


**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

4-28-17

\_\_\_\_\_  
Date

Contra Costa

\_\_\_\_\_  
Court

2016-2017 Quarter 3

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

For the month ended March									
Fiscal Year 2016/17									2015/16
	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						
<b>ASSETS</b>									
Operations	\$ (1,347,926)	\$ 1,971,777	\$ (413,827)				\$ 340,541	\$ 550,565	\$ 643,488
Payroll	\$ 1,586							\$ 1,586	\$ 560,378
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ (138,631)	\$ (138,631)	\$ (5,325,663)
Civil Filing Fees							\$ 1,196,679	\$ 1,196,679	\$ 0
Trust			\$ 0				\$ (293,743)	\$ (293,743)	\$ (318,154)
Credit Card									
Cash on Hand	\$ 8,143							\$ 8,143	\$ 8,280
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 7,916,788						\$ 13,575,274	\$ 21,492,061	\$ 22,968,022
Total Cash and Cash Equivalents	\$ 6,628,591	\$ 1,971,777	\$ (413,827)				\$ 14,680,121	\$ 22,866,661	\$ 18,586,350
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 10,054							\$ 10,054	\$ 9,722
Civil Jury Fees									
Trust							\$ 9,341	\$ 9,341	\$ 8,941
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 21,349	\$ 0	\$ 0					\$ 21,349	\$ 56,230
Due From Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 231,472					\$ 231,472	\$ 148,641
Trust Due To/From									
Distribution Due To/From							\$ (13)	\$ (13)	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,623							\$ 4,623	\$ 3,659
Total Receivables	\$ 36,026	\$ 0	\$ 231,472				\$ 9,328	\$ 276,825	\$ 227,193
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 6,664,616	\$ 1,971,777	\$ (182,356)				\$ 14,689,449	\$ 23,143,486	\$ 18,813,543
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,849	\$ 0	\$ 0				\$ 3,381,598	\$ 3,390,448	\$ 94,430
Due to Other Funds	\$ (13)	\$ 0	\$ 0				\$ 16,460	\$ 16,448	\$ 3,659
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,196,679	\$ 1,196,679	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,448,387	\$ 5,448,387	\$ 5,270,304
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,394	\$ 0	\$ 0					\$ 1,394	\$ 104
Interest							\$ 5,153	\$ 5,153	\$ 3,401
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 10,231	\$ 0	\$ 0				\$ 10,048,278	\$ 10,058,509	\$ 5,371,897
Civil							\$ 3,272,035	\$ 3,272,035	\$ 2,970,861
Criminal							\$ 615,890	\$ 615,890	\$ 217,616
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 33,219
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 50,389	\$ 50,389	\$ 45,265
Miscellaneous Trust									
Total Trust Deposits							\$ 3,938,313	\$ 3,938,313	\$ 3,266,961
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (88,596)	\$ 782						\$ (87,813)	\$ (73,584)
Deferred Compensation Payable	\$ 47,117							\$ 47,117	\$ (56)
Deductions Payable	\$ 1,865,869	\$ 5,982						\$ 1,871,851	\$ 1,264,302
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,824,390	\$ 6,764						\$ 1,831,154	\$ 1,190,662
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 182,402	\$ 797	\$ 1,761				\$ 697,053	\$ 882,013	\$ 874,246
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 1,604	\$ 1,604	\$ 3,572
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 182,402	\$ 797	\$ 1,761				\$ 702,858	\$ 887,817	\$ 882,018
Total Liabilities	\$ 2,017,023	\$ 7,561	\$ 1,761				\$ 14,689,449	\$ 16,715,794	\$ 10,711,539
Total Fund Balance	\$ 4,647,593	\$ 1,964,216	\$ (184,117)					\$ 6,427,693	\$ 8,102,004
Total Liabilities and Fund Balance	\$ 6,664,616	\$ 1,971,777	\$ (182,356)				\$ 14,689,449	\$ 23,143,486	\$ 18,813,543

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 2016/17										2015/16	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 31,848,364	\$ (641,633)					\$ 31,206,731	\$ 40,972,072	\$ 32,305,562	\$ 44,771,973	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 138,461	\$ 0	\$ 138,460	
Judges' Compensation (45.25)	\$ 270,747						\$ 270,747	\$ 357,382	\$ 270,963	\$ 348,455	
Court Interpreter (45.45)	\$ 1,520,610						\$ 1,520,610	\$ 2,174,305	\$ 1,659,149	\$ 1,720,834	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,302,676						\$ 2,302,676	\$ 3,449,361	\$ 2,453,691	\$ 4,069,965	
Other Miscellaneous	\$ 1,396,192						\$ 1,396,192	\$ 1,396,191	\$ 1,396,192	\$ 1,396,192	
	<b>\$ 37,338,589</b>	<b>\$ (641,633)</b>					<b>\$ 36,696,956</b>	<b>\$ 48,487,772</b>	<b>\$ 38,085,557</b>	<b>\$ 52,445,879</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 686,553				\$ 686,553	\$ 1,377,106	\$ 628,437	\$ 1,357,041	
Other Judicial Council Grants			\$ 158,607				\$ 158,607	\$ 497,520	\$ 158,617	\$ 485,129	
Non-Judicial Council Grants									\$ 98,330		
			<b>\$ 845,160</b>				<b>\$ 845,160</b>	<b>\$ 1,874,626</b>	<b>\$ 885,384</b>	<b>\$ 1,842,170</b>	
Other Financing Sources											
Interest Income	\$ 47,821	\$ 6,654					\$ 54,475	\$ 55,386	\$ 29,635	\$ 31,258	
Investment Income		\$ 3,000					\$ 3,000				
Donations		\$ 3,000					\$ 3,000				
Local Fees	\$ 570,626	\$ 232,477					\$ 803,103	\$ 1,480,792	\$ 937,195	\$ 1,223,676	
Non-Fee Revenues	\$ 222,139						\$ 222,139	\$ 338,835	\$ 250,248		
Enhanced Collections		\$ 1,461,951					\$ 1,461,951	\$ 2,935,692	\$ 1,471,490	\$ 2,077,000	
Escheatment	\$ 43,568						\$ 43,568	\$ 200,000			
Prior Year Revenue									\$ 0		
County Program - Restricted	\$ 165,493	\$ 40,976					\$ 206,469	\$ 453,625	\$ 127,889	\$ 813,088	
Reimbursement Other	\$ 64,860						\$ 64,860	\$ 114,527	\$ 71,120	\$ 320,072	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,939						\$ 22,939	\$ 2,270	\$ 376,000	\$ 131,452	
	<b>\$ 1,137,447</b>	<b>\$ 1,745,058</b>					<b>\$ 2,882,505</b>	<b>\$ 5,581,127</b>	<b>\$ 3,263,577</b>	<b>\$ 4,596,546</b>	
<b>Total Revenues</b>	<b>\$ 38,476,036</b>	<b>\$ 1,103,425</b>	<b>\$ 845,160</b>				<b>\$ 40,424,621</b>	<b>\$ 55,943,525</b>	<b>\$ 42,234,518</b>	<b>\$ 58,884,595</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 17,247,430	\$ 57,887	\$ 486,402				\$ 17,791,719	\$ 24,865,058	\$ 16,752,931	\$ 26,215,858	
Temp Help	\$ 114,867		\$ 22,183				\$ 137,050		\$ 140,882		
Overtime	\$ 199,173						\$ 199,173	\$ 275,000	\$ 224,729	\$ 275,000	
Staff Benefits	\$ 10,958,013	\$ 34,272	\$ 249,275				\$ 11,241,560	\$ 16,864,021	\$ 11,564,753	\$ 16,817,974	
	<b>\$ 28,519,484</b>	<b>\$ 92,159</b>	<b>\$ 757,860</b>				<b>\$ 29,369,502</b>	<b>\$ 42,004,079</b>	<b>\$ 28,683,295</b>	<b>\$ 43,308,832</b>	
Operating Expenses and Equipment											
General Expense	\$ 930,901	\$ 9,850	\$ 2,409				\$ 943,160	\$ 1,434,056	\$ 998,528	\$ 1,233,217	
Printing	\$ 144,951						\$ 144,951	\$ 236,408	\$ 124,199	\$ 272,197	
Telecommunications	\$ 198,227	\$ 888					\$ 199,115	\$ 406,000	\$ 32,623	\$ 340,310	
Postage	\$ 54,211						\$ 54,211	\$ 254,696	\$ 205,199	\$ 177,391	
Insurance	\$ 18,388						\$ 18,388	\$ 31,546	\$ 18,790	\$ 37,124	
In-State Travel	\$ 27,579	\$ 79	\$ 1,325				\$ 28,983	\$ 33,550	\$ 30,310	\$ 35,495	
Out-of-State Travel	\$ 1,069						\$ 1,069			\$ 2,550	
Training	\$ 6,120	\$ 3,240	\$ 2,265				\$ 11,625	\$ 8,712	\$ 30,834	\$ 43,704	
Security Services	\$ 7,355						\$ 7,355	\$ 1,504	\$ 5,366	\$ 7,609	
Facility Operations	\$ 387,230	\$ 687					\$ 387,917	\$ 621,708	\$ 708,480	\$ 1,004,644	
Utilities	\$ 3,707						\$ 3,707	\$ 22,800	\$ 18,373	\$ 26,500	
Contracted Services	\$ 3,748,274	\$ 1,791,053	\$ 108,903				\$ 5,648,230	\$ 8,728,649	\$ 6,117,691	\$ 8,822,754	
Consulting and Professional Services	\$ 521,553	\$ 20,528					\$ 542,082	\$ 1,773,628	\$ 524,685	\$ 62,810	
Information Technology	\$ 179,580	\$ 17,613	\$ 26,881				\$ 224,073	\$ 1,194,250	\$ 1,849,907	\$ 4,048,840	
Major Equipment	\$ 20,019						\$ 20,019	\$ 276,175	\$ 314,646	\$ 724,846	
Other Items of Expense	\$ 17,763						\$ 17,763	\$ 50,500	\$ 23,142	\$ 46,500	
	<b>\$ 6,266,928</b>	<b>\$ 1,843,938</b>	<b>\$ 141,783</b>				<b>\$ 8,252,649</b>	<b>\$ 15,074,182</b>	<b>\$ 11,002,773</b>	<b>\$ 16,886,491</b>	
Special Items of Expense											
Grand Jury								\$ 2,200	\$ 1,020	\$ 15,000	
Jury Costs	\$ 495,868	\$ 16,488					\$ 512,356	\$ 700,000	\$ 422,990	\$ 900,000	
Judgements, Settlements and Claims	\$ 935						\$ 935				
Debt Service											
Other	\$ 0						\$ 0	\$ 250,000	\$ 0	\$ 350,000	
Capital Costs											
Internal Cost Recovery	\$ (148,950)	\$ 19,317	\$ 129,634				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 24,260	\$ (24,260)					\$ 0		\$ 1		
	<b>\$ 372,112</b>	<b>\$ 11,545</b>	<b>\$ 129,634</b>				<b>\$ 513,291</b>	<b>\$ 952,200</b>	<b>\$ 424,012</b>	<b>\$ 1,265,001</b>	
<b>Total Expenditures</b>	<b>\$ 35,158,524</b>	<b>\$ 1,947,641</b>	<b>\$ 1,029,277</b>				<b>\$ 38,135,442</b>	<b>\$ 58,030,461</b>	<b>\$ 40,110,080</b>	<b>\$ 61,460,324</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,317,513	\$ (844,216)	\$ (184,117)				\$ 2,289,180	\$ (2,086,936)	\$ 2,124,438	\$ (2,575,729)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,330,081	\$ 2,808,433	\$ 0				\$ 4,138,513	\$ 4,138,513	\$ 5,977,566	\$ 5,977,566	
Ending Balance (Deficit)	<b>\$ 4,647,593</b>	<b>\$ 1,964,216</b>	<b>\$ (184,117)</b>				<b>\$ 6,427,693</b>	<b>\$ 2,051,577</b>	<b>\$ 8,102,004</b>	<b>\$ 3,401,837</b>	

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

For the month ended March										
Fiscal Year 2016/17									2015/16	
	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	\$ 9,217,879	\$ 625,852					\$ 9,843,731	\$ 14,584,699	\$ 9,495,595	\$ 14,989,248
Traffic & Other Infractions	\$ 1,061,643	\$ 145,046				\$ 0	\$ 1,206,688	\$ 1,838,042	\$ 1,093,743	\$ 2,094,965
Other Criminal Cases	\$ 1,977,310	\$ 63,852					\$ 2,041,162	\$ 2,521,882	\$ 2,058,768	\$ 3,757,586
Civil	\$ 2,532,307	\$ 33,582					\$ 2,565,889	\$ 3,718,408	\$ 2,957,636	\$ 4,313,278
Family & Children Services	\$ 3,887,696	\$ 37,557			\$ 128,436		\$ 4,053,689	\$ 5,719,144	\$ 3,745,576	\$ 5,656,723
Probate, Guardianship & Mental Health Services	\$ 1,000,509	\$ 5,036					\$ 1,005,545	\$ 1,275,702	\$ 1,054,552	\$ 1,200,910
Juvenile Dependency Services		\$ 2,029,270					\$ 2,029,270	\$ 2,755,337	\$ 2,345,310	\$ 3,150,151
Juvenile Delinquency Services										
Other Court Operations	\$ 2,506,444	\$ 191,084			\$ 1,198		\$ 2,698,726	\$ 4,089,579	\$ 2,625,165	\$ 3,441,607
Court Interpreters	\$ 1,130,554	\$ 438,135					\$ 1,568,689	\$ 2,206,107	\$ 1,375,929	\$ 1,899,204
Jury Services	\$ 452,789	\$ 89,942	\$ 512,356				\$ 1,055,087	\$ 1,454,800	\$ 953,435	\$ 1,471,099
Security		\$ 139,540					\$ 139,540	\$ 278,427	\$ 325,325	\$ 355,066
Trial Court Operations Program	\$ 23,767,130	\$ 3,798,896	\$ 512,356		\$ 129,634	\$ 0	\$ 28,208,015	\$ 40,442,127	\$ 28,031,034	\$ 42,329,837
Enhanced Collections	\$ 128,801	\$ 1,926,612			\$ 26,997		\$ 2,082,410	\$ 2,953,639	\$ 2,466,265	\$ 3,475,974
Other Non-Court Operations		\$ 102,530					\$ 102,530		\$ 88,269	\$ 148,110
Non-Court Operations Program	\$ 128,801	\$ 2,029,142			\$ 26,997		\$ 2,184,940	\$ 2,953,639	\$ 2,554,534	\$ 3,624,084
Executive Office	\$ 659,709	\$ 1,238	\$ 935		\$ (25,697)		\$ 636,185	\$ 1,061,617	\$ 610,533	\$ 1,161,109
Fiscal Services	\$ 1,734,182	\$ 254,037	\$ 0		\$ (15,003)		\$ 1,973,216	\$ 3,717,438	\$ 1,904,931	\$ 2,284,801
Human Resources	\$ 1,781,532	\$ 76,344			\$ (76,095)		\$ 1,781,781	\$ 2,998,822	\$ 1,798,681	\$ 3,067,703
Business & Facilities Services	\$ 357,102	\$ 872,876			\$ (12,031)		\$ 1,217,947	\$ 1,761,516	\$ 1,532,014	\$ 2,206,005
Information Technology	\$ 941,047	\$ 1,220,116			\$ (27,805)		\$ 2,133,358	\$ 5,095,302	\$ 3,678,353	\$ 6,786,785
Court Administration Program	\$ 5,473,571	\$ 2,424,611	\$ 935		\$ (156,630)		\$ 7,742,487	\$ 14,634,695	\$ 9,524,512	\$ 15,506,403
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 29,369,502	\$ 8,252,649	\$ 513,291		\$ 0	\$ 0	\$ 38,135,442	\$ 58,030,461	\$ 40,110,080	\$ 61,460,324