

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

12-4-12

Date

Alameda

Court

FY 2012-2013 ending Q1

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

FY2012-2013 ending Q1
 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)	730.02			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Alameda Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Sep									
Fiscal Year 2012/13								2011/12	
	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	\$ (601,812)	\$ 1,197,102	\$ (919,376)	\$ 535,926			\$ 49,891	\$ 261,729	\$ (405,189)
Payroll	\$ (4,524)	\$ 0						\$ (4,524)	\$ (33,272)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 165,000
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 23,140							\$ 23,140	\$ 25,365
Cash with County	\$ 17,620							\$ 17,620	\$ 118,005
Cash Outside of the AOC				\$ 16,853,207			\$ 20,459,388	\$ 37,312,595	\$ 17,736,367
Total Cash	\$ (515,576)	\$ 1,197,102	\$ (919,376)	\$ 17,389,133			\$ 20,509,278	\$ 37,660,561	\$ 17,604,277
Short Term Investment	\$ 19,426,171						\$ 2,429,660	\$ 21,855,831	\$ 47,794,603
Investment in Financial Institution									
Total Investments	\$ 19,426,171						\$ 2,429,660	\$ 21,855,831	\$ 47,794,603
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 891,540	\$ 0	\$ 688,885					\$ 1,580,425	\$ 1,326,640
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 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	\$ 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									
Total Receivables	\$ 891,540	\$ 0	\$ 688,885				\$ 51,937	\$ 1,632,362	\$ 1,326,640
Prepaid Expenses - General	\$ 85,268							\$ 85,268	\$ 0
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 85,268							\$ 85,268	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 19,887,403	\$ 1,197,102	\$ (230,491)	\$ 17,389,133			\$ 22,990,875	\$ 61,234,021	\$ 66,725,520
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 380,934	\$ 0	\$ 0					\$ 380,934	\$ 12,727,451
Accounts Payable - General	\$ 23,168	\$ 0	\$ 0				\$ 0	\$ 23,168	\$ 112,548
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 37,500							\$ 37,500	\$ 41,363
TC145 Liability							\$ 2,479,414	\$ 2,479,414	\$ 2,120,921
Due to Other Governments	\$ 0		\$ 0				\$ 10,971,966	\$ 10,971,966	\$ 6,816,766
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 808							\$ 808	\$ 0
Interest							\$ 137	\$ 137	\$ 148
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 442,410	\$ 0	\$ 0				\$ 13,451,516	\$ 13,893,926	\$ 21,819,197
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 9,539,359	\$ 9,539,359	\$ 11,801,871
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 9,539,359	\$ 9,539,359	\$ 11,801,871
Accrued Payroll	\$ 2,685,322	\$ 32,057						\$ 2,717,379	\$ 2,911,107
Benefits Payable	\$ (89,032)							\$ (89,032)	\$ (119,153)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 26,769							\$ 26,769	\$ 34,107
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,623,059	\$ 32,057						\$ 2,655,116	\$ 2,826,061
Revenue Collected in Advance	\$ 24,221		\$ 0					\$ 24,221	\$ 78,846
Liabilities For Deposits	\$ 79,747							\$ 79,747	\$ 64,067
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 103,968		\$ 0					\$ 103,968	\$ 142,913
Total Liabilities	\$ 3,169,436	\$ 32,057	\$ 0				\$ 22,990,875	\$ 26,192,368	\$ 36,590,043
Total Fund Balance	\$ 16,717,967	\$ 1,165,045	\$ (230,491)	\$ 17,389,133				\$ 35,041,653	\$ 30,135,477
Total Liabilities and Fund Balance	\$ 19,887,403	\$ 1,197,102	\$ (230,491)	\$ 17,389,133			\$ 22,990,875	\$ 61,234,021	\$ 66,725,520

Alameda Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended Sep										
	Fiscal Year 2012/13							2011/12			
	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	\$ 15,358,626	\$ 19,535		\$ 208,453			\$ 15,586,614	\$ 64,192,034	\$ 20,880,932	\$ 86,644,683	
Trial Court Improvement Fund	\$ 4,104						\$ 4,104	\$ 242,850	\$ 2,418	\$ 281,150	
Judicial Administration Efficiency & Mod Fund	\$ 119,934						\$ 119,934	\$ 683,800	\$ 96,136	\$ 751,827	
Judges' Compensation (45.25)	\$ 178,125						\$ 178,125	\$ 670,780	\$ 171,000	\$ 684,000	
Court Interpreter (45.45)	\$ 720,171						\$ 720,171	\$ 3,250,000	\$ 709,848	\$ 3,000,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 136,211						\$ 136,211	\$ 975,784	\$ 126,523	\$ 1,343,611	
Other Miscellaneous								\$ 2,356,811		\$ 2,356,811	
	\$ 16,517,171	\$ 19,535		\$ 208,453			\$ 16,745,159	\$ 72,352,859	\$ 21,989,857	\$ 95,042,082	
Grants											
AB 1058 Commissioner/Facilitator			\$ 249,323				\$ 249,323	\$ 1,843,471	\$ 275,415	\$ 1,889,859	
Other AOC Grants			\$ 16,445				\$ 16,445	\$ 242,296	\$ 16,426	\$ 237,161	
Non-AOC Grants	\$ (2,460)		\$ 151,362				\$ 148,902	\$ 1,690,500	\$ 201,426	\$ 1,686,921	
	\$ (2,460)		\$ 417,130				\$ 414,670	\$ 3,776,267	\$ 493,268	\$ 3,813,941	
Other Financing Sources											
Interest Income	\$ 857	\$ 81					\$ 938	\$ 70,000	\$ 373	\$ 70,000	
Investment Income											
Donations											
Local Fees	\$ 238,539	\$ 56,052					\$ 294,591	\$ 965,000	\$ 167,923	\$ 915,000	
Non-Fee Revenues								\$ 192,000	\$ 2,524	\$ 150,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 2,317,577		
County Program - Restricted		\$ (17,552)					\$ (17,552)	\$ 1,013,400	\$ (13,801)	\$ 933,065	
Reimbursement Other	\$ 69,695						\$ 69,695	\$ 185,000	\$ 37,774	\$ 250,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ (25,156)						\$ (25,156)		\$ 5,129	\$ 23,000	
	\$ 283,935	\$ 38,581					\$ 322,516	\$ 2,425,400	\$ 2,517,498	\$ 2,341,065	
Total Revenues	\$ 16,798,646	\$ 58,116	\$ 417,130	\$ 208,453			\$ 17,482,345	\$ 78,554,326	\$ 25,000,623	\$ 101,197,088	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,944,778	\$ 161,927	\$ 320,124				\$ 12,426,830	\$ 52,570,061	\$ 13,511,248	\$ 53,813,819	
Temp Help	\$ 252,849	\$ 1,690	\$ 5,171				\$ 256,711	\$ 823,000	\$ 515,007	\$ 1,331,482	
Overtime	\$ 10,367	\$ 0	\$ 657				\$ 11,023	\$ 229,100	\$ 26,134	\$ 107,800	
Staff Benefits	\$ 2,090,350	\$ 67,496	\$ 116,828				\$ 2,274,675	\$ 28,819,679	\$ 6,184,748	\$ 29,733,717	
	\$ 14,298,344	\$ 231,114	\$ 442,781				\$ 14,972,239	\$ 62,441,840	\$ 20,239,137	\$ 84,786,018	
Operating Expenses and Equipment											
General Expense	\$ (1,188,883)	\$ 4,442	\$ 25,186				\$ (1,159,255)	\$ 2,319,300	\$ 486,959	\$ 3,264,388	
Printing	\$ (160,497)						\$ (160,497)	\$ 275,000	\$ 58,487	\$ 370,000	
Telecommunications	\$ 157,457						\$ 157,457	\$ 680,000	\$ 208,001	\$ 1,834,500	
Postage	\$ 10,146						\$ 10,146	\$ 338,000	\$ 207,994	\$ 775,000	
Insurance	\$ 3,994						\$ 3,994	\$ 25,000		\$ 30,000	
In-State Travel	\$ 12,133		\$ 464				\$ 12,597	\$ 110,000	\$ 30,117	\$ 171,105	
Out-of-State Travel	\$ 98						\$ 98				
Training	\$ (504)		\$ 100				\$ (404)	\$ 63,900	\$ (2,146)	\$ 125,950	
Security Services	\$ (1,916,214)						\$ (1,916,214)				
Facility Operations	\$ (50,445)						\$ (50,445)	\$ 1,859,800	\$ 448,204	\$ 1,997,000	
Utilities											
Contracted Services	\$ (245,219)	\$ (17,637)	\$ 102,183				\$ (160,673)	\$ 6,179,100	\$ 806,403	\$ 7,945,071	
Consulting and Professional Services	\$ 222,154						\$ 222,154	\$ 1,690,000	\$ 419,373	\$ 1,329,700	
Information Technology	\$ 463,093						\$ 463,093	\$ 1,283,000	\$ 487,772	\$ 1,515,500	
Major Equipment	\$ 5,695						\$ 5,695	\$ 300,000	\$ 11,663	\$ 73,000	
Other Items of Expense	\$ 3,276						\$ 3,276	\$ 36,000	\$ 3,232	\$ 40,000	
	\$ (2,683,717)	\$ (13,195)	\$ 127,934				\$ (2,568,978)	\$ 15,159,100	\$ 3,166,059	\$ 19,471,214	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 143,863						\$ 143,863	\$ 885,000	\$ 174,107	\$ 950,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (76,906)		\$ 76,906				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (25,715)		
	\$ 66,957		\$ 76,906				\$ 143,863	\$ 885,000	\$ 148,391	\$ 950,000	
Total Expenditures	\$ 11,681,585	\$ 217,919	\$ 647,621				\$ 12,547,125	\$ 98,465,940	\$ 23,553,587	\$ 105,207,232	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,117,062	\$ (159,803)	\$ (230,491)	\$ 208,453			\$ 4,935,220	\$ (19,931,614)	\$ 1,447,036	\$ (4,010,144)	
Operating Transfers In (Out)	\$ (327,445)			\$ 327,445			\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,928,350	\$ 1,324,848	\$ 0	\$ 18,853,235			\$ 30,106,433	\$ 30,106,433	\$ 28,688,441	\$ 28,688,441	
Ending Balance (Deficit)	\$ 16,717,967	\$ 1,165,045	\$ (230,491)	\$ 17,389,133			\$ 35,041,653	\$ 10,174,819	\$ 30,135,477	\$ 24,678,297	

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

	For the month ended Sep							2011/12		
	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	\$ 5,822,145	\$ 184,818					\$ 6,006,963	\$ 37,091,020	\$ 8,338,245	\$ 40,532,348
Traffic & Other Infractions	\$ 1,123,705	\$ (58,331)					\$ 1,065,373	\$ 5,844,090	\$ 1,347,813	\$ 6,523,990
Other Criminal Cases	\$ 1,530,924	\$ 116,502					\$ 1,647,426	\$ 8,542,176	\$ 1,866,529	\$ 8,393,225
Civil	\$ 1,396,145						\$ 1,396,145	\$ 5,927,190	\$ 1,579,803	\$ 6,686,520
Family & Children Services	\$ 1,723,917	\$ 150,527					\$ 1,874,444	\$ 8,250,090	\$ 2,029,568	\$ 8,235,447
Probate, Guardianship & Mental Health Services	\$ 391,132						\$ 391,132	\$ 2,002,100	\$ 394,670	\$ 2,093,280
Juvenile Dependency Services	\$ 38,788	\$ 5,628					\$ 44,416	\$ 171,500	\$ 53,438	\$ 181,900
Juvenile Delinquency Services	\$ 403,699	\$ 90					\$ 403,788	\$ 1,535,430	\$ 376,443	\$ 1,580,390
Other Court Operations	\$ 623,356	\$ 14,886					\$ 638,242	\$ 2,104,680	\$ 883,873	\$ 2,265,700
Court Interpreters	\$ 707,261	\$ 142,152					\$ 849,413	\$ 3,768,570	\$ 873,011	\$ 3,688,610
Jury Services	\$ 192,000	\$ (73,356)	\$ 143,863				\$ 262,507	\$ 2,356,640	\$ 560,175	\$ 2,466,320
Security	\$ 531,163	\$ (1,918,228)					\$ (1,387,065)	\$ 3,453,054	\$ 730,473	\$ 3,370,354
	\$ 14,484,236	\$ (1,435,313)	\$ 143,863				\$ 13,192,786	\$ 81,046,540	\$ 19,034,041	\$ 86,018,084
Trial Court Operations Program										
Enhanced Collections	\$ 207,650	\$ 17,802					\$ 225,451	\$ 902,300	\$ 223,601	\$ 1,124,242
Other Non-Court Operations	\$ 207,650	\$ 17,802					\$ 225,451	\$ 902,300	\$ 223,601	\$ 1,124,242
Non-Court Operations Program										
Executive Office	\$ 428,895	\$ 545					\$ 429,440	\$ 1,903,720	\$ 505,750	\$ 2,109,647
Fiscal Services	\$ 592,859	\$ 167,827				\$ 0	\$ 760,686	\$ 3,080,900	\$ 722,842	\$ 3,251,945
Human Resources	\$ 321,860	\$ 12,959				\$ 0	\$ 334,819	\$ 1,729,320	\$ 383,055	\$ 1,659,243
Business & Facilities Services	\$ 134,120	\$ (1,480,942)				\$ 0	\$ (1,346,823)	\$ 2,696,250	\$ 945,519	\$ 4,695,000
Information Technology	\$ (1,197,381)	\$ 148,144				\$ 0	\$ (1,049,236)	\$ 7,126,910	\$ 1,738,779	\$ 6,349,071
Court Administration Program	\$ 280,354	\$ (1,151,467)				\$ 0	\$ (871,113)	\$ 16,537,100	\$ 4,295,945	\$ 18,064,906
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,972,239	\$ (2,568,978)	\$ 143,863		\$ 0		\$ 12,547,125	\$ 98,485,940	\$ 23,553,587	\$ 105,207,232

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Alameda
Court

FY2012-2013 ending Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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