

**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



\_\_\_\_\_  
Date

ALAMEDA

\_\_\_\_\_  
Court

FY2017-2018 Q3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

ALAMEDA

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Court

FY2017-2018 Q3

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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)	725.86	635.61	629.98	650.97	

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

ALAMEDA

Court

FY2017-2018 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

	For the month ended March								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 1,471,388	\$ 1,008,726	\$ (1,965,659)	\$ 0		\$ 1,647,676	\$ 2,162,131	\$ 535,825	
Payroll	\$ (39,472)	\$ 0					\$ (39,472)	\$ (10,819)	
Jury									
Revolving	\$ 100,000						\$ 100,000	\$ 150,000	
Other	\$ 0						\$ 0	\$ 0	
Distribution						\$ 219,994	\$ 219,994	\$ (1,830,999)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (1,984,264)	\$ (1,984,264)	\$ (123,764)	
Credit Card									
Cash on Hand	\$ 22,165						\$ 22,165	\$ 24,215	
Cash with County	\$ 215,424						\$ 215,424	\$ (23,285)	
Cash Outside of the JCC						\$ 209,735	\$ 209,735	\$ 14,487,281	
Cash Equivalents	\$ 14,352,329					\$ 26,375,675	\$ 40,728,004	\$ 27,053,678	
Total Cash and Cash Equivalents	\$ 16,121,834	\$ 1,008,726	\$ (1,965,659)	\$ 0		\$ 26,468,817	\$ 41,633,717	\$ 40,262,133	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	
Accounts Receivable - General	\$ 0		\$ 0				\$ 0	\$ 0	
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 0	
Civil Jury Fees									
Trust						\$ 51,937	\$ 51,937	\$ 51,937	
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 13,819	\$ 0	\$ 7,596				\$ 21,415	\$ 446,804	
Due From Other Courts						\$ 1,939	\$ 1,939	\$ 0	
Due From State	\$ 115,498	\$ 0	\$ 1,299,577				\$ 1,415,075	\$ 938,043	
Trust Due To/From						\$ 1,853,419	\$ 1,853,419	\$ 949,978	
Distribution Due To/From						\$ 275,553	\$ 275,553	\$ 405,891	
Civil Filing Fee Due To/From									
General Due To/From	\$ 5	\$ 840					\$ 844	\$ 3,491	
Total Receivables	\$ 129,321	\$ 840	\$ 1,307,173	\$ 0		\$ 2,182,848	\$ 3,620,182	\$ 2,796,143	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 10,390	
Salary and Travel Advances									
Counties	\$ 0						\$ 0	\$ 0	
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 10,390	
Other Assets									
Total Other Assets									
Total Assets	\$ 16,251,155	\$ 1,009,566	\$ (658,486)	\$ 0		\$ 28,651,665	\$ 45,253,900	\$ 43,068,666	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 52,083	\$ 0	\$ 699	\$ 0		\$ 0	\$ 52,782	\$ 59,064	
Due to Other Funds	\$ 2	\$ 0	\$ 0			\$ 2,129,814	\$ 2,129,817	\$ 1,359,360	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 1,794,289	\$ 1,794,289	\$ 0	
Due to Other Governments	\$ 1					\$ 209,735	\$ 209,736	\$ 3,981,616	
AB145 Due to Other Government Agency						\$ 1,402,425	\$ 1,402,425	\$ 2,427,621	
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,678						\$ 1,678	\$ 353	
Interest						\$ 30,230	\$ 30,230	\$ 6,529	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 53,764	\$ 0	\$ 699	\$ 0		\$ 5,566,493	\$ 5,620,956	\$ 7,834,545	
Civil						\$ 12,370,399	\$ 12,370,399	\$ 3,309,752	
Criminal						\$ 7,593,783	\$ 7,593,783	\$ 7,935,722	
Unreconciled - Civil and Criminal						\$ 417,010	\$ 417,010	\$ 446	
Trust Held Outside of the JCC						\$ 0	\$ 0	\$ 10,557,602	
Trust Interest Payable						\$ 108,427	\$ 108,427	\$ 7,513	
Miscellaneous Trust									
Total Trust Deposits						\$ 20,489,618	\$ 20,489,618	\$ 21,811,035	
Accrued Payroll	\$ 2,732,589	\$ 23,345					\$ 2,755,934	\$ 4,116,946	
Benefits Payable	\$ 70,385						\$ 70,385	\$ 33,333	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 102,615	\$ (2,827)					\$ 99,788	\$ 61,376	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 2,905,589	\$ 20,518					\$ 2,926,107	\$ 4,211,655	
Revenue Collected in Advance	\$ 84,800		\$ 136,657				\$ 221,457	\$ (77,406)	
Liabilities For Deposits	\$ 94,987					\$ 803,542	\$ 898,529	\$ 103,678	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment						\$ 45,976	\$ 45,976	\$ 22,157	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities						\$ 1,746,036	\$ 1,746,036	\$ 246,075	
Total Other Liabilities	\$ 179,787		\$ 136,657			\$ 2,595,553	\$ 2,911,998	\$ 294,505	
Total Liabilities	\$ 3,139,141	\$ 20,518	\$ 137,356	\$ 0		\$ 28,651,665	\$ 31,948,679	\$ 34,151,740	
Total Fund Balance	\$ 13,112,014	\$ 989,048	\$ (795,842)	\$ 0			\$ 13,305,220	\$ 8,916,926	
Total Liabilities and Fund Balance	\$ 16,251,155	\$ 1,009,566	\$ (658,486)	\$ 0		\$ 28,651,665	\$ 45,253,900	\$ 43,068,666	

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										
	Fiscal Year 2017/18								2016/17		
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 57,506,129	\$ 343,661		\$ 1,350,000				\$ 59,199,790	\$ 78,561,323	\$ 61,977,262	\$ 80,088,351
Improvement and Modernization Fund	\$ 276,245							\$ 276,245	\$ 378,058	\$ 48,290	\$ 394,975
Judges' Compensation (0150019)	\$ 534,375							\$ 534,375	\$ 712,500	\$ 534,375	\$ 712,500
Court Interpreter (0150037)	\$ 3,312,174							\$ 3,312,174	\$ 4,700,000	\$ 3,530,610	\$ 4,686,100
Civil Coordination Reimbursement (0150091)	\$ 449,097							\$ 449,097	\$ 742,369	\$ 536,950	\$ 760,174
MOU Reimbursements (0150010 and General)	\$ 3,102,047							\$ 3,102,047	\$ 3,102,047	\$ 3,102,047	\$ 3,102,047
Other Miscellaneous	\$ 3,102,047							\$ 3,102,047	\$ 3,102,047	\$ 3,102,047	\$ 3,102,047
	<b>\$ 65,180,068</b>	<b>\$ 343,661</b>		<b>\$ 1,350,000</b>				<b>\$ 66,873,728</b>	<b>\$ 88,196,297</b>	<b>\$ 69,729,534</b>	<b>\$ 89,744,147</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,154,270					\$ 1,154,270	\$ 1,922,549	\$ 1,318,079	\$ 1,995,797
Other Judicial Council Grants			\$ 355,871					\$ 355,871	\$ 740,668	\$ 363,768	\$ 819,429
Non-Judicial Council Grants			\$ 934,509					\$ 934,509	\$ 2,096,637	\$ 659,305	\$ 1,478,546
			<b>\$ 2,444,649</b>					<b>\$ 2,444,649</b>	<b>\$ 4,759,854</b>	<b>\$ 2,341,152</b>	<b>\$ 4,293,772</b>
Other Financing Sources											
Interest Income	\$ 242,346	\$ 8,917		\$ 934				\$ 252,197	\$ 175,775	\$ 86,307	\$ 157,838
Investment Income											
Donations											
Local Fees	\$ 1,942,069	\$ 76,409						\$ 2,018,478	\$ 2,748,806	\$ 1,879,154	\$ 3,117,123
Non-Fee Revenues	\$ 98,825							\$ 98,825	\$ 98,825	\$ 98,825	\$ 98,825
Enhanced Collections		\$ 1,570,860						\$ 1,570,860	\$ 2,900,000	\$ 1,776,521	\$ 3,041,163
Escheatment									\$ 100,000		
Prior Year Revenue	\$ (216,117)							\$ (216,117)		\$ (77,306)	
County Program - Restricted		\$ 515,132						\$ 515,132	\$ 1,190,414	\$ 453,742	\$ 960,451
Reimbursement Other	\$ 159,325							\$ 159,325	\$ 176,293	\$ 95,608	\$ 176,611
Sale of Fixed Assets											
Other Miscellaneous	\$ 99,949							\$ 99,949	\$ 47,300	\$ 2,855	\$ 32,503
	<b>\$ 2,326,398</b>	<b>\$ 2,171,317</b>		<b>\$ 934</b>				<b>\$ 4,498,649</b>	<b>\$ 7,437,413</b>	<b>\$ 4,315,706</b>	<b>\$ 7,584,514</b>
<b>Total Revenues</b>	<b>\$ 67,506,466</b>	<b>\$ 2,514,978</b>	<b>\$ 2,444,649</b>	<b>\$ 1,350,934</b>				<b>\$ 73,817,027</b>	<b>\$ 100,393,564</b>	<b>\$ 76,386,392</b>	<b>\$ 101,622,433</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 33,910,785	\$ 632,782	\$ 1,557,294					\$ 36,100,861	\$ 50,447,617	\$ 36,723,037	\$ 49,027,392
Temp Help	\$ 775,245	\$ 258	\$ 29,548					\$ 805,051	\$ 478,080	\$ 961,938	\$ 1,116,333
Overtime	\$ 6,116	\$ 614						\$ 6,730	\$ 43,000	\$ 115,281	
Staff Benefits	\$ 18,851,973	\$ 307,270	\$ 615,229					\$ 19,774,472	\$ 32,749,315	\$ 20,214,828	\$ 30,272,507
	<b>\$ 53,544,119</b>	<b>\$ 940,924</b>	<b>\$ 2,202,071</b>					<b>\$ 56,687,114</b>	<b>\$ 83,718,012</b>	<b>\$ 58,015,084</b>	<b>\$ 80,416,232</b>
Operating Expenses and Equipment											
General Expense	\$ 921,473	\$ 435	\$ 19,996					\$ 941,904	\$ 1,214,538	\$ 1,064,041	\$ 2,065,291
Printing	\$ 230,678		\$ 74					\$ 230,752	\$ 397,562	\$ 173,233	\$ 330,294
Telecommunications	\$ 360,102							\$ 360,102	\$ 493,312	\$ 323,803	\$ 478,365
Postage	\$ 333,612		\$ 87					\$ 333,699	\$ 631,175	\$ 334,837	\$ 640,744
Insurance	\$ 26,487							\$ 26,487	\$ 27,860	\$ 25,670	\$ 25,670
In-State Travel	\$ 53,942	\$ 0	\$ 14,481					\$ 68,423	\$ 120,158	\$ 65,455	\$ 136,290
Out-of-State Travel	\$ 236		\$ 10,543					\$ 10,779	\$ 34,071	\$ 11,044	\$ 23,283
Training	\$ 35,961		\$ 3,820					\$ 39,781	\$ 100,152	\$ 53,394	\$ 75,827
Security Services	\$ 7,168							\$ 7,168	\$ 23,865	\$ 11,828	\$ 288,212
Facility Operations	\$ 1,674,574		\$ 1,453					\$ 1,676,026	\$ 905,144	\$ 1,432,052	\$ 3,390,024
Utilities											
Contracted Services	\$ 2,145,512	\$ 1,475,840	\$ 668,627					\$ 4,289,979	\$ 7,599,455	\$ 5,311,663	\$ 9,856,300
Consulting and Professional Services	\$ 237,837							\$ 237,837	\$ 741,750	\$ 551,552	\$ 1,060,811
Information Technology	\$ 815,268	\$ 22,103						\$ 837,371	\$ 1,607,429	\$ 1,285,230	\$ 1,837,147
Major Equipment	\$ 17,470							\$ 17,470	\$ 173,250	\$ 4,771	\$ 28,653
Other Items of Expense	\$ 31,036		\$ 98,051					\$ 129,086	\$ 274,655	\$ 135,160	\$ 230,983
	<b>\$ 6,891,356</b>	<b>\$ 1,498,377</b>	<b>\$ 817,132</b>					<b>\$ 9,206,864</b>	<b>\$ 14,344,376</b>	<b>\$ 10,783,733</b>	<b>\$ 20,467,894</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 355,667							\$ 355,667	\$ 672,994	\$ 474,689	\$ 631,641
Judgements, Settlements and Claims	\$ 25,000							\$ 25,000	\$ 25,000		
Debt Service											
Other									\$ 1,210,497		
Capital Costs				\$ 1,350,000				\$ 1,350,000	\$ 1,350,000	\$ 2,000,000	\$ 2,000,000
Internal Cost Recovery	\$ (249,130)	\$ 34,734	\$ 214,395					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										\$ (91,358)	
	<b>\$ 131,537</b>	<b>\$ 34,734</b>	<b>\$ 214,395</b>	<b>\$ 1,350,000</b>				<b>\$ 1,730,667</b>	<b>\$ 3,258,491</b>	<b>\$ 2,383,331</b>	<b>\$ 2,631,641</b>
<b>Total Expenditures</b>	<b>\$ 60,567,011</b>	<b>\$ 2,474,036</b>	<b>\$ 3,233,598</b>	<b>\$ 1,350,000</b>				<b>\$ 67,624,645</b>	<b>\$ 101,320,879</b>	<b>\$ 71,182,149</b>	<b>\$ 103,515,767</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 6,939,454	\$ 40,942	\$ (788,949)	\$ 934				\$ 6,192,381	\$ (927,315)	\$ 5,204,243	\$ (1,893,334)
Operating Transfers In (Out)	\$ 152,776	\$ (8,852)	\$ (6,893)	\$ (137,030)				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,019,784	\$ 956,958	\$ 0	\$ 136,096				\$ 7,112,839	\$ 7,112,839	\$ 3,712,683	\$ 3,712,683
Ending Balance (Deficit)	<b>\$ 13,112,014</b>	<b>\$ 989,048</b>	<b>\$ (795,842)</b>	<b>\$ 0</b>				<b>\$ 13,305,220</b>	<b>\$ 6,185,524</b>	<b>\$ 8,916,926</b>	<b>\$ 1,819,349</b>

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

	For the month ended March									
	Fiscal Year 2017/18								2016/17	
	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	\$ 20,892,592	\$ 959,067					\$ 21,851,660	\$ 31,457,612	\$ 20,856,899	\$ 26,909,412
Traffic & Other Infractions	\$ 3,020,778	\$ 343,868					\$ 3,364,646	\$ 5,440,545	\$ 3,525,689	\$ 5,156,787
Other Criminal Cases	\$ 5,429,666	\$ 742,501	\$ 0				\$ 6,172,166	\$ 8,915,265	\$ 5,573,298	\$ 7,966,826
Civil	\$ 3,010,744	\$ 13,041					\$ 3,023,785	\$ 4,940,361	\$ 3,136,107	\$ 5,085,029
Family & Children Services	\$ 6,515,581	\$ 325,894					\$ 6,841,475	\$ 11,127,161	\$ 6,616,277	\$ 9,904,017
Probate, Guardianship & Mental Health Services	\$ 1,375,347	\$ 3,280					\$ 1,378,627	\$ 2,207,411	\$ 1,399,563	\$ 1,938,291
Juvenile Dependency Services	\$ 96,556	\$ 181,666					\$ 278,222	\$ 1,330,955	\$ 193,024	\$ 359,674
Juvenile Delinquency Services	\$ 558,996	\$ 256					\$ 559,252	\$ 811,741	\$ 1,005,722	\$ 1,424,545
Other Court Operations	\$ 1,175,518	\$ 156,900					\$ 1,332,418	\$ 2,347,667	\$ 1,719,531	\$ 2,470,743
Court Interpreters	\$ 3,068,906	\$ 648,086					\$ 3,716,992	\$ 5,148,607	\$ 3,384,838	\$ 4,910,316
Jury Services	\$ 457,087	\$ 464,669	\$ 355,667				\$ 1,277,423	\$ 2,165,437	\$ 1,508,885	\$ 1,951,237
Security	\$ 2,085,834	\$ 76,884					\$ 2,162,718	\$ 3,592,813	\$ 2,134,865	\$ 2,679,484
Trial Court Operations Program	\$ 47,687,605	\$ 3,916,111	\$ 355,667				\$ 51,959,383	\$ 79,485,575	\$ 51,054,696	\$ 70,756,361
Enhanced Collections	\$ 275,565	\$ 1,188,947			\$ 34,734		\$ 1,499,246	\$ 2,900,000	\$ 1,590,738	\$ 3,000,480
Other Non-Court Operations	\$ 639,816	\$ 0					\$ 639,816	\$ 1,155,414	\$ 746,457	\$ 1,098,315
Non-Court Operations Program	\$ 915,381	\$ 1,188,947			\$ 34,734		\$ 2,139,062	\$ 4,055,414	\$ 2,337,196	\$ 4,098,795
Executive Office	\$ 650,650	\$ 53,187	\$ 25,000		\$ (5,210)		\$ 723,627	\$ 2,073,754	\$ 853,147	\$ 1,071,923
Fiscal Services	\$ 1,820,436	\$ 618,826			\$ (9,378)		\$ 2,429,883	\$ 3,169,148	\$ 2,270,660	\$ 3,601,697
Human Resources	\$ 1,817,744	\$ 244,415			\$ (5,558)		\$ 2,056,602	\$ 1,766,671	\$ 4,799,446	\$ 8,553,712
Business & Facilities Services	\$ 379,681	\$ 2,031,189		\$ 1,350,000			\$ 3,760,870	\$ 3,348,904	\$ 4,314,845	\$ 6,801,060
Information Technology	\$ 3,415,618	\$ 1,154,189			\$ (14,588)		\$ 4,555,218	\$ 7,421,413	\$ 5,552,159	\$ 8,632,219
Court Administration Program	\$ 8,084,128	\$ 4,101,806	\$ 25,000	\$ 1,350,000	\$ (34,734)		\$ 13,526,200	\$ 17,779,890	\$ 17,790,258	\$ 28,660,611
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 56,687,114	\$ 9,206,864	\$ 380,667	\$ 1,350,000	\$ 0		\$ 67,624,645	\$ 101,320,879	\$ 71,182,149	\$ 103,515,767