412,713					\$ 3,197,935	\$ 4,036,804	\$ 2,888,855	\$ 3,761,409
Jury Services	\$ 544,399	\$ 379,711	\$ 490,396				\$ 1,414,506	\$ 1,711,378	\$ 1,176,004	\$ 2,356,640
Security	\$ 2,261,139	\$ 32,574					\$ 2,293,713	\$ 3,485,735	\$ 289,631	\$ 3,468,054
Trial Court Operations Program	\$ 49,505,602	\$ 3,452,828	\$ 490,396				\$ 53,448,825	\$ 79,506,744	\$ 49,539,239	\$ 81,147,952
Enhanced Collections	\$ 225,481	\$ 1,798,961			\$ 130,207		\$ 2,154,649			
Other Non-Court Operations	\$ 718,468	\$ 159					\$ 718,627	\$ 962,000	\$ 683,921	\$ 902,300
Non-Court Operations Program	\$ 943,949	\$ 1,799,120			\$ 130,207		\$ 2,873,277	\$ 962,000	\$ 683,921	\$ 902,300
Executive Office	\$ 1,307,818	\$ 45,353			\$ (23,437)		\$ 1,329,734	\$ 1,834,095	\$ 1,336,456	\$ 1,903,720
Fiscal Services	\$ 1,997,051	\$ 889,475			\$ (41,666)		\$ 2,844,860	\$ 3,722,936	\$ 2,716,807	\$ 3,208,692
Human Resources	\$ 1,104,442	\$ 145,760			\$ (14,323)		\$ 1,235,879	\$ 2,016,400	\$ 1,123,349	\$ 1,729,320
Business & Facilities Services	\$ 441,051	\$ 2,804,064			\$ (5,208)	\$ (8,804)	\$ 3,231,103	\$ 5,030,805	\$ 1,194,858	\$ 3,176,250
Information Technology	\$ 3,031,107	\$ 1,514,819			\$ (45,573)	\$ (18,216)	\$ 4,482,138	\$ 9,667,875	\$ 4,659,649	\$ 7,663,710
Court Administration Program	\$ 7,881,469	\$ 5,399,471			\$ (130,207)	\$ (27,020)	\$ 13,123,713	\$ 22,272,111	\$ 11,031,118	\$ 17,681,692
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 58,331,020	\$ 10,651,419	\$ 490,396		\$ 0	\$ (27,020)	\$ 69,445,815	\$ 102,740,855	\$ 61,254,278	\$ 99,731,944