

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.

Leah T. L.
Signature of Presiding Judge or Court Executive

8/7/13
Date

Alameda
Court

FY12/13 - Q4
Fiscal Year and Ending Quarter

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 shortcoming 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 June										
	Fiscal Year 2012/13							2011/12			
	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	\$ 67,797,787	\$ 583,817		\$ 2,000,000			\$ 70,381,585	\$ 65,235,873	\$ 67,042,780	\$ 66,644,883	
Trial Court Improvement Fund	\$ 892,935						\$ 892,935	\$ 899,489	\$ 238,813	\$ 261,150	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 0	\$ 711,596	\$ 751,827	
Judges' Compensation (45.25)	\$ 671,333						\$ 671,333	\$ 670,780	\$ 670,780	\$ 684,000	
Court Interpreter (45.45)	\$ 3,656,946						\$ 3,656,946	\$ 3,250,000	\$ 3,277,134	\$ 3,000,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 909,672						\$ 909,672	\$ 975,784	\$ 1,328,257	\$ 1,343,611	
Other Miscellaneous	\$ 4,375,303						\$ 4,375,303	\$ 3,641,718	\$ 2,356,811	\$ 2,356,811	
	\$ 78,303,955	\$ 583,817		\$ 2,000,000			\$ 80,887,772	\$ 74,673,644	\$ 95,823,171	\$ 95,042,082	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,855,480				\$ 1,855,480	\$ 1,855,480	\$ 1,889,859	\$ 1,889,859	
Other AOC Grants			\$ 235,920				\$ 235,920	\$ 242,219	\$ 246,588	\$ 237,161	
Non-AOC Grants	\$ 32,005		\$ 1,393,290				\$ 1,425,295	\$ 2,348,100	\$ 1,560,852	\$ 1,686,921	
	\$ 32,005		\$ 3,484,690				\$ 3,516,694	\$ 4,346,799	\$ 3,727,299	\$ 3,813,941	
Other Financing Sources											
Interest Income	\$ 49,361	\$ 4,078		\$ 35,383			\$ 88,822	\$ 55,000	\$ 158,475	\$ 70,000	
Investment Income											
Donations											
Local Fees	\$ 1,829,370	\$ 322,328					\$ 2,151,698	\$ 1,145,000	\$ 1,207,885	\$ 915,000	
Non-Fee Revenues	\$ 147,924						\$ 147,924	\$ 202,000	\$ 154,057	\$ 150,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (12,503)						\$ (12,503)		\$ 2,317,577		
County Program - Restricted		\$ 949,526					\$ 949,526	\$ 1,013,400	\$ 931,015	\$ 933,065	
Reimbursement Other	\$ 263,353						\$ 263,353	\$ 185,000	\$ 270,138	\$ 250,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 366,975						\$ 366,975	\$ 290,000	\$ 83,221	\$ 23,000	
	\$ 2,644,480	\$ 1,275,932		\$ 35,383			\$ 3,956,794	\$ 2,890,400	\$ 5,122,389	\$ 2,341,065	
Total Revenues	\$ 80,950,439	\$ 1,859,749	\$ 3,484,690	\$ 2,035,383			\$ 86,360,260	\$ 81,910,843	\$ 104,472,838	\$ 101,197,088	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 46,188,222	\$ 685,352	\$ 1,870,397				\$ 48,743,971	\$ 52,710,390	\$ 52,129,000	\$ 53,813,519	
Temp Help	\$ 1,427,532	\$ 5,419	\$ 97,578				\$ 1,530,528	\$ 917,222	\$ 1,401,516	\$ 1,331,482	
Overtime	\$ 40,878	\$ 774	\$ 657				\$ 42,308	\$ 229,235	\$ 79,726	\$ 107,000	
Staff Benefits	\$ 26,384,154	\$ 297,217	\$ 787,367				\$ 27,448,738	\$ 28,923,668	\$ 27,801,961	\$ 29,733,717	
	\$ 74,040,785	\$ 988,762	\$ 2,735,999				\$ 77,766,540	\$ 82,780,515	\$ 81,412,193	\$ 84,786,018	
Operating Expenses and Equipment											
General Expense	\$ 1,756,625	\$ 15,814	\$ 61,915				\$ 1,834,354	\$ 2,383,580	\$ 3,942,590	\$ 3,264,388	
Printing	\$ 331,214		\$ 41				\$ 331,258	\$ 275,000	\$ 579,419	\$ 370,000	
Telecommunications	\$ 728,506						\$ 728,506	\$ 790,000	\$ 1,643,057	\$ 1,834,500	
Postage	\$ 389,404						\$ 389,404	\$ 338,000	\$ 1,181,955	\$ 775,000	
Insurance	\$ 30,184						\$ 30,184	\$ 25,000	\$ 25,384	\$ 30,000	
In-State Travel	\$ 61,525		\$ 26,601				\$ 88,126	\$ 128,154	\$ 88,144	\$ 171,105	
Out-of-State Travel	\$ 282		\$ 10,416				\$ 10,698	\$ 3,300	\$ 155		
Training	\$ 31,975		\$ 1,798				\$ 33,773	\$ 80,900	\$ 112,897	\$ 125,950	
Security Services	\$ 47,734						\$ 47,734	\$ 2,209,709	\$ 2,209,709		
Facility Operations	\$ 1,943,479						\$ 1,943,479	\$ 1,968,300	\$ 2,382,084	\$ 1,997,000	
Utilities											
Contracted Services	\$ 4,197,920	\$ 598,123	\$ 583,685				\$ 5,377,728	\$ 6,482,995	\$ 6,671,274	\$ 7,945,071	
Consulting and Professional Services	\$ 1,630,051						\$ 1,630,051	\$ 1,690,500	\$ 1,982,671	\$ 1,329,700	
Information Technology	\$ 895,318	\$ 259,418					\$ 1,154,736	\$ 1,680,000	\$ 1,831,327	\$ 1,518,500	
Major Equipment	\$ 233,664						\$ 233,664	\$ 248,700	\$ 174,010	\$ 73,000	
Other Items of Expense	\$ 39,216						\$ 39,216	\$ 36,000	\$ 39,353	\$ 40,000	
	\$ 12,317,097	\$ 871,356	\$ 684,457				\$ 13,872,909	\$ 16,066,429	\$ 22,964,027	\$ 19,471,214	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 747,729						\$ 747,729	\$ 885,000	\$ 885,000	\$ 950,000	
Judgements, Settlements and Claims	\$ 106,022						\$ 106,022		\$ 10,681		
Debt Service									\$ 55,182		
Other											
Capital Costs											
Internal Cost Recovery	\$ (451,243)		\$ 451,243				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,690,865)						\$ (2,690,865)		\$ (1,952,900)		
	\$ (2,288,357)		\$ 451,243				\$ (1,837,114)	\$ 885,000	\$ (1,021,375)	\$ 950,000	
Total Expenditures	\$ 84,059,525	\$ 1,360,118	\$ 3,871,698				\$ 89,801,341	\$ 99,731,644	\$ 103,054,846	\$ 105,207,232	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,089,086)	\$ (500)	\$ (387,009)	\$ 2,035,383			\$ (1,441,081)	\$ (17,821,101)	\$ 1,417,992	\$ (4,010,144)	
Operating Transfers in (Out)	\$ (397,365)	\$ 11,245	\$ 387,009	\$ (888)			\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,928,350	\$ 1,324,848	\$ 0	\$ 16,853,235			\$ 30,106,433	\$ 30,106,433	\$ 28,688,441	\$ 28,688,441	
Ending Balance (Deficit)	\$ 8,441,899	\$ 1,335,724	\$ 0	\$ 16,867,729			\$ 28,665,352	\$ 12,285,332	\$ 30,106,433	\$ 24,678,297	

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

For the month ended June										
Fiscal Year 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 27,346,836	\$ 1,399,563	\$ 106,022			\$ (232,695)	\$ 28,619,726	\$ 37,023,200	\$ 32,404,825	\$ 40,532,348
Traffic & Other Infractions	\$ 4,825,416	\$ 496,418				\$ (53,244)	\$ 5,268,590	\$ 5,572,790	\$ 6,466,535	\$ 6,523,990
Other Criminal Cases	\$ 6,700,147	\$ 676,757					\$ 7,376,903	\$ 9,106,699	\$ 7,692,064	\$ 8,393,225
Civil	\$ 6,063,108						\$ 6,063,108	\$ 5,836,290	\$ 6,342,610	\$ 6,686,520
Family & Children Services	\$ 7,497,421	\$ 727,438				\$ (9,999)	\$ 8,214,860	\$ 8,239,160	\$ 7,979,206	\$ 8,235,447
Probate, Guardianship & Mental Health Services	\$ 1,806,178	\$ 250					\$ 1,806,428	\$ 2,002,100	\$ 1,630,978	\$ 2,093,280
Juvenile Dependency Services	\$ 166,200	\$ 60,101					\$ 226,301	\$ 171,500	\$ 211,076	\$ 181,900
Juvenile Delinquency Services	\$ 1,761,214	\$ 332					\$ 1,761,545	\$ 1,535,430	\$ 1,604,304	\$ 1,580,390
Other Court Operations	\$ 2,676,662	\$ 236,918				\$ (39,457)	\$ 2,874,123	\$ 2,074,680	\$ 3,214,415	\$ 2,265,700
Court Interpreters	\$ 3,394,749	\$ 584,791					\$ 3,979,539	\$ 3,761,409	\$ 3,845,337	\$ 3,688,610
Jury Services	\$ 852,403	\$ 211,256	\$ 747,729			\$ (73,860)	\$ 1,737,527	\$ 2,356,640	\$ 2,722,643	\$ 2,466,320
Security	\$ 2,929,713	\$ 125,145				\$ (32,070)	\$ 3,022,787	\$ 3,468,054	\$ 3,452,792	\$ 3,370,354
Trial Court Operations Program	\$ 66,020,045	\$ 4,518,967	\$ 853,751			\$ (441,325)	\$ 70,951,438	\$ 81,147,952	\$ 77,586,784	\$ 86,018,084
Enhanced Collections	\$ 898,181						\$ 918,334	\$ 902,300	\$ 885,775	\$ 1,124,242
Other Non-Court Operations	\$ 898,181	\$ 20,153					\$ 918,334	\$ 902,300	\$ 885,775	\$ 1,124,242
Non-Court Operations Program		\$ 20,153								
Executive Office	\$ 1,924,976	\$ 4,804				\$ (544)	\$ 1,929,236	\$ 1,903,720	\$ 1,905,704	\$ 2,109,647
Fiscal Services	\$ 2,590,413	\$ 1,268,010	\$ 0			\$ (56,554)	\$ 3,801,869	\$ 3,208,692	\$ 3,146,093	\$ 3,251,945
Human Resources	\$ 1,428,622	\$ 132,814	\$ 0			\$ (9,611)	\$ 1,551,825	\$ 1,729,320	\$ 1,578,980	\$ 1,659,243
Business & Facilities Services	\$ 683,321	\$ 5,050,537	\$ 0			\$ (2,064,916)	\$ 3,668,942	\$ 3,176,250	\$ 7,388,304	\$ 4,695,000
Information Technology	\$ 4,219,997	\$ 2,877,626	\$ 0			\$ (117,915)	\$ 6,979,698	\$ 7,663,710	\$ 10,583,205	\$ 6,349,071
Court Administration Program	\$ 10,847,319	\$ 9,333,790	\$ 0			\$ (2,249,540)	\$ 17,931,568	\$ 17,681,692	\$ 24,602,286	\$ 18,064,906
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 77,765,546	\$ 13,872,909	\$ 853,751		\$ 0	\$ (2,690,865)	\$ 89,801,341	\$ 99,731,944	\$ 103,054,846	\$ 105,207,232

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

	For the month ended June							2011/12	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2012/13									
	Governmental Funds						Proprietary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
ASSETS										
Operations	\$ (1,363,452)	\$ 1,318,541	\$ 0	\$ 4				\$ 1,171,943	\$ 1,127,038	\$ (867,707)
Payroll	\$ 0	\$ 0							\$ 0	\$ 0
Jury										
Revolving	\$ 50,000								\$ 50,000	\$ 50,000
Other	\$ 0								\$ 0	\$ 0
Distribution										
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (78,697)	\$ (78,697)	\$ 0
Credit Card										
Cash on Hand	\$ 22,640								\$ 22,640	\$ 23,140
Cash with County	\$ 7,228								\$ 7,228	\$ 98,772
Cash Outside of the AOC										
				\$ 18,886,384				\$ 17,292,928	\$ 36,179,312	\$ 37,369,537
Total Cash	\$ (1,283,585)	\$ 1,318,541	\$ 0	\$ 18,886,388				\$ 18,388,174	\$ 37,307,518	\$ 38,873,742
Short Term Investment	\$ 14,845,781								\$ 2,595,713	\$ 17,441,494
Investment in Financial Institution										
Total Investments	\$ 14,845,781							\$ 2,595,713	\$ 17,441,494	\$ 28,902,074
Accrued Revenue	\$ 7,386	\$ 777		\$ 1,341					\$ 9,503	\$ 72,550
Accounts Receivable - General	\$ 412,164	\$ 235,162	\$ 1,827,033						\$ 2,474,359	\$ 2,178,515
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust								\$ 51,937	\$ 51,937	\$ 51,937
Due From Other Funds	\$ 2,042,861								\$ 2,042,861	\$ 926,941
Due From Other Governments	\$ 58,739	\$ 9,716	\$ 99,516						\$ 167,972	\$ 285,437
Due From Other Courts	\$ 0							\$ 0	\$ 0	\$ 2,153
Due From State	\$ 2,402,437	\$ 91,197	\$ 10,537						\$ 2,504,171	\$ 873,506
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 456								\$ 456	
Total Receivables	\$ 4,924,043	\$ 336,852	\$ 1,937,086	\$ 1,341				\$ 51,937	\$ 7,251,258	\$ 4,191,037
Prepaid Expenses - General	\$ 30,269								\$ 30,269	\$ 150,000
Salary and Travel Advances										
Counties	\$ 0								\$ 0	\$ 0
Total Prepaid Expenses	\$ 30,269								\$ 30,269	\$ 150,000
Other Assets										
Total Other Assets										
Total Assets	\$ 18,516,508	\$ 1,655,393	\$ 1,937,086	\$ 18,887,729				\$ 21,033,824	\$ 62,030,540	\$ 67,918,853
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 2,447,386	\$ 44,431	\$ 69,236						\$ 2,561,053	\$ 5,415,184
Accounts Payable - General	\$ 18,989	\$ 0	\$ 90					\$ 0	\$ 19,080	\$ 42,313
Due to Other Funds	\$ 0	\$ 195,958	\$ 1,846,903					\$ 456	\$ 2,043,317	\$ 926,941
Due to Other Courts										
Due to State	\$ 108,529	\$ 25,530							\$ 134,059	\$ 219,361
TC145 Liability								\$ 2,654,085	\$ 2,654,085	\$ 1,743,124
Due to Other Governments	\$ 3,563,922		\$ 0					\$ 12,641,217	\$ 18,205,139	\$ 13,761,096
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0								\$ 0	\$ 0
Interest								\$ 41	\$ 41	\$ 178
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0								\$ 0	\$ 3,500
Total Accounts Payable and Accrued Liab.	\$ 6,138,826	\$ 265,919	\$ 1,916,229					\$ 15,295,800	\$ 23,816,774	\$ 22,111,898
Civil								\$ 1,025,153	\$ 1,025,153	
Criminal								\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC								\$ 4,703,647	\$ 4,703,647	\$ 11,665,979
Trust Interest Payable								\$ 533	\$ 533	
Miscellaneous Trust										
Total Trust Deposits								\$ 5,729,333	\$ 5,729,333	\$ 11,665,979
Accrued Payroll	\$ 1,589,635	\$ 21,453							\$ 1,611,088	\$ 1,644,211
Benefits Payable	\$ 389,201								\$ 389,201	\$ 373,736
Deferred Compensation Payable	\$ 57,424								\$ 57,424	\$ 52,786
Deductions Payable	\$ 720,899								\$ 720,899	\$ 706,821
Payroll Clearing	\$ 1,106,300	\$ 32,297							\$ 1,138,597	\$ 1,220,851
Total Payroll Liabilities	\$ 3,863,459	\$ 53,750							\$ 3,917,210	\$ 3,998,504
Revenue Collected in Advance	\$ 6,434		\$ 20,857						\$ 27,290	\$ 31,539
Liabilities For Deposits	\$ 120,073							\$ 8,691	\$ 128,764	\$ 73,485
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment	\$ (54,183)								\$ (54,183)	\$ (70,783)
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 72,323		\$ 20,857					\$ 8,691	\$ 101,871	\$ 34,241
Total Liabilities	\$ 10,074,609	\$ 319,669	\$ 1,937,086					\$ 21,033,824	\$ 33,365,187	\$ 37,810,420
Total Fund Balance	\$ 8,441,899	\$ 1,335,724	\$ 0	\$ 18,887,729					\$ 28,865,352	\$ 30,108,433
Total Liabilities and Fund Balance	\$ 18,516,508	\$ 1,655,393	\$ 1,937,086	\$ 18,887,729				\$ 21,033,824	\$ 62,030,540	\$ 67,918,853

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Alameda
Court

FY2012-2013 ending Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Alameda
 Court

FY2012-2013 ending Q4
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	730.02	740.16	743.53	694.04
Court Employee Positions (FTEs)				

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

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Alameda
as of June 30, 2013

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	1,335,724	-	-	-	-	-	1,335,724
Committed	-	-	-	-	-	-	-	-
Assigned	8,441,899	-	-	18,887,729	-	-	-	27,329,628
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 8,441,899	\$ 1,335,724	\$ -	\$ 18,887,729	\$ -	\$ -	\$ -	\$ 28,665,352