

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

1-21-15
Date

Contua Costa
Court

2014-15 Q2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions (FTEs)

Contra Costa

Court

FY 2014-2015 2nd Quarter

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)	333.80	313.6	319.0		

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

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

		For the month ended December								
		Fiscal Year 2014/15						2013/14		
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ (2,602,383)	\$ 1,981,428	\$ (120,909)			\$ 510,443	\$ (251,423)	\$ 2,084,569	
Payroll		\$ 10,364						\$ 10,364	\$ (12,844)	
Jury										
Revolving		\$ 50,000						\$ 50,000	\$ 50,000	
Other										
Distribution							\$ 208,501	\$ 208,501	\$ 154,929	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (876,894)	\$ (876,894)	\$ (430,745)	
Credit Card										
Cash on Hand		\$ 11,024						\$ 11,024	\$ 9,396	
Cash with County										
Cash Outside of the AOC										
Total Cash		\$ (2,530,894)	\$ 1,981,428	\$ (120,909)			\$ (157,950)	\$ (848,927)	\$ 1,838,305	
Short Term Investment		\$ 12,041,101					\$ 15,323,020	\$ 27,364,121	\$ 25,335,315	
Investment in Financial Institution										
Total Investments		\$ 12,041,101					\$ 15,323,020	\$ 27,364,121	\$ 25,335,315	
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General		\$ 0		\$ 128,125			\$ 0	\$ 128,125	\$ 415,328	
Dishonored Checks										
Due From Employees		\$ 4,511						\$ 4,511	\$ 7,020	
Civil Jury Fees										
Trust							\$ 165	\$ 165	\$ 185	
Due From Other Funds		\$ 0					\$ 0	\$ 0	\$ 0	
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							\$ 0	\$ 0	\$ (181)	
Civil Filing Fee Due To/From										
General Due To/From		\$ 21,168						\$ 21,168	\$ 6,043	
Total Receivables		\$ 25,879	\$ 0	\$ 128,125			\$ 165	\$ 163,963	\$ 428,374	
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets		\$ 9,839,768	\$ 1,981,428	\$ 7,217			\$ 15,165,235	\$ 28,689,883	\$ 27,598,894	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 3,120	\$ 0	\$ 0			\$ 0	\$ 3,120	\$ 18,984	
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 21,168	\$ 21,168	\$ 5,862	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State		\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 0	\$ 0	\$ 1,130,497	
Due to Other Governments		\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 9,972,672	\$ 9,972,672	\$ 5,783,251	
Due to Other Public Agencies										
Sales and Use Tax		\$ 72	\$ 0	\$ 0				\$ 72	\$ 3	
Interest							\$ 72	\$ 72	\$ 629	
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.		\$ 3,192	\$ 0	\$ 0			\$ 9,993,912	\$ 9,997,104	\$ 9,949,208	
Civil							\$ 3,373,412	\$ 3,373,412	\$ 2,885,424	
Criminal							\$ 744,033	\$ 744,033	\$ 754,574	
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 80,977	\$ 80,977	\$ 85,878	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,636,536	\$ 4,636,536	\$ 4,183,990	
Accrued Payroll		\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable		\$ (69,975)	\$ 782					\$ (69,193)	\$ (28,788)	
Deferred Compensation Payable		\$ (150)						\$ (150)	\$ 37,274	
Deductions Payable		\$ 954,211	\$ 5,982					\$ 960,193	\$ 881,750	
Payroll Clearing		\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities		\$ 884,086	\$ 6,764					\$ 890,650	\$ 870,236	
Revenue Collected in Advance		\$ 1,282		\$ 14,850				\$ 16,132	\$ 16,132	
Liabilities For Deposits		\$ 109,326		\$ 0			\$ 520,003	\$ 629,330	\$ 371,167	
Jury Fees - Non-Interest							\$ 9,150	\$ 9,150	\$ 10,350	
Fees - Partial Payment & Overpayment							\$ 5,633	\$ 5,633	\$ 1,198	
Uncleared Collections		\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 110,608		\$ 14,850			\$ 534,786	\$ 660,245	\$ 339,847	
Total Liabilities		\$ 997,887	\$ 6,764	\$ 14,850			\$ 15,165,235	\$ 18,184,735	\$ 12,382,278	
Total Fund Balance		\$ 8,837,889	\$ 1,954,662	\$ (7,633)				\$ 10,484,928	\$ 15,216,715	
Total Liabilities and Fund Balance		\$ 9,839,768	\$ 1,981,428	\$ 7,217			\$ 15,165,235	\$ 28,689,883	\$ 27,598,894	

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 2014/15											
	Governmental Funds						Total Funds (Incl. Purposes Only)	Current Budget (Annual)	2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Incl. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 25,211,120	\$ 110,338					\$ 25,321,458	\$ 41,248,126	\$ 24,848,910	\$ 40,211,704	
Improvement and Modernization Fund	\$ 111,014						\$ 111,014	\$ 138,481	\$ 0	\$ 138,481	
Judges' Compensation (45.25)	\$ 185,250						\$ 185,250	\$ 370,500	\$ 185,250	\$ 370,500	
Court Interpreter (45.45)	\$ 1,037,764						\$ 1,037,764	\$ 1,665,689	\$ 519,719	\$ 1,300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,477,484						\$ 1,477,484	\$ 4,435,670	\$ 1,589,631	\$ 4,729,055	
Other Miscellaneous	\$ 1,398,191						\$ 1,398,191	\$ 1,398,191	\$ 1,398,191	\$ 1,398,191	
	\$ 29,418,823	\$ 110,338					\$ 29,529,181	\$ 49,254,817	\$ 28,639,701	\$ 48,145,911	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 1,357,041	\$ 308,470	\$ 1,357,041	
Other AOC Grants			\$ 73,518				\$ 73,518	\$ 325,121	\$ 89,668	\$ 325,121	
Non-AOC Grants											
			\$ 73,518				\$ 73,518	\$ 1,682,162	\$ 398,138	\$ 1,682,162	
Other Financing Sources											
Interest Income	\$ 8,755	\$ 1,228					\$ 9,981	\$ 44,404	\$ 12,942	\$ 51,019	
Investment Income											
Donations											
Local Fees	\$ 99,847	\$ 280,755					\$ 380,603	\$ 1,024,838	\$ 371,853	\$ 1,283,050	
Non-Fee Revenues											
Enhanced Collections		\$ 798,255					\$ 798,255	\$ 1,977,000	\$ (425,000)	\$ 2,640,000	
Escheatment											
Prior Year Revenue	\$ (20,697)						\$ (20,697)		\$ 20,697		
County Program - Restricted		\$ 80,167					\$ 80,167	\$ 940,704	\$ 22,600	\$ 744,441	
Reimbursement Other	\$ 56,485						\$ 56,485	\$ 282,450	\$ 74,093	\$ 180,842	
Sale of Fixed Assets											
Other Miscellaneous	\$ (1,192)						\$ (1,192)	\$ 181,452	\$ 11,493	\$ 31,452	
	\$ 143,188	\$ 1,158,403					\$ 1,301,600	\$ 4,450,650	\$ 68,778	\$ 4,910,814	
Total Revenues	\$ 29,562,021	\$ 1,268,740	\$ 73,518				\$ 30,904,279	\$ 66,307,828	\$ 29,024,838	\$ 54,738,687	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,990,600	\$ 85,415	\$ 19,159				\$ 10,095,174	\$ 23,577,117	\$ 9,960,508	\$ 22,335,178	
Temp Help	\$ 152,127						\$ 152,127	\$ 55,281	\$ 1,035,039	\$ 2,581,780	
Overtime	\$ 108,235						\$ 108,235	\$ 184,878	\$ 112,241	\$ 110,000	
Staff Benefits	\$ 8,004,179	\$ 60,663	\$ 13,210				\$ 8,078,261	\$ 18,107,347	\$ 7,487,238	\$ 17,314,042	
	\$ 18,255,141	\$ 146,278	\$ 32,378				\$ 18,433,781	\$ 41,904,623	\$ 18,595,023	\$ 42,121,000	
Operating Expenses and Equipment											
General Expense	\$ 318,079	\$ 1,930	\$ 271				\$ 320,281	\$ 853,148	\$ 349,813	\$ 1,121,194	
Printing	\$ 52,817	\$ 8,600					\$ 61,418	\$ 233,600	\$ 87,402	\$ 314,000	
Telecommunications	\$ 216,841	\$ 2,745					\$ 219,588	\$ 522,684	\$ 224,075	\$ 620,700	
Postage	\$ 45,443	\$ 98					\$ 45,541	\$ 177,391	\$ 100,318	\$ 274,260	
Insurance	\$ 18,140						\$ 18,140	\$ 38,298	\$ 19,314	\$ 29,000	
In-State Travel	\$ 52,769		\$ 3,070				\$ 55,839	\$ 129,281	\$ 88,001	\$ 120,850	
Out-of-State Travel	\$ 340						\$ 340	\$ 2,550	\$ 0	\$ 2,550	
Training	\$ 4,004		\$ 975				\$ 4,979	\$ 7,705	\$ 6,348	\$ 62,750	
Security Services	\$ 5,387						\$ 5,387	\$ 12,609	\$ 4,331	\$ 13,500	
Facility Operations	\$ 339,783						\$ 339,783	\$ 787,032	\$ 191,232	\$ 534,100	
Utilities	\$ 10,533						\$ 10,533	\$ 26,500	\$ 26,500	\$ 26,500	
Contracted Services	\$ 2,254,587	\$ 1,504,897	\$ 8,255				\$ 3,767,740	\$ 8,183,071	\$ 3,898,168	\$ 8,638,660	
Consulting and Professional Services	\$ 8,399						\$ 8,399	\$ 11,810	\$ 1,685	\$ 18,000	
Information Technology	\$ 1,207,938	\$ 49,193	\$ 32,983				\$ 1,290,093	\$ 3,322,142	\$ 1,225,871	\$ 7,621,780	
Major Equipment	\$ 1,298,772						\$ 1,298,772	\$ 1,173,214	\$ 13,912	\$ 821,882	
Other Items of Expense	\$ 17,812						\$ 17,812	\$ 40,500	\$ 9,369	\$ 45,500	
	\$ 6,849,428	\$ 1,567,462	\$ 45,534				\$ 7,462,423	\$ 15,507,785	\$ 6,888,244	\$ 20,353,348	
Special Items of Expense											
Grand Jury		\$ 6,890					\$ 6,890	\$ 15,000	\$ 3,382	\$ 7,000	
Jury Costs	\$ 300,719						\$ 300,719	\$ 768,000	\$ 350,378	\$ 850,000	
Judgments, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (29,420)	\$ 26,182	\$ 3,238				\$ 0		\$ 0	\$ 1	
Prior Year Expense Adjustment											
	\$ 271,299	\$ 32,872	\$ 3,238				\$ 307,409	\$ 781,000	\$ 399,740	\$ 897,001	
Total Expenditures	\$ 24,378,868	\$ 1,748,812	\$ 81,160				\$ 26,209,820	\$ 66,193,418	\$ 24,855,003	\$ 63,331,347	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,183,153	\$ (477,872)	\$ (7,633)				\$ 4,700,650	\$ (2,825,793)	\$ 4,169,828	\$ (8,592,660)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,351,744	\$ 2,432,534	\$ 0				\$ 5,784,278	\$ 5,784,278	\$ 11,047,089	\$ 11,047,089	
Ending Balance (Deficit)	\$ 8,637,899	\$ 1,954,662	\$ (7,633)				\$ 10,484,828	\$ 2,958,485	\$ 15,216,718	\$ 2,454,429	

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

For the month ended December										
Fiscal Year 2014/15								2013/14		
	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	\$ 5,786,822	\$ 358,316					\$ 6,145,137	\$ 15,221,986	\$ 6,123,306	\$ 14,794,300
Traffic & Other Infractions	\$ 815,758	\$ 62,903					\$ 878,661	\$ 2,057,646	\$ 881,332	\$ 1,773,456
Other Criminal Cases	\$ 1,275,991	\$ 55,422					\$ 1,331,412	\$ 3,181,875	\$ 1,508,325	\$ 2,942,955
Civil	\$ 1,853,869	\$ 20,561					\$ 1,874,430	\$ 4,672,298	\$ 1,949,953	\$ 3,733,168
Family & Children Services	\$ 2,055,201	\$ 16,552					\$ 2,071,753	\$ 5,747,566	\$ 2,418,800	\$ 5,244,877
Probate, Guardianship & Mental Health Services	\$ 634,713	\$ 2,200					\$ 636,913	\$ 1,245,022	\$ 678,439	\$ 1,208,784
Juvenile Dependency Services		\$ 1,590,129					\$ 1,590,129	\$ 3,132,151	\$ 1,606,416	\$ 3,144,151
Juvenile Delinquency Services									\$ 32,081	\$ 91,060
Other Court Operations	\$ 1,493,774	\$ 115,631			\$ 3,238		\$ 1,612,643	\$ 4,092,076	\$ 1,676,088	\$ 7,260,886
Court Interpreters	\$ 780,147	\$ 107,218					\$ 887,365	\$ 1,665,869	\$ 788,205	\$ 1,477,921
Jury Services	\$ 268,484	\$ 40,148	\$ 300,719				\$ 609,351	\$ 1,367,385	\$ 758,516	\$ 1,597,026
Security		\$ 877,829					\$ 877,829	\$ 1,011,909	\$ 66,966	\$ 1,004,562
Trial Court Operations Program	\$ 14,964,757	\$ 3,246,910	\$ 300,719		\$ 3,238		\$ 18,515,624	\$ 43,395,583	\$ 18,468,428	\$ 44,271,146
Enhanced Collections	\$ 146,278	\$ 1,475,655			\$ 26,182		\$ 1,648,116	\$ 3,463,672	\$ 1,309,763	\$ 4,006,641
Other Non-Court Operations		\$ 48,463	\$ 6,690				\$ 55,152	\$ 140,588	\$ 72,038	\$ 120,000
Non-Court Operations Program	\$ 146,278	\$ 1,524,118	\$ 6,690		\$ 26,182		\$ 1,703,268	\$ 3,604,260	\$ 1,381,801	\$ 4,126,641
Executive Office	\$ 522,976	\$ 1,192			\$ (3,590)		\$ 520,577	\$ 1,447,005	\$ 401,218	\$ 1,110,752
Fiscal Services	\$ 997,205	\$ 125,710	\$ 0		\$ (7,371)		\$ 1,115,544	\$ 1,448,441	\$ 1,074,904	\$ 1,310,801
Human Resources	\$ 1,073,811	\$ 31,447			\$ (2,640)		\$ 1,102,617	\$ 1,035,949	\$ 1,022,126	\$ 895,081
Business & Facilities Services	\$ 225,663	\$ 555,339			\$ (9,152)		\$ 771,850	\$ 1,822,379	\$ 662,722	\$ 2,003,273
Information Technology	\$ 503,109	\$ 1,977,707			\$ (6,667)		\$ 2,474,148	\$ 5,439,801	\$ 1,843,810	\$ 9,813,653
Court Administration Program	\$ 3,322,762	\$ 2,691,395	\$ 0		\$ (29,420)		\$ 5,984,737	\$ 11,193,575	\$ 5,004,779	\$ 14,933,590
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,433,797	\$ 7,462,423	\$ 307,409		\$ 0		\$ 26,203,629	\$ 58,193,418	\$ 24,855,008	\$ 63,331,347