

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

2/11/14
Date

Alameda

Court

FY13/14 – Q2

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.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Alameda
 Court
 FY13/14 – Q2
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	687.66	673.36		

¹ 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

FY13/14 – Q2
Fiscal Year and Ending Quarter

FOOTNOTES

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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 2013/14							2012/13		
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 48,168,695	\$ 239,983					\$ 48,408,678	\$ 77,342,712	\$ 32,111,783	\$ 85,235,873
Improvement and Modernization Fund	\$ 285,097						\$ 285,097	\$ 942,233	\$ 387,721	\$ 899,489
Judges' Compensation (45.25)	\$ 356,250						\$ 356,250	\$ 670,780	\$ 356,250	\$ 670,780
Court Interpreter (45.45)	\$ 1,934,286						\$ 1,934,286	\$ 3,300,000	\$ 1,944,894	\$ 3,250,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 398,889						\$ 398,889	\$ 945,784	\$ 462,743	\$ 975,784
Other Miscellaneous	\$ 3,102,046						\$ 3,102,046	\$ 3,102,046	\$ 2,356,811	\$ 3,641,718
	\$ 54,245,264	\$ 239,983					\$ 54,485,246	\$ 86,303,556	\$ 37,620,202	\$ 74,873,644
Grants										
AB 1058 Commissioner/Facilitator			\$ 581,693				\$ 581,693	\$ 1,843,471	\$ 780,712	\$ 1,855,480
Other AOC Grants			\$ 53,160				\$ 53,160	\$ 250,849	\$ 30,974	\$ 242,219
Non-AOC Grants	\$ 6,434		\$ 495,367				\$ 501,801	\$ 1,246,277	\$ 503,070	\$ 2,249,100
	\$ 6,434		\$ 1,130,220				\$ 1,136,654	\$ 3,340,597	\$ 1,314,756	\$ 4,346,799
Other Financing Sources										
Interest Income	\$ 13,768	\$ 816		\$ 16,836			\$ 31,420	\$ 29,000	\$ 19,393	\$ 55,000
Investment Income										
Donations										
Local Fees	\$ 775,387	\$ 124,921					\$ 900,308	\$ 1,966,000	\$ 791,409	\$ 1,145,000
Non-Fee Revenues	\$ 102,482						\$ 102,482	\$ 210,000	\$ 95,528	\$ 202,000
Enhanced Collections		\$ 1,732,623					\$ 1,732,623			
Escheatment										
Prior Year Revenue	\$ 0						\$ 0		\$ (12,503)	
County Program - Restricted		\$ 233,835					\$ 233,835	\$ 982,000	\$ 231,737	\$ 1,013,400
Reimbursement Other	\$ 83,531						\$ 83,531	\$ 110,000	\$ 126,118	\$ 185,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 190,797						\$ 190,797	\$ 423,000	\$ 284,073	\$ 290,000
	\$ 1,165,984	\$ 2,092,195		\$ 16,836			\$ 3,274,996	\$ 3,712,000	\$ 1,636,766	\$ 2,890,400
Total Revenues							\$ 66,806,895	\$ 93,356,152	\$ 40,470,714	\$ 81,910,843
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 24,769,286	\$ 452,092	\$ 765,020				\$ 25,986,398	\$ 53,827,835	\$ 25,554,836	\$ 52,710,390
Temp Help	\$ 617,025	\$ 1,237	\$ 39,333				\$ 657,595	\$ 2,196,465	\$ 564,671	\$ 917,222
Overtime	\$ 33,017	\$ 10,170					\$ 43,186	\$ 136,674	\$ 19,265	\$ 229,235
Staff Benefits	\$ 16,868,629	\$ 196,510	\$ 314,313				\$ 17,379,451	\$ 28,857,762	\$ 7,808,755	\$ 28,923,668
	\$ 42,287,957	\$ 680,008	\$ 1,118,665				\$ 44,066,630	\$ 85,017,736	\$ 34,007,527	\$ 82,780,515
Operating Expenses and Equipment										
General Expense	\$ 907,906	\$ 3,185	\$ 27,564				\$ 938,656	\$ 2,237,239	\$ (80,535)	\$ 2,363,580
Printing	\$ 142,979		\$ 292				\$ 143,271	\$ 330,000	\$ (60,756)	\$ 275,000
Telecommunications	\$ 164,761						\$ 164,761	\$ 505,000	\$ 450,304	\$ 750,000
Postage	\$ 183,068						\$ 183,068	\$ 396,000	\$ 65,640	\$ 338,000
Insurance	\$ 30,506						\$ 30,506	\$ 40,000	\$ 33,892	\$ 25,000
In-State Travel	\$ 48,802		\$ 12,385				\$ 61,187	\$ 79,940	\$ 43,293	\$ 128,154
Out-of-State Travel			\$ 127				\$ 127	\$ 18,089	\$ 98	\$ 3,300
Training	\$ 48,437		\$ 593				\$ 49,030	\$ 259,950	\$ 5,893	\$ 80,900
Security Services	\$ 6,950						\$ 6,950	\$ 10,000	\$ (1,904,847)	
Facility Operations	\$ 909,358		\$ 653				\$ 910,011	\$ 2,023,000	\$ 445,531	\$ 1,966,300
Utilities										
Contracted Services	\$ 1,915,535	\$ 1,549,156	\$ 171,880				\$ 3,636,571	\$ 4,296,725	\$ 1,172,963	\$ 4,482,995
Consulting and Professional Services	\$ 991,330		\$ 150				\$ 991,480	\$ 3,794,000	\$ 406,167	\$ 1,680,500
Information Technology	\$ 562,211	\$ 115,689					\$ 677,899	\$ 1,474,000	\$ 711,392	\$ 1,680,000
Major Equipment	\$ 17,167						\$ 17,167	\$ 45,000	\$ 35,724	\$ 248,700
Other Items of Expense	\$ 12,906						\$ 12,906	\$ 45,000	\$ 12,673	\$ 36,000
	\$ 5,941,916	\$ 1,668,030	\$ 213,643				\$ 7,823,590	\$ 15,560,943	\$ 551,133	\$ 16,088,429
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 352,731						\$ 352,731	\$ 735,000	\$ 342,207	\$ 885,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (225,115)	\$ 75,372	\$ 149,742				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (18,216)						\$ (18,216)		\$ (284)	
	\$ 109,401	\$ 75,372	\$ 149,742				\$ 334,615	\$ 735,000	\$ 341,923	\$ 885,000
Total Expenditures	\$ 48,539,274	\$ 2,403,410	\$ 1,482,050				\$ 52,224,735	\$ 101,303,679	\$ 94,900,583	\$ 99,731,944
Excess (Deficit) of Revenues Over Expenditures	\$ 7,078,387	\$ (71,233)	\$ (351,830)	\$ 16,836			\$ 6,672,160	\$ (7,947,527)	\$ 5,570,131	\$ (17,821,101)
Operating Transfers In (Out)	\$ (248,983)		\$ 248,983				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 8,441,899	\$ 1,335,724	\$ 0	\$ 18,887,729			\$ 28,665,352	\$ 28,665,352	\$ 30,106,433	\$ 30,106,433
Ending Balance (Deficit)	\$ 15,271,303	\$ 1,264,491	\$ (102,847)	\$ 18,904,565			\$ 35,337,812	\$ 20,717,825	\$ 35,676,564	\$ 12,285,332

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

For the month ended December										
Fiscal Year 2013/14										
	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	\$ 15,439,789	\$ 725,047					\$ 16,164,836	\$ 33,676,544	\$ 12,745,017	\$ 37,023,200
Traffic & Other Infractions	\$ 2,409,945	\$ 272,124					\$ 2,682,069	\$ 6,173,860	\$ 2,452,775	\$ 5,572,790
Other Criminal Cases	\$ 4,157,099	\$ 244,110					\$ 4,401,209	\$ 8,656,509	\$ 3,448,757	\$ 9,106,699
Civil	\$ 3,228,937	\$ 7,541					\$ 3,236,478	\$ 6,286,522	\$ 2,926,104	\$ 5,836,290
Family & Children Services	\$ 4,327,229	\$ 283,505					\$ 4,610,734	\$ 8,325,579	\$ 3,807,737	\$ 8,239,160
Probate, Guardianship & Mental Health Services	\$ 1,092,248	\$ 910					\$ 1,093,158	\$ 2,400,807	\$ 817,026	\$ 2,002,100
Juvenile Dependency Services	\$ 95,590	\$ 39,797					\$ 135,387	\$ 260,952	\$ 103,691	\$ 171,500
Juvenile Delinquency Services	\$ 858,677						\$ 858,677	\$ 1,549,534	\$ 842,108	\$ 1,535,430
Other Court Operations	\$ 1,620,645	\$ 178,019					\$ 1,798,664	\$ 2,232,844	\$ 1,368,196	\$ 2,074,680
Court Interpreters	\$ 2,041,053	\$ 249,512					\$ 2,290,565	\$ 3,741,804	\$ 1,804,770	\$ 3,761,409
Jury Services	\$ 455,275	\$ 252,320	\$ 352,731				\$ 1,060,326	\$ 1,711,378	\$ 768,132	\$ 2,356,640
Security	\$ 1,768,930	\$ 31,160					\$ 1,800,089	\$ 3,387,735	\$ (662,536)	\$ 3,468,054
	\$ 37,495,416	\$ 2,284,045	\$ 352,731				\$ 40,132,192	\$ 78,404,068	\$ 30,421,778	\$ 81,147,952
Trial Court Operations Program										
Enhanced Collections	\$ 129,545	\$ 1,216,937			\$ 75,372		\$ 1,421,854		\$ 462,022	\$ 902,300
Other Non-Court Operations	\$ 500,942						\$ 500,942	\$ 962,000	\$ 462,022	\$ 902,300
	\$ 630,487	\$ 1,216,937			\$ 75,372		\$ 1,922,796	\$ 962,000	\$ 462,022	\$ 902,300
Non-Court Operations Program										
Executive Office	\$ 1,065,135	\$ 31,448			\$ (13,567)		\$ 1,083,016	\$ 1,834,095	\$ 931,594	\$ 1,903,720
Fiscal Services	\$ 1,602,121	\$ 600,372			\$ (24,119)		\$ 2,178,374	\$ 3,488,936	\$ 1,657,856	\$ 3,208,692
Human Resources	\$ 819,853	\$ 123,315			\$ (8,291)		\$ 934,876	\$ 2,016,400	\$ 706,233	\$ 1,729,320
Business & Facilities Services	\$ 325,921	\$ 2,371,952			\$ (3,015)		\$ 2,694,858	\$ 4,932,805	\$ 131,981	\$ 3,176,250
Information Technology	\$ 2,127,697	\$ 1,195,522			\$ (26,380)	\$ (18,216)	\$ 3,278,623	\$ 9,665,375	\$ 589,120	\$ 7,663,710
	\$ 5,940,727	\$ 4,322,608			\$ (75,372)	\$ (18,216)	\$ 10,169,747	\$ 21,937,611	\$ 4,016,783	\$ 17,681,692
Court Administration Program										
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,066,630	\$ 7,823,590	\$ 352,731		\$ 0	\$ (18,216)	\$ 52,224,735	\$ 101,303,679	\$ 34,900,583	\$ 99,731,944

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

	For the month ended December							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,482,026)	\$ 1,336,031	\$ (949,732)	\$ 1,345			\$ 3,086,531	\$ (2,007,850)	\$ (170,330)
Payroll	\$ 1,326,003	\$ 0						\$ 1,326,003	\$ (254,263)
Jury									
Revolving	\$ 46,323							\$ 46,323	\$ 450,000
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 2,136,417	\$ 2,136,417	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 22,340							\$ 22,340	\$ 23,140
Cash with County	\$ 42,114							\$ 42,114	\$ 17,739
Cash Outside of the AOC									
Total Cash	\$ (4,045,246)	\$ 1,336,031	\$ (949,732)	\$ 18,904,565			\$ 27,099,548	\$ 42,345,184	\$ 37,919,727
Short Term Investment	\$ 27,537,648						\$ (31)	\$ 27,537,616	\$ 23,808,858
Investment in Financial Institution									
Total Investments	\$ 27,537,648						\$ (31)	\$ 27,537,518	\$ 23,808,858
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 308,976	\$ 0	\$ 907,170					\$ 1,216,146	\$ 1,470,881
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 51,937	\$ 51,937	\$ 51,937
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 435							\$ 435	
Total Receivables	\$ 309,410	\$ 0	\$ 907,170	\$ 0			\$ 51,937	\$ 1,268,517	\$ 1,522,818
Prepaid Expenses - General	\$ 0							\$ 0	\$ 28,078
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 28,078
Other Assets									
Total Other Assets									
Total Assets	\$ 23,801,812	\$ 1,336,031	\$ (42,562)	\$ 18,904,565			\$ 27,151,452	\$ 71,151,296	\$ 83,279,481
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 73,633	\$ 8,544	\$ 8,805				\$ 0	\$ 88,982	\$ 83
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 435	\$ 435	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 2,136,417	\$ 2,136,417	\$ 1,962,440
Due to Other Governments	\$ 3,487,449						\$ 12,305,444	\$ 15,792,894	\$ 12,096,561
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 315	\$ 315	\$ 144
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 3,561,082	\$ 8,544	\$ 8,805				\$ 14,442,610	\$ 18,019,041	\$ 14,059,228
Civil							\$ 3,075,584	\$ 3,075,584	
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 9,623,091	\$ 9,623,091	\$ 8,955,800
Trust Interest Payable							\$ 1,476	\$ 1,476	
Miscellaneous Trust									
Total Trust Deposits							\$ 12,700,150	\$ 12,700,150	\$ 8,955,600
Accrued Payroll	\$ 4,740,860	\$ 62,996						\$ 4,803,856	\$ 4,398,690
Benefits Payable	\$ 1,313							\$ 1,313	\$ (11,948)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 18,854
Deductions Payable	\$ 97,774							\$ 97,774	\$ 52,967
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,839,947	\$ 62,996						\$ 4,902,943	\$ 4,436,572
Revenue Collected in Advance	\$ 0		\$ 53,480					\$ 53,480	\$ 24,221
Liabilities For Deposits	\$ 129,479						\$ 8,691	\$ 138,170	\$ 107,288
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 129,479		\$ 53,480				\$ 8,691	\$ 191,650	\$ 131,508
Total Liabilities	\$ 8,530,509	\$ 71,540	\$ 60,285				\$ 27,151,452	\$ 35,813,785	\$ 27,602,917
Total Fund Balance	\$ 15,271,303	\$ 1,264,491	\$ (102,847)	\$ 18,904,565				\$ 35,337,512	\$ 35,676,564
Total Liabilities and Fund Balance	\$ 23,801,812	\$ 1,336,031	\$ (42,562)	\$ 18,904,565			\$ 27,151,452	\$ 71,151,296	\$ 83,279,481