


**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

6/10/13  
Date

Alameda  
\_\_\_\_\_  
Court

FY12/13 Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

Alameda  
 \_\_\_\_\_  
 Court  
 FY12/13 Q3  
 \_\_\_\_\_  
 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)	730.02	740.16	743.53	
Court Employee Positions (FTEs)	782.52			

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

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 FOOTNOTES**

Alameda

Court

FY12/13 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Alameda  
 Court  
 FY12/13 Q3  
 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)	730.02	740.16	743.53	
Court Employee Positions (FTEs)	782.52			

<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 March							2011/12	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2012/13									
	Governmental Funds									
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
Non-Grant		Grant								
<b>ASSETS</b>										
Operations	\$ (1,021,762)	\$ 1,298,181	\$ (1,584,185)	\$ 2,011,055			\$ 1,730,450	\$ 2,433,739	\$ (293,300)	
Payroll	\$ (5,756)	\$ 0						\$ (5,756)	\$ (76,411)	
Jury										
Revolving	\$ 50,000							\$ 50,000	\$ 125,000	
Other	\$ 0							\$ 0	\$ 0	
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card										
Cash on Hand	\$ 22,540							\$ 22,540	\$ 24,165	
Cash with County	\$ 188,348							\$ 188,348	\$ (6,837)	
Cash Outside of the AOC				\$ 16,853,207			\$ 21,615,228	\$ 38,468,435	\$ 20,381,958	
<b>Total Cash</b>	<b>\$ (766,630)</b>	<b>\$ 1,298,181</b>	<b>\$ (1,584,185)</b>	<b>\$ 18,864,262</b>			<b>\$ 23,345,676</b>	<b>\$ 41,157,306</b>	<b>\$ 20,154,575</b>	
Short Term Investment	\$ 14,115,918						\$ 2,138,283	\$ 16,254,201	\$ 42,041,766	
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 14,115,918</b>						<b>\$ 2,138,283</b>	<b>\$ 16,254,201</b>	<b>\$ 42,041,766</b>	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 613,210	\$ 0	\$ 1,234,073					\$ 1,847,283	\$ 2,499,105	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust							\$ 51,937	\$ 51,937	\$ 0	
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										
<b>Total Receivables</b>	<b>\$ 613,210</b>	<b>\$ 0</b>	<b>\$ 1,234,073</b>				<b>\$ 51,937</b>	<b>\$ 1,899,220</b>	<b>\$ 2,499,105</b>	
Prepaid Expenses - General	\$ 23,896							\$ 23,896	\$ 25,606	
Salary and Travel Advances										
Counties	\$ 0							\$ 0	\$ 0	
<b>Total Prepaid Expenses</b>	<b>\$ 23,896</b>							<b>\$ 23,896</b>	<b>\$ 25,606</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 13,986,394</b>	<b>\$ 1,298,181</b>	<b>\$ (350,111)</b>	<b>\$ 18,864,262</b>			<b>\$ 25,535,898</b>	<b>\$ 59,334,623</b>	<b>\$ 64,721,051</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5,897,758	
Accounts Payable - General	\$ 582,999	\$ 3,519	\$ 0				\$ 0	\$ 586,517	\$ 45,548	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 27,000	
TC145 Liability							\$ 2,533,867	\$ 2,533,867	\$ 1,767,745	
Due to Other Governments	\$ 0		\$ 0				\$ 14,905,115	\$ 14,905,115	\$ 8,246,030	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 18,920	
Interest							\$ 325	\$ 325	\$ 192	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 3,500							\$ 3,500	\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 586,499</b>	<b>\$ 3,519</b>	<b>\$ 0</b>				<b>\$ 17,439,307</b>	<b>\$ 18,029,324</b>	<b>\$ 16,003,194</b>	
Civil							\$ 1,334,541	\$ 1,334,541		
Criminal							\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 6,762,050	\$ 6,762,050	\$ 13,038,906	
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 8,096,591</b>	<b>\$ 8,096,591</b>	<b>\$ 13,038,906</b>	
Accrued Payroll	\$ 2,633,610	\$ 35,630						\$ 2,669,240	\$ 2,790,376	
Benefits Payable	\$ (74,017)							\$ (74,017)	\$ (74,933)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 51,922	
Deductions Payable	\$ 44,395							\$ 44,395	\$ 30,698	
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 2,603,989</b>	<b>\$ 35,630</b>						<b>\$ 2,639,619</b>	<b>\$ 2,796,063</b>	
Revenue Collected in Advance	\$ 24,221		\$ 14,337					\$ 38,558	\$ 64,025	
Liabilities For Deposits	\$ 115,401							\$ 115,401	\$ 64,067	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 139,621</b>		<b>\$ 14,337</b>					<b>\$ 153,958</b>	<b>\$ 128,093</b>	
<b>Total Liabilities</b>	<b>\$ 3,330,109</b>	<b>\$ 39,149</b>	<b>\$ 14,337</b>				<b>\$ 25,535,898</b>	<b>\$ 28,919,492</b>	<b>\$ 31,968,255</b>	
<b>Total Fund Balance</b>	<b>\$ 10,656,285</b>	<b>\$ 1,259,033</b>	<b>\$ (364,448)</b>	<b>\$ 18,864,262</b>				<b>\$ 30,415,131</b>	<b>\$ 32,752,796</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 13,986,394</b>	<b>\$ 1,298,181</b>	<b>\$ (350,111)</b>	<b>\$ 18,864,262</b>			<b>\$ 25,535,898</b>	<b>\$ 59,334,623</b>	<b>\$ 64,721,051</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 March											
Fiscal Year 2012/13											
	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	\$ 47,224,011	\$ 364,030		\$ 1,683,573				\$ 49,271,614	\$ 85,235,873	\$ 64,958,014	\$ 86,644,883
Trial Court Improvement Fund	\$ 21,198							\$ 21,198	\$ 696,339	\$ 41,089	\$ 261,150
Judicial Administration Efficiency & Mod Fund	\$ 586,714							\$ 586,714	\$ 0	\$ 476,271	\$ 751,827
Judges' Compensation (45.25)	\$ 534,375							\$ 534,375	\$ 670,780	\$ 513,000	\$ 684,000
Court Interpreter (45.45)	\$ 2,749,892							\$ 2,749,892	\$ 3,250,000	\$ 2,473,736	\$ 3,000,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 645,426							\$ 645,426	\$ 975,784	\$ 1,023,867	\$ 1,343,611
Other Miscellaneous	\$ 3,102,046							\$ 3,102,046	\$ 3,641,718		\$ 2,356,811
	\$ 54,963,662	\$ 364,030		\$ 1,683,573				\$ 56,911,265	\$ 74,470,494	\$ 69,486,978	\$ 95,042,082
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,282,206					\$ 1,282,206	\$ 1,855,480	\$ 1,431,536	\$ 1,889,859
Other AOC Grants			\$ 113,041					\$ 113,041	\$ 242,219	\$ 143,027	\$ 237,161
Non-AOC Grants	\$ 14,218		\$ 861,578					\$ 875,795	\$ 2,249,100	\$ 969,825	\$ 1,686,921
	\$ 14,218		\$ 2,256,824					\$ 2,271,042	\$ 4,348,799	\$ 2,544,388	\$ 3,813,941
Other Financing Sources											
Interest Income	\$ 33,296	\$ 2,402		\$ 9				\$ 35,707	\$ 55,000	\$ 84,179	\$ 70,000
Investment Income											
Donations											
Local Fees	\$ 1,114,257	\$ 210,035						\$ 1,324,293	\$ 1,145,000	\$ 723,198	\$ 915,000
Non-Fee Revenues	\$ 124,409							\$ 124,409	\$ 202,000	\$ 124,465	\$ 150,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (12,503)							\$ (12,503)		\$ 2,317,577	
County Program - Restricted		\$ 454,101						\$ 454,101	\$ 1,013,400	\$ 450,090	\$ 933,065
Reimbursement Other	\$ 157,375							\$ 157,375	\$ 185,000	\$ 165,815	\$ 250,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 297,287							\$ 297,287	\$ 290,000	\$ 19,830	\$ 23,000
	\$ 1,714,121	\$ 666,539		\$ 9				\$ 2,380,669	\$ 2,890,400	\$ 3,865,153	\$ 2,341,065
<b>Total Revenues</b>	<b>\$ 56,692,001</b>	<b>\$ 1,030,569</b>	<b>\$ 2,256,824</b>	<b>\$ 1,683,582</b>				<b>\$ 61,562,976</b>	<b>\$ 81,707,693</b>	<b>\$ 75,915,519</b>	<b>\$ 101,197,088</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 35,089,494	\$ 518,018	\$ 1,334,523					\$ 36,942,035	\$ 52,710,390	\$ 39,242,786	\$ 53,613,819
Temp Help	\$ 1,021,753	\$ 3,720	\$ 59,475					\$ 1,084,947	\$ 917,222	\$ 1,110,237	\$ 1,331,482
Overtime	\$ 28,902	\$ 476	\$ 657					\$ 30,034	\$ 229,235	\$ 68,735	\$ 107,000
Staff Benefits	\$ 18,165,736	\$ 221,448	\$ 541,449					\$ 18,928,633	\$ 28,923,668	\$ 19,975,314	\$ 29,733,717
	\$ 64,305,885	\$ 743,661	\$ 1,936,104					\$ 66,985,650	\$ 82,780,515	\$ 60,397,072	\$ 84,786,018
Operating Expenses and Equipment											
General Expense	\$ 1,121,158	\$ 14,532	\$ 21,375					\$ 1,157,065	\$ 2,371,280	\$ 1,691,946	\$ 3,264,388
Printing	\$ 232,301							\$ 232,301	\$ 275,000	\$ 237,388	\$ 370,000
Telecommunications	\$ 562,870							\$ 562,870	\$ 750,000	\$ 868,790	\$ 1,834,500
Postage	\$ 184,345							\$ 184,345	\$ 338,000	\$ 488,299	\$ 775,000
Insurance	\$ 33,892							\$ 33,892	\$ 25,000	\$ 24,936	\$ 30,000
In-State Travel	\$ 37,298		\$ 21,964					\$ 59,263	\$ 130,954	\$ 67,631	\$ 171,105
Out-of-State Travel	\$ 98							\$ 98	\$ 95	\$ 95	
Training	\$ 11,896		\$ 2,387					\$ 14,283	\$ 76,900	\$ 16,971	\$ 125,950
Security Services	\$ (1,850,636)							\$ (1,850,636)	\$ 54,727	\$ 54,727	
Facility Operations	\$ 1,280,097							\$ 1,280,097	\$ 1,966,300	\$ 1,397,969	\$ 1,997,000
Utilities											
Contracted Services	\$ 2,497,607	\$ 175,302	\$ 410,074					\$ 3,082,983	\$ 6,322,203	\$ 3,657,806	\$ 7,945,071
Consulting and Professional Services	\$ 725,293							\$ 725,293	\$ 1,690,000	\$ 1,459,146	\$ 1,329,700
Information Technology	\$ 629,461	\$ 162,890						\$ 792,351	\$ 1,413,000	\$ 884,071	\$ 1,515,500
Major Equipment	\$ 47,187							\$ 47,187	\$ 247,000	\$ 11,663	\$ 73,000
Other Items of Expense	\$ 22,069							\$ 22,069	\$ 36,000	\$ 25,712	\$ 40,000
	\$ 5,514,936	\$ 352,723	\$ 455,801					\$ 6,323,460	\$ 15,641,637	\$ 10,867,150	\$ 19,471,214
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 530,011							\$ 530,011	\$ 885,000	\$ 606,601	\$ 950,000
Judgements, Settlements and Claims	\$ 106,022							\$ 106,022			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (314,997)		\$ 314,997					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,690,865)							\$ (2,690,865)		\$ (39,659)	
	\$ (2,369,829)		\$ 314,997					\$ (2,054,833)	\$ 885,000	\$ 566,942	\$ 950,000
<b>Total Expenditures</b>	<b>\$ 67,450,992</b>	<b>\$ 1,096,384</b>	<b>\$ 2,706,902</b>					<b>\$ 61,254,278</b>	<b>\$ 99,307,152</b>	<b>\$ 71,851,163</b>	<b>\$ 105,207,232</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (858,991)	\$ (65,815)	\$ (450,078)	\$ 1,683,582				\$ 308,698	\$ (17,599,459)	\$ 4,064,356	\$ (4,010,144)
Operating Transfers In (Out)	\$ (413,074)		\$ 85,629	\$ 327,445				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,928,350	\$ 1,324,848	\$ 0	\$ 16,853,235				\$ 30,106,433	\$ 30,106,433	\$ 28,688,441	\$ 28,688,441
Ending Balance (Deficit)	\$ 10,656,285	\$ 1,259,033	\$ (364,448)	\$ 18,884,262				\$ 30,415,131	\$ 12,506,974	\$ 32,752,796	\$ 24,678,297

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

For the month ended March										
Fiscal Year 2012/13										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 19,948,281	\$ 956,021	\$ 106,022			\$ (232,695)	\$ 20,777,629	\$ 37,023,200	\$ 24,296,867	\$ 40,532,348
Traffic & Other Infractions	\$ 3,582,145	\$ 251,362				\$ (53,244)	\$ 3,780,263	\$ 5,572,790	\$ 4,962,341	\$ 6,523,990
Other Criminal Cases	\$ 4,896,351	\$ 429,106					\$ 5,325,456	\$ 9,106,699	\$ 5,855,571	\$ 8,393,225
Civil	\$ 4,460,504						\$ 4,460,504	\$ 5,836,290	\$ 4,936,840	\$ 6,696,520
Family & Children Services	\$ 5,516,622	\$ 467,906				\$ (9,999)	\$ 5,974,529	\$ 8,239,160	\$ 6,025,749	\$ 8,235,447
Probate, Guardianship & Mental Health Services	\$ 1,303,581	\$ 250					\$ 1,303,831	\$ 2,002,100	\$ 1,244,391	\$ 2,093,280
Juvenile Dependency Services	\$ 122,342	\$ 38,795					\$ 161,138	\$ 171,500	\$ 169,325	\$ 181,900
Juvenile Delinquency Services	\$ 1,303,666	\$ 332					\$ 1,303,997	\$ 1,535,430	\$ 1,217,259	\$ 1,580,390
Other Court Operations	\$ 1,998,431	\$ 138,428				\$ (39,457)	\$ 2,097,403	\$ 2,074,680	\$ 2,323,445	\$ 2,265,700
Court Interpreters	\$ 2,481,641	\$ 407,214					\$ 2,888,855	\$ 3,761,409	\$ 2,828,020	\$ 3,688,610
Jury Services	\$ 629,051	\$ 90,802	\$ 530,011			\$ (73,860)	\$ 1,176,004	\$ 2,356,640	\$ 1,662,629	\$ 2,466,320
Security	\$ 2,119,926	\$ (1,798,225)				\$ (32,070)	\$ 289,631	\$ 3,468,054	\$ 2,290,665	\$ 3,370,354
<b>Trial Court Operations Program</b>	<b>\$ 48,362,542</b>	<b>\$ 981,989</b>	<b>\$ 636,033</b>			<b>\$ (441,325)</b>	<b>\$ 49,539,239</b>	<b>\$ 81,147,952</b>	<b>\$ 57,813,103</b>	<b>\$ 86,018,084</b>
Enhanced Collections										
Other Non-Court Operations	\$ 663,768	\$ 20,153					\$ 683,921	\$ 902,300	\$ 653,756	\$ 1,124,242
<b>Non-Court Operations Program</b>	<b>\$ 663,768</b>	<b>\$ 20,153</b>					<b>\$ 683,921</b>	<b>\$ 902,300</b>	<b>\$ 653,756</b>	<b>\$ 1,124,242</b>
Executive Office	\$ 1,335,351	\$ 1,648			\$ 0	\$ (544)	\$ 1,336,456	\$ 1,903,720	\$ 1,484,068	\$ 2,109,647
Fiscal Services	\$ 1,929,963	\$ 843,398			\$ 0	\$ (56,554)	\$ 2,716,807	\$ 3,049,900	\$ 2,308,175	\$ 3,251,945
Human Resources	\$ 1,044,951	\$ 88,009			\$ 0	\$ (9,611)	\$ 1,123,349	\$ 1,729,320	\$ 1,168,301	\$ 1,659,243
Business & Facilities Services	\$ 482,513	\$ 2,777,261			\$ 0	\$ (2,064,916)	\$ 1,194,858	\$ 3,176,250	\$ 3,097,627	\$ 4,695,000
Information Technology	\$ 3,166,562	\$ 1,611,002			\$ 0	\$ (117,915)	\$ 4,659,649	\$ 7,397,710	\$ 5,326,133	\$ 6,349,071
<b>Court Administration Program</b>	<b>\$ 7,959,340</b>	<b>\$ 5,321,318</b>			<b>\$ 0</b>	<b>\$ (2,249,540)</b>	<b>\$ 11,031,118</b>	<b>\$ 17,256,900</b>	<b>\$ 13,384,304</b>	<b>\$ 18,064,906</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 56,965,650</b>	<b>\$ 6,323,460</b>	<b>\$ 636,033</b>		<b>\$ 0</b>	<b>\$ (2,690,865)</b>	<b>\$ 61,254,278</b>	<b>\$ 99,307,152</b>	<b>\$ 71,851,163</b>	<b>\$ 105,207,232</b>