

**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

2/7/2019

\_\_\_\_\_  
Date

ALAMEDA

\_\_\_\_\_  
Court

FY 2018-2019 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

ALAMEDA

Court

FY 2018-2019 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

ALAMEDA

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Court

FY 2018-2019 Q2

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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)	737.40	670.89	664.70		

<sup>1</sup> The 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 2018/19									2017/18
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (90,937)	\$ 1,259,554	\$ (1,442,498)	\$ 0			\$ 603,816	\$ 329,936	\$ 979,284
Payroll	\$ (5,402)	\$ 0						\$ (5,402)	\$ (62,727)
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 113,745	\$ 113,745	\$ 130,031
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,172,411)	\$ (2,172,411)	\$ (773,918)
Credit Card									
Cash on Hand	\$ 21,290							\$ 21,290	\$ 22,165
Cash with County	\$ 50,591							\$ 50,591	\$ 3,139
Cash Outside of the JCC							\$ 0	\$ 0	\$ 209,735
Cash Equivalents	\$ 24,309,528						\$ 27,215,192	\$ 51,524,721	\$ 47,932,152
<b>Total Cash and Cash Equivalents</b>	<b>\$ 24,385,070</b>	<b>\$ 1,259,554</b>	<b>\$ (1,442,498)</b>	<b>\$ 0</b>			<b>\$ 25,760,343</b>	<b>\$ 49,962,470</b>	<b>\$ 48,539,861</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 33,592		\$ 0					\$ 33,592	\$ 15,872
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	\$ 15,070	\$ 100,450	\$ 173,165					\$ 288,685	\$ 16,936
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 25,246	\$ 0	\$ 927,823					\$ 953,069	\$ 472,048
Trust Due To/From							\$ 1,529,596	\$ 1,529,596	\$ 534,547
Distribution Due To/From							\$ 245,707	\$ 245,707	\$ 242,412
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 13,383
<b>Total Receivables</b>	<b>\$ 73,908</b>	<b>\$ 100,450</b>	<b>\$ 1,100,988</b>				<b>\$ 1,827,240</b>	<b>\$ 3,102,586</b>	<b>\$ 1,347,134</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 583
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 583</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 24,458,978</b>	<b>\$ 1,360,004</b>	<b>\$ (341,509)</b>	<b>\$ 0</b>			<b>\$ 27,587,582</b>	<b>\$ 53,065,055</b>	<b>\$ 49,887,578</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 86,948	\$ 14,674	\$ 6,066	\$ 0			\$ 0	\$ 107,688	\$ 131,003
Due to Other Funds	\$ 57	\$ 0	\$ 0				\$ 1,775,246	\$ 1,775,303	\$ 790,342
Due to Other Courts									
Due to State	\$ 216,200							\$ 216,200	\$ 0
TC145 Liability							\$ 1,811,161	\$ 1,811,161	\$ 1,863,741
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 209,736
AB145 Due to Other Government Agency							\$ 1,419,410	\$ 1,419,410	\$ 1,176,949
Due to Other Public Agencies									
Sales and Use Tax	\$ 99							\$ 99	\$ 1,246
Interest							\$ 50,473	\$ 50,473	\$ 23,418
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 303,304</b>	<b>\$ 14,674</b>	<b>\$ 6,066</b>	<b>\$ 0</b>			<b>\$ 5,056,289</b>	<b>\$ 5,380,333</b>	<b>\$ 4,196,435</b>
Civil							\$ 11,413,332	\$ 11,413,332	\$ 12,118,521
Criminal							\$ 6,552,855	\$ 6,552,855	\$ 5,619,387
Unreconciled - Civil and Criminal							\$ 422,574	\$ 422,574	\$ 439,326
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 243,154	\$ 243,154	\$ 72,177
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 18,631,915</b>	<b>\$ 18,631,915</b>	<b>\$ 18,249,410</b>
Accrued Payroll	\$ 1,673,638	\$ 10,028						\$ 1,683,666	\$ 2,371,131
Benefits Payable	\$ 33,878							\$ 33,878	\$ (43,733)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 122,981	\$ (2,827)						\$ 120,154	\$ 107,201
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 1,830,497</b>	<b>\$ 7,201</b>						<b>\$ 1,837,698</b>	<b>\$ 2,434,599</b>
Revenue Collected in Advance	\$ 91,112		\$ 141,593					\$ 232,704	\$ 167,130
Liabilities For Deposits	\$ 226,369	\$ 6,692	\$ 295				\$ 965,944	\$ 1,199,301	\$ 899,229
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 43,554	\$ 43,554	\$ 29,173
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 2,889,880	\$ 2,889,880	\$ 1,073,682
<b>Total Other Liabilities</b>	<b>\$ 317,481</b>	<b>\$ 6,692</b>	<b>\$ 141,888</b>				<b>\$ 3,899,378</b>	<b>\$ 4,365,439</b>	<b>\$ 2,169,214</b>
<b>Total Liabilities</b>	<b>\$ 2,451,282</b>	<b>\$ 28,567</b>	<b>\$ 147,954</b>	<b>\$ 0</b>			<b>\$ 27,587,582</b>	<b>\$ 30,215,385</b>	<b>\$ 27,049,658</b>
<b>Total Fund Balance</b>	<b>\$ 22,007,697</b>	<b>\$ 1,331,437</b>	<b>\$ (489,463)</b>	<b>\$ 0</b>				<b>\$ 22,849,670</b>	<b>\$ 22,837,920</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 24,458,978</b>	<b>\$ 1,360,004</b>	<b>\$ (341,509)</b>	<b>\$ 0</b>			<b>\$ 27,587,582</b>	<b>\$ 53,065,055</b>	<b>\$ 49,887,578</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 December											
	Fiscal Year 2018/19								2017/18		
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 47,843,916	\$ 200,356						\$ 48,044,272	\$ 78,662,436	\$ 50,874,125	\$ 78,389,627
Improvement and Modernization Fund	\$ 9,594							\$ 9,594	\$ 400,106	\$ 26,739	\$ 336,341
Judges' Compensation (0150019)	\$ 356,250							\$ 356,250	\$ 712,500	\$ 356,250	\$ 677,259
Court Interpreter (0150037)	\$ 2,451,320							\$ 2,451,320	\$ 4,600,000	\$ 2,157,292	\$ 4,700,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 467,686							\$ 467,686	\$ 1,406,937	\$ 198,355	\$ 622,453
Other Miscellaneous	\$ 3,102,046							\$ 3,102,046	\$ 3,102,046	\$ 3,102,047	\$ 3,102,047
	<b>\$ 54,230,811</b>	<b>\$ 200,356</b>						<b>\$ 54,431,167</b>	<b>\$ 88,884,025</b>	<b>\$ 56,714,808</b>	<b>\$ 87,827,727</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 660,374					\$ 660,374	\$ 1,693,597	\$ (103,932)	\$ 1,907,509
Other Judicial Council Grants			\$ 171,933					\$ 171,933	\$ 639,446	\$ 298,698	\$ 492,955
Non-Judicial Council Grants			\$ 444,670					\$ 444,670	\$ 2,084,991	\$ 416,260	\$ 1,889,854
			<b>\$ 1,276,977</b>					<b>\$ 1,276,977</b>	<b>\$ 4,418,034</b>	<b>\$ 611,026</b>	<b>\$ 4,290,318</b>
Other Financing Sources											
Interest Income	\$ 229,999	\$ 8,700						\$ 238,699	\$ 619,897	\$ 115,674	\$ 468,211
Investment Income											
Donations											
Local Fees	\$ 978,812	\$ 49,838						\$ 1,028,650	\$ 2,857,052	\$ 1,376,022	\$ 2,991,167
Non-Fee Revenues	\$ 40,717							\$ 40,717	\$ 98,825	\$ 98,825	\$ 98,825
Enhanced Collections		\$ 1,035,140						\$ 1,035,140	\$ 2,336,279	\$ 1,020,185	\$ 2,215,103
Escheatment											\$ 0
Prior Year Revenue										\$ (216,117)	
County Program - Restricted		\$ 39,503						\$ 39,503	\$ 801,994	\$ 295,246	\$ 796,534
Reimbursement Other	\$ 51,914							\$ 51,914	\$ 197,559	\$ 38,006	\$ 273,301
Sale of Fixed Assets											
Other Miscellaneous	\$ (19,209)							\$ (19,209)	\$ 54,897	\$ 92,040	\$ 1,997
	<b>\$ 1,282,234</b>	<b>\$ 1,133,180</b>						<b>\$ 2,415,414</b>	<b>\$ 6,966,503</b>	<b>\$ 2,819,860</b>	<b>\$ 6,845,138</b>
<b>Total Revenues</b>	<b>\$ 55,513,045</b>	<b>\$ 1,333,536</b>	<b>\$ 1,276,977</b>					<b>\$ 58,123,558</b>	<b>\$ 100,268,562</b>	<b>\$ 60,145,695</b>	<b>\$ 98,963,183</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 24,051,116	\$ 223,854	\$ 876,976					\$ 25,151,945	\$ 50,667,342	\$ 23,954,735	\$ 48,696,293
Temp Help	\$ 481,213	\$ 723	\$ 49,269					\$ 531,206	\$ 336,766	\$ 584,043	\$ 271,336
Overtime	\$ 15,433	\$ 435						\$ 15,868	\$ 4,039	\$ 4,039	\$ 48,000
Staff Benefits	\$ 13,000,814	\$ 105,648	\$ 346,274					\$ 13,452,536	\$ 27,826,253	\$ 13,931,985	\$ 27,835,044
	<b>\$ 37,548,376</b>	<b>\$ 330,661</b>	<b>\$ 1,272,519</b>					<b>\$ 39,151,556</b>	<b>\$ 78,830,361</b>	<b>\$ 38,474,802</b>	<b>\$ 76,850,673</b>
Operating Expenses and Equipment											
General Expense	\$ 844,053		\$ 7,944					\$ 851,997	\$ 1,353,724	\$ 608,568	\$ 3,822,906
Printing	\$ 142,110							\$ 142,110	\$ 379,834	\$ 132,570	\$ 395,163
Telecommunications	\$ 177,458							\$ 177,458	\$ 493,312	\$ 245,603	\$ 493,312
Postage	\$ 150,407		\$ 64					\$ 150,470	\$ 638,825	\$ 226,941	\$ 631,271
Insurance	\$ 32,397							\$ 32,397	\$ 27,860	\$ 2,730	\$ 27,860
In-State Travel	\$ 37,520		\$ 18,309					\$ 55,829	\$ 152,053	\$ 41,257	\$ 111,805
Out-of-State Travel	\$ 369		\$ 1,292					\$ 1,661	\$ 22,836	\$ 7,658	\$ 29,567
Training	\$ 56,093		\$ 5,264					\$ 61,357	\$ 126,432	\$ 34,967	\$ 200,286
Security Services	\$ 3,356							\$ 3,356	\$ 24,075	\$ 6,702	\$ 23,865
Facility Operations	\$ 1,406,509							\$ 1,406,509	\$ 2,813,816	\$ 618,675	\$ 3,638,253
Utilities											
Contracted Services	\$ 1,904,012	\$ 934,720	\$ 345,336					\$ 3,184,068	\$ 7,602,931	\$ 2,903,496	\$ 8,104,301
Consulting and Professional Services	\$ (87,816)							\$ (87,816)	\$ 800,000	\$ 141,183	\$ 703,488
Information Technology	\$ 674,567							\$ 674,567	\$ 1,756,283	\$ 605,037	\$ 1,653,648
Major Equipment	\$ 8,458							\$ 8,458	\$ 35,000	\$ 17,470	\$ 293,695
Other Items of Expense	\$ 11,944		\$ 5,089					\$ 17,033	\$ 164,130	\$ 104,947	\$ 157,826
	<b>\$ 5,361,436</b>	<b>\$ 934,720</b>	<b>\$ 383,298</b>					<b>\$ 6,679,454</b>	<b>\$ 16,391,111</b>	<b>\$ 6,697,805</b>	<b>\$ 20,287,244</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 207,031							\$ 207,031	\$ 556,075	\$ 243,007	\$ 545,778
Judgements, Settlements and Claims									\$ 25,000	\$ 5,000	\$ 25,000
Debt Service											
Other									\$ 2,270,429		\$ 7,048
Capital Costs											
Internal Cost Recovery	\$ (125,526)	\$ 14,903	\$ 110,623					\$ 0	\$ 0	\$ 0	\$ 1,350,000
Prior Year Expense Adjustment	\$ 38,378	\$ (38,378)						\$ 0			
	<b>\$ 119,883</b>	<b>\$ (23,475)</b>	<b>\$ 110,623</b>					<b>\$ 207,031</b>	<b>\$ 5,014,004</b>	<b>\$ 248,007</b>	<b>\$ 1,927,826</b>
<b>Total Expenditures</b>	<b>\$ 43,029,695</b>	<b>\$ 1,241,906</b>	<b>\$ 1,766,440</b>					<b>\$ 46,038,041</b>	<b>\$ 100,235,476</b>	<b>\$ 44,420,614</b>	<b>\$ 99,065,743</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 12,483,350	\$ 91,630	\$ (489,463)					\$ 12,085,517	\$ 33,086	\$ 15,725,081	\$ (102,560)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,524,346	\$ 1,239,807	\$ 0	\$ 0				\$ 10,764,153	\$ 10,764,153	\$ 7,112,839	\$ 7,112,839
Ending Balance (Deficit)	\$ 22,007,697	\$ 1,331,437	\$ (489,463)	\$ 0				\$ 22,849,670	\$ 10,797,239	\$ 22,837,920	\$ 7,010,279

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

	For the month ended December									
	Fiscal Year 2018/19								2017/18	
	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	\$ 13,908,781	\$ 520,032					\$ 14,428,813	\$ 29,561,178	\$ 14,754,654	\$ 29,387,265
Traffic & Other Infractions	\$ 1,892,691	\$ 94,837					\$ 1,987,528	\$ 3,996,249	\$ 2,443,374	\$ 5,059,078
Other Criminal Cases	\$ 3,622,716	\$ 356,973					\$ 3,979,690	\$ 8,454,708	\$ 4,189,230	\$ 8,049,367
Civil	\$ 2,022,296	\$ 2,142					\$ 2,024,438	\$ 4,003,524	\$ 2,086,355	\$ 4,577,294
Family & Children Services	\$ 4,864,049	\$ 235,298					\$ 5,099,348	\$ 11,108,615	\$ 4,529,119	\$ 9,189,119
Probate, Guardianship & Mental Health Services	\$ 1,260,329	\$ 22,941					\$ 1,283,270	\$ 2,495,663	\$ 924,621	\$ 1,996,219
Juvenile Dependency Services	\$ 83,476	\$ 63,494					\$ 146,970	\$ 520,313	\$ 186,632	\$ 1,139,697
Juvenile Delinquency Services	\$ 554,147	\$ 1,019					\$ 555,166	\$ 1,214,279	\$ 371,439	\$ 775,003
Other Court Operations	\$ 666,168	\$ 53,654					\$ 719,823	\$ 1,237,746	\$ 914,251	\$ 2,220,275
Court Interpreters	\$ 2,067,614	\$ 532,385					\$ 2,600,000	\$ 5,112,064	\$ 2,434,179	\$ 4,937,831
Jury Services	\$ 320,199	\$ 264,537	\$ 207,031				\$ 791,767	\$ 1,937,287	\$ 699,269	\$ 1,930,643
Security	\$ 1,536,416	\$ 103,683					\$ 1,640,099	\$ 3,067,095	\$ 1,477,216	\$ 3,860,757
Trial Court Operations Program	\$ 32,798,882	\$ 2,250,996	\$ 207,031				\$ 35,256,910	\$ 72,708,721	\$ 35,010,340	\$ 73,122,548
Enhanced Collections	\$ 92,506	\$ 835,859			\$ 14,903		\$ 943,268	\$ 2,340,000	\$ 1,032,618	\$ 2,215,103
Other Non-Court Operations	\$ 235,291					\$ (38,378)	\$ 196,913	\$ 764,288	\$ 471,272	\$ 758,278
Non-Court Operations Program	\$ 327,797	\$ 835,859			\$ 14,903	\$ (38,378)	\$ 1,140,181	\$ 3,104,288	\$ 1,503,890	\$ 2,973,381
Executive Office	\$ 391,003	\$ 47,666			\$ (2,235)		\$ 436,433	\$ 2,859,788	\$ 474,862	\$ 1,142,204
Fiscal Services	\$ 1,640,447	\$ 441,269			\$ (4,024)	\$ 38,378	\$ 2,116,069	\$ 4,038,245	\$ 1,642,100	\$ 3,561,051
Human Resources	\$ 1,362,681	\$ 543,315			\$ (2,384)		\$ 1,903,612	\$ 3,895,385	\$ 1,390,769	\$ 3,851,594
Business & Facilities Services	\$ 334,661	\$ 1,677,649					\$ 2,012,309	\$ 6,045,639	\$ 1,153,960	\$ 5,498,778
Information Technology	\$ 2,296,086	\$ 882,700			\$ (6,259)		\$ 3,172,527	\$ 7,583,410	\$ 3,244,692	\$ 8,916,187
Court Administration Program	\$ 6,024,876	\$ 3,592,599			\$ (14,903)	\$ 38,378	\$ 9,640,950	\$ 24,422,467	\$ 7,906,383	\$ 22,969,814
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 39,151,556</b>	<b>\$ 6,679,454</b>	<b>\$ 207,031</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 46,038,041</b>	<b>\$ 100,235,476</b>	<b>\$ 44,420,614</b>	<b>\$ 99,065,743</b>