

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

5/20/13
Date

Contra Costa

Court

FY 2012-2013, Quarter 3

Fiscal Year and Ending Quarter

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

For the month ended March
 Fiscal Year 2012/13

2011/12

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 636,994	\$ 384,722	\$ (1,111,207)				\$ 9,708,562	\$ 9,619,072	\$ (395,827)
Payroll	\$ (53,311)							\$ (53,311)	\$ 7,897
Jury									
Revolving	\$ 500,000							\$ 500,000	\$ 100,000
Other									
Distribution							\$ 252,026	\$ 252,026	\$ 214,698
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (189,912)	\$ (189,912)	\$ 3,903,406
Credit Card									
Cash on Hand	\$ 10,048							\$ 10,048	\$ 14,023
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 1,093,731	\$ 384,722	\$ (1,111,207)				\$ 9,770,677	\$ 10,137,923	\$ 3,844,197
Short Term Investment	\$ 9,766,989						\$ 7,254,300	\$ 17,021,288	\$ 23,086,609
Investment in Financial Institution									
Total Investments	\$ 9,766,989						\$ 7,254,300	\$ 17,021,288	\$ 23,086,609
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 14,267		\$ 771,386					\$ 785,653	\$ 1,224,670
Dishonored Checks									
Due From Employee	\$ 5,763						\$ 0	\$ 5,763	\$ 7,153
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From							\$ 2	\$ 2	\$ (20,036)
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,795	\$ 0						\$ 3,795	\$ 4,412
Total Receivables	\$ 23,825	\$ 0	\$ 771,386				\$ 2	\$ 795,213	\$ 1,216,199
Prepaid Expenses - General	\$ 0							\$ 0	\$ 440,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 440,000
Other Assets									
Total Other Assets									
Total Assets	\$ 10,884,544	\$ 384,722	\$ (339,820)				\$ 17,024,978	\$ 27,954,424	\$ 28,587,005
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 16,005	\$ 0	\$ 0				\$ 1,830	\$ 17,836	\$ 5
Due to Other Funds	\$ 0	\$ 2	\$ 0				\$ 3,795	\$ 3,797	\$ (15,624)
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 1,497,272	\$ 1,497,272	\$ 1,712,801
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 6,459,357	\$ 6,459,357	\$ 7,403,595
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0	\$ 0					\$ 0	\$ 16
Interest							\$ 1,483	\$ 1,483	\$ 397
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 16,005	\$ 2	\$ 0				\$ 7,963,737	\$ 7,979,744	\$ 9,101,190
Civil							\$ 7,257,598	\$ 7,257,598	\$ 2,627,611
Criminal							\$ 987,145	\$ 987,145	\$ 391,029
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 90,642	\$ 90,642	\$ 87,160
Miscellaneous Trust									
Total Trust Deposits							\$ 8,773,499	\$ 8,773,499	\$ 3,543,913
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (43,765)	\$ 782						\$ (42,982)	\$ (16,867)
Deferred Compensation Payable	\$ (84)							\$ (84)	\$ 0
Deductions Payable	\$ 695,263	\$ 5,982						\$ 701,244	\$ 714,097
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 651,414	\$ 6,764						\$ 658,178	\$ 697,230
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits	\$ 62,756		\$ 397				\$ 197,339	\$ 260,492	\$ 293,299
Jury Fees - Non-Interest							\$ 88,477	\$ 88,477	\$ 126,877
Fees - Partial Payment & Overpayment							\$ 1,946	\$ 1,946	\$ 1,519
Uncleared Collections	\$ 171						\$ (20)	\$ 151	\$ 130
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,209		\$ 15,246				\$ 287,742	\$ 367,197	\$ 437,957
Total Liabilities	\$ 731,629	\$ 6,766	\$ 15,246				\$ 17,024,978	\$ 17,778,619	\$ 13,780,290
Total Fund Balance	\$ 10,152,916	\$ 377,956	\$ (355,066)					\$ 10,175,805	\$ 14,806,715
Total Liabilities and Fund Balance	\$ 10,884,544	\$ 384,722	\$ (339,820)				\$ 17,024,978	\$ 27,954,424	\$ 28,587,005

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 March											
Fiscal Year 2012/13										2011/12	
	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	\$ 23,321,872	\$ 191,221					\$ 23,513,093	\$ 32,309,242	\$ 32,429,425	\$ 40,959,124	
Trial Court Improvement Fund	\$ (138,460)						\$ (138,460)	\$ 289,544	\$ (1)	\$ 138,461	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 277,875						\$ 277,875	\$ 370,500	\$ 277,875	\$ 361,000	
Court Interpreter (45.45)	\$ 793,452						\$ 793,452	\$ 1,508,600	\$ 832,107	\$ 1,288,852	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,686,381						\$ 2,686,381	\$ 4,388,913	\$ 2,944,163	\$ 4,765,682	
Other Miscellaneous	\$ 1,396,191						\$ 1,396,191			\$ 714,397	
	\$ 28,337,311	\$ 191,221					\$ 28,528,532	\$ 38,866,799	\$ 36,483,569	\$ 48,227,516	
Grants											
AB 1058 Commissioner/Facilitator			\$ 590,800				\$ 590,800	\$ 1,460,244	\$ 494,677	\$ 1,393,043	
Other AOC Grants			\$ 27,665				\$ 27,665	\$ 308,295	\$ 107,022	\$ 324,693	
Non-AOC Grants											
			\$ 618,465				\$ 618,465	\$ 1,768,539	\$ 601,699	\$ 1,717,736	
Other Financing Sources											
Interest Income	\$ 33,726	\$ 1,955					\$ 35,681	\$ 67,559	\$ 37,927	\$ 75,335	
Investment Income											
Donations											
Local Fees	\$ 345,490	\$ 417,199					\$ 762,689	\$ 1,328,431	\$ 1,097,506	\$ 1,113,276	
Non-Fee Revenues											
Enhanced Collections		\$ 1,284,582					\$ 1,284,582	\$ 2,316,000	\$ 2,296	\$ 2,040,000	
Escheatment											
Prior Year Revenue	\$ 26,704						\$ 26,704		\$ 510		
County Program - Restricted		\$ 229,283					\$ 229,283	\$ 631,895	\$ 283,424	\$ 1,392,549	
Reimbursement Other	\$ 86,030						\$ 86,030	\$ 212,901	\$ 185,014	\$ 258,654	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,010						\$ 10,010	\$ 31,452	\$ 117,804	\$ 31,452	
	\$ 501,960	\$ 1,933,019					\$ 2,434,979	\$ 4,588,238	\$ 1,724,481	\$ 4,911,266	
Total Revenues	\$ 28,839,271	\$ 2,124,240	\$ 618,465				\$ 31,581,976	\$ 45,223,576	\$ 38,809,749	\$ 54,856,518	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 15,928,907	\$ 136,745	\$ 459,859				\$ 16,525,511	\$ 28,075,023	\$ 16,889,102	\$ 28,895,077	
Temp Help	\$ 1,431,600		\$ 39,080				\$ 1,470,680	\$ 105,224	\$ 783,376		
Overtime	\$ 84,713						\$ 84,713		\$ 173,858		
Staff Benefits	\$ 11,103,238	\$ 83,985	\$ 265,348				\$ 11,452,571	\$ 17,345,797	\$ 10,657,494	\$ 15,846,216	
	\$ 28,548,458	\$ 220,730	\$ 764,286				\$ 29,533,475	\$ 45,526,044	\$ 28,503,829	\$ 44,741,293	
Operating Expenses and Equipment											
General Expense	\$ 584,882	\$ 6,788	\$ 2,620				\$ 594,289	\$ 1,132,524	\$ 862,512	\$ 1,281,224	
Printing	\$ 163,768						\$ 163,768	\$ 356,500	\$ 236,608	\$ 361,350	
Telecommunications	\$ 417,881	\$ 4,444					\$ 422,325	\$ 672,300	\$ 434,799	\$ 603,480	
Postage	\$ 175,669						\$ 175,669	\$ 333,860	\$ 215,686	\$ 355,260	
Insurance	\$ 23,498						\$ 23,498	\$ 27,200	\$ 26,432	\$ 28,054	
In-State Travel	\$ 74,823	\$ 60	\$ 789				\$ 75,672	\$ 112,050	\$ 70,249	\$ 116,412	
Out-of-State Travel								\$ 2,550		\$ 2,550	
Training	\$ 5,163	\$ 200	\$ 295				\$ 5,658	\$ 15,050	\$ 8,009	\$ 13,440	
Security Services	\$ 4,044						\$ 4,044	\$ 124,500	\$ 10,479	\$ 177,449	
Facility Operations	\$ 378,933						\$ 378,933	\$ 612,160	\$ 404,609	\$ 2,004,654	
Utilities	\$ 25,511						\$ 25,511	\$ 33,000	\$ 25,836	\$ 11,375	
Contracted Services	\$ 3,558,023	\$ 2,496,080	\$ 83,228				\$ 6,137,330	\$ 8,551,097	\$ 6,498,643	\$ 9,214,571	
Consulting and Professional Services	\$ 17,741						\$ 17,741	\$ 12,000	\$ 10,182	\$ 15,600	
Information Technology	\$ 1,663,060	\$ 85,565	\$ 13,631				\$ 1,762,255	\$ 3,860,186	\$ 1,762,303	\$ 2,609,642	
Major Equipment	\$ 6,491						\$ 6,491	\$ 765,000		\$ 723,375	
Other Items of Expense	\$ 30,538						\$ 30,538	\$ 42,500	\$ 17,535	\$ 50,300	
	\$ 7,130,024	\$ 2,593,136	\$ 100,562				\$ 9,823,723	\$ 16,652,477	\$ 10,583,883	\$ 17,568,736	
Special Items of Expense											
Grand Jury	\$ 191	\$ 3,711					\$ 3,903	\$ 53,000	\$ 1,708	\$ 10,000	
Jury Costs	\$ 501,539						\$ 501,539	\$ 720,000	\$ 481,895	\$ 685,200	
Judgements, Settlements and Claims									\$ 195		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (137,616)	\$ 28,934	\$ 108,683				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 226,554						\$ 226,554		\$ (3,023)		
	\$ 590,669	\$ 32,645	\$ 108,683				\$ 731,996	\$ 773,000	\$ 480,775	\$ 695,200	
Total Expenditures	\$ 36,269,151	\$ 2,846,512	\$ 973,531				\$ 40,089,194	\$ 62,951,521	\$ 39,568,487	\$ 63,005,229	
Excess (Deficit) of Revenues Over Expenditures	\$ (7,429,880)	\$ (722,271)	\$ (355,066)				\$ (8,507,218)	\$ (17,727,945)	\$ (758,737)	\$ (8,148,711)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 17,582,796	\$ 1,100,228	\$ 0				\$ 18,683,023	\$ 18,683,023	\$ 15,565,453	\$ 15,565,453	
Ending Balance (Deficit)	\$ 10,152,916	\$ 377,956	\$ (355,066)				\$ 10,175,805	\$ 955,078	\$ 14,806,715	\$ 7,416,742	

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

For the month ended March										
Fiscal Year 2012/13									2011/12	
	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	\$ 9,313,032	\$ 693,783					\$ 10,006,814	\$ 18,124,257	\$ 9,929,480	\$ 14,933,343
Traffic & Other Infractions	\$ 1,428,046	\$ 126					\$ 1,428,172	\$ 1,527,516	\$ 1,247,298	\$ 1,736,224
Other Criminal Cases	\$ 2,304,442	\$ 45,918					\$ 2,350,360	\$ 3,320,606	\$ 2,169,452	\$ 3,292,199
Civil	\$ 3,355,496	\$ 8,634					\$ 3,364,130	\$ 5,952,454	\$ 3,381,567	\$ 4,813,254
Family & Children Services	\$ 3,736,727	\$ 96,675			\$ 100,444		\$ 3,933,846	\$ 6,882,144	\$ 3,808,720	\$ 5,711,148
Probate, Guardianship & Mental Health Services	\$ 948,537	\$ 4,875					\$ 953,412	\$ 1,276,981	\$ 902,205	\$ 1,205,958
Juvenile Dependency Services		\$ 2,384,776					\$ 2,384,776	\$ 3,136,000	\$ 2,533,558	\$ 3,471,113
Juvenile Delinquency Services	\$ 92,937						\$ 92,937	\$ 196,591	\$ 187,912	\$ 104,700
Other Court Operations	\$ 2,405,174	\$ 120,463			\$ 8,239		\$ 2,533,875	\$ 4,013,049	\$ 2,356,371	\$ 8,123,100
Court Interpreters	\$ 870,065	\$ 215,502					\$ 1,085,567	\$ 1,517,750	\$ 1,060,113	\$ 1,312,408
Jury Services	\$ 340,450	\$ 115,194	\$ 501,539				\$ 957,184	\$ 1,402,657	\$ 930,984	\$ 1,510,110
Security		\$ 56,011					\$ 56,011	\$ 201,390	\$ 130,255	\$ 395,421
Trial Court Operations Program	\$ 24,794,905	\$ 3,741,957	\$ 501,539		\$ 108,683		\$ 29,147,083	\$ 47,551,395	\$ 28,637,915	\$ 46,608,978
Enhanced Collections	\$ 182,558	\$ 2,522,711			\$ 23,883		\$ 2,729,152	\$ 3,540,265	\$ 2,580,817	\$ 3,705,257
Other Non-Court Operations		\$ 70,207	\$ 3,903				\$ 74,110	\$ 125,000	\$ 3,129	
Non-Court Operations Program	\$ 182,558	\$ 2,592,919	\$ 3,903		\$ 23,883		\$ 2,803,262	\$ 3,665,265	\$ 2,583,946	\$ 3,705,257
Executive Office	\$ 746,656	\$ 30,391			\$ (31,159)		\$ 745,888	\$ 1,021,383	\$ 731,741	\$ 1,787,958
Fiscal Services	\$ 1,303,624	\$ 218,484			\$ (28,468)		\$ 1,493,639	\$ 1,588,301	\$ 1,670,586	\$ 1,357,932
Human Resources	\$ 1,565,475	\$ 104,638			\$ (26,068)		\$ 1,644,046	\$ 669,961	\$ 1,584,348	\$ 699,332
Business & Facilities Services	\$ 315,929	\$ 988,541			\$ (26,899)	\$ 226,555	\$ 1,504,126	\$ 2,190,667	\$ 1,393,338	\$ 3,555,597
Information Technology	\$ 624,329	\$ 2,146,793	\$ 0		\$ (19,972)	\$ (1)	\$ 2,751,149	\$ 6,264,549	\$ 2,966,613	\$ 5,290,175
Court Administration Program	\$ 4,556,013	\$ 3,488,847	\$ 0		\$ (132,566)	\$ 226,554	\$ 8,138,848	\$ 11,734,861	\$ 8,346,626	\$ 12,690,994
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 29,533,475	\$ 9,823,723	\$ 505,442		\$ 0	\$ 226,554	\$ 40,089,194	\$ 62,951,521	\$ 39,568,487	\$ 63,005,229