

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.

Ben Zane

Signature of Presiding Judge or Court Executive

11-18-13

Date

Contra Costa

Court

2013-2014 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Contra Costa
 Court

FY 2013-2014 Quarter 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)	306.1	277.9			

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 September									
Fiscal Year 2013/14									2012/13
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (584,406)	\$ 1,650,096	\$ (1,433,272)				\$ 5,527,534	\$ 5,159,951	\$ 5,458,214
Payroll	\$ (13,036)							\$ (13,036)	\$ 8,724
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 100,000
Other									
Distribution							\$ 19,388	\$ 19,388	\$ 261,272
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (325,566)	\$ (325,566)	\$ (184,570)
Credit Card									
Cash on Hand	\$ 9,046							\$ 9,046	\$ 12,873
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (538,396)	\$ 1,650,096	\$ (1,433,272)				\$ 5,221,356	\$ 4,899,783	\$ 5,656,514
Short Term Investment	\$ 17,120,872						\$ 6,309,934	\$ 23,430,807	\$ 21,302,850
Investment in Financial Institution									
Total Investments	\$ 17,120,872						\$ 6,309,934	\$ 23,430,807	\$ 21,302,850
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 1,236,572					\$ 1,236,572	\$ 387,948
Dishonored Checks									
Due From Employee	\$ 5,232							\$ 5,232	\$ 5,252
Civil Jury Fees									
Trust							\$ 165	\$ 165	
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
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From							\$ 20	\$ 20	\$ 30
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,094							\$ 10,094	\$ 6,900
Total Receivables	\$ 15,326	\$ 0	\$ 1,236,572				\$ 185	\$ 1,252,083	\$ 400,130
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 16,597,802	\$ 1,650,096	\$ (196,700)				\$ 11,531,475	\$ 29,582,672	\$ 27,359,493
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,821	\$ 0	\$ 0				\$ 0	\$ 10,821	\$ 5
Due to Other Funds	\$ 20	\$ 0	\$ 0				\$ 10,094	\$ 10,114	\$ 6,930
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,476,379	\$ 1,476,379	\$ 1,733,940
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,080,523	\$ 5,080,523	\$ 5,493,502
Due to Other Public Agencies									
Sales and Use Tax	\$ 575	\$ 0	\$ 0					\$ 575	\$ (68)
Interest							\$ 727	\$ 727	\$ 1,419
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 11,415	\$ 0	\$ 0				\$ 6,567,724	\$ 6,579,139	\$ 7,235,727
Civil							\$ 3,562,044	\$ 3,562,044	\$ 3,649,822
Criminal							\$ 667,718	\$ 667,718	\$ 553,246
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 87,326	\$ 87,326	\$ 88,818
Miscellaneous Trust									
Total Trust Deposits							\$ 4,755,202	\$ 4,755,202	\$ 4,730,000
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 61,325	\$ 782						\$ 62,107	\$ 2,614
Deferred Compensation Payable	\$ 418							\$ 418	\$ (84)
Deductions Payable	\$ 671,039	\$ 5,982						\$ 677,020	\$ 701,916
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 732,782	\$ 6,764						\$ 739,546	\$ 704,446
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits	\$ 62,736		\$ 397				\$ 197,339	\$ 260,472	\$ 293,013
Jury Fees - Non-Interest							\$ 10,500	\$ 10,500	\$ 90,877
Fees - Partial Payment & Overpayment							\$ 709	\$ 709	\$ 2,530
Uncleared Collections	\$ 0							\$ 0	\$ 171
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,018		\$ 15,246				\$ 208,549	\$ 287,813	\$ 402,722
Total Liabilities	\$ 808,215	\$ 6,764	\$ 15,246				\$ 11,531,475	\$ 12,361,700	\$ 13,072,896
Total Fund Balance	\$ 15,789,587	\$ 1,643,332	\$ (211,946)					\$ 17,220,972	\$ 14,286,597
Total Liabilities and Fund Balance	\$ 16,597,802	\$ 1,650,096	\$ (196,700)				\$ 11,531,475	\$ 29,582,672	\$ 27,359,493

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 September											
Fiscal Year 2013/14									2012/13		
	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	\$ 15,924,949	\$ 49,365					\$ 15,974,314	\$ 40,211,704	\$ 6,945,049	\$ 32,309,242	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 138,461	\$ (138,460)	\$ 289,544	
Judges' Compensation (45.25)	\$ 92,625						\$ 92,625	\$ 370,500	\$ 92,625	\$ 370,500	
Court Interpreter (45.45)	\$ 120,075						\$ 120,075	\$ 1,300,000	\$ 7,799	\$ 1,508,600	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 599,713						\$ 599,713	\$ 4,729,055	\$ 480,700	\$ 4,388,913	
Other Miscellaneous								\$ 1,396,191			
	\$ 16,737,362	\$ 49,365					\$ 16,786,726	\$ 48,145,911	\$ 7,387,714	\$ 38,866,799	
Grants											
AB 1058 Commissioner/Facilitator			\$ (174,557)				\$ (174,557)	\$ 1,357,041	\$ (145,012)	\$ 1,460,244	
Other AOC Grants			\$ (1,137)				\$ (1,137)	\$ 325,121	\$ (152,587)	\$ 308,295	
Non-AOC Grants											
			\$ (175,694)				\$ (175,694)	\$ 1,682,162	\$ (297,598)	\$ 1,768,539	
Other Financing Sources											
Interest Income	\$ 2,091	\$ 22					\$ 2,114	\$ 51,019	\$ 3,889	\$ 67,559	
Investment Income											
Donations											
Local Fees	\$ 63,032	\$ 103,748					\$ 166,780	\$ 1,263,060	\$ 208,554	\$ 1,328,431	
Non-Fee Revenues											
Enhanced Collections		\$ 893,181					\$ 893,181	\$ 2,640,000	\$ 0	\$ 2,316,000	
Escheatment											
Prior Year Revenue	\$ 20,697						\$ 20,697				
County Program - Restricted		\$ (14,866)					\$ (14,866)	\$ 744,441	\$ 38,982	\$ 631,895	
Reimbursement Other	\$ 28,100						\$ 28,100	\$ 180,842	\$ 12,932	\$ 212,901	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,965						\$ 9,965	\$ 31,452	\$ (7,036)	\$ 31,452	
	\$ 123,885	\$ 982,085					\$ 1,105,970	\$ 4,910,814	\$ 257,322	\$ 4,588,238	
Total Revenues	\$ 16,861,246	\$ 1,031,450	\$ (175,694)				\$ 17,717,002	\$ 54,738,887	\$ 7,347,437	\$ 45,223,576	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,394,250	\$ 36,811	\$ 10,735				\$ 4,441,796	\$ 22,335,178	\$ 4,897,545	\$ 28,075,023	
Temp Help	\$ 415,155						\$ 415,155	\$ 2,361,780	\$ 407,634	\$ 105,224	
Overtime	\$ 44,976						\$ 44,976	\$ 110,000	\$ 23,172		
Staff Benefits	\$ 3,391,232	\$ 23,496	\$ 7,226				\$ 3,421,954	\$ 17,314,042	\$ 3,467,318	\$ 17,345,797	
	\$ 8,245,613	\$ 60,307	\$ 17,961				\$ 8,323,881	\$ 42,121,000	\$ 8,795,669	\$ 45,526,044	
Operating Expenses and Equipment											
General Expense	\$ 153,211	\$ 645	\$ 522				\$ 154,378	\$ 1,121,194	\$ 118,571	\$ 1,132,524	
Printing	\$ 11,070						\$ 11,070	\$ 314,000	\$ 7,452	\$ 356,500	
Telecommunications	\$ 12,255	\$ 1,174					\$ 13,428	\$ 620,700	\$ 106,090	\$ 672,300	
Postage	\$ 5,288						\$ 5,288	\$ 274,260	\$ 26,394	\$ 333,860	
Insurance								\$ 29,000	\$ 6,408	\$ 27,200	
In-State Travel	\$ 22,057		\$ 1,461				\$ 23,518	\$ 120,950	\$ 19,659	\$ 112,050	
Out-of-State Travel	\$ 0						\$ 0	\$ 2,550		\$ 2,550	
Training	\$ 917	\$ 300	\$ 730				\$ 1,947	\$ 52,750	\$ 1,288	\$ 15,050	
Security Services	\$ 811						\$ 811	\$ 13,500	\$ 771	\$ 124,500	
Facility Operations	\$ 69,617						\$ 69,617	\$ 534,100	\$ 88,855	\$ 612,160	
Utilities								\$ 26,520	\$ 6,890	\$ 33,000	
Contracted Services	\$ 1,410,380	\$ 568,549	\$ 8,221				\$ 1,987,149	\$ 8,636,680	\$ 1,773,838	\$ 8,551,097	
Consulting and Professional Services	\$ 595						\$ 595	\$ 18,000	\$ 7,872	\$ 12,000	
Information Technology	\$ 701,742	\$ 56,301	\$ 5,560				\$ 763,604	\$ 7,621,780	\$ 616,076	\$ 3,860,186	
Major Equipment	\$ 0						\$ 0	\$ 921,862	\$ 0	\$ 765,000	
Other Items of Expense	\$ 372						\$ 372	\$ 45,500	\$ 476	\$ 42,500	
	\$ 2,388,315	\$ 626,968	\$ 16,495				\$ 3,031,778	\$ 20,353,346	\$ 2,780,641	\$ 16,652,477	
Special Items of Expense											
Grand Jury	\$ 996	\$ 397					\$ 1,393	\$ 7,000	\$ 2,674	\$ 53,000	
Jury Costs	\$ 186,066						\$ 186,066	\$ 850,000	\$ 164,879	\$ 720,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (12,489)	\$ 10,692	\$ 1,796				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0				
	\$ 174,574	\$ 11,089	\$ 1,796				\$ 187,460	\$ 857,001	\$ 167,552	\$ 773,000	
Total Expenditures	\$ 10,808,502	\$ 698,364	\$ 36,252				\$ 11,543,118	\$ 63,331,347	\$ 11,743,863	\$ 62,951,521	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,052,744	\$ 333,085	\$ (211,946)				\$ 6,173,883	\$ (8,592,460)	\$ (4,396,426)	\$ (17,727,945)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,736,842	\$ 1,310,246	\$ 0				\$ 11,047,089	\$ 11,047,089	\$ 18,683,023	\$ 18,683,023	
Ending Balance (Deficit)	\$ 15,789,587	\$ 1,643,332	\$ (211,946)				\$ 17,220,972	\$ 2,454,629	\$ 14,286,597	\$ 955,078	

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

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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	\$ 2,599,689	\$ 238,493				\$ 0	\$ 2,838,182	\$ 14,794,300	\$ 3,076,035	\$ 18,124,257
Traffic & Other Infractions	\$ 372,080	\$ 183					\$ 372,263	\$ 1,773,456	\$ 400,602	\$ 1,527,516
Other Criminal Cases	\$ 644,298	\$ 23,764					\$ 668,061	\$ 2,942,955	\$ 744,032	\$ 3,320,606
Civil	\$ 889,150	\$ 1,017					\$ 890,167	\$ 3,733,168	\$ 920,441	\$ 5,952,454
Family & Children Services	\$ 962,860	\$ 6,084	\$ 756				\$ 969,700	\$ 5,244,877	\$ 1,047,976	\$ 6,882,144
Probate, Guardianship & Mental Health Services	\$ 301,868	\$ 1,455					\$ 303,323	\$ 1,206,784	\$ 299,986	\$ 1,276,981
Juvenile Dependency Services	\$ 4,382	\$ 795,294					\$ 799,676	\$ 3,144,151	\$ 789,000	\$ 3,136,000
Juvenile Delinquency Services	\$ 15,493	\$ 350					\$ 15,843	\$ 91,060	\$ 31,467	\$ 196,591
Other Court Operations	\$ 718,844	\$ 55,525			\$ 1,796		\$ 776,165	\$ 7,260,886	\$ 756,672	\$ 4,013,049
Court Interpreters	\$ 298,458	\$ 44,440					\$ 342,897	\$ 1,477,921	\$ 339,134	\$ 1,517,750
Jury Services	\$ 114,274	\$ 62,409	\$ 186,066				\$ 362,750	\$ 1,597,026	\$ 272,461	\$ 1,402,657
Security		\$ 6,205					\$ 6,205	\$ 1,004,562	\$ (34,155)	\$ 201,390
Trial Court Operations Program	\$ 6,921,395	\$ 1,235,218	\$ 186,822		\$ 1,796	\$ 0	\$ 8,345,232	\$ 44,271,146	\$ 8,643,652	\$ 47,551,395
Enhanced Collections	\$ 60,307	\$ 812,228			\$ 10,692		\$ 883,227	\$ 4,006,641	\$ 686,881	\$ 3,540,265
Other Non-Court Operations		\$ 27,530	\$ 240				\$ 27,770	\$ 120,000	\$ 23,529	\$ 125,000
Non-Court Operations Program	\$ 60,307	\$ 839,757	\$ 240		\$ 10,692		\$ 910,997	\$ 4,126,641	\$ 710,410	\$ 3,665,265
Executive Office	\$ 168,197	\$ 9,733			\$ (1,503)		\$ 176,427	\$ 1,110,752	\$ 208,158	\$ 1,021,383
Fiscal Services	\$ 529,559	\$ 57,923			\$ (3,129)		\$ 584,353	\$ 1,310,801	\$ 408,559	\$ 1,588,301
Human Resources	\$ 320,667	\$ 47,865			\$ (1,125)		\$ 367,407	\$ 895,081	\$ 428,912	\$ 669,961
Business & Facilities Services	\$ 98,581	\$ 143,272	\$ 397		\$ (3,946)		\$ 238,305	\$ 2,003,273	\$ 287,165	\$ 2,190,667
Information Technology	\$ 225,174	\$ 698,009			\$ (2,786)		\$ 920,397	\$ 9,613,653	\$ 1,057,007	\$ 6,264,549
Court Administration Program	\$ 1,342,179	\$ 956,802	\$ 397		\$ (12,489)		\$ 2,286,889	\$ 14,933,560	\$ 2,389,801	\$ 11,734,861
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,323,881	\$ 3,031,778	\$ 187,460		\$ 0	\$ 0	\$ 11,543,118	\$ 63,331,347	\$ 11,743,863	\$ 62,951,521