

**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

2-24-12

Date

Alameda

\_\_\_\_\_  
Court

FY11/12 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Alameda  
Court  
FY11/12 Q1  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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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  
 FY11/12 Q1  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	768.45			

<sup>1</sup> 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 2011/12									2010/11
	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						
<b>ASSETS</b>									
Operations	\$ (605,656)	\$ 1,134,127	\$ (971,693)				\$ 38,033	\$ (405,189)	\$ (4,961,401)
Payroll	\$ (33,272)	\$ 0						\$ (33,272)	\$ 1,827,762
Jury									
Revolving	\$ 165,000							\$ 165,000	\$ 50,000
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 25,365							\$ 25,365	\$ 26,315
Cash with County	\$ 116,005							\$ 116,005	\$ 114,376
Cash Outside of the AOC							\$ 17,736,367	\$ 17,736,367	\$ 13,175,060
Total Cash	\$ (332,557)	\$ 1,134,127	\$ (971,693)				\$ 17,774,400	\$ 17,604,277	\$ 10,232,112
Short Term Investment									
Investment in Financial Institution	\$ 45,711,567						\$ 2,083,036	\$ 47,794,603	\$ 30,580,574
Total Investments	\$ 45,711,567						\$ 2,083,036	\$ 47,794,603	\$ 30,580,574
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 949,766	\$ 0	\$ 376,873					\$ 1,326,640	\$ 2,292,548
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 138
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	\$ 949,766	\$ 0	\$ 376,873				\$ 0	\$ 1,326,640	\$ 2,292,687
Prepaid Expenses - General	\$ 0							\$ 0	\$ 97,081
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 97,081
Other Assets									
Total Other Assets									
Total Assets	\$ 46,328,776	\$ 1,134,127	\$ (594,820)				\$ 19,857,436	\$ 66,725,520	\$ 43,202,453
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 12,705,951	\$ 21,500	\$ 0					\$ 12,727,451	\$ 5,823,190
Accounts Payable - General	\$ 112,548	\$ 0	\$ 0				\$ 0	\$ 112,548	\$ 135,354
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 41,363							\$ 41,363	
TC145 Liability							\$ 2,120,921	\$ 2,120,921	\$ 1,876,168
Due to Other Governments	\$ 882,270		\$ 0				\$ 5,934,496	\$ 6,816,766	\$ 8,389,228
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 148	\$ 148	\$ 243
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 13,742,132	\$ 21,500	\$ 0				\$ 8,055,565	\$ 21,819,197	\$ 16,224,184
Civil									
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 11,801,871	\$ 11,801,871	\$ 7,397,585
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 11,801,871	\$ 11,801,871	\$ 7,397,585
Accrued Payroll	\$ 2,876,248	\$ 34,859						\$ 2,911,107	\$ 5,369,754
Benefits Payable	\$ (119,153)							\$ (119,153)	\$ 124,341
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 34,107							\$ 34,107	\$ (228,733)
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,791,202	\$ 34,859						\$ 2,826,061	\$ 5,265,362
Revenue Collected in Advance	\$ 78,846		\$ 0					\$ 78,846	\$ 93,015
Liabilities For Deposits	\$ 64,067							\$ 64,067	\$ 81,385
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 142,913		\$ 0					\$ 142,913	\$ 174,400
Total Liabilities	\$ 16,676,248	\$ 56,359	\$ 0				\$ 19,857,436	\$ 36,590,043	\$ 29,061,531
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 1,313,975	\$ 812,300					\$ 2,126,276	\$ 1,470,664
Fund Balance - Committed	\$ 0							\$ 0	
Fund Balance - Assigned	\$ 18,231,749							\$ 18,231,749	\$ 9,699,092
Fund Balance - Unassigned	\$ 9,481,874	\$ 59,147	\$ (1,210,606)					\$ 8,330,416	\$ 9,188,270
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 1,938,905	\$ (295,355)	\$ (196,514)					\$ 1,447,036	\$ (6,217,103)
Total Fund Balance	\$ 29,652,529	\$ 1,077,768	\$ (594,820)					\$ 30,135,477	\$ 14,140,922
Total Liabilities and Fund Balance	\$ 46,328,776	\$ 1,134,127	\$ (594,820)				\$ 19,857,436	\$ 66,725,520	\$ 43,202,453

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

	For the month ended Sep									
	Fiscal Year 2011/12								2010/11	
	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	\$ 7,584,908	\$ 765,222	\$ 0			\$ (11,885)	\$ 8,338,245	\$ 40,496,611	\$ 8,346,004	\$ 40,372,840
Traffic & Other Infractions	\$ 1,166,406	\$ 181,407					\$ 1,347,813	\$ 6,208,990	\$ 1,371,900	\$ 6,898,820
Other Criminal Cases	\$ 1,812,958	\$ 55,722				\$ (2,152)	\$ 1,866,529	\$ 8,378,225	\$ 1,859,814	\$ 8,850,268
Civil	\$ 1,577,651	\$ 2,807				\$ (655)	\$ 1,579,803	\$ 6,669,520	\$ 1,794,214	\$ 8,941,990
Family & Children Services	\$ 1,832,188	\$ 197,380					\$ 2,029,568	\$ 8,309,242	\$ 1,987,556	\$ 6,255,096
Probate, Guardianship & Mental Health Services	\$ 394,670						\$ 394,670	\$ 2,093,280	\$ 450,579	\$ 2,137,686
Juvenile Dependency Services	\$ 40,775	\$ 12,663					\$ 53,438	\$ 181,900	\$ 57,012	\$ 1,199,573
Juvenile Delinquency Services	\$ 376,443						\$ 376,443	\$ 1,580,390	\$ 350,346	\$ 1,503,172
Other Court Operations	\$ 668,010	\$ 215,863					\$ 883,873	\$ 2,265,700	\$ 563,214	\$ 2,585,200
Court Interpreters	\$ 751,759	\$ 121,251					\$ 873,011	\$ 3,689,610	\$ 753,323	\$ 3,210,214
Jury Services	\$ 194,532	\$ 191,536	\$ 174,107				\$ 560,175	\$ 2,558,820	\$ 649,222	\$ 2,751,418
Security	\$ 708,632	\$ 21,841					\$ 730,473	\$ 3,322,430	\$ 1,333,579	\$ 24,912,304
Trial Court Operations Program	\$ 17,108,933	\$ 1,765,693	\$ 174,107			\$ (14,692)	\$ 19,034,041	\$ 85,754,718	\$ 19,516,763	\$ 109,618,581
Enhanced Collections										
Other Non-Court Operations	\$ 223,601						\$ 223,601	\$ 1,130,730	\$ 210,627	\$ 785,000
Non-Court Operations Program	\$ 223,601						\$ 223,601	\$ 1,130,730	\$ 210,627	\$ 785,000
Executive Office	\$ 503,955	\$ 2,023			\$ 0	\$ (228)	\$ 505,750	\$ 2,087,465	\$ 519,804	\$ 1,968,179
Fiscal Services	\$ 677,972	\$ 44,870			\$ 0		\$ 722,842	\$ 3,161,945	\$ 731,549	\$ 2,849,987
Human Resources	\$ 340,468	\$ 42,587			\$ 0		\$ 383,055	\$ 1,624,243	\$ 356,349	\$ 1,442,795
Business & Facilities Services	\$ 203,780	\$ 742,543			\$ 0	\$ (804)	\$ 945,519	\$ 2,660,859	\$ 820,365	\$ 2,169,727
Information Technology	\$ 1,180,428	\$ 568,343			\$ 0	\$ (9,992)	\$ 1,738,779	\$ 6,170,071	\$ 1,692,260	\$ 6,543,283
Court Administration Program	\$ 2,906,602	\$ 1,400,366			\$ 0	\$ (11,024)	\$ 4,295,945	\$ 15,704,583	\$ 4,120,326	\$ 14,973,971
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 20,239,137	\$ 3,166,059	\$ 174,107		\$ 0	\$ (25,715)	\$ 23,553,587	\$ 102,590,031	\$ 23,847,717	\$ 125,377,552

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

For the month ended Sep											
Fiscal Year 2011/12										2010/11	
	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	\$ 20,863,806	\$ 17,126					\$ 20,880,932	\$ 88,984,745	\$ 16,292,255	\$ 114,262,849	
Trial Court Improvement Fund	\$ 2,418						\$ 2,418	\$ 261,150	\$ 47,163	\$ 264,451	
Judicial Administration Efficiency & Mod Fund	\$ 99,136						\$ 99,136	\$ 754,326	\$ 12,852	\$ 1,073,832	
Judges' Compensation (45.25)	\$ 171,000						\$ 171,000	\$ 684,000	\$ 165,344	\$ 655,000	
Court Interpreter (45.45)	\$ 709,848						\$ 709,848	\$ 3,000,000	\$ 497,000	\$ 2,750,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 126,523						\$ 126,523	\$ 1,265,611	\$ (7,646)	\$ 2,245,610	
Other Miscellaneous											
	\$ 21,972,731	\$ 17,126					\$ 21,989,857	\$ 94,949,832	\$ 17,006,967	\$ 121,251,742	
Grants											
AB 1058 Commissioner/Facilitator			\$ 275,415				\$ 275,415	\$ 1,856,321	\$ 407,203	\$ 1,856,321	
Other AOC Grants			\$ 16,426				\$ 16,426	\$ 237,161	\$ 8,722	\$ 261,132	
Non-AOC Grants	\$ 169,250		\$ 32,177				\$ 201,426	\$ 1,666,921	\$ (30,816)	\$ 1,144,553	
	\$ 169,250		\$ 324,018				\$ 493,268	\$ 3,760,403	\$ 385,110	\$ 3,262,006	
Other Financing Sources											
Interest Income	\$ 364	\$ 9					\$ 373	\$ 70,000	\$ 1,139	\$ 133,000	
Investment Income									\$ 0		
Donations											
Local Fees	\$ 114,382	\$ 53,541					\$ 167,923	\$ 915,000	\$ 182,054	\$ 1,030,000	
Non-Fee Revenues	\$ 2,524						\$ 2,524	\$ 150,000	\$ 19,200	\$ 25,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 2,317,577						\$ 2,317,577				
County Program - Restricted		\$ (13,801)					\$ (13,801)	\$ 933,065	\$ (10,719)	\$ 785,000	
Reimbursement Other	\$ 37,774						\$ 37,774	\$ 250,000	\$ 35,032	\$ 250,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,129						\$ 5,129	\$ 23,000	\$ 11,830	\$ 15,000	
	\$ 2,477,750	\$ 39,749					\$ 2,517,498	\$ 2,341,065	\$ 238,537	\$ 2,238,000	
<b>Total Revenues</b>	<b>\$ 24,619,730</b>	<b>\$ 56,875</b>	<b>\$ 324,018</b>				<b>\$ 25,000,623</b>	<b>\$ 101,051,300</b>	<b>\$ 17,630,614</b>	<b>\$ 126,751,748</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 13,037,771	\$ 174,469	\$ 299,009				\$ 13,511,248	\$ 53,561,120	\$ 13,428,165	\$ 54,703,737	
Temp Help	\$ 514,629		\$ 378				\$ 515,007	\$ 1,343,290	\$ 318,645	\$ 1,256,382	
Overtime	\$ 28,134						\$ 28,134	\$ 100,000	\$ 21,664	\$ 159,127	
Staff Benefits	\$ 6,003,477	\$ 67,588	\$ 113,683				\$ 6,184,748	\$ 29,720,265	\$ 6,611,456	\$ 28,690,858	
	\$ 19,584,010	\$ 242,057	\$ 413,070				\$ 20,239,137	\$ 84,724,675	\$ 20,379,929	\$ 84,810,104	
Operating Expenses and Equipment											
General Expense	\$ 472,544	\$ 7,355	\$ 7,061				\$ 486,959	\$ 2,633,692	\$ 256,300	\$ 2,206,702	
Printing	\$ 56,487						\$ 56,487	\$ 370,000	\$ 53,572	\$ 405,000	
Telecommunications	\$ 208,001						\$ 208,001	\$ 2,040,000	\$ 176,073	\$ 1,250,000	
Postage	\$ 207,989		\$ 5				\$ 207,994	\$ 775,000	\$ 255,818	\$ 671,000	
Insurance								\$ 30,000			
In-State Travel	\$ 22,489		\$ 7,628				\$ 30,117	\$ 142,863	\$ 9,045	\$ 85,065	
Out-of-State Travel											
Training	\$ (1,946)		\$ (200)				\$ (2,146)	\$ 31,950	\$ 1,896	\$ 111,506	
Security Services									\$ 568,989	\$ 21,075,000	
Facility Operations	\$ 448,204						\$ 448,204	\$ 1,735,000	\$ 377,687	\$ 3,213,790	
Utilities											
Contracted Services	\$ 678,855	\$ 102,818	\$ 26,730				\$ 808,403	\$ 6,427,851	\$ 936,842	\$ 5,985,385	
Consulting and Professional Services	\$ 419,373						\$ 419,373	\$ 1,375,000	\$ 218,580	\$ 2,952,000	
Information Technology	\$ 487,772						\$ 487,772	\$ 1,299,000	\$ 394,043	\$ 1,232,000	
Major Equipment	\$ 11,663						\$ 11,663	\$ 15,000	\$ 47,170	\$ 455,000	
Other Items of Expense	\$ 3,232						\$ 3,232	\$ 40,000	\$ 396	\$ 35,000	
	\$ 3,014,663	\$ 110,173	\$ 41,223				\$ 3,166,059	\$ 16,915,356	\$ 3,296,411	\$ 39,677,448	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 174,107						\$ 174,107	\$ 950,000	\$ 171,377	\$ 890,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (66,239)		\$ 66,239				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (25,715)						\$ (25,715)		\$ 0		
	\$ 82,152		\$ 66,239				\$ 148,391	\$ 950,000	\$ 171,377	\$ 890,000	
<b>Total Expenditures</b>	<b>\$ 22,680,825</b>	<b>\$ 352,230</b>	<b>\$ 520,532</b>				<b>\$ 23,553,587</b>	<b>\$ 102,590,031</b>	<b>\$ 23,847,717</b>	<b>\$ 125,377,552</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,938,905	\$ (295,355)	\$ (196,514)				\$ 1,447,036	\$ (1,538,731)	\$ (6,217,103)	\$ 1,374,196	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 27,713,624	\$ 1,373,123	\$ (398,306)				\$ 28,688,441	\$ 28,688,441	\$ 20,358,025	\$ 20,358,025	
Ending Balance (Deficit)	\$ 29,652,529	\$ 1,077,768	\$ (594,820)				\$ 30,135,477	\$ 27,149,710	\$ 14,140,922	\$ 21,732,221	