

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.

*except for underreported FTEs per court.*

  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*7-2-14*  
\_\_\_\_\_  
Date

Contra Costa

Court

2013-2014 Qtr 2  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Contra Costa

Court

FY 2013-2014 Quarter 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	FTE counts listed in this report do not yet include Limited Term positions that were not previously treated/reported as FTE's. Court is in process of updating and reconciling all FTE's to include Limited Term positions.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Contra Costa  
Court

FY 2013-2014 Quarter 2  
Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	306.1	277.9	287.35		

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

*Note - this report will be revised to reflect total FTEs, Authorized & Filled, including LT positions*

Superior Court of California, County of Contra Costa  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2013/14											
	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	\$ 24,708,537	\$ 140,373						\$ 24,848,910	\$ 40,211,704	\$ 15,089,880	\$ 32,309,242
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 139,481	\$ (139,460)	\$ 289,544
Judges' Compensation (45.25)	\$ 185,250							\$ 185,250	\$ 370,500	\$ 185,250	\$ 370,500
Court Interpreter (45.45)	\$ 519,719							\$ 519,719	\$ 1,300,000	\$ 532,311	\$ 1,508,600
Cvrl Coordination Reimbursement (45.55)	\$ 1,589,631							\$ 1,589,631	\$ 4,729,055	\$ 1,593,073	\$ 4,388,913
MCU Reimbursements (45.10 and General)	\$ 1,398,191							\$ 1,398,191	\$ 1,398,191	\$ 714,397	
Other Miscellaneous											
	\$ 28,399,328	\$ 140,373						\$ 28,539,701	\$ 48,148,911	\$ 17,978,461	\$ 38,868,709
Grants											
AB 1058 Commissioner/Facilitator			\$ 306,470					\$ 306,470	\$ 1,357,041	\$ (34,855)	\$ 1,460,244
Other AOC Grants			\$ 89,688					\$ 89,688	\$ 325,121	\$ (84,001)	\$ 308,295
Non-AOC Grants											
			\$ 396,156					\$ 396,156	\$ 1,682,162	\$ (118,856)	\$ 1,768,539
Other Financing Sources											
Interest Income	\$ 11,983	\$ 959						\$ 12,942	\$ 51,010	\$ 21,185	\$ 67,559
Investment Income											
Donations											
Local Fees	\$ 134,356	\$ 237,597						\$ 371,953	\$ 1,283,060	\$ 541,404	\$ 1,328,431
Non-Fee Revenues											
Enhanced Collections		\$ (425,000)						\$ (425,000)	\$ 2,640,000	\$ 1,284,582	\$ 2,316,000
Escheatment											
Prior Year Revenue	\$ 20,697							\$ 20,697		\$ 28,704	
County Program - Restricted		\$ 22,600						\$ 22,600	\$ 744,441	\$ 168,251	\$ 631,693
Reimbursement Other	\$ 74,093							\$ 74,093	\$ 180,842	\$ 60,992	\$ 212,901
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,493							\$ 11,493	\$ 31,452	\$ (8,077)	\$ 31,452
	\$ 252,822	\$ (183,844)						\$ 68,978	\$ 4,910,814	\$ 2,095,040	\$ 4,568,238
<b>Total Revenues</b>	<b>\$ 28,651,950</b>	<b>\$ (23,471)</b>	<b>\$ 396,156</b>					<b>\$ 29,024,638</b>	<b>\$ 54,738,897</b>	<b>\$ 19,952,638</b>	<b>\$ 45,223,878</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,658,922	\$ 79,961	\$ 221,623					\$ 9,960,506	\$ 22,335,178	\$ 11,505,576	\$ 28,075,023
Temp Help	\$ 984,135		\$ 50,904					\$ 1,035,039	\$ 2,381,760	\$ 1,029,244	\$ 105,224
Overtime	\$ 112,241							\$ 112,241	\$ 110,000	\$ 53,688	
Staff Benefits	\$ 7,284,730	\$ 49,762	\$ 152,746					\$ 7,487,238	\$ 17,314,042	\$ 7,869,478	\$ 17,345,787
	\$ 18,040,028	\$ 129,722	\$ 425,273					\$ 18,655,023	\$ 42,121,000	\$ 20,477,986	\$ 45,528,044
Operating Expenses and Equipment											
General Expense	\$ 345,663	\$ 1,918	\$ 2,232					\$ 349,813	\$ 1,121,194	\$ 336,812	\$ 1,132,524
Printing	\$ 67,402							\$ 67,402	\$ 314,000	\$ 65,369	\$ 358,500
Telecommunications	\$ 221,297	\$ 2,778						\$ 224,075	\$ 620,700	\$ 218,925	\$ 672,300
Postage	\$ 100,316							\$ 100,316	\$ 274,260	\$ 108,594	\$ 333,860
Insurance	\$ 19,314							\$ 19,314	\$ 29,000	\$ 23,489	\$ 27,200
In-State Travel	\$ 55,092		\$ 2,909					\$ 58,001	\$ 120,950	\$ 48,135	\$ 112,050
Out-of-State Travel	\$ 0							\$ 0	\$ 2,650	\$ 0	\$ 2,650
Training	\$ 3,975	\$ 300	\$ 1,070					\$ 5,345	\$ 52,760	\$ 4,598	\$ 15,050
Security Services	\$ 4,331							\$ 4,331	\$ 13,500	\$ 928	\$ 124,500
Facility Operations	\$ 191,232							\$ 191,232	\$ 534,100	\$ 223,187	\$ 612,160
Utilities									\$ 26,620	\$ 18,037	\$ 33,000
Contracted Services	\$ 2,365,350	\$ 1,157,031	\$ 73,777					\$ 3,596,159	\$ 8,636,680	\$ 4,094,742	\$ 8,851,097
Consulting and Professional Services	\$ 1,085							\$ 1,085	\$ 16,000	\$ 9,132	\$ 12,000
Information Technology	\$ 1,137,262	\$ 78,350	\$ 10,258					\$ 1,225,871	\$ 7,621,780	\$ 991,769	\$ 3,860,188
Major Equipment	\$ 13,912							\$ 13,912	\$ 921,862	\$ 4,000	\$ 765,000
Other Items of Expense	\$ 9,389							\$ 9,389	\$ 45,500	\$ 5,631	\$ 42,500
	\$ 4,535,622	\$ 1,240,378	\$ 90,248					\$ 5,866,244	\$ 20,533,348	\$ 9,147,136	\$ 16,652,477
Specia Items of Expense											
Grand Jury	\$ 0	\$ 3,362						\$ 3,362	\$ 7,000	\$ 3,311	\$ 53,000
Jury Costs	\$ 390,378							\$ 390,378	\$ 850,000	\$ 342,100	\$ 720,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Interna Cost Recovery	\$ (94,637)	\$ 21,862	\$ 72,775					\$ 0	\$ 1	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0							\$ 0		\$ 226,554	
	\$ 295,741	\$ 25,224	\$ 72,775					\$ 393,740	\$ 887,001	\$ 571,985	\$ 773,000
<b>Total Expenditures</b>	<b>\$ 22,871,391</b>	<b>\$ 1,595,323</b>	<b>\$ 568,295</b>					<b>\$ 24,955,009</b>	<b>\$ 63,331,347</b>	<b>\$ 27,197,090</b>	<b>\$ 62,951,621</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 5,780,559	\$ (1,418,794)	\$ (192,139)					\$ 4,169,626	\$ (8,592,460)	\$ (7,244,254)	\$ (17,727,945)
Operating Transfers In (Out)	\$ (872,744)	\$ 872,744						\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,736,842	\$ 1,310,246	\$ 0					\$ 11,047,089	\$ 11,047,089	\$ 18,883,023	\$ 18,883,023
Ending Balance (Deficit)	\$ 14,844,897	\$ 784,187	\$ (192,139)					\$ 15,216,715	\$ 2,454,629	\$ 11,438,769	\$ 955,078

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

For the month ended December										
Fiscal Year 2013/14								2012/13		
	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	\$ 5,663,756	\$ 459,550					\$ 6,123,306	\$ 14,794,300	\$ 7,199,853	\$ 18,124,257
Traffic & Other Infractions	\$ 861,114	\$ 218				\$ 0	\$ 861,332	\$ 1,773,456	\$ 948,923	\$ 1,527,516
Other Criminal Cases	\$ 1,470,659	\$ 37,666					\$ 1,508,325	\$ 2,942,955	\$ 1,625,307	\$ 3,320,608
Civil	\$ 1,939,270	\$ 10,683					\$ 1,949,953	\$ 3,733,168	\$ 2,271,345	\$ 5,952,454
Family & Children Services	\$ 2,285,508	\$ 63,913	\$ 0		\$ 69,379		\$ 2,418,800	\$ 5,244,877	\$ 2,398,493	\$ 6,882,144
Probate, Guardianship & Mental Health Services	\$ 674,768	\$ 3,672					\$ 678,439	\$ 1,208,784	\$ 649,826	\$ 1,276,981
Juvenile Dependency Services	\$ 4,382	\$ 1,602,034					\$ 1,606,416	\$ 3,144,151	\$ 1,584,530	\$ 3,136,000
Juvenile Delinquency Services	\$ 15,493	\$ 16,589					\$ 32,081	\$ 91,060	\$ 63,425	\$ 196,591
Other Court Operations	\$ 1,574,895	\$ 97,797			\$ 3,397		\$ 1,676,088	\$ 7,260,886	\$ 1,753,512	\$ 4,013,049
Court Interpreters	\$ 652,222	\$ 135,983					\$ 788,205	\$ 1,477,921	\$ 751,892	\$ 1,517,750
Jury Services	\$ 258,318	\$ 109,820	\$ 390,378				\$ 758,516	\$ 1,597,026	\$ 666,126	\$ 1,402,657
Security		\$ 66,966					\$ 66,966	\$ 1,004,562	\$ 12,717	\$ 201,390
<b>Trial Court Operations Program</b>	<b>\$ 15,400,385</b>	<b>\$ 2,604,890</b>	<b>\$ 390,378</b>		<b>\$ 72,775</b>	<b>\$ 0</b>	<b>\$ 18,468,428</b>	<b>\$ 44,271,148</b>	<b>\$ 19,925,949</b>	<b>\$ 47,551,395</b>
Enhanced Collections	\$ 110,987	\$ 1,179,393			\$ 19,383		\$ 1,309,763	\$ 4,006,641	\$ 1,814,914	\$ 3,540,265
Other Non-Court Operations		\$ 69,073	\$ 2,965				\$ 72,038	\$ 120,000	\$ 43,432	\$ 125,000
<b>Non-Court Operations Program</b>	<b>\$ 110,987</b>	<b>\$ 1,248,465</b>	<b>\$ 2,965</b>		<b>\$ 19,383</b>		<b>\$ 1,381,801</b>	<b>\$ 4,126,641</b>	<b>\$ 1,858,346</b>	<b>\$ 3,665,265</b>
Executive Office	\$ 394,154	\$ 18,311			\$ (11,247)		\$ 401,218	\$ 1,110,752	\$ 473,054	\$ 1,021,383
Fiscal Services	\$ 991,371	\$ 106,621			\$ (23,089)		\$ 1,074,904	\$ 1,310,801	\$ 936,830	\$ 1,588,301
Human Resources	\$ 957,351	\$ 73,044			\$ (8,270)		\$ 1,022,126	\$ 895,081	\$ 1,278,292	\$ 669,981
Business & Facilities Services	\$ 222,982	\$ 468,012	\$ 397		\$ (28,669)		\$ 662,722	\$ 2,003,273	\$ 982,645	\$ 2,190,667
Information Technology	\$ 517,793	\$ 1,346,900			\$ (20,884)		\$ 1,843,810	\$ 9,613,653	\$ 1,741,974	\$ 6,264,549
<b>Court Administration Program</b>	<b>\$ 3,083,651</b>	<b>\$ 2,012,889</b>	<b>\$ 397</b>		<b>\$ (92,158)</b>		<b>\$ 5,004,779</b>	<b>\$ 14,933,580</b>	<b>\$ 5,412,795</b>	<b>\$ 11,734,861</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 18,595,023</b>	<b>\$ 5,866,244</b>	<b>\$ 393,740</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 24,855,008</b>	<b>\$ 63,331,347</b>	<b>\$ 27,197,080</b>	<b>\$ 62,951,521</b>

Superior Court of California, County of Contra Costa  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

		For the month ended December								
		Fiscal Year 2013/14							2012/13	
		Governmental Funds							Total Funds	
		Special Revenue								
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purpose Only)	(Info. Purpose Only)
<b>ASSETS</b>										
Operations		\$ 11,951	\$ 770,961	\$ (574,091)				\$ 1,855,748	\$ 2,064,568	\$ 8,342,684
Payroll		\$ (12,844)							\$ (12,844)	\$ (230,894)
Jury										
Revolving		\$ 50,000							\$ 50,000	\$ 500,000
Other										
Distribution										
Civil Filing Fees								\$ 154,929	\$ 154,929	\$ (4,632)
Trust								\$ 0	\$ 0	\$ 0
Credit Card								\$ (430,745)	\$ (430,745)	\$ (254,677)
Cash on Hand		\$ 9,398							\$ 9,398	\$ 12,573
Cash with County										
Cash Outside of the AOC										
<b>Total Cash</b>		<b>\$ 58,503</b>	<b>\$ 770,961</b>	<b>\$ (574,091)</b>				<b>\$ 1,579,932</b>	<b>\$ 1,836,308</b>	<b>\$ 8,365,633</b>
Short Term Investment		\$ 15,522,942							\$ 9,812,373	\$ 25,335,315
Investment in Financial Institution										
<b>Total Investments</b>		<b>\$ 15,522,942</b>						<b>\$ 9,812,373</b>	<b>\$ 25,335,315</b>	<b>\$ 17,103,319</b>
Accrued Revenue		\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General		\$ 18,030		\$ 397,298				\$ 0	\$ 415,328	\$ 162,855
Dishonored Checks										
Due From Employee		\$ 7,020							\$ 7,020	\$ 5,387
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0						\$ 165	\$ 165	
Due From Other Governments		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Courts		\$ 0						\$ 0	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From								\$ (181)	\$ (181)	\$ 2
General Due To/From		\$ 6,043							\$ 6,043	\$ 4,353
<b>Total Receivables</b>		<b>\$ 31,093</b>	<b>\$ 0</b>	<b>\$ 397,298</b>				<b>\$ (16)</b>	<b>\$ 429,374</b>	<b>\$ 162,397</b>
Prepaid Expenses - General		\$ 0							\$ 0	\$ 0
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>		<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>		<b>\$ 15,612,638</b>	<b>\$ 770,961</b>	<b>\$ (176,793)</b>				<b>\$ 11,392,288</b>	<b>\$ 27,698,994</b>	<b>\$ 25,631,249</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 7,244	\$ 0	\$ 0					\$ 18,984	\$ 127
Due to Other Funds		\$ (181)	\$ 0	\$ 0				\$ 11,720	\$ 6,043	\$ 4,355
Due to Other Courts		\$ 0							\$ 0	\$ 0
Due to State		\$ 0							\$ 0	\$ 0
TC145 Liability										
Due to Other Governments		\$ 0		\$ 0				\$ 1,130,497	\$ 1,130,497	\$ 1,395,453
AB145 Due to Other Government Agency									\$ 0	\$ 0
Due to Other Public Agencies								\$ 5,793,251	\$ 5,793,251	\$ 3,178,687
Sales and Use Tax		\$ 3	\$ 0	\$ 0					\$ 3	\$ (29)
Interest								\$ 629	\$ 629	\$ 1,710
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 7,065</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 6,942,140</b>	<b>\$ 6,849,208</b>	<b>\$ 4,660,303</b>
Civil										
Criminal								\$ 2,885,424	\$ 2,885,424	\$ 6,760,348
Unreconciled - Civil and Criminal								\$ 754,574	\$ 754,574	\$ 880,477
Trust Held Outside of the AOC								\$ 438,114	\$ 438,114	\$ 438,114
Trust Interest Payable								\$ 85,878	\$ 85,878	\$ 89,323
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 4,163,990</b>	<b>\$ 4,163,990</b>	<b>\$ 8,167,260</b>
Accrued Payroll		\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable		\$ (29,570)	\$ 782						\$ (28,788)	\$ 6,073
Deferred Compensation Payable		\$ 37,274							\$ 37,274	\$ 42,775
Deductions Payable		\$ 855,768	\$ 5,982						\$ 861,750	\$ 1,028,904
Payroll Clearing		\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>		<b>\$ 863,472</b>	<b>\$ 6,764</b>						<b>\$ 970,236</b>	<b>\$ 1,076,752</b>
Revenue Collected in Advance		\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits		\$ 96,060		\$ 497					\$ 371,167	\$ 260,491
Jury Fees - Non-Interest								\$ 10,350	\$ 10,350	\$ 90,127
Fees - Partial Payment & Overpayment								\$ 1,198	\$ 1,198	\$ 2,283
Uncleared Collections		\$ 0							\$ 0	\$ 151
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 97,343</b>		<b>\$ 15,346</b>				<b>\$ 286,158</b>	<b>\$ 398,947</b>	<b>\$ 369,164</b>
<b>Total Liabilities</b>		<b>\$ 867,880</b>	<b>\$ 6,764</b>	<b>\$ 15,346</b>				<b>\$ 11,392,288</b>	<b>\$ 12,362,270</b>	<b>\$ 14,102,480</b>
<b>Total Fund Balance</b>		<b>\$ 14,644,857</b>	<b>\$ 764,197</b>	<b>\$ (162,139)</b>				<b>\$ 11,392,288</b>	<b>\$ 15,218,718</b>	<b>\$ 11,439,769</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$ 15,612,638</b>	<b>\$ 770,961</b>	<b>\$ (176,793)</b>				<b>\$ 11,392,288</b>	<b>\$ 27,698,994</b>	<b>\$ 25,631,249</b>