

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

11/20/23

Date

Alameda

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Alameda

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Alameda

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	785.2	649.9			

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 September									
Fiscal Year 2023/24									2022/23
	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	\$ (4,912,904)	\$ 4,139,836	\$ (1,178,583)	\$ 0			\$ 266,329	\$ (1,685,322)	\$ 497,206
Payroll	\$ 163,420	\$ 0						\$ 163,420	\$ 78,033
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 379,296	\$ 379,296	\$ 346,390
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,363,216)	\$ (2,363,216)	\$ (1,753,572)
Credit Card									
Cash on Hand	\$ 19,015							\$ 19,015	\$ 20,090
Cash with County	\$ 91,887							\$ 91,887	\$ 212,126
Cash Outside of the JCC									
Cash Equivalents	\$ 39,535,427						\$ 25,334,628	\$ 64,870,055	\$ 58,119,782
Total Cash and Cash Equivalents	\$ 34,921,845	\$ 4,139,836	\$ (1,178,583)	\$ 0			\$ 23,617,036	\$ 61,500,135	\$ 57,545,055
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 19,534							\$ 19,534	\$ 17,538
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 51,937
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 963	\$ 0	\$ 3					\$ 966	\$ 394,591
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 662,287					\$ 662,287	\$ 659,606
Trust Due To/From							\$ 661,315	\$ 661,315	\$ 375,352
Distribution Due To/From							\$ 213,502	\$ 213,502	\$ 126,619
Civil Filing Fee Due To/From							\$ 1	\$ 1	\$ 0
General Due To/From	\$ 174,329	\$ 215						\$ 174,544	\$ 60,720
Total Receivables	\$ 194,826	\$ 215	\$ 662,290				\$ 874,817	\$ 1,732,148	\$ 1,686,362
Prepaid Expenses - General	\$ 29,209							\$ 29,209	\$ 16,021
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 29,209							\$ 29,209	\$ 16,021
Other Assets									
Total Other Assets									
Total Assets	\$ 35,145,880	\$ 4,140,050	\$ (516,292)	\$ 0			\$ 24,491,854	\$ 63,261,492	\$ 59,247,438
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,853	\$ 0	\$ 0	\$ 0			\$ 2,000	\$ 4,853	\$ 31,387
Due to Other Funds	\$ 1,646	\$ 0	\$ 0				\$ 1,047,715	\$ 1,049,361	\$ 562,691
Due to Other Courts									
Due to State	\$ 1,222,100							\$ 1,222,100	\$ 1,118,939
TC145 Liability							\$ 1,705,935	\$ 1,705,935	\$ 1,716,684
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 1,644,414	\$ 1,644,414	\$ 1,548,378
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 109,670	\$ 109,670	\$ 37,707
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,226,599	\$ 0	\$ 0	\$ 0			\$ 4,509,734	\$ 5,736,333	\$ 5,015,785
Civil									
Criminal							\$ 12,453,576	\$ 12,453,576	\$ 8,412,676
Unreconciled - Civil and Criminal							\$ 5,804,809	\$ 5,804,809	\$ 6,029,985
Trust Held Outside of the JCC							\$ 372,084	\$ 372,084	\$ 375,398
Trust Interest Payable							\$ 710,478	\$ 710,478	\$ 242,970
Miscellaneous Trust									
Total Trust Deposits							\$ 19,340,947	\$ 19,340,947	\$ 15,061,029
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (867,793)	\$ 0						\$ (867,793)	\$ 43,741
Deferred Compensation Payable	\$ 0							\$ 0	\$ 100
Deductions Payable	\$ (35,291)	\$ (3,813)						\$ (39,105)	\$ 939,111
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (903,084)	\$ (3,813)						\$ (906,898)	\$ 982,953
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 167,250	\$ 10,966	\$ 18,971				\$ 443,949	\$ 641,137	\$ 559,828
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 39,520	\$ 39,520	\$ 55,153
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 157,704	\$ 157,704	\$ 294,700
Total Other Liabilities	\$ 167,250	\$ 10,966	\$ 18,971				\$ 641,173	\$ 838,360	\$ 909,680
Total Liabilities	\$ 490,765	\$ 7,152	\$ 18,971	\$ 0			\$ 24,491,854	\$ 25,008,742	\$ 21,969,447
Total Fund Balance	\$ 34,655,115	\$ 4,132,898	\$ (535,263)	\$ 0				\$ 38,252,750	\$ 37,277,990
Total Liabilities and Fund Balance	\$ 35,145,880	\$ 4,140,050	\$ (516,292)	\$ 0			\$ 24,491,854	\$ 63,261,492	\$ 59,247,438

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 2023/24										2022/23	
	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	\$ 41,348,111	\$ 50,995					\$ 41,399,106	\$ 91,044,275	\$ 39,355,123	\$ 91,590,240	
Improvement and Modernization Fund	\$ 84,244						\$ 84,244	\$ 744,521	\$ 87,075	\$ 501,859	
Judges' Compensation (0150019)	\$ 173,376						\$ 173,376	\$ 693,504	\$ 173,376	\$ 693,504	
Court Interpreter (0150037)	\$ 1,930,802						\$ 1,930,802	\$ 6,322,165	\$ 1,789,981	\$ 6,071,745	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,038,022						\$ 2,038,022	\$ 4,150,621	\$ 1,420,840	\$ 3,793,237	
Other Miscellaneous		\$ 2,561,561					\$ 2,561,561	\$ 5,580,362	\$ 4,836,463	\$ 7,799,156	
	\$ 45,574,555	\$ 2,612,556					\$ 48,187,111	\$ 108,535,448	\$ 47,662,857	\$ 110,449,741	
Grants											
AB 1058 Commissioner/Facilitator			\$ 368,336				\$ 368,336	\$ 2,428,784	\$ 326,475	\$ 2,387,506	
Other Judicial Council Grants			\$ 188,765				\$ 188,765	\$ 599,203	\$ 23,365	\$ 917,345	
Non-Judicial Council Grants								\$ 2,879,290	\$ (11,156)	\$ 2,163,516	
			\$ 557,101				\$ 557,101	\$ 5,907,277	\$ 338,685	\$ 5,468,367	
Other Financing Sources											
Interest Income	\$ 443,043	\$ 26,836					\$ 469,879	\$ 1,851,206	\$ 152,226	\$ 1,431,724	
Investment Income											
Donations											
Local Fees	\$ 583,377	\$ 129,591					\$ 712,968	\$ 3,031,250	\$ 683,183	\$ 2,697,922	
Non-Fee Revenues								\$ 100,000	\$ 99,033	\$ 99,033	
Enhanced Collections		\$ 229,917					\$ 229,917	\$ 2,272,297	\$ 317,771	\$ 2,186,096	
Escheatment										\$ 1,471	
Prior Year Revenue	\$ 300,247		\$ 37,649				\$ 337,896		\$ (26,903)		
County Program - Restricted			\$ 0				\$ 0	\$ 468,471	\$ (119,101)	\$ 487,769	
Reimbursement Other	\$ 54,713						\$ 54,713	\$ 245,500	\$ 19,473	\$ 383,571	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,865						\$ 5,865	\$ 30,000	\$ 4,852	\$ 152,952	
	\$ 1,387,245	\$ 386,344	\$ 37,649				\$ 1,811,237	\$ 7,998,724	\$ 1,031,500	\$ 7,440,538	
Total Revenues	\$ 46,961,799	\$ 2,998,900	\$ 594,750				\$ 50,555,450	\$ 122,441,449	\$ 49,033,041	\$ 123,358,646	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 13,188,489	\$ 249,249	\$ 569,510				\$ 14,007,248	\$ 63,496,441	\$ 13,430,408	\$ 59,030,494	
Temp Help	\$ 7,821		\$ 651				\$ 8,472	\$ 243,206	\$ 12,233	\$ 149,272	
Overtime	\$ 6,463		\$ 186				\$ 6,649	\$ 22,500	\$ 4,287	\$ 27,575	
Staff Benefits	\$ 7,430,543	\$ 127,478	\$ 274,704				\$ 7,832,725	\$ 39,810,300	\$ 7,636,406	\$ 32,826,982	
	\$ 20,633,316	\$ 376,727	\$ 845,051				\$ 21,855,094	\$ 103,572,447	\$ 21,083,334	\$ 92,034,323	
Operating Expenses and Equipment											
General Expense	\$ 347,991		\$ 3,399				\$ 351,389	\$ 1,888,493	\$ 308,782	\$ 4,350,645	
Printing	\$ 37,045						\$ 37,045	\$ 311,100	\$ 73,842	\$ 364,629	
Telecommunications	\$ 41,391		\$ 468				\$ 41,859	\$ 405,819	\$ 66,872	\$ 450,105	
Postage	\$ 85,148						\$ 85,148	\$ 481,725	\$ 41,740	\$ 501,209	
Insurance	\$ 75,812						\$ 75,812	\$ 138,459	\$ 70,243	\$ 138,460	
In-State Travel	\$ 4,336		\$ 0				\$ 4,336	\$ 139,076	\$ 7,012	\$ 155,445	
Out-of-State Travel								\$ 200		\$ 201	
Training	\$ 9,510		\$ 7,827				\$ 17,337	\$ 67,683	\$ 9,386	\$ 70,914	
Security Services	\$ 39,642						\$ 39,642	\$ 3,000	\$ 622	\$ 41,510	
Facility Operations	\$ 1,657,211						\$ 1,657,211	\$ 2,590,121	\$ 858,432	\$ 4,532,085	
Utilities											
Contracted Services	\$ 575,763	\$ 328,090	\$ 9,940				\$ 913,793	\$ 9,090,608	\$ 1,069,613	\$ 9,562,012	
Consulting and Professional Services	\$ 74,106	\$ 550,852					\$ 624,958	\$ 2,349,007	\$ 2,370,912	\$ 4,409,482	
Information Technology	\$ 332,053	\$ 10,294	\$ 1,973				\$ 344,320	\$ 3,547,560	\$ 323,048	\$ 3,797,721	
Major Equipment								\$ 16,569	\$ 102,258	\$ 247,704	
Other Items of Expense	\$ 3,604		\$ 61,643				\$ 65,247	\$ 287,779	\$ 22,617	\$ 320,038	
	\$ 3,283,612	\$ 889,236	\$ 85,250				\$ 4,258,098	\$ 21,317,199	\$ 5,325,379	\$ 28,942,161	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 105,976						\$ 105,976	\$ 475,000	\$ 118,212	\$ 425,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 316						\$ 316				
Capital Costs											
Internal Cost Recovery	\$ (10,994)	\$ 18,861	\$ 92,133				\$ 0	\$ (1)		\$ 0	
Prior Year Expense Adjustment	\$ 103,023	\$ 11,578	\$ 107,580				\$ 222,180	\$ 912	\$ (662,281)	\$ 187,424	
	\$ 98,321	\$ 30,439	\$ 199,713				\$ 328,473	\$ 475,911	\$ (544,068)	\$ 612,424	
Total Expenditures	\$ 24,015,250	\$ 1,296,402	\$ 1,130,014				\$ 26,441,665	\$ 125,365,557	\$ 25,864,645	\$ 121,588,908	
Excess (Deficit) of Revenues Over Expenditures	\$ 22,946,550	\$ 1,702,499	\$ (535,263)				\$ 24,113,785	\$ (2,924,108)	\$ 23,168,396	\$ 1,769,737	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ (36,196)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,708,566	\$ 2,430,399	\$ 0	\$ 0			\$ 14,138,965	\$ 14,138,965	\$ 14,109,594	\$ 14,109,594	
Ending Balance (Deficit)	\$ 34,655,115	\$ 4,132,898	\$ (535,263)	\$ 0			\$ 38,252,750	\$ 11,214,857	\$ 37,277,990	\$ 15,843,136	

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

For the month ended September										
Fiscal Year 2023/24								2022/23		
	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	\$ 6,644,805	\$ 303,433				\$ 11,357	\$ 6,959,595	\$ 34,286,736	\$ 6,482,371	\$ 30,895,745
Traffic & Other Infractions	\$ 768,598	\$ 77,211				\$ 13,972	\$ 859,781	\$ 4,552,894	\$ 861,618	\$ 4,239,756
Other Criminal Cases	\$ 2,058,627	\$ 700,100				\$ 90,533	\$ 2,849,260	\$ 14,711,746	\$ 4,201,671	\$ 14,427,026
Civil	\$ 1,612,341	\$ 0				\$ 159	\$ 1,612,500	\$ 6,372,742	\$ 1,526,197	\$ 7,241,340
Family & Children Services	\$ 2,625,910	\$ 56,200				\$ 8,334	\$ 2,690,444	\$ 15,449,033	\$ 2,475,764	\$ 12,076,415
Probate, Guardianship & Mental Health Services	\$ 721,205	\$ 1,299				\$ 722	\$ 723,225	\$ 3,610,410	\$ 671,799	\$ 3,018,472
Juvenile Dependency Services	\$ 234,656	\$ 3,256				\$ (19,147)	\$ 218,765	\$ 476,731	\$ 240,455	\$ 1,337,508
Juvenile Delinquency Services	\$ 275,189	\$ 0					\$ 275,189	\$ 1,334,636	\$ 282,092	\$ 1,245,415
Other Court Operations	\$ 453,535	\$ 24,984				\$ 232	\$ 478,750	\$ 1,573,981	\$ 435,540	\$ 2,112,300
Court Interpreters	\$ 926,511	\$ 167,747				\$ 84,159	\$ 1,178,417	\$ 7,100,543	\$ 1,211,539	\$ 5,829,499
Jury Services	\$ 219,783	\$ 52,929	\$ 105,976			\$ 120	\$ 378,809	\$ 1,670,011	\$ 362,961	\$ 1,473,093
Security	\$ 655,734	\$ 52,785				\$ 4,050	\$ 712,570	\$ 3,239,483	\$ 937,718	\$ 3,068,515
Trial Court Operations Program	\$ 17,196,893	\$ 1,439,944	\$ 105,976			\$ 194,491	\$ 18,937,305	\$ 94,378,946	\$ 19,689,726	\$ 86,965,081
Enhanced Collections	\$ 32,527	\$ 198,853			\$ 5,648	\$ 2,418	\$ 239,445	\$ 2,272,297	\$ 332,491	\$ 2,186,960
Other Non-Court Operations	\$ 100,033						\$ 100,033	\$ 448,471	\$ 98,709	\$ 440,884
Non-Court Operations Program	\$ 132,560	\$ 198,853			\$ 5,648	\$ 2,418	\$ 339,478	\$ 2,720,768	\$ 431,200	\$ 2,627,844
Executive Office	\$ 558,964	\$ 32,775			\$ (514)	\$ (26)	\$ 591,200	\$ 2,591,628	\$ 885,866	\$ 2,013,381
Fiscal Services	\$ 955,174	\$ 136,596			\$ (1,185)	\$ 2,160	\$ 1,092,745	\$ 5,712,924	\$ 1,107,876	\$ 5,496,358
Human Resources	\$ 1,365,774	\$ 111,373	\$ 316		\$ (1,394)	\$ 11,849	\$ 1,487,918	\$ 4,190,530	\$ 306,456	\$ 3,643,083
Business & Facilities Services	\$ 121,988	\$ 1,762,861				\$ 2,530	\$ 1,887,379	\$ 3,846,518	\$ 890,627	\$ 6,232,433
Information Technology	\$ 1,523,740	\$ 575,697			\$ (2,554)	\$ 8,758	\$ 2,105,641	\$ 11,924,243	\$ 2,552,893	\$ 14,610,728
Court Administration Program	\$ 4,525,640	\$ 2,619,301	\$ 316		\$ (5,648)	\$ 25,272	\$ 7,164,882	\$ 28,265,843	\$ 5,743,719	\$ 31,995,983
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,855,094	\$ 4,258,098	\$ 106,293		\$ 0	\$ 222,180	\$ 26,441,665	\$ 125,365,557	\$ 25,864,645	\$ 121,588,908