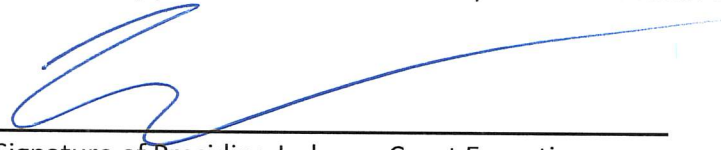


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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



Date

Alameda

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (4,914,396)	\$ 5,061,278	\$ (1,234,737)	\$ 0			\$ 200,219	\$ (887,636)	\$ (211,781)
Payroll	\$ 200,000	\$ 0						\$ 200,000	\$ 200,000
Jury									
Revolving	\$ 0							\$ 0	\$ 25,000
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 392,357	\$ 392,357	\$ 406,449
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,122,463)	\$ (1,122,463)	\$ (1,233,373)
Credit Card									
Cash on Hand	\$ 17,115						\$ 0	\$ 17,115	\$ 17,115
Cash with County	\$ 173,763							\$ 173,763	\$ 158,262
Cash Outside of the JCC									
Cash Held with the JCC	\$ 38,633							\$ 38,633	\$ 531,163
Cash Equivalents	\$ 17,824,670						\$ 27,964,911	\$ 45,789,581	\$ 63,740,828
Total Cash and Cash Equivalents	\$ 13,339,785	\$ 5,061,278	\$ (1,234,737)	\$ 0			\$ 27,435,024	\$ 44,601,350	\$ 63,633,663
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	\$ 16,560
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 6,175	\$ 0	\$ 392,574					\$ 398,749	\$ 0
Due From Other Courts									
Due From State	\$ 40,500	\$ 0	\$ 357,718					\$ 398,218	\$ 1,106,479
Trust Due To/From							\$ 2,029,041	\$ 2,029,041	\$ 2,770,947
Distribution Due To/From							\$ 463,724	\$ 463,724	\$ 211,200
Civil Filing Fee Due To/From									\$ 1
General Due To/From	\$ 273,293	\$ 187,557						\$ 460,850	\$ 244,039
Total Receivables	\$ 319,968	\$ 187,557	\$ 750,292				\$ 2,492,764	\$ 3,750,582	\$ 4,349,226
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 13,659,753	\$ 5,248,835	\$ (484,445)	\$ 0			\$ 29,927,789	\$ 48,351,932	\$ 67,982,889
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,459	\$ 0	\$ 0				\$ 0	\$ 5,459	\$ 52,562
Due to Other Funds	\$ 35,725	\$ 0	\$ 0				\$ 2,917,889	\$ 2,953,615	\$ 3,226,187
Due to Other Courts									
Due to State	\$ 225,152	\$ 0						\$ 225,152	\$ 287,465
TC145 Liability							\$ 2,080,475	\$ 2,080,475	\$ 1,996,647
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,961,872	\$ 1,961,872	\$ 1,841,255
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 96,335	\$ 96,335	\$ 123,445
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 266,337	\$ 0	\$ 0				\$ 7,056,571	\$ 7,322,908	\$ 7,527,560
Civil							\$ 14,715,430	\$ 14,715,430	\$ 17,331,756
Criminal							\$ 5,726,069	\$ 5,726,069	\$ 5,447,799
Unreconciled - Civil and Criminal							\$ 372,304	\$ 372,304	\$ 372,304
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,406,693	\$ 1,406,693	\$ 1,238,465
Miscellaneous Trust									
Total Trust Deposits							\$ 22,220,495	\$ 22,220,495	\$ 24,390,323
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (919,642)	\$ 0						\$ (919,642)	\$ (144,751)
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ (240,664)	\$ 0						\$ (240,664)	\$ (202,255)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,160,307)	\$ 0						\$ (1,160,307)	\$ (347,005)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 227,428	\$ 10,966	\$ 282				\$ 591,854	\$ 830,530	\$ 735,485
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 36,120	\$ 36,120	\$ 37,461
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities							\$ 22,748	\$ 22,748	\$ 67,139
Total Other Liabilities	\$ 227,428	\$ 10,966	\$ 282				\$ 650,722	\$ 889,398	\$ 840,085
Total Liabilities	\$ (666,543)	\$ 10,966	\$ 282				\$ 29,927,789	\$ 29,272,494	\$ 32,410,964
Total Fund Balance	\$ 14,326,295	\$ 5,237,869	\$ (484,727)	\$ 0				\$ 19,079,438	\$ 35,571,925
Total Liabilities and Fund Balance	\$ 13,659,753	\$ 5,248,835	\$ (484,445)	\$ 0			\$ 29,927,789	\$ 48,351,932	\$ 67,982,889

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 September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 29,687,789	\$ 51,052						\$ 29,738,841	\$ 94,199,965	\$ 41,395,279	\$ 92,282,501
Improvement and Modernization Fund									\$ 210,789		\$ 225,539
Judges' Compensation (0150019)	\$ 173,376							\$ 173,376	\$ 625,000	\$ 173,376	\$ 609,339
Court Interpreter (0150037)	\$ 1,450,179							\$ 1,450,179	\$ 5,802,136	\$ 1,470,123	\$ 6,053,724
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 916,626							\$ 916,626	\$ 2,166,074	\$ 3,147,436	\$ 5,684,400
Other Miscellaneous	\$ 299,173	\$ 3,268,842						\$ 3,568,015	\$ 6,370,888	\$ 2,428,229	\$ 5,532,915
	\$ 32,527,143	\$ 3,319,894						\$ 35,847,037	\$ 109,374,852	\$ 48,614,442	\$ 110,388,418
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 104,896					\$ 104,896	\$ 2,422,203	\$ 355,234	\$ 2,251,078
Other Judicial Council Grants			\$ 174,577					\$ 174,577	\$ 4,087,533	\$ 263,885	\$ 721,720
Non-Judicial Council Grants			\$ 44,810					\$ 44,810	\$ 2,802,264		\$ 2,806,059
	\$ 0		\$ 324,283					\$ 324,283	\$ 9,312,000	\$ 619,119	\$ 5,778,857
Other Financing Sources											
Interest Income	\$ 161,316	\$ 260						\$ 161,576	\$ 1,598,750	\$ 383,979	\$ 1,555,724
Investment Income											
Donations											
Local Fees	\$ 736,537	\$ 89,517						\$ 826,054	\$ 3,116,260	\$ 744,476	\$ 3,227,116
Non-Fee Revenues									\$ 95,000		\$ 98,825
Enhanced Collections		\$ 310,679						\$ 310,679	\$ 1,719,520	\$ 425,241	\$ 1,581,952
Escheatment									\$ 500,000	\$ 20,034	\$ 20,034
Prior Year Revenue	\$ 59,600		\$ 0					\$ 59,600		\$ 73,400	\$ 110,841
County Program - Restricted		\$ 169						\$ 169	\$ 436,408	\$ 1,705	\$ 411,580
Reimbursement Other	\$ 46,499							\$ 46,499	\$ 256,527	\$ 41,449	\$ 914,365
Sale of Fixed Assets											
Other Miscellaneous	\$ 14,291							\$ 14,291	\$ 24,000	\$ 2,057	\$ 97,239
	\$ 1,018,244	\$ 400,624	\$ 0					\$ 1,418,868	\$ 7,746,465	\$ 1,692,341	\$ 8,017,676
Total Revenues	\$ 33,545,387	\$ 3,720,519	\$ 324,283					\$ 37,590,188	\$ 126,433,317	\$ 50,925,901	\$ 124,184,951
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 13,528,633	\$ 230,421	\$ 341,049					\$ 14,100,103	\$ 59,790,921	\$ 14,483,873	\$ 64,725,432
Temp Help	\$ 18,971		\$ 14,405					\$ 33,376	\$ 133,489	\$ 2,032	\$ 115,484
Overtime	\$ 1,392		\$ 1,079					\$ 2,471		\$ 1,470	\$ 6,792
Staff Benefits	\$ 7,801,833	\$ 115,784	\$ 162,847					\$ 8,080,463	\$ 37,881,004	\$ 8,512,626	\$ 34,827,703
	\$ 21,350,829	\$ 346,204	\$ 519,379					\$ 22,216,413	\$ 97,805,414	\$ 23,000,001	\$ 99,675,411
Operating Expenses and Equipment											
General Expense	\$ 317,614	\$ 429	\$ 1,093					\$ 319,137	\$ 1,853,494	\$ 284,913	\$ 1,981,557
Printing	\$ 118,435							\$ 118,435	\$ 354,768	\$ 53,213	\$ 350,993
Telecommunications	\$ 64,002		\$ 736					\$ 64,738	\$ 411,211	\$ 60,787	\$ 418,470
Postage	\$ 209,254		\$ 56					\$ 209,310	\$ 583,800	\$ 141,595	\$ 578,155
Insurance	\$ 83,360							\$ 83,360	\$ 176,209	\$ 83,148	\$ 164,997
In-State Travel	\$ 9,425		\$ 733					\$ 10,157	\$ 102,848	\$ 16,181	\$ 140,272
Out-of-State Travel									\$ 62,005		\$ 4,783
Training	\$ 18,127	\$ 500	\$ 3,515					\$ 22,142	\$ 281,405	\$ 15,995	\$ 104,430
Security Services	\$ 669							\$ 669	\$ 2,677	\$ 669	\$ 84,021
Facility Operations	\$ 732,573							\$ 732,573	\$ 3,780,557	\$ 461,556	\$ 3,255,022
Utilities											
Contracted Services	\$ 858,430	\$ 327,239	\$ 142,362					\$ 1,328,031	\$ 12,356,537	\$ 1,867,050	\$ 10,457,517
Consulting and Professional Services	\$ 57,556	\$ 5,280						\$ 62,836	\$ 5,692,372	\$ 947,890	\$ 2,175,387
Information Technology	\$ 460,821	\$ 3,754	\$ 1,139					\$ 465,714	\$ 2,824,668	\$ 398,799	\$ 3,214,949
Major Equipment	\$ 34,185							\$ 34,185			\$ 197,459
Other Items of Expense	\$ 10,131		\$ 31,680					\$ 41,810	\$ 204,981	\$ 30,025	\$ 143,165
	\$ 2,974,581	\$ 337,202	\$ 181,313					\$ 3,493,097	\$ 28,687,532	\$ 4,361,821	\$ 23,271,177
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 171,989							\$ 171,989	\$ 608,630	\$ 385,480	\$ 2,302,692
Judgements, Settlements and Claims	\$ 0							\$ 0			
Debt Service											
Other											\$ 1,350
Capital Costs											
Internal Cost Recovery	\$ (62,318)	\$ 21,251	\$ 41,067					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 53,468	\$ 211	\$ 67,250					\$ 120,929	\$ 3,363	\$ 156,434	\$ 113,864
	\$ 163,139	\$ 21,462	\$ 108,317					\$ 292,918	\$ 611,993	\$ 541,915	\$ 2,417,906
Total Expenditures	\$ 24,488,549	\$ 704,868	\$ 809,010					\$ 26,002,427	\$ 127,104,939	\$ 27,903,737	\$ 125,364,494
Excess (Deficit) of Revenues Over Expenditures	\$ 9,056,838	\$ 3,015,650	\$ (484,727)					\$ 11,587,761	\$ (671,622)	\$ 23,022,164	\$ (1,179,543)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,269,458	\$ 2,222,219	\$ 0	\$ 0				\$ 7,491,677	\$ 7,491,677	\$ 12,549,761	\$ 12,549,761
Ending Balance (Deficit)	\$ 14,326,295	\$ 5,237,869	\$ (484,727)	\$ 0				\$ 19,079,438	\$ 6,820,055	\$ 35,571,925	\$ 11,370,218

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	Personnel 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	\$ 6,231,029	\$ 244,883				\$ 17,351	\$ 6,493,263	\$ 29,399,292	\$ 6,661,221	\$ 28,427,933
Traffic & Other Infractions	\$ 772,204	\$ 173,503					\$ 945,707	\$ 4,734,876	\$ 1,017,575	\$ 4,506,169
Other Criminal Cases	\$ 1,938,434	\$ 247,753				\$ 65,451	\$ 2,251,639	\$ 16,560,706	\$ 3,311,847	\$ 13,786,535
Civil	\$ 1,459,487	\$ 0	\$ 0				\$ 1,459,487	\$ 5,629,376	\$ 1,711,710	\$ 7,256,172
Family & Children Services	\$ 2,658,184	\$ 106,270				\$ 8,864	\$ 2,773,318	\$ 13,609,320	\$ 2,889,120	\$ 14,260,327
Probate, Guardianship & Mental Health Services	\$ 782,923	\$ 1,900				\$ 370	\$ 785,193	\$ 3,979,395	\$ 841,808	\$ 3,947,129
Juvenile Dependency Services	\$ 206,775	\$ 26,456				\$ 8,509	\$ 241,740	\$ 914,485	\$ 254,746	\$ 1,406,449
Juvenile Delinquency Services	\$ 258,178						\$ 258,178	\$ 1,244,887	\$ 273,658	\$ 1,273,686
Other Court Operations	\$ 501,310	\$ 34,126				\$ 5,028	\$ 540,463	\$ 2,361,234	\$ 494,121	\$ 3,101,464
Court Interpreters	\$ 845,407	\$ 380,170				\$ 26,487	\$ 1,252,064	\$ 7,328,585	\$ 1,255,770	\$ 6,060,937
Jury Services	\$ 170,412	\$ 89,101	\$ 171,989				\$ 431,502	\$ 1,731,357	\$ 591,253	\$ 3,455,489
Security	\$ 728,760	\$ 38,807				\$ 74	\$ 767,642	\$ 4,173,497	\$ 737,449	\$ 3,856,633
Trial Court Operations Program	\$ 16,553,103	\$ 1,342,971	\$ 171,989			\$ 132,134	\$ 18,200,197	\$ 91,667,010	\$ 20,040,279	\$ 91,338,923
Enhanced Collections	\$ 32,443	\$ 278,232			\$ 5,563		\$ 316,238	\$ 1,719,520	\$ 178,332	\$ 1,581,952
Other Non-Court Operations	\$ 95,206						\$ 95,206	\$ 421,408	\$ 93,794	\$ 391,686
Non-Court Operations Program	\$ 127,649	\$ 278,232			\$ 5,563		\$ 411,444	\$ 2,140,928	\$ 272,126	\$ 1,973,638
Executive Office	\$ 626,554	\$ 112,372			\$ (334)	\$ 36	\$ 738,628	\$ 3,058,401	\$ 559,659	\$ 4,155,239
Fiscal Services	\$ 969,237	\$ 182,804			\$ (1,502)	\$ 211	\$ 1,150,750	\$ 5,629,965	\$ 1,170,929	\$ 5,146,358
Human Resources	\$ 1,770,563	\$ 62,603			\$ (1,057)	\$ 1,660	\$ 1,833,769	\$ 5,899,772	\$ 1,760,803	\$ 4,035,360
Business & Facilities Services	\$ 223,907	\$ 743,952				\$ 3,569	\$ 971,428	\$ 4,442,376	\$ 757,953	\$ 4,454,367
Information Technology	\$ 1,945,399	\$ 770,164			\$ (2,670)	\$ (16,681)	\$ 2,696,211	\$ 14,266,487	\$ 3,341,987	\$ 14,260,609
Court Administration Program	\$ 5,535,660	\$ 1,871,895			\$ (5,563)	\$ (11,205)	\$ 7,390,786	\$ 33,297,001	\$ 7,591,332	\$ 32,051,933
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 22,216,413	\$ 3,493,097	\$ 171,989		\$ 0	\$ 120,929	\$ 26,002,427	\$ 127,104,939	\$ 27,903,737	\$ 125,364,494