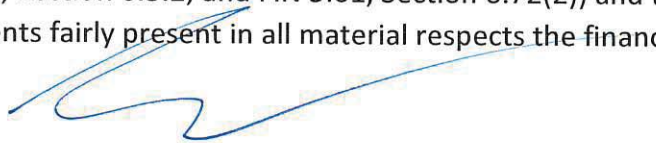


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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Signature of Presiding Judge or Court Executive

1/16/24

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Date

Alameda

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Alameda

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Alameda

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	785.20	649.90	647.40		

<sup>1</sup> 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 December  
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,418,731)	\$ 3,257,093	\$ (1,455,825)	\$ 0			\$ 407,836	\$ (209,627)	\$ 232,396
Payroll	\$ 156,693	\$ 0						\$ 156,693	\$ 149,336
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 567,451	\$ 567,451	\$ 506,286
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,138,055)	\$ (2,138,055)	\$ (508,526)
Credit Card									
Cash on Hand	\$ 19,015							\$ 19,015	\$ 20,090
Cash with County	\$ 64,683							\$ 64,683	\$ 234,152
Cash Outside of the JCC									
Cash Equivalents	\$ 36,661,609						\$ 25,622,414	\$ 62,284,023	\$ 60,609,409
Total Cash and Cash Equivalents	\$ 34,508,269	\$ 3,257,093	\$ (1,455,825)	\$ 0			\$ 24,459,646	\$ 60,769,183	\$ 61,268,143
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 4,263							\$ 4,263	\$ 16,981
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	\$ 11,997	\$ 0	\$ 0					\$ 11,997	\$ 300,593
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 1,137,355					\$ 1,137,355	\$ 1,075,972
Trust Due To/From							\$ 989,438	\$ 989,438	\$ 2,930,962
Distribution Due To/From							\$ 164,138	\$ 164,138	\$ 157,942
Civil Filing Fee Due To/From							\$ 1	\$ 1	\$ 1
General Due To/From	\$ 98,871	\$ 0						\$ 98,871	\$ 67,703
Total Receivables	\$ 115,132	\$ 0	\$ 1,137,355				\$ 1,153,577	\$ 2,406,064	\$ 4,602,091
Prepaid Expenses - General	\$ 32,175							\$ 32,175	\$ 16,021
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 32,175							\$ 32,175	\$ 16,021
Other Assets									
Total Other Assets									
Total Assets	\$ 34,655,577	\$ 3,257,093	\$ (318,470)	\$ 0			\$ 25,613,223	\$ 63,207,422	\$ 65,886,254
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 37,971	\$ 0	\$ 0	\$ 0			\$ 366	\$ 38,337	\$ 3,463
Due to Other Funds	\$ 3,396	\$ 0	\$ 0				\$ 1,249,052	\$ 1,252,448	\$ 3,156,608
Due to Other Courts									
Due to State	\$ 756,973							\$ 756,973	\$ 216,905
TC145 Liability							\$ 1,773,364	\$ 1,773,364	\$ 2,059,422
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 2,054,684	\$ 2,054,684	\$ 2,183,469
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 120,814	\$ 120,814	\$ 65,681
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 798,340	\$ 0	\$ 0	\$ 0			\$ 5,198,280	\$ 5,996,620	\$ 7,685,547
Civil							\$ 13,003,055	\$ 13,003,055	\$ 11,728,673
Criminal							\$ 5,232,267	\$ 5,232,267	\$ 6,360,905
Unreconciled - Civil and Criminal							\$ 372,304	\$ 372,304	\$ 375,428
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 877,339	\$ 877,339	\$ 311,596
Miscellaneous Trust									
Total Trust Deposits							\$ 19,484,965	\$ 19,484,965	\$ 18,776,602
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (100,826)	\$ 0						\$ (100,826)	\$ (701,224)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 100
Deductions Payable	\$ 2,327	\$ (3,813)						\$ (1,487)	\$ 58,142
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (98,499)	\$ (3,813)						\$ (102,312)	\$ (642,981)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 176,504	\$ 10,966	\$ 18,971				\$ 456,811	\$ 663,252	\$ 573,772
Jury Fees - Non-Interest							\$ 31,833	\$ 31,833	\$ 64,425
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 441,334	\$ 441,334	\$ 398,507
Total Other Liabilities	\$ 176,504	\$ 10,966	\$ 18,971				\$ 929,978	\$ 1,136,419	\$ 1,036,704
Total Liabilities	\$ 876,345	\$ 7,152	\$ 18,971	\$ 0			\$ 25,613,223	\$ 26,515,691	\$ 26,855,872
Total Fund Balance	\$ 33,779,232	\$ 3,249,941	\$ (337,441)	\$ 0				\$ 36,691,731	\$ 39,030,382
Total Liabilities and Fund Balance	\$ 34,655,577	\$ 3,257,093	\$ (318,470)	\$ 0			\$ 25,613,223	\$ 63,207,422	\$ 65,886,254

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 57,871,535	\$ (158,667)					\$ 57,712,867	\$ 91,044,275	\$ 56,883,401	\$ 91,590,240	
Improvement and Modernization Fund	\$ 412,764					\$ 412,764	\$ 744,521	\$ 123,717	\$ 501,859		
Judges' Compensation (0150019)	\$ 346,752					\$ 346,752	\$ 693,504	\$ 346,752	\$ 693,504		
Court Interpreter (0150037)	\$ 3,394,589					\$ 3,394,589	\$ 6,322,165	\$ 3,276,608	\$ 6,071,745		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,097,520					\$ 3,097,520	\$ 4,150,621	\$ 1,935,354	\$ 3,793,237		
Other Miscellaneous	\$ 3,102,046	\$ 2,561,561				\$ 5,663,607	\$ 5,580,362	\$ 7,800,281	\$ 7,799,156		
	<b>\$ 68,225,207</b>	<b>\$ 2,402,894</b>				<b>\$ 70,628,100</b>	<b>\$ 108,535,448</b>	<b>\$ 70,366,112</b>	<b>\$ 110,449,741</b>		
Grants											
AB 1058 Commissioner/Facilitator			\$ 973,082				\$ 973,082	\$ 2,428,784	\$ 817,351	\$ 2,387,506	
Other Judicial Council Grants			\$ 353,038				\$ 353,038	\$ 599,203	\$ 105,453	\$ 917,345	
Non-Judicial Council Grants			\$ 590,535				\$ 590,535	\$ 2,879,290	\$ 462,238	\$ 2,163,516	
			<b>\$ 1,916,656</b>				<b>\$ 1,916,656</b>	<b>\$ 5,907,277</b>	<b>\$ 1,385,042</b>	<b>\$ 5,468,367</b>	
Other Financing Sources											
Interest Income	\$ 1,074,565	\$ 81,618					\$ 1,156,183	\$ 1,851,206	\$ 611,472	\$ 1,431,724	
Investment Income											
Donations											
Local Fees	\$ 1,168,183	\$ 234,843					\$ 1,403,027	\$ 3,031,250	\$ 1,316,578	\$ 2,697,922	
Non-Fee Revenues	\$ 98,617						\$ 98,617	\$ 100,000	\$ 99,033	\$ 99,033	
Enhanced Collections		\$ 655,925					\$ 655,925	\$ 2,272,297	\$ 944,978	\$ 2,186,096	
Escheatment										\$ 1,471	
Prior Year Revenue	\$ 50,798		\$ 28,136				\$ 78,934		\$ 279,692		
County Program - Restricted		\$ 109,323					\$ 109,323	\$ 468,471	\$ 175,369	\$ 487,769	
Reimbursement Other	\$ 111,013						\$ 111,013	\$ 245,500	\$ 90,824	\$ 383,571	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,397						\$ 11,397	\$ 30,000	\$ 75,213	\$ 152,952	
	<b>\$ 2,514,574</b>	<b>\$ 1,081,710</b>	<b>\$ 28,136</b>				<b>\$ 3,624,419</b>	<b>\$ 7,998,724</b>	<b>\$ 3,593,160</b>	<b>\$ 7,440,538</b>	
<b>Total Revenues</b>	<b>\$ 70,739,780</b>	<b>\$ 3,484,603</b>	<b>\$ 1,944,792</b>				<b>\$ 76,169,176</b>	<b>\$ 122,441,449</b>	<b>\$ 75,344,315</b>	<b>\$ 123,358,646</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 26,746,788	\$ 552,733	\$ 1,100,169				\$ 28,399,690	\$ 63,496,441	\$ 26,927,587	\$ 59,030,494	
Temp Help	\$ 18,787		\$ 3,716				\$ 22,503	\$ 243,206	\$ 22,126	\$ 149,272	
Overtime	\$ 7,564		\$ 1,892				\$ 9,456	\$ 22,500	\$ 15,671	\$ 27,575	
Staff Benefits	\$ 14,999,075	\$ 269,892	\$ 541,292				\$ 15,810,258	\$ 39,810,300	\$ 14,557,263	\$ 32,826,982	
	<b>\$ 41,772,214</b>	<b>\$ 822,625</b>	<b>\$ 1,647,069</b>				<b>\$ 44,241,907</b>	<b>\$ 103,572,447</b>	<b>\$ 41,522,647</b>	<b>\$ 92,034,323</b>	
Operating Expenses and Equipment											
General Expense	\$ 740,507		\$ 5,118				\$ 745,625	\$ 1,888,493	\$ 750,785	\$ 4,350,645	
Printing	\$ 112,327						\$ 112,327	\$ 311,100	\$ 94,363	\$ 364,629	
Telecommunications	\$ 160,854		\$ 2,343				\$ 163,198	\$ 405,819	\$ 196,537	\$ 450,105	
Postage	\$ 195,494		\$ 107				\$ 195,601	\$ 481,725	\$ 271,895	\$ 501,209	
Insurance	\$ 146,723						\$ 146,723	\$ 138,459	\$ 130,459	\$ 138,460	
In-State Travel	\$ 30,853		\$ 11,226				\$ 42,078	\$ 139,076	\$ 30,796	\$ 155,445	
Out-of-State Travel			\$ 3,653				\$ 3,653	\$ 200		\$ 201	
Training	\$ 31,667		\$ 8,327				\$ 39,995	\$ 67,683	\$ 44,494	\$ 70,914	
Security Services	\$ 40,311						\$ 40,311	\$ 3,000	\$ 1,245	\$ 41,510	
Facility Operations	\$ 2,844,989						\$ 2,844,989	\$ 2,590,121	\$ 1,359,331	\$ 4,532,085	
Utilities											
Contracted Services	\$ 1,558,724	\$ 878,326	\$ 229,786				\$ 2,666,835	\$ 9,090,608	\$ 2,742,238	\$ 9,562,012	
Consulting and Professional Services	\$ 202,768	\$ 558,772					\$ 761,540	\$ 2,349,007	\$ 2,490,063	\$ 4,409,482	
Information Technology	\$ 614,946	\$ 342,119	\$ 2,183				\$ 959,249	\$ 3,547,560	\$ 1,139,253	\$ 3,797,721	
Major Equipment	\$ 14,619						\$ 14,619	\$ 16,569	\$ 116,644	\$ 247,704	
Other Items of Expense	\$ 21,070		\$ 93,006				\$ 114,076	\$ 287,779	\$ 55,730	\$ 320,038	
	<b>\$ 6,715,852</b>	<b>\$ 1,779,217</b>	<b>\$ 355,749</b>				<b>\$ 8,850,818</b>	<b>\$ 21,317,199</b>	<b>\$ 9,423,832</b>	<b>\$ 28,942,161</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 276,982						\$ 276,982	\$ 475,000	\$ 213,595	\$ 425,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,109						\$ 1,109				
Capital Costs											
Internal Cost Recovery	\$ (230,903)	\$ 51,643	\$ 179,260				\$ 0	\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 124,348	\$ 11,578	\$ 109,668				\$ 245,594	\$ 912	\$ (736,547)	\$ 187,424	
	<b>\$ 171,536</b>	<b>\$ 63,220</b>	<b>\$ 288,928</b>				<b>\$ 523,684</b>	<b>\$ 475,911</b>	<b>\$ (522,953)</b>	<b>\$ 612,424</b>	
<b>Total Expenditures</b>	<b>\$ 48,659,601</b>	<b>\$ 2,665,062</b>	<b>\$ 2,291,746</b>				<b>\$ 53,616,410</b>	<b>\$ 125,365,557</b>	<b>\$ 50,423,526</b>	<b>\$ 121,588,908</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 22,080,179	\$ 819,541	\$ (346,954)				\$ 22,552,766	\$ (2,924,108)	\$ 24,920,788	\$ 1,769,737	
Operating Transfers In (Out)	\$ (9,513)		\$ 9,513				\$ 0	\$ 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)	\$ 33,779,232	\$ 3,249,941	\$ (337,441)	\$ 0			\$ 36,691,731	\$ 11,214,857	\$ 39,030,382	\$ 15,843,136	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 13,447,838	\$ 636,086				\$ 12,682	\$ 14,096,607	\$ 34,286,736	\$ 13,148,723	\$ 30,895,745
Traffic & Other Infractions	\$ 1,617,389	\$ 183,898				\$ 13,972	\$ 1,815,259	\$ 4,552,894	\$ 1,844,557	\$ 4,239,756
Other Criminal Cases	\$ 4,273,016	\$ 1,060,462				\$ 91,229	\$ 5,424,707	\$ 14,711,746	\$ 6,377,064	\$ 14,427,026
Civil	\$ 3,363,109	\$ 5,705				\$ 159	\$ 3,368,973	\$ 6,372,742	\$ 3,127,098	\$ 7,241,340
Family & Children Services	\$ 5,522,034	\$ 246,340				\$ 8,291	\$ 5,776,665	\$ 15,449,033	\$ 5,191,626	\$ 12,076,415
Probate, Guardianship & Mental Health Services	\$ 1,587,493	\$ 5,475				\$ 722	\$ 1,593,690	\$ 3,610,410	\$ 1,349,019	\$ 3,018,472
Juvenile Dependency Services	\$ 436,170	\$ 104,154				\$ (17,755)	\$ 522,570	\$ 476,731	\$ 518,037	\$ 1,337,508
Juvenile Delinquency Services	\$ 577,335	\$ 0					\$ 577,335	\$ 1,334,636	\$ 588,429	\$ 1,245,415
Other Court Operations	\$ 943,116	\$ 89,255				\$ 232	\$ 1,032,603	\$ 1,573,981	\$ 928,197	\$ 2,112,300
Court Interpreters	\$ 1,824,396	\$ 648,701				\$ 106,283	\$ 2,579,379	\$ 7,100,543	\$ 2,451,648	\$ 5,829,499
Jury Services	\$ 436,743	\$ 105,415	\$ 276,982			\$ 120	\$ 819,260	\$ 1,670,011	\$ 709,239	\$ 1,473,093
Security	\$ 1,362,717	\$ 62,296				\$ 3,625	\$ 1,428,639	\$ 3,239,483	\$ 1,685,855	\$ 3,068,515
Trial Court Operations Program	\$ 35,391,356	\$ 3,147,789	\$ 276,982			\$ 219,559	\$ 39,035,686	\$ 94,378,946	\$ 37,919,491	\$ 86,965,081
Enhanced Collections	\$ 71,610	\$ 579,661			\$ 13,181	\$ 2,418	\$ 666,869	\$ 2,272,297	\$ 959,698	\$ 2,186,960
Other Non-Court Operations	\$ 210,887						\$ 210,887	\$ 448,471	\$ 193,443	\$ 440,884
Non-Court Operations Program	\$ 282,497	\$ 579,661			\$ 13,181	\$ 2,418	\$ 877,756	\$ 2,720,768	\$ 1,153,141	\$ 2,627,844
Executive Office	\$ 1,094,750	\$ 128,151			\$ (1,493)	\$ (26)	\$ 1,221,382	\$ 2,591,628	\$ 929,158	\$ 2,013,381
Fiscal Services	\$ 1,919,767	\$ 368,898	\$ 792		\$ (3,144)	\$ 2,160	\$ 2,288,474	\$ 5,712,924	\$ 2,189,535	\$ 5,496,358
Human Resources	\$ 2,040,977	\$ 449,372	\$ 316		\$ (2,750)	\$ 11,065	\$ 2,498,981	\$ 4,190,530	\$ 1,762,396	\$ 3,643,083
Business & Facilities Services	\$ 286,158	\$ 3,023,849				\$ 2,530	\$ 3,312,537	\$ 3,846,518	\$ 1,591,087	\$ 6,232,433
Information Technology	\$ 3,226,402	\$ 1,153,099			\$ (5,794)	\$ 7,887	\$ 4,381,594	\$ 11,924,243	\$ 4,878,719	\$ 14,610,728
Court Administration Program	\$ 8,568,055	\$ 5,123,368	\$ 1,109		\$ (13,181)	\$ 23,617	\$ 13,702,967	\$ 28,265,843	\$ 11,350,894	\$ 31,995,983
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 44,241,907	\$ 8,850,818	\$ 278,091		\$ 0	\$ 245,594	\$ 53,616,410	\$ 125,365,557	\$ 50,423,526	\$ 121,588,908