

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

1/15/26

Date

Alameda

Court

2025-26 Q2

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 December								2024/25	
	Fiscal Year 2025/26							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
ASSETS										
Operations	\$ (2,893,821)	\$ 5,262,988	\$ (1,602,193)	\$ 0		\$ 358,930	\$ 1,125,905	\$ 150,601		
Payroll	\$ 1,681,913	\$ 22,480					\$ 1,704,393	\$ 201,363		
Jury										
Revolving	\$ 0						\$ 0	\$ 25,000		
Other	\$ 0						\$ 0	\$ 0		
Distribution						\$ (234,879)	\$ (234,879)	\$ 203,387		
Civil Filing Fees						\$ 0	\$ 0	\$ 0		
Trust						\$ (46,428)	\$ (46,428)	\$ (1,912,248)		
Credit Card										
Cash on Hand	\$ 17,115					\$ 0	\$ 17,115	\$ 17,115		
Cash with County	\$ 237,603						\$ 237,603	\$ 217,814		
Cash Outside of the JCC										
Cash Held with the JCC	\$ 29,994						\$ 29,994	\$ 527,958		
Cash Equivalents	\$ 11,706,442					\$ 30,762,622	\$ 42,469,064	\$ 60,197,420		
Total Cash and Cash Equivalents	\$ 10,779,246	\$ 5,285,468	\$ (1,602,193)	\$ 0		\$ 30,840,245	\$ 45,302,767	\$ 59,628,409		
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Receivable - General	\$ 0					\$ 0	\$ 0	\$ 6,153		
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	\$ 0	\$ 0	\$ 63,218				\$ 63,218	\$ 22,156		
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 943,082				\$ 943,082	\$ 1,351,046		
Trust Due To/From						\$ 711,563	\$ 711,563	\$ 2,910,238		
Distribution Due To/From						\$ 220,726	\$ 220,726	\$ 231,882		
Civil Filing Fee Due To/From								\$ 1		
General Due To/From	\$ 122,205	\$ 0					\$ 122,205	\$ 93,054		
Total Receivables	\$ 122,205	\$ 0	\$ 1,006,300			\$ 932,289	\$ 2,060,794	\$ 4,614,529		
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0						\$ 0	\$ 0		
Other Assets										
Total Other Assets										
Total Assets	\$ 10,901,451	\$ 5,285,468	\$ (595,893)	\$ 0		\$ 31,772,534	\$ 47,363,561	\$ 64,242,938		
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0		
Accounts Payable - General	\$ 37,950	\$ 0	\$ 0			\$ 485	\$ 38,435	\$ 7,643		
Due to Other Funds	\$ 15,426	\$ 0	\$ 0			\$ 1,039,068	\$ 1,054,494	\$ 3,235,174		
Due to Other Courts										
Due to State	\$ 196,791	\$ 0					\$ 196,791	\$ 3,733		
TC145 Liability						\$ 1,719,138	\$ 1,719,138	\$ 1,598,838		
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0		
AB145 Due to Other Government Agency						\$ 2,102,812	\$ 2,102,812	\$ 1,824,516		
Due to Other Public Agencies										
Sales and Use Tax	\$ 0						\$ 0	\$ 0		
Interest						\$ 96,907	\$ 96,907	\$ 101,645		
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0		
Total Accounts Payable and Accrued Liab.	\$ 250,168	\$ 0	\$ 0			\$ 4,958,411	\$ 5,208,578	\$ 6,771,549		
Civil						\$ 18,889,872	\$ 18,889,872	\$ 14,063,574		
Criminal						\$ 5,419,015	\$ 5,419,015	\$ 5,428,876		
Unreconciled - Civil and Criminal						\$ 372,304	\$ 372,304	\$ 372,304		
Trust Held Outside of the JCC										
Trust Interest Payable						\$ 1,476,902	\$ 1,476,902	\$ 1,142,203		
Miscellaneous Trust										
Total Trust Deposits						\$ 26,158,093	\$ 26,158,093	\$ 21,006,957		
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (1,030,562)	\$ 0					\$ (1,030,562)	\$ (937,599)		
Deferred Compensation Payable	\$ 0	\$ 0					\$ 0	\$ 0		
Deductions Payable	\$ (861,500)	\$ 0					\$ (861,500)	\$ (164,932)		
Payroll Clearing	\$ 0						\$ 0	\$ 0		
Total Payroll Liabilities	\$ (1,892,063)	\$ 0					\$ (1,892,063)	\$ (1,102,531)		
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0		
Liabilities For Deposits	\$ 250,514	\$ 10,966	\$ 282			\$ 590,974	\$ 852,736	\$ 794,975		
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment						\$ 36,927	\$ 36,927	\$ 37,313		
Uncleared Collections								\$ 0		
Other Miscellaneous Liabilities						\$ 28,129	\$ 28,129	\$ 84,843		
Total Other Liabilities	\$ 250,514	\$ 10,966	\$ 282			\$ 656,030	\$ 917,792	\$ 917,131		
Total Liabilities	\$ (1,391,381)	\$ 10,966	\$ 282			\$ 31,772,534	\$ 30,392,401	\$ 27,593,106		
Total Fund Balance	\$ 12,292,832	\$ 5,274,503	\$ (596,175)	\$ 0			\$ 16,971,160	\$ 36,649,832		
Total Liabilities and Fund Balance	\$ 10,901,451	\$ 5,285,468	\$ (595,893)	\$ 0		\$ 31,772,534	\$ 47,363,561	\$ 64,242,938		

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 December											
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	\$ 46,926,771	\$ (216,984)					\$ 46,709,787	\$ 94,199,965	\$ 62,501,516	\$ 92,282,501	
Improvement and Modernization Fund								\$ 210,789	\$ 30,666	\$ 225,539	
Judges' Compensation (0150019)	\$ 346,752						\$ 346,752	\$ 625,000	\$ 346,752	\$ 609,339	
Court Interpreter (0150037)	\$ 2,901,025						\$ 2,901,025	\$ 5,802,136	\$ 2,898,211	\$ 6,053,724	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,575,345						\$ 1,575,345	\$ 2,166,074	\$ 3,807,006	\$ 5,684,400	
Other Miscellaneous	\$ 3,401,219	\$ 3,268,842					\$ 6,670,061	\$ 6,370,888	\$ 5,530,275	\$ 5,532,915	
	\$ 55,151,112	\$ 3,051,858					\$ 58,202,971	\$ 109,374,852	\$ 75,114,425	\$ 110,388,418	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 929,757				\$ 929,757	\$ 2,422,203	\$ 975,203	\$ 2,251,078	
Other Judicial Council Grants			\$ 221,403				\$ 221,403	\$ 4,087,533	\$ 318,733	\$ 721,720	
Non-Judicial Council Grants			\$ 548,478				\$ 548,478	\$ 2,776,377	\$ 457,567	\$ 2,806,059	
	\$ 0		\$ 1,699,638				\$ 1,699,638	\$ 9,286,113	\$ 1,751,504	\$ 5,778,857	
Other Financing Sources											
Interest Income	\$ 332,844	\$ 53,762					\$ 386,606	\$ 1,598,750	\$ 929,139	\$ 1,555,724	
Investment Income											
Donations											
Local Fees	\$ 833,016	\$ 859,217					\$ 1,692,233	\$ 3,116,260	\$ 1,440,289	\$ 3,227,116	
Non-Fee Revenues	\$ 98,825						\$ 98,825	\$ 95,000	\$ 98,825	\$ 98,825	
Enhanced Collections		\$ 710,413					\$ 710,413	\$ 1,719,520	\$ 719,414	\$ 1,581,952	
Escheatment								\$ 500,000	\$ 20,034	\$ 20,034	
Prior Year Revenue	\$ 56,432		\$ 94,014				\$ 150,446		\$ 112,852	\$ 110,841	
County Program - Restricted		\$ 102,883					\$ 102,883	\$ 436,408	\$ 100,177	\$ 411,580	
Reimbursement Other	\$ 105,846						\$ 105,846	\$ 394,708	\$ 97,738	\$ 914,365	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,294						\$ 15,294	\$ 24,000	\$ 3,818	\$ 97,239	
	\$ 1,442,257	\$ 1,726,275	\$ 94,014				\$ 3,262,546	\$ 7,884,646	\$ 3,522,286	\$ 8,017,676	
Total Revenues	\$ 56,593,369	\$ 4,778,134	\$ 1,793,652				\$ 63,165,155	\$ 126,545,611	\$ 80,388,215	\$ 124,184,951	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 27,111,764	\$ 407,743	\$ 1,034,041				\$ 28,553,549	\$ 59,826,217	\$ 28,273,785	\$ 64,725,432	
Temp Help	\$ 27,786		\$ 36,872				\$ 64,657	\$ 133,489	\$ 7,347	\$ 115,484	
Overtime	\$ 2,453		\$ 1,079				\$ 3,532		\$ 2,281	\$ 6,792	
Staff Benefits	\$ 15,284,418	\$ 205,002	\$ 487,588				\$ 15,977,008	\$ 37,882,078	\$ 16,316,570	\$ 34,827,703	
	\$ 42,426,421	\$ 612,746	\$ 1,559,580				\$ 44,598,746	\$ 97,841,784	\$ 44,599,983	\$ 99,675,411	
Operating Expenses and Equipment											
General Expense	\$ 674,956	\$ 429	\$ 7,084				\$ 682,470	\$ 1,859,621	\$ 659,541	\$ 1,981,557	
Printing	\$ 135,088		\$ 51				\$ 135,138	\$ 355,068	\$ 123,474	\$ 350,993	
Telecommunications	\$ 171,780		\$ 1,984				\$ 173,764	\$ 416,596	\$ 160,014	\$ 418,470	
Postage	\$ 337,475		\$ 162				\$ 337,637	\$ 584,100	\$ 261,744	\$ 578,155	
Insurance	\$ 158,505						\$ 158,505	\$ 176,209	\$ 164,996	\$ 164,997	
In-State Travel	\$ 33,708	\$ 141	\$ 8,761				\$ 42,610	\$ 102,448	\$ 47,927	\$ 140,272	
Out-of-State Travel		\$ 892					\$ 892	\$ 62,005	\$ 1,751	\$ 4,783	
Training	\$ 23,710	\$ 500	\$ 3,515				\$ 27,725	\$ 285,520	\$ 35,430	\$ 104,430	
Security Services	\$ 1,102						\$ 1,102	\$ 2,677	\$ 1,338	\$ 84,021	
Facility Operations	\$ 1,696,617						\$ 1,696,617	\$ 3,780,557	\$ 1,890,898	\$ 3,255,022	
Utilities											
Contracted Services	\$ 2,523,908	\$ 828,259	\$ 464,496				\$ 3,816,663	\$ 12,470,214	\$ 4,841,464	\$ 10,457,517	
Consulting and Professional Services	\$ 281,179	\$ 13,200					\$ 294,379	\$ 5,692,372	\$ 1,107,239	\$ 2,175,387	
Information Technology	\$ 820,102	\$ 230,934	\$ 1,798				\$ 1,052,834	\$ 2,824,668	\$ 1,172,213	\$ 3,214,949	
Major Equipment	\$ 91,239						\$ 91,239			\$ 197,459	
Other Items of Expense	\$ 20,678		\$ 86,492				\$ 107,170	\$ 200,412	\$ 64,637	\$ 143,165	
	\$ 6,970,046	\$ 1,074,355	\$ 574,343				\$ 8,618,745	\$ 28,812,467	\$ 10,532,666	\$ 23,271,177	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 332,737						\$ 332,737	\$ 608,630	\$ 991,757	\$ 2,302,692	
Judgements, Settlements and Claims	\$ 5,000						\$ 5,000				
Debt Service											
Other	\$ 13						\$ 13			\$ 1,350	
Capital Costs											
Internal Cost Recovery	\$ (210,480)	\$ 38,539	\$ 171,941				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 46,258	\$ 211	\$ 83,962				\$ 130,431	\$ 17,331	\$ 163,739	\$ 113,864	
	\$ 173,528	\$ 38,750	\$ 255,904				\$ 468,181	\$ 625,961	\$ 1,155,496	\$ 2,417,906	
Total Expenditures	\$ 49,569,995	\$ 1,725,851	\$ 2,389,826				\$ 53,685,672	\$ 127,280,212	\$ 56,288,144	\$ 125,364,494	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,023,375	\$ 3,052,283	\$ (596,175)				\$ 9,479,483	\$ (734,601)	\$ 24,100,070	\$ (1,179,543)	
Operating Transfers In (Out)								\$ 3,233	\$ 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)	\$ 12,292,832	\$ 5,274,503	\$ (596,175)	\$ 0			\$ 16,971,160	\$ 6,760,309	\$ 36,649,832	\$ 11,370,218	

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

For the month ended December										
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	\$ 12,587,213	\$ 552,826				\$ 18,102	\$ 13,158,141	\$ 29,404,577	\$ 13,177,430	\$ 28,427,933
Traffic & Other Infractions	\$ 1,621,954	\$ 396,706					\$ 2,018,660	\$ 4,734,876	\$ 1,987,506	\$ 4,506,169
Other Criminal Cases	\$ 3,994,508	\$ 755,440				\$ 65,451	\$ 4,815,399	\$ 16,678,122	\$ 5,829,183	\$ 13,786,535
Civil	\$ 2,927,599	\$ 6,871	\$ 0				\$ 2,934,470	\$ 5,629,026	\$ 3,293,840	\$ 7,256,172
Family & Children Services	\$ 5,362,631	\$ 291,072	\$ 0			\$ 9,304	\$ 5,663,007	\$ 13,657,825	\$ 5,847,371	\$ 14,260,327
Probate, Guardianship & Mental Health Services	\$ 1,676,555	\$ 5,105				\$ 370	\$ 1,682,030	\$ 3,979,395	\$ 1,630,731	\$ 3,947,129
Juvenile Dependency Services	\$ 421,073	\$ 76,376				\$ 8,509	\$ 505,958	\$ 912,253	\$ 508,136	\$ 1,406,449
Juvenile Delinquency Services	\$ 556,531						\$ 556,531	\$ 1,244,887	\$ 534,351	\$ 1,273,686
Other Court Operations	\$ 1,025,679	\$ 73,912				\$ 5,028	\$ 1,104,619	\$ 2,361,584	\$ 1,014,471	\$ 3,101,464
Court Interpreters	\$ 1,770,702	\$ 1,216,616				\$ 33,164	\$ 3,020,482	\$ 7,328,585	\$ 2,895,717	\$ 6,060,937
Jury Services	\$ 395,596	\$ 104,680	\$ 332,737				\$ 833,013	\$ 1,731,357	\$ 1,494,462	\$ 3,455,489
Security	\$ 1,469,101	\$ 57,693				\$ 119	\$ 1,526,914	\$ 4,173,497	\$ 1,786,658	\$ 3,856,633
Trial Court Operations Program	\$ 33,809,142	\$ 3,537,297	\$ 332,737			\$ 140,048	\$ 37,819,223	\$ 91,835,984	\$ 39,999,856	\$ 91,338,923
Enhanced Collections	\$ 65,573	\$ 664,328			\$ 11,174		\$ 741,075	\$ 1,719,520	\$ 731,505	\$ 1,581,952
Other Non-Court Operations	\$ 195,589						\$ 195,589	\$ 421,408	\$ 188,380	\$ 391,686
Non-Court Operations Program	\$ 261,162	\$ 664,328			\$ 11,174		\$ 936,664	\$ 2,140,928	\$ 919,884	\$ 1,973,638
Executive Office	\$ 1,270,660	\$ 347,070	\$ 5,000		\$ (670)	\$ 36	\$ 1,622,095	\$ 3,105,614	\$ 1,234,998	\$ 4,155,239
Fiscal Services	\$ 1,967,351	\$ 372,773			\$ (3,017)	\$ 1,154	\$ 2,338,260	\$ 5,627,240	\$ 2,240,292	\$ 5,146,358
Human Resources	\$ 2,901,299	\$ 373,674	\$ 13		\$ (2,123)	\$ 2,306	\$ 3,275,169	\$ 5,861,158	\$ 2,883,398	\$ 4,035,360
Business & Facilities Services	\$ 465,913	\$ 2,063,844				\$ 3,569	\$ 2,533,327	\$ 4,442,376	\$ 2,183,251	\$ 4,454,367
Information Technology	\$ 3,923,220	\$ 1,259,758			\$ (5,364)	\$ (16,681)	\$ 5,160,933	\$ 14,266,912	\$ 6,826,464	\$ 14,260,609
Court Administration Program	\$ 10,528,443	\$ 4,417,120	\$ 5,013		\$ (11,174)	\$ (9,617)	\$ 14,929,784	\$ 33,303,300	\$ 15,368,404	\$ 32,051,933
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,598,746	\$ 8,618,745	\$ 337,750		\$ 0	\$ 130,431	\$ 53,685,672	\$ 127,280,212	\$ 56,288,144	\$ 125,364,494