

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

11-26-12
Date

Contra Costa
Court

12/13 Qtr 1
Fiscal Year and Ending Quarter

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

		Fiscal Year 2012/13						2011/12		
		Governmental Funds					Total Funds (Incl. Purposes Only)	Current Budget (Annual)	Total Funds (Incl. Purposes Only)	Final Budget (Annual)
		(General)	Special Revenue		Capital Projects	Debt Service				
			Non-Grant	Grant						
REVENUES										
<i>State Financing Sources</i>										
Trial Court Trust Fund		\$ 6,948,142	\$ (1,092)							
Trial Court Improvement Fund		\$ (138,480)								
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)		\$ 92,825								
Court Interpreter (45.45)		\$ 7,799								
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)		\$ 480,700								
Other Miscellaneous										
		\$ 7,358,866	\$ (1,092)							
<i>Grants</i>										
AB 1058 Commissioner/Facilitator				\$ (145,012)						
Other AOC Grants				\$ (162,587)						
Non-AOC Grants										
				\$ (297,598)						
<i>Other Financing Sources</i>										
Interest Income		\$ 3,835	\$ 54							
Investment Income										
Donations										
Local Fees		\$ 84,977	\$ 123,578							
Non-Fee Revenues										
Enhanced Collections			\$ 0							
Escheatment										
Prior Year Revenue										
County Program - Restricted			\$ 38,982							
Reimbursement Other		\$ 12,932								
Sale of Fixed Assets										
Other Miscellaneous		\$ (7,038)								
		\$ 94,709	\$ 162,613							
Total Revenues		\$ 7,453,575	\$ 161,620	\$ (297,598)						
EXPENDITURES										
<i>Personal Services</i>										
Salaries - Permanent		\$ 4,848,558	\$ 38,271	\$ 10,717						
Temp Help		\$ 407,834								
Overtime		\$ 23,172								
Staff Benefits		\$ 3,437,845	\$ 22,756	\$ 6,718						
		\$ 8,717,209	\$ 61,027	\$ 17,433						
<i>Operating Expenses and Equipment</i>										
General Expense		\$ 114,854	\$ 2,741	\$ 1,178						
Printing		\$ 7,452								
Telecommunications		\$ 104,815	\$ 1,275							
Postage		\$ 28,394								
Insurance		\$ 8,408								
In-State Travel		\$ 18,870		\$ 789						
Out-of-State Travel										
Training		\$ 993		\$ 295						
Security Services		\$ 771								
Facility Operations		\$ 88,855								
Utilities		\$ 8,890								
Contracted Services		\$ 1,180,102	\$ 591,361	\$ 22,375						
Consulting and Professional Services		\$ 7,872								
Information Technology		\$ 569,067	\$ 43,117	\$ 3,892						
Major Equipment		\$ 0								
Other Items of Expense		\$ 476								
		\$ 2,113,619	\$ 638,495	\$ 28,527						
<i>Special Items of Expense</i>										
Grand Jury			\$ 2,874							
Jury Costs		\$ 184,879								
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery		\$ (9,617)	\$ 8,074	\$ 1,743						
Prior Year Expense Adjustment										
		\$ 165,091	\$ 10,748	\$ 1,743						
Total Expenditures		\$ 10,985,590	\$ 710,270	\$ 47,703						
Excess (Deficit) of Revenues Over Expenditures		\$ (3,602,376)	\$ (548,749)	\$ (348,302)						
<i>Operating Transfers In (Out)</i>										
Fund Balance (Deficit)										
Beginning Balance (Deficit)		\$ 17,582,796	\$ 1,100,228	\$ 0						
Ending Balance (Deficit)		\$ 14,080,421	\$ 551,478	\$ (348,302)						

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

For the month ended Sep										
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	\$ 2,877,040	\$ 198,994					\$ 3,076,035	\$ 18,124,257	\$ 3,028,884	\$ 14,933,343
Traffic & Other Infractions	\$ 400,552	\$ 51					\$ 400,602	\$ 1,527,516	\$ 372,855	\$ 1,736,224
Other Criminal Cases	\$ 729,147	\$ 14,885					\$ 744,032	\$ 3,320,608	\$ 685,271	\$ 3,292,199
Civil	\$ 1,075,303	\$ (154,862)					\$ 920,441	\$ 5,952,454	\$ 1,031,089	\$ 4,813,254
Family & Children Services	\$ 1,026,399	\$ 21,577					\$ 1,047,976	\$ 6,882,144	\$ 1,184,936	\$ 5,711,148
Probate, Guardianship & Mental Health Services	\$ 297,914	\$ 2,071					\$ 299,986	\$ 1,276,981	\$ 247,815	\$ 1,205,958
Juvenile Dependency Services		\$ 789,000					\$ 789,000	\$ 3,136,000	\$ 841,454	\$ 3,471,113
Juvenile Delinquency Services	\$ 31,467						\$ 31,467	\$ 196,591	\$ 53,775	\$ 104,700
Other Court Operations	\$ 729,080	\$ 25,849			\$ 1,743		\$ 756,672	\$ 4,013,049	\$ 682,537	\$ 8,123,100
Court Interpreters	\$ 235,810	\$ 103,324					\$ 339,134	\$ 1,517,750	\$ 303,861	\$ 1,312,408
Jury Services	\$ 91,568	\$ 16,014	\$ 164,879				\$ 272,461	\$ 1,402,657	\$ 277,167	\$ 1,510,110
Security		\$ (34,155)					\$ (34,155)	\$ 201,390	\$ 61,876	\$ 395,421
Trial Court Operations Program	\$ 7,494,281	\$ 982,748	\$ 164,879		\$ 1,743		\$ 8,643,652	\$ 47,551,395	\$ 8,751,518	\$ 46,808,978
Enhanced Collections	\$ 61,027	\$ 617,780			\$ 8,074		\$ 686,881	\$ 3,540,265	\$ 887,884	\$ 3,705,257
Other Non-Court Operations		\$ 20,854	\$ 2,675				\$ 23,529	\$ 125,000	\$ 713	
Non-Court Operations Program	\$ 61,027	\$ 638,634	\$ 2,675		\$ 8,074		\$ 710,410	\$ 3,665,265	\$ 888,597	\$ 3,705,257
Executive Office	\$ 202,068	\$ 7,540			\$ (1,450)		\$ 208,158	\$ 1,021,383	\$ 244,765	\$ 1,787,958
Fiscal Services	\$ 353,769	\$ 57,145			\$ (2,355)		\$ 408,559	\$ 1,588,301	\$ 346,832	\$ 1,357,932
Human Resources	\$ 407,991	\$ 22,131			\$ (1,211)		\$ 428,912	\$ 669,981	\$ 339,610	\$ 699,332
Business & Facilities Services	\$ 94,772	\$ 195,362			\$ (2,968)		\$ 287,165	\$ 2,190,667	\$ 303,102	\$ 3,555,597
Information Technology	\$ 181,762	\$ 877,080	\$ (1)		\$ (1,834)		\$ 1,057,007	\$ 6,264,549	\$ 1,080,902	\$ 5,290,175
Court Administration Program	\$ 1,240,361	\$ 1,159,258	\$ (1)		\$ (9,817)		\$ 2,389,801	\$ 11,734,891	\$ 2,315,211	\$ 12,890,994
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,795,889	\$ 2,780,641	\$ 167,552		\$ 0		\$ 11,743,883	\$ 62,951,521	\$ 11,955,327	\$ 63,005,229

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

		For the month ended Sep Fiscal Year 2012/13						2011/12		
		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		\$ (207,380)	\$ 558,234	\$ (477,181)				\$ 5,584,541	\$ 5,458,214	\$ (979,734)
Payroll		\$ 8,724							\$ 8,724	\$ (14,903)
Jury										
Revolving		\$ 100,000							\$ 100,000	\$ 100,000
Other										
Distribution								\$ 261,272	\$ 261,272	\$ 168,818
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (184,570)	\$ (184,570)	\$ 3,951,144
Credit Card									\$ 12,873	\$ 11,523
Cash on Hand		\$ 12,873								
Cash with County										
Cash Outside of the AOC										
Total Cash		\$ (85,783)	\$ 558,234	\$ (477,181)				\$ 5,661,243	\$ 5,656,514	\$ 3,238,848
Short Term Investment		\$ 14,675,115						\$ 6,627,736	\$ 21,302,850	\$ 24,628,003
Investment in Financial Institution										
Total Investments		\$ 14,675,115						\$ 6,627,736	\$ 21,302,850	\$ 24,628,003
Accrued Revenue		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 240,823		\$ 147,125				\$ 0	\$ 387,948	\$ 1,048,443
Dishonored Checks										
Due From Employee		\$ 5,252							\$ 5,252	\$ 5,738
Civil Jury Fees										
Trust										
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	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From										
Distribution Due To/From								\$ 30	\$ 30	\$ 6,258
Civil Filing Fee Due To/From										
General Due To/From		\$ 6,900	\$ 0						\$ 6,900	\$ 4,308
Total Receivables		\$ 252,974	\$ 0	\$ 147,125				\$ 30	\$ 400,150	\$ 1,082,748
Prepaid Expenses - General		\$ 0								\$ 440,000
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 0								\$ 440,000
Other Assets										
Total Other Assets										
Total Assets		\$ 14,842,308	\$ 658,234	\$ (330,056)				\$ 12,289,009	\$ 27,369,493	\$ 29,387,395
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 5	\$ 0	\$ 0				\$ 0	\$ 5	\$ 1,395
Due to Other Funds		\$ 28	\$ 2	\$ 0				\$ 6,900	\$ 8,930	\$ 10,585
Due to Other Courts		\$ 0							\$ 0	\$ 0
Due to State										
TC145 Liability								\$ 1,733,940	\$ 1,733,940	\$ 0
Due to Other Governments		\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 5,493,502	\$ 5,493,502	\$ 11,031,584
Due to Other Public Agencies										
Sales and Use Tax		\$ (58)	\$ (10)	\$ 0					\$ (68)	\$ (84)
Interest								\$ 1,419	\$ 1,419	\$ 492
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.		\$ (28)	\$ (8)	\$ 0				\$ 7,235,761	\$ 7,235,727	\$ 11,049,972
Civil										
Criminal								\$ 3,649,822	\$ 3,649,822	\$ 2,460,963
Unreconciled - Civil and Criminal								\$ 553,246	\$ 553,246	\$ 577,665
Trust Held Outside of the AOC								\$ 438,114	\$ 438,114	\$ 438,114
Trust Interest Payable										
Miscellaneous Trust								\$ 88,818	\$ 88,818	\$ 134,165
Total Trust Deposits								\$ 4,730,000	\$ 4,730,000	\$ 3,610,907
Accrued Payroll		\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable		\$ 1,832	\$ 782						\$ 2,614	\$ (18,418)
Deferred Compensation Payable		\$ (84)							\$ (84)	\$ 0
Deductions Payable		\$ 695,935	\$ 5,982						\$ 701,918	\$ 732,325
Payroll Clearing		\$ 0							\$ 0	\$ 0
Total Payroll Liabilities		\$ 697,682	\$ 6,764						\$ 704,449	\$ 718,909
Revenue Collected in Advance		\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits		\$ 62,775		\$ 307				\$ 229,841	\$ 293,013	\$ 293,282
Jury Fees - Non-Interest								\$ 90,877	\$ 90,877	\$ 107,977
Fees - Partial Payment & Overpayment								\$ 2,530	\$ 2,530	\$ 3,219
Uncleared Collections		\$ 171						\$ 0	\$ 171	\$ 1,101
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 64,228		\$ 15,248				\$ 323,247	\$ 402,722	\$ 421,887
Total Liabilities		\$ 781,889	\$ 6,788	\$ 15,248				\$ 11,289,009	\$ 13,072,899	\$ 16,793,478
Total Fund Balance		\$ 14,060,421	\$ 651,478	\$ (345,302)				\$ 14,289,697	\$ 13,973,920	\$ 12,693,917
Total Liabilities and Fund Balance		\$ 14,842,308	\$ 658,234	\$ (330,056)				\$ 12,289,009	\$ 27,369,493	\$ 29,387,395

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

Contra Costa
Court

FY 12/13 – Qtr 1
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)	326.8	324.1			

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