

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

9-19-11

Date

Alameda

Court

FY10-11 Quarter 4

Fiscal Year and Ending Quarter

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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	\$ (1,871,277)	\$ 1,362,401	\$ 3,441				\$ 43,168	\$ (462,267)	\$ 511,298
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,805,095
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 25,365							\$ 25,365	\$ 26,515
Cash with County	\$ 109,677						\$ 17,040,945	\$ 17,150,622	\$ 15,490,388
Total Cash	\$ (1,686,235)	\$ 1,362,401	\$ 3,441				\$ 17,084,113	\$ 16,763,719	\$ 17,883,296
Short Term Investment	\$ 42,498,026	\$ 0					\$ 2,082,860	\$ 44,580,886	\$ 32,528,440
Investment in Financial Institution									
Total Investments	\$ 42,498,026	\$ 0					\$ 2,082,860	\$ 44,580,886	\$ 32,528,440
Accrued Revenue	\$ 79,585	\$ 1,542						\$ 81,127	\$ 42,284
Accounts Receivable - General	\$ 920,092	\$ 156,199	\$ 1,375,390					\$ 2,451,682	\$ 419,723
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,860,394							\$ 1,860,394	\$ 799,740
Due From Other Governments	\$ 66,783	\$ 61,560	\$ 19,299					\$ 147,643	\$ 781,397
Due From Other Courts	\$ 861						\$ 0	\$ 861	
Due From State	\$ 1,640,685	\$ 65,233	\$ 13,354					\$ 1,719,272	\$ 2,755,727
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 4,568,401	\$ 284,535	\$ 1,408,044				\$ 0	\$ 6,260,979	\$ 4,798,871
Prepaid Expenses - General	\$ 63,030							\$ 63,030	\$ 111,939
Salary and Travel Advances	\$ 0							\$ 0	
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 63,030							\$ 63,030	\$ 111,939
Other Assets									
Total Other Assets									
Total Assets	\$ 45,443,221	\$ 1,646,936	\$ 1,411,484				\$ 19,166,972	\$ 67,668,614	\$ 55,322,546
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 13,162,309	\$ 69,179	\$ 78,997					\$ 13,310,485	\$ 1,317,950
Accounts Payable - General	\$ 142,833	\$ 0	\$ 2,125				\$ 0	\$ 144,958	\$ 153,642
Due to Other Funds	\$ 0	\$ 156,427	\$ 1,703,967					\$ 1,860,394	\$ 799,740
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 7,900							\$ 7,900	
TC145 Liability							\$ 2,125,878	\$ 2,125,878	\$ 1,805,095
Due to Other Governments	\$ 345,804	\$ 0	\$ 21,260				\$ 8,334,716	\$ 8,701,779	\$ 17,765,944
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 150	\$ 150	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 700							\$ 700	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 13,659,545	\$ 225,606	\$ 1,806,350				\$ 10,460,743	\$ 26,152,244	\$ 21,842,371
Civil							\$ 0	\$ 0	
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 8,706,229	\$ 8,706,229	\$ 9,582,551
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 8,706,229	\$ 8,706,229	\$ 9,582,551
Accrued Payroll	\$ 1,442,283	\$ 16,736						\$ 1,459,018	\$ 954,279
Benefits Payable	\$ 300,067							\$ 300,067	\$ 401,299
Deferred Compensation Payable	\$ 67,787							\$ 67,787	\$ 52,656
Deductions Payable	\$ 819,868							\$ 819,868	\$ 710,642
Payroll Clearing	\$ 1,297,074	\$ 31,471						\$ 1,328,545	\$ 1,247,794
Total Payroll Liabilities	\$ 3,927,080	\$ 48,207						\$ 3,975,287	\$ 3,366,670
Revenue Collected in Advance	\$ 78,545		\$ 3,441					\$ 81,986	\$ 92,312
Liabilities For Deposits	\$ 64,428		\$ 0					\$ 64,428	\$ 80,617
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 142,973		\$ 3,441				\$ 0	\$ 146,414	\$ 172,929
Total Liabilities	\$ 17,729,598	\$ 273,813	\$ 1,809,790				\$ 19,166,972	\$ 38,980,173	\$ 34,964,521
Fund Balance - Restricted	\$ 0	\$ 1,313,975	\$ 812,300					\$ 2,126,276	\$ 1,470,664
Fund Balance - Unrestricted									
Designated	\$ 18,231,749							\$ 18,231,749	\$ 9,699,092
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 9,481,874	\$ 59,147	\$ (1,210,606)					\$ 8,330,416	\$ 9,188,270
Total Fund Balance	\$ 27,713,624	\$ 1,373,123	\$ (398,306)					\$ 28,688,441	\$ 20,358,025
Total Liabilities and Fund Balance	\$ 45,443,221	\$ 1,646,936	\$ 1,411,484				\$ 19,166,972	\$ 67,668,614	\$ 55,322,546

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 114,830,503	\$ 238,529					\$ 115,069,032	\$ 114,262,849	\$ 109,211,608	\$ 109,386,942	
Trial Court Improvement Fund	\$ 281,647						\$ 281,647	\$ 264,451	\$ 58,426	\$ 75,000	
Judicial Administration Efficiency & Mod Fund	\$ 681,788						\$ 681,788	\$ 1,073,832	\$ 699,490	\$ 125,425	
Judges' Compensation (45.25)	\$ 669,472						\$ 669,472	\$ 655,000	\$ 655,500	\$ 645,000	
Court Interpreter (45.45)	\$ 2,999,998						\$ 2,999,998	\$ 2,750,000	\$ 3,098,013	\$ 3,125,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,310,516						\$ 2,310,516	\$ 2,245,610	\$ 2,407,483	\$ 2,301,126	
Other Miscellaneous											
	\$ 121,773,924	\$ 238,529					\$ 122,012,453	\$ 121,251,742	\$ 116,130,520	\$ 115,658,493	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,678,370				\$ 1,678,370	\$ 1,856,321	\$ 1,987,315	\$ 1,916,143	
Other AOC Grants	\$ 0		\$ 264,265				\$ 264,265	\$ 261,132	\$ 219,550	\$ 27,300	
Non-AOC Grants	\$ 783,837		\$ 394,980				\$ 1,178,817	\$ 1,144,553	\$ 1,076,456	\$ 1,176,719	
	\$ 783,837		\$ 2,337,615				\$ 3,121,452	\$ 3,262,006	\$ 3,283,321	\$ 3,120,162	
Other Financing Sources											
Interest Income	\$ 171,166	\$ 6,395					\$ 177,560	\$ 133,000	\$ 194,239	\$ 126,000	
Investment Income											
Donations	\$ 0						\$ 0		\$ 18,351	\$ 8,000	
Local Fees	\$ 723,023	\$ 321,916					\$ 1,044,939	\$ 1,030,000	\$ 1,122,453	\$ 993,000	
Non-Fee Revenues	\$ 330,949						\$ 330,949	\$ 25,000	\$ 98,825	\$ 62,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 174,710						\$ 174,710		\$ (57,093)		
County Program - Restricted		\$ 879,759					\$ 879,759	\$ 785,000	\$ 828,198	\$ 790,000	
Reimbursement Other	\$ 239,993						\$ 239,993	\$ 250,000	\$ 264,470	\$ 250,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 186,861						\$ 186,861	\$ 15,000	\$ 44,190	\$ 12,000	
	\$ 1,826,702	\$ 1,208,070					\$ 3,034,772	\$ 2,238,000	\$ 2,513,634	\$ 2,241,000	
Total Revenues	\$ 124,384,463	\$ 1,446,598	\$ 2,337,615				\$ 128,168,677	\$ 126,751,748	\$ 121,927,476	\$ 121,019,655	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 50,465,291	\$ 619,789	\$ 1,430,636				\$ 52,515,716	\$ 54,703,737	\$ 51,879,734	\$ 52,147,205	
Temp Help	\$ 1,430,952	\$ 16,099	\$ 72,950				\$ 1,520,001	\$ 1,256,382	\$ 1,048,804	\$ 1,299,900	
Overtime	\$ 79,486		\$ 215				\$ 79,701	\$ 159,127	\$ 58,054	\$ 47,500	
Staff Benefits	\$ 26,208,197	\$ 239,992	\$ 569,407				\$ 27,017,596	\$ 28,690,858	\$ 26,410,092	\$ 26,585,735	
	\$ 78,183,925	\$ 875,881	\$ 2,073,207				\$ 81,133,014	\$ 84,810,104	\$ 79,396,684	\$ 80,080,340	
Operating Expenses and Equipment											
General Expense	\$ 1,832,420	\$ 39,343	\$ 30,331				\$ 1,902,094	\$ 2,206,702	\$ 1,618,534	\$ 2,488,590	
Printing	\$ 348,771						\$ 348,771	\$ 405,000	\$ 333,858	\$ 200,000	
Telecommunications	\$ 1,107,720						\$ 1,107,720	\$ 1,250,000	\$ 1,218,458	\$ 1,595,000	
Postage	\$ 718,591		\$ 5				\$ 718,596	\$ 671,000	\$ 677,702	\$ 636,000	
Insurance	\$ 25,521						\$ 25,521		\$ 25,212		
In-State Travel	\$ 93,336		\$ 32,020				\$ 125,355	\$ 85,065	\$ 109,258	\$ 84,191	
Out-of-State Travel											
Training	\$ 35,499		\$ 3,685				\$ 39,184	\$ 111,506	\$ 15,850	\$ 44,217	
Security Services	\$ 21,847,509		\$ 85,580				\$ 21,933,089	\$ 21,075,000	\$ 18,386,262	\$ 20,942,000	
Facility Operations	\$ 1,818,888						\$ 1,818,888	\$ 3,213,790	\$ 1,761,485	\$ 1,625,790	
Utilities											
Contracted Services	\$ 5,123,156	\$ 478,428	\$ 336,739				\$ 5,938,324	\$ 5,985,385	\$ 5,333,244	\$ 6,197,785	
Consulting and Professional Services	\$ 2,716,362						\$ 2,716,362	\$ 2,952,000	\$ 3,405,647	\$ 4,745,000	
Information Technology	\$ 1,160,385		\$ 1,808				\$ 1,162,193	\$ 1,232,000	\$ 1,200,294	\$ 609,000	
Major Equipment	\$ 165,124						\$ 165,124	\$ 455,000	\$ 116,506	\$ 20,000	
Other Items of Expense	\$ 43,405						\$ 43,405	\$ 35,000	\$ 41,046	\$ 35,000	
	\$ 37,036,687	\$ 517,771	\$ 490,167				\$ 38,044,626	\$ 39,677,448	\$ 34,243,356	\$ 39,222,573	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 850,067						\$ 850,067	\$ 890,000	\$ 850,091	\$ 925,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (367,455)		\$ 367,455				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,125,599)	\$ (2,770)	\$ 938,923				\$ (189,445)		\$ (1,750,926)		
	\$ (642,987)	\$ (2,770)	\$ 1,306,378				\$ 660,622	\$ 890,000	\$ (900,835)	\$ 925,000	
Total Expenditures	\$ 114,577,626	\$ 1,390,883	\$ 3,869,753				\$ 119,838,261	\$ 125,377,552	\$ 112,739,206	\$ 120,227,913	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,806,837	\$ 55,716	\$ (1,532,137)				\$ 8,330,416	\$ 1,374,196	\$ 9,188,270	\$ 791,742	
Operating Transfers In (Out)	\$ (324,963)	\$ 3,432	\$ 321,531				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 18,231,749	\$ 1,313,975	\$ 812,300				\$ 20,358,025	\$ 20,358,025	\$ 11,169,755	\$ 11,169,755	
Ending Balance (Deficit)	\$ 27,713,624	\$ 1,373,123	\$ (398,306)				\$ 28,688,441	\$ 21,732,221	\$ 20,358,025	\$ 11,961,497	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 30,612,308	\$ 4,178,627				\$ 5,755	\$ 34,796,690	\$ 40,372,840	\$ 34,298,219	\$ 34,607,968
Traffic & Other Infractions	\$ 4,806,255	\$ 950,916				\$ (26,527)	\$ 5,730,643	\$ 6,898,820	\$ 6,290,331	\$ 6,618,970
Other Criminal Cases	\$ 7,197,021	\$ 1,375,863				\$ (24,395)	\$ 8,548,489	\$ 8,850,268	\$ 7,743,184	\$ 8,263,719
Civil	\$ 6,837,670	\$ 463,788				\$ (32,372)	\$ 7,269,086	\$ 8,941,990	\$ 7,428,480	\$ 7,766,902
Family & Children Services	\$ 7,322,627	\$ 928,038				\$ (15,022)	\$ 8,235,643	\$ 6,255,096	\$ 8,258,981	\$ 9,392,210
Probate, Guardianship & Mental Health Services	\$ 1,827,212	\$ 57,588				\$ (10,845)	\$ 1,873,955	\$ 2,137,686	\$ 2,229,274	\$ 2,631,848
Juvenile Dependency Services	\$ 160,329	\$ 1,089,785				\$ (750)	\$ 1,249,363	\$ 1,199,573	\$ 916,502	\$ 872,680
Juvenile Delinquency Services	\$ 1,462,714	\$ 49,557				\$ (10,429)	\$ 1,501,842	\$ 1,503,172	\$ 1,491,505	\$ 1,388,820
Other Court Operations	\$ 2,324,463	\$ 358,390				\$ (13,501)	\$ 2,669,352	\$ 2,585,200	\$ 2,331,530	\$ 2,113,150
Court Interpreters	\$ 2,652,271	\$ 946,102				\$ (9,404)	\$ 3,588,968	\$ 3,210,214	\$ 3,414,371	\$ 3,455,800
Jury Services	\$ 1,147,921	\$ 676,366	\$ 850,067			\$ (18,042)	\$ 2,656,312	\$ 2,751,418	\$ 2,627,747	\$ 2,424,890
Security	\$ 2,964,837	\$ 22,124,332				\$ (1,632)	\$ 25,087,537	\$ 24,912,304	\$ 20,587,616	\$ 25,036,383
Trial Court Operations Program	\$ 69,315,628	\$ 33,199,351	\$ 850,067			\$ (157,165)	\$ 103,207,881	\$ 109,618,581	\$ 97,617,739	\$ 104,573,340
Enhanced Collections										\$ 131,800
Other Non-Court Operations	\$ 830,153	\$ 0				\$ 0	\$ 830,153	\$ 785,000	\$ 981,506	\$ 790,000
Non-Court Operations Program	\$ 830,153	\$ 0				\$ 0	\$ 830,153	\$ 785,000	\$ 981,506	\$ 921,800
Executive Office	\$ 1,991,039	\$ 50,797			\$ 0	\$ (4,689)	\$ 2,037,147	\$ 1,968,179	\$ 2,026,486	\$ 2,199,780
Fiscal Services	\$ 2,675,756	\$ 399,953			\$ 0	\$ (929)	\$ 3,074,780	\$ 2,849,987	\$ 3,320,142	\$ 2,586,594
Human Resources	\$ 1,244,769	\$ 168,052			\$ 0	\$ (15,676)	\$ 1,397,145	\$ 1,442,795	\$ 1,432,035	\$ 2,257,996
Business & Facilities Services	\$ 643,679	\$ 2,197,859			\$ 0	\$ 70,942	\$ 2,912,480	\$ 2,169,727	\$ 1,942,771	\$ 1,607,747
Information Technology	\$ 4,431,989	\$ 2,028,614			\$ 0	\$ (81,928)	\$ 6,378,675	\$ 6,543,283	\$ 5,418,527	\$ 6,080,656
Court Administration Program	\$ 10,987,233	\$ 4,845,275			\$ 0	\$ (32,280)	\$ 15,800,227	\$ 14,973,971	\$ 14,139,961	\$ 14,732,773
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 81,133,014	\$ 38,044,626	\$ 850,067		\$ 0	\$ (189,445)	\$ 119,838,261	\$ 125,377,552	\$ 112,739,206	\$ 120,227,913

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

FY10-11 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions

Alameda

Court

FY10-11 Quarter 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	801.32	791.82	793.82	791.02	776.52

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

