

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.

Kiri Tamm

Signature of Presiding Judge or Court Executive

1-12-12

Date

Contra Costa

Court

2011/2012 Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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 (FTEs)

Contra Costa
 Court

2011, 1st Quarter Ending
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	343.8	337.3	328.8		

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

Contra Costa Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	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	\$ 727,251	\$ (573,178)	\$ (986,634)				\$ 0	\$ (832,561)	\$ (684,168)
Payroll	\$ (41,006)	\$ 0						\$ (41,006)	\$ 2,529
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution							\$ 23,814	\$ 23,814	\$ 190,503
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 2,771,094	\$ 2,771,094	\$ 4,600,258
Credit Card									
Cash on Hand	\$ 13,513							\$ 13,513	\$ 9,978
Cash with County									
Total Cash	\$ 799,758	\$ (573,178)	\$ (986,634)				\$ 2,794,908	\$ 2,034,854	\$ 4,219,100
Short Term Investment	\$ 13,609,093						\$ 10,269,447	\$ 23,878,539	\$ 22,081,688
Investment in Financial Institution									
Total Investments	\$ 13,609,093						\$ 10,269,447	\$ 23,878,539	\$ 22,081,688
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 240,980		\$ 969,314					\$ 1,210,294	\$ 48,492
Dishonored Checks									
Due From Employee	\$ 5,335							\$ 5,335	\$ 2,915
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 87,000
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 7	\$ 7	
Distribution Due To/From							\$ (6,406)	\$ (6,406)	
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,366							\$ 7,366	
Total Receivables	\$ 253,681	\$ 0	\$ 969,314				\$ (6,399)	\$ 1,216,596	\$ 138,407
Prepaid Expenses - General	\$ 440,000							\$ 440,000	\$ 440,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 440,000							\$ 440,000	\$ 440,000
Other Assets									
Total Other Assets									
Total Assets	\$ 15,102,532	\$ (573,178)	\$ (17,320)				\$ 13,057,955	\$ 27,569,989	\$ 26,879,195
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 16,052	\$ 0	\$ 1,482				\$ 450	\$ 17,984	\$ 8,013
Due to Other Funds	\$ 7	\$ (6,558)	\$ 0				\$ 7,518	\$ 967	\$ 90,190
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 10,277,232	\$ 10,277,232	\$ 9,799,803
Due to Other Public Agencies									
Sales and Use Tax	\$ (42)	\$ 0	\$ 0					\$ (42)	\$ 55
Interest							\$ 277	\$ 277	\$ 685
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 16,017	\$ (6,558)	\$ 1,482				\$ 10,285,477	\$ 10,296,417	\$ 9,898,746
Civil							\$ 1,617,543	\$ 1,617,543	\$ 2,930,639
Criminal							\$ 277,825	\$ 277,825	\$ 688,050
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 89,825	\$ 89,825	\$ 158,093
Miscellaneous Trust									
Total Trust Deposits							\$ 2,423,308	\$ 2,423,308	\$ 4,214,896
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (2,772)	\$ 782						\$ (1,990)	\$ 20,631
Deferred Compensation Payable	\$ 38,693							\$ 38,693	\$ 35,577
Deductions Payable	\$ 895,746	\$ 5,982						\$ 901,728	\$ 901,409
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 931,667	\$ 6,764						\$ 938,431	\$ 957,617
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits	\$ 62,968		\$ 397				\$ 229,935	\$ 293,299	\$ 296,257
Jury Fees - Non-Interest	\$ 0						\$ 116,827	\$ 116,827	\$ 145,627
Fees - Partial Payment & Overpayment							\$ 2,410	\$ 2,410	\$ 1,265
Uncleared Collections	\$ 681						\$ 0	\$ 681	\$ 5,261
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,931		\$ 15,246				\$ 349,171	\$ 429,348	\$ 464,542
Total Liabilities	\$ 1,012,615	\$ 206	\$ 16,728				\$ 13,057,955	\$ 14,087,504	\$ 15,535,800
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 9,404,429	\$ 999,656	\$ 0					\$ 10,404,085	\$ 4,233,532
Fund Balance - Committed									
Fund Balance - Assigned	\$ 100,000	\$ 0	\$ 0					\$ 100,000	\$ 7,174,631
Fund Balance - Unassigned	\$ 5,061,367	\$ 0	\$ 0					\$ 5,061,367	\$ (683,678)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (475,880)	\$ (1,573,039)	\$ (34,048)					\$ (2,082,968)	\$ 618,908
Total Fund Balance	\$ 14,089,916	\$ (573,383)	\$ (34,048)					\$ 13,482,485	\$ 11,343,394
Total Liabilities and Fund Balance	\$ 15,102,532	\$ (573,178)	\$ (17,320)				\$ 13,057,955	\$ 27,569,989	\$ 26,879,195

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

For the month ended Dec										
Fiscal Year 2011/12									2010/11	
	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	\$ 6,346,380	\$ 415,858					\$ 6,762,238	\$ 14,933,343	\$ 6,892,766	\$ 15,368,022
Traffic & Other Infractions	\$ 839,480	\$ 84					\$ 839,564	\$ 1,736,224	\$ 679,989	\$ 1,584,908
Other Criminal Cases	\$ 1,419,424	\$ 48,406					\$ 1,467,831	\$ 3,292,199	\$ 1,404,452	\$ 3,776,038
Civil	\$ 2,216,998	\$ 26,777					\$ 2,243,775	\$ 4,813,254	\$ 2,532,761	\$ 5,967,117
Family & Children Services	\$ 2,392,350	\$ 113,082			\$ 55,642		\$ 2,561,074	\$ 5,711,148	\$ 2,150,971	\$ 5,452,645
Probate, Guardianship & Mental Health Services	\$ 590,692	\$ 3,182					\$ 593,874	\$ 1,205,958	\$ 566,771	\$ 1,255,610
Juvenile Dependency Services		\$ 1,687,795					\$ 1,687,795	\$ 3,471,113	\$ 1,826,798	\$ 3,716,745
Juvenile Delinquency Services	\$ 131,398	\$ 0					\$ 131,398	\$ 104,700	\$ 105,702	\$ 293,612
Other Court Operations	\$ 1,483,968	\$ 114,731			\$ 3,187		\$ 1,601,886	\$ 8,123,100	\$ 1,395,127	\$ 3,285,649
Court Interpreters	\$ 459,769	\$ 265,262					\$ 725,031	\$ 1,312,408	\$ 612,914	\$ 1,403,888
Jury Services	\$ 212,340	\$ 106,224	\$ 260,159				\$ 578,724	\$ 1,510,110	\$ 616,341	\$ 1,383,672
Security		\$ 122,996					\$ 122,996	\$ 395,421	\$ 4,251,596	\$ 13,299,640
Trial Court Operations Program	\$ 16,092,799	\$ 2,904,398	\$ 260,159		\$ 58,829		\$ 19,316,185	\$ 46,608,978	\$ 23,036,188	\$ 56,787,546
Enhanced Collections	\$ 121,587	\$ 1,515,722			\$ 13,112		\$ 1,650,420	\$ 3,705,257	\$ 1,238,909	\$ 2,246,412
Other Non-Court Operations		\$ 1,344	\$ 1,257				\$ 2,601		\$ 415	
Non-Court Operations Program	\$ 121,587	\$ 1,517,065	\$ 1,257		\$ 13,112		\$ 1,653,021	\$ 3,705,257	\$ 1,239,324	\$ 2,246,412
Executive Office	\$ 502,189	\$ 18,614	\$ 117		\$ (23,071)	\$ (531)	\$ 497,318	\$ 1,787,958	\$ 541,730	\$ 1,280,811
Fiscal Services	\$ 800,516	\$ 237,437			\$ (13,679)	\$ (2,492)	\$ 1,021,782	\$ 1,357,932	\$ 923,867	\$ 1,253,289
Human Resources	\$ 1,144,508	\$ 26,452			\$ (19,319)		\$ 1,151,641	\$ 699,332	\$ 1,411,321	\$ 842,346
Business & Facilities Services	\$ 204,289	\$ 714,452			\$ (7,584)	\$ 0	\$ 911,157	\$ 3,555,597	\$ 1,420,241	\$ 2,648,265
Information Technology	\$ 437,953	\$ 1,550,371			\$ (8,287)		\$ 1,980,037	\$ 5,290,175	\$ 1,530,359	\$ 4,600,892
Court Administration Program	\$ 3,089,455	\$ 2,547,325	\$ 117		\$ (71,940)	\$ (3,023)	\$ 5,561,934	\$ 12,690,994	\$ 5,827,518	\$ 10,625,603
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,303,841	\$ 6,968,788	\$ 261,534		\$ 0	\$ (3,023)	\$ 26,531,140	\$ 63,005,229	\$ 30,103,030	\$ 69,659,561

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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 21,135,914	\$ 49,458					\$ 21,185,372	\$ 41,776,229	\$ 27,740,238	\$ 57,336,033	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 138,461	\$ 2	\$ 289,544	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 185,250						\$ 185,250	\$ 361,000	\$ 169,308	\$ 361,000	
Court Interpreter (45.45)	\$ 537,304						\$ 537,304	\$ 1,288,852	\$ 640,898	\$ 1,317,197	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,633,984						\$ 1,633,984	\$ 4,765,682	\$ 1,729,047	\$ 4,903,874	
Other Miscellaneous											
	\$ 23,492,451	\$ 49,458					\$ 23,541,909	\$ 48,330,224	\$ 30,279,492	\$ 64,207,648	
Grants											
AB 1058 Commissioner/Facilitator			\$ 494,677				\$ 494,677	\$ 1,393,043	\$ 2,152	\$ 1,393,043	
Other AOC Grants			\$ 90,621				\$ 90,621	\$ 324,693	\$ 71,248	\$ 354,520	
Non-AOC Grants										\$ 92,081	
			\$ 585,298				\$ 585,298	\$ 1,717,736	\$ 73,400	\$ 1,839,644	
Other Financing Sources											
Interest Income	\$ 16,875	\$ 864					\$ 17,739	\$ 75,335	\$ 19,999	\$ 75,335	
Investment Income											
Donations									\$ 0		
Local Fees	\$ 316,036	\$ (38,305)					\$ 277,731	\$ 1,113,276	\$ 440,823	\$ 990,656	
Non-Fee Revenues											
Enhanced Collections		\$ (201,467)					\$ (201,467)	\$ 2,040,000	\$ (217,338)	\$ 1,787,005	
Escheatment											
Prior Year Revenue									\$ (28,572)		
County Program - Restricted	\$ 0	\$ 130,528					\$ 130,528	\$ 1,392,549	\$ 106,350	\$ 308,331	
Reimbursement Other	\$ 80,827						\$ 80,827	\$ 258,654	\$ 42,868	\$ 112,873	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,617	\$ (10)					\$ 15,607	\$ 31,452	\$ 4,917	\$ 48,596	
	\$ 429,355	\$ (108,390)					\$ 320,966	\$ 4,911,266	\$ 369,047	\$ 3,322,796	
Total Revenues	\$ 23,921,806	\$ (58,932)	\$ 585,298				\$ 24,448,172	\$ 54,959,226	\$ 30,721,939	\$ 69,370,088	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,145,202	\$ 85,369	\$ 299,319				\$ 11,529,889	\$ 28,895,077	\$ 12,135,483	\$ 26,149,102	
Temp Help	\$ 477,816		\$ 10,726				\$ 488,542		\$ 1,730		
Overtime	\$ 124,404						\$ 124,404		\$ 99,114		
Staff Benefits	\$ 6,965,724	\$ 49,209	\$ 146,072				\$ 7,161,005	\$ 15,846,216	\$ 7,193,999	\$ 15,644,752	
	\$ 18,713,146	\$ 134,578	\$ 456,117				\$ 19,303,841	\$ 44,741,293	\$ 19,430,326	\$ 41,793,854	
Operating Expenses and Equipment											
General Expense	\$ 462,561	\$ 4,857	\$ 2,900				\$ 470,318	\$ 1,281,224	\$ 409,440	\$ 1,337,066	
Printing	\$ 143,981		\$ 321				\$ 144,302	\$ 361,350	\$ 124,168	\$ 307,988	
Telecommunications	\$ 286,188	\$ 2,585					\$ 288,773	\$ 603,480	\$ 219,398	\$ 565,852	
Postage	\$ 144,300	\$ 5					\$ 144,305	\$ 355,260	\$ 132,542	\$ 416,720	
Insurance	\$ 26,432						\$ 26,432	\$ 28,054	\$ 27,969	\$ 26,893	
In-State Travel	\$ 44,116		\$ 80				\$ 44,196	\$ 116,412	\$ 36,138	\$ 131,450	
Out-of-State Travel								\$ 2,550	\$ 9	\$ 2,550	
Training	\$ 4,399						\$ 4,399	\$ 13,440	\$ 5,688	\$ 18,591	
Security Services	\$ 5,432						\$ 5,432	\$ 177,449	\$ 4,220,054	\$ 13,090,457	
Facility Operations	\$ 269,990						\$ 269,990	\$ 2,004,654	\$ 870,108	\$ 981,741	
Utilities	\$ 16,286						\$ 16,286	\$ 11,375	\$ 14,477	\$ 30,260	
Contracted Services	\$ 2,872,603	\$ 1,288,695	\$ 94,990				\$ 4,256,289	\$ 9,214,571	\$ 3,525,827	\$ 7,218,557	
Consulting and Professional Services	\$ 1,285						\$ 1,285	\$ 15,600	\$ 1,290	\$ 18,000	
Information Technology	\$ 1,212,270	\$ 67,378	\$ 6,109				\$ 1,285,757	\$ 2,609,642	\$ 1,028,063	\$ 2,762,474	
Major Equipment								\$ 723,375	\$ (236,730)	\$ 262,608	
Other Items of Expense	\$ 11,024						\$ 11,024	\$ 50,300	\$ 12,931	\$ 42,500	
	\$ 5,500,867	\$ 1,363,520	\$ 104,401				\$ 6,968,788	\$ 17,568,736	\$ 10,391,373	\$ 27,213,707	
Special Items of Expense											
Grand Jury	\$ 0	\$ 1,180					\$ 1,180	\$ 10,000	\$ 5,910	\$ 4,000	
Jury Costs	\$ 260,159						\$ 260,159	\$ 685,200	\$ 274,391	\$ 648,000	
Judgements, Settlements and Claims	\$ 195						\$ 195		\$ 1,030		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (73,659)	\$ 14,830	\$ 58,829				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,023)						\$ (3,023)		\$ 0		
	\$ 183,672	\$ 16,010	\$ 58,829				\$ 258,511	\$ 695,200	\$ 281,331	\$ 652,000	
Total Expenditures	\$ 24,397,686	\$ 1,514,108	\$ 619,346				\$ 26,531,140	\$ 63,005,229	\$ 30,103,030	\$ 69,659,561	
Excess (Deficit) of Revenues Over Expenditures	\$ (475,880)	\$ (1,573,039)	\$ (34,048)				\$ (2,082,968)	\$ (8,046,003)	\$ 618,908	\$ (289,473)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 14,565,796	\$ 999,656	\$ 0				\$ 15,565,453	\$ 15,565,453	\$ 10,724,486	\$ 10,724,486	
Ending Balance (Deficit)	\$ 14,089,916	\$ (573,383)	\$ (34,048)				\$ 13,482,485	\$ 7,519,450	\$ 11,343,394	\$ 10,435,013	