

**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



\_\_\_\_\_  
Date

Alameda

\_\_\_\_\_  
Court

2023-24 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Court

Fiscal Year and Ending Quarter

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

<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 June  
 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	\$ (3,509,880)	\$ 2,745,549	\$ 0	\$ 0			\$ 539,490	\$ (224,841)	\$ (1,071,216)
Payroll	\$ 200,000	\$ 0						\$ 200,000	\$ 200,000
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 506,494	\$ 506,494	\$ 329,284
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,407,226)	\$ (2,407,226)	\$ (323,851)
Credit Card									
Cash on Hand	\$ 17,115							\$ 17,115	\$ 19,015
Cash with County	\$ 106,467							\$ 106,467	\$ 63,135
Cash Outside of the JCC									
Cash Held with the JCC	\$ 549,060							\$ 549,060	
Cash Equivalents	\$ 15,073,362						\$ 29,744,902	\$ 44,818,264	\$ 46,003,821
<b>Total Cash and Cash Equivalents</b>	<b>\$ 12,461,124</b>	<b>\$ 2,745,549</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 28,383,660</b>	<b>\$ 43,590,333</b>	<b>\$ 45,245,187</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 9,204	\$ 9,967						\$ 19,170	\$ 11,696
Accounts Receivable - General	\$ 237,558						\$ 489	\$ 238,047	\$ 36,734
Dishonored Checks									
Due From Employee	\$ 1,162,480							\$ 1,162,480	\$ 1,051,516
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 1,211,815							\$ 1,211,815	\$ 1,469,089
Due From Other Governments	\$ 59,586	\$ 104,908	\$ 696,991					\$ 861,485	\$ 563,022
Due From Other Courts									
Due From State	\$ 3,233,131	\$ 115,355	\$ 738,805					\$ 4,087,291	\$ 1,552,020
Trust Due To/From							\$ 1,983,637	\$ 1,983,637	\$ 661,713
Distribution Due To/From							\$ 178,760	\$ 178,760	\$ 194,950
Civil Filing Fee Due To/From							\$ 1	\$ 1	\$ 1
General Due To/From	\$ 187,442	\$ 177,352						\$ 364,795	\$ 369,239
<b>Total Receivables</b>	<b>\$ 6,101,215</b>	<b>\$ 407,583</b>	<b>\$ 1,435,795</b>				<b>\$ 2,162,887</b>	<b>\$ 10,107,481</b>	<b>\$ 5,909,981</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 29,209
Salary and Travel Advances Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 29,209</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 18,562,339</b>	<b>\$ 3,153,131</b>	<b>\$ 1,435,795</b>	<b>\$ 0</b>			<b>\$ 30,546,547</b>	<b>\$ 53,697,814</b>	<b>\$ 51,184,377</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 1,545,719	\$ 163,218	\$ 133,539					\$ 1,842,476	\$ 658,526
Accounts Payable - General	\$ 16,947	\$ 0	\$ 0	\$ 0			\$ 0	\$ 16,947	\$ 176,088
Due to Other Funds	\$ 19,346	\$ 140,688	\$ 1,071,126				\$ 2,507,848	\$ 3,739,008	\$ 2,694,993
Due to Other Courts									
Due to State	\$ 288,166							\$ 288,166	\$ 1,226,107
TC145 Liability							\$ 2,027,518	\$ 2,027,518	\$ 1,781,207
Due to Other Governments	\$ 0							\$ 0	\$ 45,306
AB145 Due to Other Government Agency	\$ 0						\$ 1,888,179	\$ 1,888,179	\$ 1,792,695
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8,592	\$ 8,592	\$ 5,015
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,870,178</b>	<b>\$ 303,907</b>	<b>\$ 1,204,665</b>	<b>\$ 0</b>			<b>\$ 6,432,137</b>	<b>\$ 9,810,886</b>	<b>\$ 8,379,938</b>
Civil							\$ 16,790,465	\$ 16,790,465	\$ 12,973,952
Criminal							\$ 5,175,659	\$ 5,175,659	\$ 6,420,589
Unreconciled - Civil and Criminal							\$ 372,304	\$ 372,304	\$ 371,939
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,189,630	\$ 1,189,630	\$ 617,273
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 23,528,057</b>	<b>\$ 23,528,057</b>	<b>\$ 20,383,753</b>
Accrued Payroll	\$ 3,888,398	\$ 19,038						\$ 3,907,437	\$ 4,072,047
Benefits Payable	\$ 54,648	\$ 0						\$ 54,648	\$ 56,039
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,601	\$ 0						\$ 2,601	\$ 274
Payroll Clearing	\$ 0							\$ 0	\$ (3,373)
<b>Total Payroll Liabilities</b>	<b>\$ 3,945,647</b>	<b>\$ 19,038</b>						<b>\$ 3,964,685</b>	<b>\$ 4,124,987</b>
Revenue Collected in Advance	\$ 2,822,991	\$ 0	\$ 212,159					\$ 3,035,150	\$ 2,854,340
Liabilities For Deposits	\$ 192,983	\$ 10,966	\$ 18,971				\$ 503,258	\$ 726,178	\$ 622,501
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 30,855	\$ 30,855	\$ 183,692
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 52,240	\$ 52,240	\$ 496,201
<b>Total Other Liabilities</b>	<b>\$ 3,015,974</b>	<b>\$ 10,966</b>	<b>\$ 231,130</b>				<b>\$ 586,353</b>	<b>\$ 3,844,423</b>	<b>\$ 4,156,733</b>
<b>Total Liabilities</b>	<b>\$ 8,831,799</b>	<b>\$ 333,911</b>	<b>\$ 1,435,795</b>	<b>\$ 0</b>			<b>\$ 30,546,547</b>	<b>\$ 41,148,052</b>	<b>\$ 37,045,412</b>
<b>Total Fund Balance</b>	<b>\$ 9,730,541</b>	<b>\$ 2,819,220</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 12,549,761</b>	<b>\$ 14,138,965</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 18,562,339</b>	<b>\$ 3,153,131</b>	<b>\$ 1,435,795</b>	<b>\$ 0</b>			<b>\$ 30,546,547</b>	<b>\$ 53,697,814</b>	<b>\$ 51,184,377</b>

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 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	\$ 92,351,629	\$ 291,651					\$ 92,643,280	\$ 91,913,016	\$ 89,970,495	\$ 91,590,240	
Improvement and Modernization Fund	\$ 768,164						\$ 768,164	\$ 482,432	\$ 508,394	\$ 501,859	
Judges' Compensation (0150019)	\$ 661,018						\$ 661,018	\$ 661,304	\$ 658,962	\$ 693,504	
Court Interpreter (0150037)	\$ 6,341,528						\$ 6,341,528	\$ 6,095,476	\$ 5,663,323	\$ 6,071,745	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,069,680						\$ 2,069,680	\$ 2,377,591	\$ 1,625,353	\$ 3,793,237	
Other Miscellaneous	\$ 3,102,046	\$ 2,561,561					\$ 5,663,607	\$ 5,663,607	\$ 7,661,756	\$ 7,799,156	
	<b>\$ 105,294,065</b>	<b>\$ 2,853,212</b>					<b>\$ 108,147,277</b>	<b>\$ 107,193,426</b>	<b>\$ 106,088,283</b>	<b>\$ 110,449,741</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,182,262				\$ 2,182,262	\$ 2,318,896	\$ 2,099,666	\$ 2,387,506	
Other Judicial Council Grants			\$ 534,445				\$ 534,445	\$ 635,982	\$ 725,365	\$ 917,345	
Non-Judicial Council Grants			\$ 2,141,396				\$ 2,141,396	\$ 2,750,349	\$ 1,603,539	\$ 2,163,516	
			<b>\$ 4,858,103</b>				<b>\$ 4,858,103</b>	<b>\$ 5,705,227</b>	<b>\$ 4,428,570</b>	<b>\$ 5,468,367</b>	
Other Financing Sources											
Interest Income	\$ 1,965,415	\$ 212,038					\$ 2,177,453	\$ 2,169,481	\$ 1,576,392	\$ 1,431,724	
Investment Income											
Donations											
Local Fees	\$ 2,508,597	\$ 525,739					\$ 3,034,336	\$ 2,938,175	\$ 2,731,971	\$ 2,697,922	
Non-Fee Revenues	\$ 98,617						\$ 98,617	\$ 98,618	\$ 99,033	\$ 99,033	
Enhanced Collections	\$ 0	\$ 1,651,246					\$ 1,651,246	\$ 2,272,297	\$ 2,141,686	\$ 2,186,096	
Escheatment	\$ 93						\$ 93	\$ 93	\$ 1,471	\$ 1,471	
Prior Year Revenue	\$ 1,897,823		\$ 28,136				\$ 1,925,959	\$ 175,864	\$ (285,784)		
County Program - Restricted	\$ 1,288	\$ 474,103					\$ 475,391	\$ 468,753	\$ 426,616	\$ 487,769	
Reimbursement Other	\$ 393,326						\$ 393,326	\$ 458,587	\$ 292,257	\$ 383,571	
Sale of Fixed Assets											
Other Miscellaneous	\$ 128,661						\$ 128,661	\$ 185,452	\$ 153,650	\$ 152,952	
	<b>\$ 6,993,820</b>	<b>\$ 2,863,126</b>	<b>\$ 28,136</b>				<b>\$ 9,885,082</b>	<b>\$ 8,767,320</b>	<b>\$ 7,137,293</b>	<b>\$ 7,440,538</b>	
<b>Total Revenues</b>	<b>\$ 112,287,885</b>	<b>\$ 5,716,338</b>	<b>\$ 4,886,239</b>				<b>\$ 122,890,462</b>	<b>\$ 121,665,973</b>	<b>\$ 117,654,146</b>	<b>\$ 123,358,646</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 59,533,078	\$ 1,068,157	\$ 2,268,382				\$ 62,869,617	\$ 65,113,600	\$ 60,856,392	\$ 59,030,494	
Temp Help	\$ 24,087		\$ 9,760				\$ 33,847	\$ 45,024	\$ 56,211	\$ 149,272	
Overtime	\$ 12,798		\$ 1,892				\$ 14,690	\$ 29,568	\$ 22,861	\$ 27,575	
Staff Benefits	\$ 32,967,081	\$ 567,992	\$ 1,123,140				\$ 34,658,213	\$ 36,143,785	\$ 32,216,449	\$ 32,826,982	
	<b>\$ 92,537,044</b>	<b>\$ 1,636,149</b>	<b>\$ 3,403,174</b>				<b>\$ 97,576,367</b>	<b>\$ 101,331,977</b>	<b>\$ 93,151,914</b>	<b>\$ 92,034,323</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,924,778	\$ 314	\$ 15,888				\$ 1,940,980	\$ 2,048,257	\$ 3,881,775	\$ 4,350,645	
Printing	\$ 283,057		\$ 204				\$ 283,261	\$ 297,750	\$ 316,960	\$ 364,629	
Telecommunications	\$ 415,191		\$ 5,310				\$ 420,501	\$ 439,544	\$ 443,604	\$ 450,105	
Postage	\$ 505,209		\$ 221				\$ 505,430	\$ 519,881	\$ 430,768	\$ 501,209	
Insurance	\$ 146,414						\$ 146,414	\$ 146,723	\$ 130,459	\$ 138,460	
In-State Travel	\$ 83,705		\$ 42,524				\$ 126,229	\$ 175,752	\$ 108,412	\$ 155,445	
Out-of-State Travel			\$ 5,268				\$ 5,268	\$ 3,348		\$ 201	
Training	\$ 58,416		\$ 29,642				\$ 88,058	\$ 94,537	\$ 43,863	\$ 70,914	
Security Services	\$ 290,943						\$ 290,943	\$ 3,000	\$ 2,536	\$ 41,510	
Facility Operations	\$ 8,504,609						\$ 8,504,609	\$ 2,617,147	\$ 4,243,474	\$ 4,532,085	
Utilities											
Contracted Services	\$ 5,887,715	\$ 1,814,961	\$ 904,245				\$ 8,606,921	\$ 9,031,069	\$ 7,533,952	\$ 9,562,012	
Consulting and Professional Services	\$ 581,845	\$ 1,727,805					\$ 2,309,650	\$ 2,621,249	\$ 4,301,105	\$ 4,409,482	
Information Technology	\$ 2,370,633	\$ 48,328	\$ 2,986				\$ 2,421,947	\$ 2,755,927	\$ 2,855,670	\$ 3,797,721	
Major Equipment	\$ 158,493						\$ 158,493	\$ 165,118	\$ 236,799	\$ 247,704	
Other Items of Expense	\$ 63,167		\$ 146,939				\$ 210,106	\$ 273,818	\$ 195,840	\$ 320,038	
	<b>\$ 21,274,176</b>	<b>\$ 3,591,408</b>	<b>\$ 1,153,227</b>				<b>\$ 26,018,811</b>	<b>\$ 21,193,120</b>	<b>\$ 24,725,217</b>	<b>\$ 28,942,161</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 577,629						\$ 577,629	\$ 573,234	\$ 574,540	\$ 425,000	
Judgements, Settlements and Claims	\$ 9,222						\$ 9,222	\$ 9,222			
Debt Service											
Other	\$ 925						\$ 925	\$ 1,300	\$ 101		
Capital Costs											
Internal Cost Recovery	\$ (522,688)	\$ 139,158	\$ 383,530				\$ 0	\$ (28,717)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 184,563	\$ 2,418	\$ 109,732				\$ 296,713	\$ 248,810	\$ (826,997)	\$ 187,424	
	<b>\$ 249,650</b>	<b>\$ 141,576</b>	<b>\$ 493,262</b>				<b>\$ 884,488</b>	<b>\$ 803,849</b>	<b>\$ (252,356)</b>	<b>\$ 612,424</b>	
<b>Total Expenditures</b>	<b>\$ 114,060,870</b>	<b>\$ 5,369,132</b>	<b>\$ 5,049,663</b>				<b>\$ 124,479,666</b>	<b>\$ 123,328,946</b>	<b>\$ 117,624,775</b>	<b>\$ 121,588,908</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,772,986)	\$ 347,206	\$ (163,424)				\$ (1,589,204)	\$ (1,662,973)	\$ 29,371	\$ 1,769,737	
Operating Transfers In (Out)	\$ (205,039)	\$ 41,615	\$ 163,424				\$ 0	\$ (3,000)	\$ 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)	\$ 9,730,541	\$ 2,819,220	\$ 0	\$ 0			\$ 12,549,761	\$ 12,472,992	\$ 14,138,965	\$ 15,843,136	

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

For the month ended June

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	\$ 29,316,185	\$ 1,472,458				\$ 12,856	\$ 30,801,499	\$ 30,127,866	\$ 30,249,473	\$ 30,895,745
Traffic & Other Infractions	\$ 3,694,094	\$ 545,637				\$ 14,089	\$ 4,253,820	\$ 4,535,962	\$ 4,018,366	\$ 4,239,756
Other Criminal Cases	\$ 9,732,260	\$ 3,159,807				\$ 91,380	\$ 12,983,446	\$ 14,452,668	\$ 13,544,131	\$ 14,427,026
Civil	\$ 7,388,003	\$ 19,226				\$ 1,611	\$ 7,408,839	\$ 7,374,936	\$ 7,257,906	\$ 7,241,340
Family & Children Services	\$ 12,359,407	\$ 704,883				\$ 8,690	\$ 13,072,980	\$ 14,495,773	\$ 12,264,315	\$ 12,076,415
Probate, Guardianship & Mental Health Services	\$ 3,742,089	\$ 50,637				\$ 722	\$ 3,793,448	\$ 3,828,350	\$ 3,098,319	\$ 3,018,472
Juvenile Dependency Services	\$ 906,652	\$ 307,787				\$ (17,755)	\$ 1,196,684	\$ 1,293,568	\$ 1,157,146	\$ 1,337,508
Juvenile Delinquency Services	\$ 1,272,673	\$ 0					\$ 1,272,673	\$ 1,279,800	\$ 1,244,973	\$ 1,245,415
Other Court Operations	\$ 2,112,388	\$ 188,081				\$ 232	\$ 2,300,701	\$ 2,327,473	\$ 2,143,046	\$ 2,112,300
Court Interpreters	\$ 3,968,473	\$ 2,186,029				\$ 161,746	\$ 6,316,249	\$ 6,847,987	\$ 5,782,114	\$ 5,829,499
Jury Services	\$ 918,280	\$ 203,971	\$ 577,629			\$ 180	\$ 1,700,059	\$ 1,682,202	\$ 1,670,912	\$ 1,473,093
Security	\$ 3,107,168	\$ 366,066				\$ 4,658	\$ 3,477,892	\$ 3,102,417	\$ 3,714,160	\$ 3,068,515
Trial Court Operations Program	\$ 78,517,673	\$ 9,204,581	\$ 577,629			\$ 278,409	\$ 88,578,291	\$ 91,349,002	\$ 86,144,861	\$ 86,965,081
Enhanced Collections	\$ 164,780	\$ 1,452,320			\$ 33,625	\$ 2,418	\$ 1,653,143	\$ 1,653,671	\$ 2,146,264	\$ 2,186,960
Other Non-Court Operations	\$ 453,990	\$ 0					\$ 453,990	\$ 468,776	\$ 364,279	\$ 440,884
Non-Court Operations Program	\$ 618,770	\$ 1,452,320			\$ 33,625	\$ 2,418	\$ 2,107,133	\$ 2,122,447	\$ 2,510,543	\$ 2,627,844
Executive Office	\$ 2,424,232	\$ 237,066	\$ 9,222		\$ (4,151)	\$ (26)	\$ 2,666,343	\$ 3,682,117	\$ 2,224,488	\$ 2,013,381
Fiscal Services	\$ 4,469,137	\$ 846,817	\$ 1,109		\$ (8,459)	\$ 3,589	\$ 5,312,192	\$ 5,446,806	\$ 5,381,870	\$ 5,496,358
Human Resources	\$ 3,056,589	\$ 854,785	\$ (191)		\$ (6,430)	\$ 891	\$ 3,905,645	\$ 4,221,620	\$ 2,903,733	\$ 3,643,083
Business & Facilities Services	\$ 792,133	\$ 9,031,513	\$ 7			\$ 3,545	\$ 9,827,199	\$ 3,825,877	\$ 5,064,311	\$ 6,232,433
Information Technology	\$ 7,697,833	\$ 4,391,728			\$ (14,584)	\$ 7,887	\$ 12,082,864	\$ 12,681,077	\$ 13,394,970	\$ 14,610,728
Court Administration Program	\$ 18,439,924	\$ 15,361,910	\$ 10,147		\$ (33,625)	\$ 15,886	\$ 33,794,243	\$ 29,857,497	\$ 28,969,371	\$ 31,995,983
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 97,576,367	\$ 26,018,811	\$ 587,776		\$ 0	\$ 296,713	\$ 124,479,666	\$ 123,328,946	\$ 117,624,775	\$ 121,588,908