

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

2-15-13  
Date

Contra Costa  
\_\_\_\_\_  
Court

FY 12/13 - Qtr 2  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

For the month ended December  
 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						
<b>ASSETS</b>									
Operations	\$ (1,237,411)	\$ 1,085,458	\$ (346,444)				\$ 8,841,360	\$ 8,342,964	\$ (832,561)
Payroll	\$ (230,894)							\$ (230,894)	\$ (41,006)
Jury									
Revolving	\$ 500,000							\$ 500,000	\$ 100,000
Other									
Distribution							\$ (4,532)	\$ (4,532)	\$ 23,814
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (254,577)	\$ (254,577)	\$ 2,771,094
Credit Card									
Cash on Hand	\$ 12,573							\$ 12,573	\$ 13,513
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (955,732)	\$ 1,085,458	\$ (346,444)				\$ 8,582,251	\$ 8,365,533	\$ 2,034,854
Short Term Investment	\$ 12,648,798						\$ 4,454,521	\$ 17,103,319	\$ 23,878,539
Investment in Financial Institution									
Total Investments	\$ 12,648,798						\$ 4,454,521	\$ 17,103,319	\$ 23,878,539
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 14,267		\$ 138,388					\$ 152,655	\$ 1,210,294
Dishonored Checks									
Due From Employee	\$ 4,988						\$ 399	\$ 5,387	\$ 5,335
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									\$ 7
Distribution Due To/From							\$ 2	\$ 2	\$ (6,406)
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,353	\$ 0						\$ 4,353	\$ 7,366
Total Receivables	\$ 23,608	\$ 0	\$ 138,388				\$ 401	\$ 162,397	\$ 1,216,596
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	\$ 11,716,674	\$ 1,085,458	\$ (208,056)				\$ 13,037,173	\$ 25,631,249	\$ 27,569,989
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 127	\$ 0	\$ 0				\$ 0	\$ 127	\$ 17,984
Due to Other Funds	\$ 0	\$ 2	\$ 0				\$ 4,353	\$ 4,355	\$ 967
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 1,395,453	\$ 1,395,453	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,178,687	\$ 3,178,687	\$ 10,277,232
Due to Other Public Agencies									
Sales and Use Tax	\$ (29)	\$ 0	\$ 0					\$ (29)	\$ (42)
Interest							\$ 1,710	\$ 1,710	\$ 277
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 98	\$ 2	\$ 0				\$ 4,580,203	\$ 4,580,303	\$ 10,296,417
Civil							\$ 6,760,346	\$ 6,760,346	\$ 1,617,543
Criminal							\$ 880,477	\$ 880,477	\$ 277,825
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 88,323	\$ 88,323	\$ 89,825
Miscellaneous Trust									
Total Trust Deposits							\$ 8,167,260	\$ 8,167,260	\$ 2,423,308
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 5,291	\$ 782						\$ 6,073	\$ (1,990)
Deferred Compensation Payable	\$ 42,775							\$ 42,775	\$ 38,693
Deductions Payable	\$ 1,020,923	\$ 5,982						\$ 1,026,904	\$ 901,728
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,068,989	\$ 6,764						\$ 1,075,752	\$ 938,431
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits	\$ 62,755		\$ 397				\$ 197,339	\$ 260,491	\$ 293,299
Jury Fees - Non-Interest							\$ 90,127	\$ 90,127	\$ 116,827
Fees - Partial Payment & Overpayment							\$ 2,263	\$ 2,263	\$ 2,410
Uncleared Collections	\$ 171						\$ (20)	\$ 151	\$ 681
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,208		\$ 15,246				\$ 289,709	\$ 369,164	\$ 429,348
Total Liabilities	\$ 1,133,295	\$ 6,766	\$ 15,246				\$ 13,037,173	\$ 14,192,480	\$ 14,087,504
Total Fund Balance	\$ 10,583,379	\$ 1,078,692	\$ (223,302)					\$ 11,438,769	\$ 13,482,485
Total Liabilities and Fund Balance	\$ 11,716,674	\$ 1,085,458	\$ (208,056)				\$ 13,037,173	\$ 25,631,249	\$ 27,569,989

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 14,983,751	\$ 106,129						\$ 15,089,880	\$ 32,309,242	\$ 21,185,372	\$ 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)	\$ 185,250						\$ 185,250	\$ 370,500	\$ 185,250	\$ 361,000	
Court Interpreter (45.45)	\$ 532,311						\$ 532,311	\$ 1,508,600	\$ 537,304	\$ 1,288,852	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,593,073						\$ 1,593,073	\$ 4,388,913	\$ 1,633,984	\$ 4,765,682	
Other Miscellaneous	\$ 714,397						\$ 714,397			\$ 714,397	
	<b>\$ 17,870,322</b>	<b>\$ 106,129</b>					<b>\$ 17,976,451</b>	<b>\$ 38,866,799</b>	<b>\$ 23,541,909</b>	<b>\$ 48,227,516</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (34,655)				\$ (34,655)	\$ 1,460,244	\$ 494,677	\$ 1,393,043	
Other AOC Grants			\$ (84,001)				\$ (84,001)	\$ 308,295	\$ 90,621	\$ 324,693	
Non-AOC Grants											
			<b>\$ (118,656)</b>				<b>\$ (118,656)</b>	<b>\$ 1,768,539</b>	<b>\$ 585,298</b>	<b>\$ 1,717,736</b>	
Other Financing Sources											
Interest Income	\$ 20,185	\$ 1,000					\$ 21,185	\$ 67,559	\$ 17,739	\$ 75,335	
Investment Income											
Donations											
Local Fees	\$ 241,333	\$ 300,071					\$ 541,404	\$ 1,328,431	\$ 277,731	\$ 1,113,276	
Non-Fee Revenues											
Enhanced Collections		\$ 1,284,582					\$ 1,284,582	\$ 2,316,000	\$ (201,467)	\$ 2,040,000	
Escheatment											
Prior Year Revenue	\$ 26,704						\$ 26,704				
County Program - Restricted		\$ 166,251					\$ 166,251	\$ 631,895	\$ 130,528	\$ 1,392,549	
Reimbursement Other	\$ 60,992						\$ 60,992	\$ 212,901	\$ 80,827	\$ 258,654	
Sale of Fixed Assets											
Other Miscellaneous	\$ (6,077)						\$ (6,077)	\$ 31,452	\$ 15,607	\$ 31,452	
	<b>\$ 343,137</b>	<b>\$ 1,751,903</b>					<b>\$ 2,095,040</b>	<b>\$ 4,588,238</b>	<b>\$ 320,966</b>	<b>\$ 4,911,266</b>	
<b>Total Revenues</b>	<b>\$ 18,213,459</b>	<b>\$ 1,858,033</b>	<b>\$ (118,656)</b>				<b>\$ 19,952,836</b>	<b>\$ 45,223,576</b>	<b>\$ 24,448,172</b>	<b>\$ 54,856,518</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 11,394,662	\$ 91,022	\$ 19,892				\$ 11,505,576	\$ 28,075,023	\$ 11,529,889	\$ 28,895,077	
Temp Help	\$ 1,029,244						\$ 1,029,244	\$ 105,224	\$ 488,542		
Overtime	\$ 53,688						\$ 53,688		\$ 124,404		
Staff Benefits	\$ 7,821,630	\$ 55,365	\$ 12,484				\$ 7,889,479	\$ 17,345,797	\$ 7,161,005	\$ 15,846,216	
	<b>\$ 20,299,224</b>	<b>\$ 146,388</b>	<b>\$ 32,376</b>				<b>\$ 20,477,988</b>	<b>\$ 45,526,044</b>	<b>\$ 19,303,841</b>	<b>\$ 44,741,293</b>	
Operating Expenses and Equipment											
General Expense	\$ 329,347	\$ 5,478	\$ 1,787				\$ 336,612	\$ 1,132,524	\$ 470,318	\$ 1,281,224	
Printing	\$ 65,369						\$ 65,369	\$ 356,500	\$ 144,302	\$ 361,350	
Telecommunications	\$ 214,640	\$ 2,285					\$ 216,925	\$ 672,300	\$ 288,773	\$ 603,480	
Postage	\$ 108,594						\$ 108,594	\$ 333,860	\$ 144,305	\$ 355,260	
Insurance	\$ 23,498						\$ 23,498	\$ 27,200	\$ 26,432	\$ 28,054	
In-State Travel	\$ 45,286	\$ 60	\$ 789				\$ 46,135	\$ 112,050	\$ 44,196	\$ 116,412	
Out-of-State Travel								\$ 2,550		\$ 2,550	
Training	\$ 4,103	\$ 200	\$ 295				\$ 4,598	\$ 15,050	\$ 4,399	\$ 13,440	
Security Services	\$ 928						\$ 928	\$ 124,500	\$ 5,432	\$ 177,449	
Facility Operations	\$ 223,167						\$ 223,167	\$ 612,160	\$ 269,990	\$ 2,004,654	
Utilities	\$ 16,037						\$ 16,037	\$ 33,000	\$ 16,286	\$ 11,375	
Contracted Services	\$ 2,390,147	\$ 1,647,346	\$ 57,249				\$ 4,094,742	\$ 8,551,097	\$ 4,256,289	\$ 9,214,571	
Consulting and Professional Services	\$ 9,132						\$ 9,132	\$ 12,000	\$ 1,285	\$ 15,600	
Information Technology	\$ 927,454	\$ 55,403	\$ 8,912				\$ 991,769	\$ 3,860,186	\$ 1,285,757	\$ 2,609,642	
Major Equipment	\$ 4,000						\$ 4,000	\$ 765,000		\$ 723,375	
Other Items of Expense	\$ 5,631						\$ 5,631	\$ 42,500	\$ 11,024	\$ 50,300	
	<b>\$ 4,367,333</b>	<b>\$ 1,710,771</b>	<b>\$ 69,032</b>				<b>\$ 6,147,136</b>	<b>\$ 16,652,477</b>	<b>\$ 6,968,788</b>	<b>\$ 17,568,736</b>	
Special Items of Expense											
Grand Jury		\$ 3,311					\$ 3,311	\$ 53,000	\$ 1,180	\$ 10,000	
Jury Costs	\$ 342,100						\$ 342,100	\$ 720,000	\$ 260,159	\$ 685,200	
Judgements, Settlements and Claims									\$ 195		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,336)	\$ 19,098	\$ 3,238				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 226,554						\$ 226,554		\$ (3,023)		
	<b>\$ 546,319</b>	<b>\$ 22,409</b>	<b>\$ 3,238</b>				<b>\$ 571,965</b>	<b>\$ 773,000</b>	<b>\$ 258,511</b>	<b>\$ 695,200</b>	
<b>Total Expenditures</b>	<b>\$ 25,212,875</b>	<b>\$ 1,879,568</b>	<b>\$ 104,646</b>				<b>\$ 27,197,090</b>	<b>\$ 62,951,521</b>	<b>\$ 26,531,140</b>	<b>\$ 63,005,229</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (6,999,417)	\$ (21,535)	\$ (223,302)				\$ (7,244,254)	\$ (17,727,945)	\$ (2,082,968)	\$ (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)	\$ 10,583,379	\$ 1,078,692	\$ (223,302)				\$ 11,438,769	\$ 955,078	\$ 13,482,485	\$ 7,416,742	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,771,296	\$ 428,557					\$ 7,199,853	\$ 18,124,257	\$ 6,762,238	\$ 14,933,343
Traffic & Other Infractions	\$ 948,873	\$ 51					\$ 948,923	\$ 1,527,516	\$ 839,564	\$ 1,736,224
Other Criminal Cases	\$ 1,596,249	\$ 29,058					\$ 1,625,307	\$ 3,320,606	\$ 1,467,831	\$ 3,292,199
Civil	\$ 2,414,919	\$ (143,574)					\$ 2,271,345	\$ 5,952,454	\$ 2,243,775	\$ 4,813,254
Family & Children Services	\$ 2,335,862	\$ 62,631					\$ 2,398,493	\$ 6,882,144	\$ 2,561,074	\$ 5,711,148
Probate, Guardianship & Mental Health Services	\$ 646,627	\$ 3,199					\$ 649,826	\$ 1,276,981	\$ 593,874	\$ 1,205,958
Juvenile Dependency Services		\$ 1,584,530					\$ 1,584,530	\$ 3,136,000	\$ 1,687,795	\$ 3,471,113
Juvenile Delinquency Services	\$ 63,425						\$ 63,425	\$ 196,591	\$ 131,398	\$ 104,700
Other Court Operations	\$ 1,690,838	\$ 59,437			\$ 3,238		\$ 1,753,512	\$ 4,013,049	\$ 1,601,886	\$ 8,123,100
Court Interpreters	\$ 578,408	\$ 173,483					\$ 751,892	\$ 1,517,750	\$ 725,031	\$ 1,312,408
Jury Services	\$ 233,636	\$ 90,390	\$ 342,100				\$ 666,126	\$ 1,402,657	\$ 578,724	\$ 1,510,110
Security		\$ 12,717					\$ 12,717	\$ 201,390	\$ 122,996	\$ 395,421
Trial Court Operations Program	\$ 17,280,132	\$ 2,300,479	\$ 342,100		\$ 3,238		\$ 19,925,949	\$ 47,551,395	\$ 19,316,185	\$ 46,608,978
Enhanced Collections	\$ 127,577	\$ 1,670,728			\$ 16,609		\$ 1,814,914	\$ 3,540,265	\$ 1,650,420	\$ 3,705,257
Other Non-Court Operations		\$ 40,121	\$ 3,311				\$ 43,432	\$ 125,000	\$ 2,601	
Non-Court Operations Program	\$ 127,577	\$ 1,710,849	\$ 3,311		\$ 16,609		\$ 1,858,346	\$ 3,665,265	\$ 1,653,021	\$ 3,705,257
Executive Office	\$ 456,493	\$ 19,433			\$ (2,871)		\$ 473,054	\$ 1,021,383	\$ 497,318	\$ 1,787,958
Fiscal Services	\$ 811,381	\$ 130,227			\$ (4,777)		\$ 936,830	\$ 1,588,301	\$ 1,021,782	\$ 1,357,932
Human Resources	\$ 1,190,147	\$ 90,542			\$ (2,397)		\$ 1,278,292	\$ 669,961	\$ 1,151,641	\$ 699,332
Business & Facilities Services	\$ 213,872	\$ 548,286			\$ (6,069)	\$ 226,555	\$ 982,645	\$ 2,190,667	\$ 911,157	\$ 3,555,597
Information Technology	\$ 398,387	\$ 1,347,321	\$ 0		\$ (3,733)	\$ (1)	\$ 1,741,974	\$ 6,264,549	\$ 1,980,037	\$ 5,290,175
Court Administration Program	\$ 3,070,280	\$ 2,135,809	\$ 0		\$ (19,847)	\$ 226,554	\$ 5,412,795	\$ 11,734,861	\$ 5,561,934	\$ 12,690,994
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 20,477,988	\$ 6,147,136	\$ 345,412		\$ 0	\$ 226,554	\$ 27,197,090	\$ 62,951,521	\$ 26,531,140	\$ 63,005,229