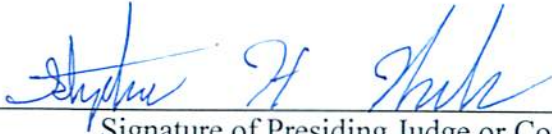


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

9-3-14

Date

Contra Costa

Court

2013-2014 Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa

Court

FY 2013-2014 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	All Court Employee Position (FTE) counts have been updated to include limited term positions not previously reported. The Court is in the process of updating previously submitted QFS, QCAP, and 7A documents with updated FTE counts to include the limited terms.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Contra Costa
 Court

FY 2013-2014 Quarter 4
 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)	344.1	327.4	332.9	325.5	319.1

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 June
 Fiscal Year 2013/14

2012/13

	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							
ASSETS										
Operations	\$ (1,028,623)	\$ 2,376,157	\$ 14,850				\$ 5,448,621	\$ 6,811,005	\$ 5,762,929	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 50,000							\$ 50,000	\$ 500,000	
Other										
Distribution							\$ (425,251)	\$ (425,251)	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (409,721)	\$ (409,721)	\$ (505,235)	
Credit Card										
Cash on Hand	\$ 9,476							\$ 9,476	\$ 9,898	
Cash with County										
Cash Outside of the AOC										
Total Cash	\$ (969,147)	\$ 2,376,157	\$ 14,850				\$ 4,613,649	\$ 6,035,508	\$ 5,767,592	
Short Term Investment	\$ 4,320,426						\$ 8,900,028	\$ 13,220,454	\$ 14,778,165	
Investment in Financial Institution										
Total Investments	\$ 4,320,426						\$ 8,900,028	\$ 13,220,454	\$ 14,778,165	
Accrued Revenue	\$ 43,762	\$ 298,614					\$ 0	\$ 342,377	\$ 172,120	
Accounts Receivable - General	\$ 21,573		\$ 356,085					\$ 377,658	\$ 1,307,871	
Dishonored Checks										
Due From Employee	\$ 5,201							\$ 5,201	\$ 57,698	
Civil Jury Fees										
Trust							\$ 165	\$ 165	\$ 210	
Due From Other Funds	\$ 1,240,974						\$ 0	\$ 1,240,974	\$ 1,723,043	
Due From Other Governments	\$ 73,871	\$ 124,529	\$ 0					\$ 198,399	\$ 182,572	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 1,189,050	\$ 55,428	\$ 470,669					\$ 1,715,147	\$ 2,358,910	
Trust Due To/From										
Distribution Due To/From							\$ 20	\$ 20	\$ 2	
Civil Filing Fee Due To/From										
General Due To/From	\$ 7,098							\$ 7,098	\$ 4,752	
Total Receivables	\$ 2,581,529	\$ 478,571	\$ 826,754				\$ 185	\$ 3,887,038	\$ 5,807,177	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 5,932,807	\$ 2,854,728	\$ 841,603				\$ 13,513,862	\$ 23,143,000	\$ 26,352,934	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 530,589	\$ 0	\$ 1,210					\$ 531,799	\$ 585,200	
Accounts Payable - General	\$ 130,767	\$ 0	\$ 0				\$ 630	\$ 131,397	\$ 54,568	
Due to Other Funds	\$ 20	\$ 415,430	\$ 825,543				\$ 7,098	\$ 1,248,092	\$ 1,727,797	
Due to Other Courts	\$ 2,975							\$ 2,975	\$ 0	
Due to State	\$ 26,453							\$ 26,453	\$ 25,762	
TC145 Liability							\$ 0	\$ 0	\$ 1,964,164	
Due to Other Governments	\$ 213,305		\$ 0					\$ 213,305	\$ 293,689	
AB145 Due to Other Government Agency							\$ 8,793,110	\$ 8,793,110	\$ 4,049,233	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Interest							\$ 8	\$ 8	\$ 19	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 904,108	\$ 415,430	\$ 826,754				\$ 8,800,846	\$ 10,947,138	\$ 8,700,431	
Civil							\$ 2,896,864	\$ 2,896,864	\$ 3,580,174	
Criminal							\$ 833,050	\$ 833,050	\$ 697,775	
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 82,124	\$ 82,124	\$ 87,269	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,250,152	\$ 4,250,152	\$ 4,803,332	
Accrued Payroll	\$ 701,662	\$ 0						\$ 701,662	\$ 620,789	
Benefits Payable	\$ 52,722	\$ 782						\$ 53,504	\$ 59,963	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 843,939	\$ 5,982						\$ 849,920	\$ 831,843	
Payroll Clearing	\$ 1,831							\$ 1,831	\$ 0	
Total Payroll Liabilities	\$ 1,600,153	\$ 6,764						\$ 1,606,917	\$ 1,512,595	
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132	
Liabilities For Deposits	\$ 109,570		\$ 0				\$ 451,409	\$ 560,979	\$ 260,472	
Jury Fees - Non-Interest							\$ 10,350	\$ 10,350	\$ 16,650	
Fees - Partial Payment & Overpayment							\$ 1,104	\$ 1,104	\$ 1,099	
Uncleared Collections	\$ (34,051)						\$ 0	\$ (34,051)	\$ (4,865)	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 76,802		\$ 14,850				\$ 462,863	\$ 554,515	\$ 289,487	
Total Liabilities	\$ 2,581,063	\$ 422,194	\$ 841,603				\$ 13,513,862	\$ 17,358,722	\$ 15,305,845	
Total Fund Balance	\$ 3,351,744	\$ 2,432,534	\$ 0					\$ 5,784,278	\$ 11,047,089	
Total Liabilities and Fund Balance	\$ 5,932,807	\$ 2,854,728	\$ 841,603				\$ 13,513,862	\$ 23,143,000	\$ 26,352,934	

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 June											
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	\$ 41,747,996	\$ 365,259					\$ 42,113,255	\$ 40,211,704	\$ 34,084,677	\$ 32,309,242	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 138,461	\$ 138,461	\$ 289,544	
Judges' Compensation (45.25)	\$ 349,600						\$ 349,600	\$ 370,500	\$ 368,125	\$ 370,500	
Court Interpreter (45.45)	\$ 1,536,092						\$ 1,536,092	\$ 1,300,000	\$ 1,373,235	\$ 1,508,600	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,411,834						\$ 4,411,834	\$ 4,729,055	\$ 4,490,941	\$ 4,388,913	
Other Miscellaneous	\$ 1,396,191						\$ 1,396,191	\$ 1,396,191	\$ 2,726,340		
	\$ 49,441,713	\$ 365,259					\$ 49,806,972	\$ 48,145,911	\$ 43,181,779	\$ 38,866,799	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,326,268				\$ 1,326,268	\$ 1,357,041	\$ 1,410,795	\$ 1,460,244	
Other AOC Grants	\$ 0		\$ 237,073				\$ 237,073	\$ 325,121	\$ 284,045	\$ 308,295	
Non-AOC Grants	\$ 0										
	\$ 0		\$ 1,563,341				\$ 1,563,341	\$ 1,682,162	\$ 1,694,840	\$ 1,768,539	
Other Financing Sources											
Interest Income	\$ 39,868	\$ 3,788					\$ 43,656	\$ 51,019	\$ 53,161	\$ 67,559	
Investment Income											
Donations											
Local Fees	\$ 413,786	\$ 667,830					\$ 1,081,616	\$ 1,263,060	\$ 1,276,656	\$ 1,328,431	
Non-Fee Revenues											
Enhanced Collections		\$ 2,244,630					\$ 2,244,630	\$ 2,640,000	\$ 2,955,479	\$ 2,316,000	
Escheatment											
Prior Year Revenue	\$ 49,554	\$ (204,976)					\$ (155,422)		\$ 40,695		
County Program - Restricted		\$ 318,166					\$ 318,166	\$ 744,441	\$ 331,576	\$ 631,895	
Reimbursement Other	\$ 249,894						\$ 249,894	\$ 180,842	\$ 155,351	\$ 212,901	
Sale of Fixed Assets											
Other Miscellaneous	\$ 205,500						\$ 205,500	\$ 31,452	\$ 27,751	\$ 31,452	
	\$ 958,602	\$ 3,029,439					\$ 3,988,041	\$ 4,910,814	\$ 4,840,668	\$ 4,588,238	
Total Revenues	\$ 50,400,315	\$ 3,394,698	\$ 1,563,341				\$ 55,358,354	\$ 54,738,887	\$ 49,717,288	\$ 45,223,576	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 19,977,246	\$ 211,883	\$ 705,089				\$ 20,894,218	\$ 22,335,178	\$ 22,636,102	\$ 28,075,023	
Temp Help	\$ 1,967,018		\$ 86,760				\$ 2,053,778	\$ 2,361,780	\$ 2,040,173	\$ 105,224	
Overtime	\$ 227,342						\$ 227,342	\$ 110,000	\$ 125,009		
Staff Benefits	\$ 16,611,263	\$ 145,314	\$ 451,003				\$ 17,207,580	\$ 17,314,042	\$ 17,477,043	\$ 17,345,797	
	\$ 38,782,869	\$ 357,197	\$ 1,242,852				\$ 40,382,918	\$ 42,121,000	\$ 42,278,327	\$ 45,526,044	
Operating Expenses and Equipment											
General Expense	\$ 1,766,429	\$ 4,277	\$ 3,423				\$ 1,774,129	\$ 1,121,194	\$ 942,437	\$ 1,132,524	
Printing	\$ 314,398						\$ 314,398	\$ 314,000	\$ 269,009	\$ 356,500	
Telecommunications	\$ 643,006	\$ 5,953					\$ 648,960	\$ 620,700	\$ 656,787	\$ 672,300	
Postage	\$ 466,646	\$ 85					\$ 466,731	\$ 274,260	\$ 277,061	\$ 333,860	
Insurance	\$ 38,298						\$ 38,298	\$ 29,000	\$ 28,442	\$ 27,200	
In-State Travel	\$ 133,657	\$ 130	\$ 2,917				\$ 136,703	\$ 120,950	\$ 126,139	\$ 112,050	
Out-of-State Travel	\$ 978						\$ 978	\$ 2,550	\$ 0	\$ 2,550	
Training	\$ 8,149	\$ 300	\$ 1,843				\$ 10,291	\$ 52,750	\$ 8,103	\$ 15,050	
Security Services	\$ 7,160						\$ 7,160	\$ 13,500	\$ 6,204	\$ 124,500	
Facility Operations	\$ 536,965						\$ 536,965	\$ 534,100	\$ 488,682	\$ 612,160	
Utilities	\$ 14,666						\$ 14,666	\$ 26,520	\$ 25,727	\$ 33,000	
Contracted Services	\$ 4,938,041	\$ 2,786,515	\$ 115,482				\$ 7,840,037	\$ 8,636,680	\$ 8,643,281	\$ 8,551,097	
Consulting and Professional Services	\$ 10,345						\$ 10,345	\$ 18,000	\$ 18,756	\$ 12,000	
Information Technology	\$ 2,386,915	\$ 130,774	\$ 24,234				\$ 2,541,922	\$ 7,621,780	\$ 2,251,595	\$ 3,860,186	
Major Equipment	\$ 550,918						\$ 550,918	\$ 921,862	\$ 194,335	\$ 765,000	
Other Items of Expense	\$ 44,546						\$ 44,546	\$ 45,500	\$ 46,883	\$ 42,500	
	\$ 11,861,116	\$ 2,928,034	\$ 147,897				\$ 14,937,047	\$ 20,353,346	\$ 13,983,438	\$ 16,652,477	
Special Items of Expense											
Grand Jury	\$ 0	\$ 8,679					\$ 8,679	\$ 7,000	\$ 7,714	\$ 53,000	
Jury Costs	\$ 761,144						\$ 761,144	\$ 850,000	\$ 857,231	\$ 720,000	
Judgements, Settlements and Claims	\$ 6,250						\$ 6,250				
Debt Service											
Other	\$ 4,525,125						\$ 4,525,125				
Capital Costs											
Internal Cost Recovery	\$ (272,155)	\$ 59,713	\$ 212,442				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 204,976	\$ (204,976)					\$ 0		\$ 226,512		
	\$ 5,225,340	\$ (136,583)	\$ 212,442				\$ 5,301,199	\$ 857,001	\$ 1,091,457	\$ 773,000	
Total Expenditures	\$ 55,869,325	\$ 3,148,647	\$ 1,603,192				\$ 60,621,164	\$ 63,331,347	\$ 57,353,222	\$ 62,951,521	
Excess (Deficit) of Revenues Over Expenditures	\$ (5,469,011)	\$ 246,051	\$ (39,851)				\$ (5,262,811)	\$ (8,592,460)	\$ (7,635,935)	\$ (17,727,945)	
Operating Transfers In (Out)	\$ (916,088)	\$ 876,237	\$ 39,851				\$ 0	\$ 0	\$ 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)	\$ 3,351,744	\$ 2,432,534	\$ 0				\$ 5,784,278	\$ 2,454,629	\$ 11,047,089	\$ 955,078	

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

For the month ended June										
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	\$ 11,732,776	\$ 1,041,310				\$ 0	\$ 12,774,086	\$ 14,794,300	\$ 13,471,448	\$ 18,124,257
Traffic & Other Infractions	\$ 1,846,352	\$ 341					\$ 1,846,693	\$ 1,773,456	\$ 1,963,495	\$ 1,527,516
Other Criminal Cases	\$ 2,971,846	\$ 121,681					\$ 3,093,527	\$ 2,942,955	\$ 3,315,475	\$ 3,320,606
Civil	\$ 3,908,324	\$ 80,140					\$ 3,988,464	\$ 3,733,168	\$ 4,585,078	\$ 5,952,454
Family & Children Services	\$ 4,778,662	\$ 114,080	\$ 0		\$ 202,202		\$ 5,094,944	\$ 5,244,877	\$ 5,500,123	\$ 6,882,144
Probate, Guardianship & Mental Health Services	\$ 1,390,386	\$ 9,194					\$ 1,399,580	\$ 1,206,784	\$ 1,338,489	\$ 1,276,981
Juvenile Dependency Services	\$ 4,382	\$ 3,221,876					\$ 3,226,258	\$ 3,144,151	\$ 3,236,656	\$ 3,136,000
Juvenile Delinquency Services	\$ 15,493	\$ 16,736					\$ 32,229	\$ 91,060	\$ 118,078	\$ 196,591
Other Court Operations	\$ 3,196,305	\$ 251,434			\$ 10,240		\$ 3,457,979	\$ 7,260,886	\$ 3,504,819	\$ 4,013,049
Court Interpreters	\$ 1,534,812	\$ 307,183					\$ 1,841,995	\$ 1,477,921	\$ 1,551,206	\$ 1,517,750
Jury Services	\$ 533,999	\$ 294,184	\$ 761,144				\$ 1,589,328	\$ 1,597,026	\$ 1,529,347	\$ 1,402,657
Security		\$ 539,806					\$ 539,806	\$ 1,004,562	\$ 96,465	\$ 201,390
Trial Court Operations Program	\$ 31,913,336	\$ 5,997,965	\$ 761,144		\$ 212,442	\$ 0	\$ 38,884,888	\$ 44,271,146	\$ 40,210,680	\$ 47,551,395
Enhanced Collections	\$ 280,179	\$ 2,782,018			\$ 46,901		\$ 3,109,098	\$ 4,006,641	\$ 3,928,476	\$ 3,540,265
Other Non-Court Operations		\$ 138,504	\$ 8,282				\$ 146,786	\$ 120,000	\$ 118,859	\$ 125,000
Non-Court Operations Program	\$ 280,179	\$ 2,920,522	\$ 8,282		\$ 46,901		\$ 3,255,885	\$ 4,126,641	\$ 4,047,335	\$ 3,665,265
Executive Office	\$ 908,456	\$ 54,987			\$ (31,650)		\$ 931,793	\$ 1,110,752	\$ 995,211	\$ 1,021,383
Fiscal Services	\$ 2,153,647	\$ 296,099	\$ 4,525,125		\$ (64,975)	\$ 0	\$ 6,909,896	\$ 1,310,801	\$ 2,222,658	\$ 1,588,301
Human Resources	\$ 3,571,271	\$ 111,066	\$ 6,250		\$ (23,272)		\$ 3,665,314	\$ 895,081	\$ 3,846,392	\$ 669,961
Business & Facilities Services	\$ 460,527	\$ 1,802,423	\$ 397		\$ (80,676)		\$ 2,182,671	\$ 2,003,273	\$ 2,036,301	\$ 2,190,667
Information Technology	\$ 1,095,502	\$ 3,753,986			\$ (58,769)		\$ 4,790,718	\$ 9,613,653	\$ 3,994,646	\$ 6,264,549
Court Administration Program	\$ 8,189,402	\$ 6,018,560	\$ 4,531,772		\$ (259,343)	\$ 0	\$ 18,480,392	\$ 14,933,560	\$ 13,095,208	\$ 11,734,861
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 40,382,918	\$ 14,937,047	\$ 5,301,199		\$ 0	\$ 0	\$ 60,621,164	\$ 63,331,347	\$ 57,353,222	\$ 62,951,521

