

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

9-9-11

Date

Contra Costa County Superior Court

Court

2010-2011 4th Quarter

Fiscal Year and Ending Quarter

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,884,521)	\$ 972,121	\$ 14,850				\$ 34,993	\$ (862,557)	\$ 744,932
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution							\$ 309,480	\$ 309,480	\$ 124,573
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 4,068,217	\$ 4,068,217	\$ 4,406,975
Credit Card									
Cash on Hand	\$ 11,528						\$ 0	\$ 11,528	\$ 9,178
Cash with County									
Total Cash	\$ (1,772,993)	\$ 972,121	\$ 14,850				\$ 4,412,691	\$ 3,626,668	\$ 5,385,657
Short Term Investment	\$ 13,482,313	\$ 0					\$ 7,132,130	\$ 20,614,443	\$ 14,355,764
Investment in Financial Institution									
Total Investments	\$ 13,482,313	\$ 0					\$ 7,132,130	\$ 20,614,443	\$ 14,355,764
Accrued Revenue	\$ 14,037	\$ 923					\$ 0	\$ 14,960	\$ 29,375
Accounts Receivable - General	\$ 255,468		\$ 525,071					\$ 780,539	\$ 1,183,917
Dishonored Checks									
Due From Employee	\$ 13,867							\$ 13,867	\$ 9,338
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,786,512	\$ 0					\$ 0	\$ 1,786,512	\$ 1,556,804
Due From Other Governments	\$ 229,531	\$ 331,855	\$ 0					\$ 561,385	\$ 500,823
Due From Other Courts	\$ 78,693	\$ 565,619					\$ 0	\$ 644,312	\$ 0
Due From State	\$ 2,351,122	\$ 26,612	\$ 396,173					\$ 2,773,907	\$ 1,765,419
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 6,340	\$ 6,340	
Civil Filing Fee Due To/From									
General Due To/From	\$ 8,424							\$ 8,424	
Total Receivables	\$ 4,737,652	\$ 925,010	\$ 921,244				\$ 6,340	\$ 6,590,246	\$ 5,045,676
Prepaid Expenses - General	\$ 440,000							\$ 440,000	\$ 440,000
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 440,000							\$ 440,000	\$ 440,000
Other Assets									
Total Other Assets									
Total Assets	\$ 16,886,972	\$ 1,897,131	\$ 936,093				\$ 11,551,161	\$ 31,271,357	\$ 25,227,098
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 477,869	\$ 35	\$ 10,281					\$ 488,185	\$ 210,639
Accounts Payable - General	\$ 15,669	\$ 0	\$ 0				\$ 0	\$ 15,669	\$ 9,365
Due to Other Funds	\$ 0	\$ 890,675	\$ 901,943				\$ 8,657	\$ 1,801,276	\$ 1,556,804
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 2,991
TC145 Liability							\$ 1,723,800	\$ 1,723,800	\$ 1,408,672
Due to Other Governments	\$ 0	\$ 0	\$ 8,623					\$ 8,623	\$ 530,677
AB145 Due to Other Government Agency							\$ 5,749,520	\$ 5,749,520	\$ 4,403,908
Due to Other Public Agencies									
Sales and Use Tax	\$ (740)	\$ 0	\$ 0					\$ (740)	\$ 0
Interest							\$ 40	\$ 40	\$ 81
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 492,798	\$ 890,710	\$ 920,847				\$ 7,482,018	\$ 9,786,373	\$ 8,123,137
Civil							\$ 2,631,083	\$ 2,631,083	\$ 2,746,270
Criminal							\$ 505,757	\$ 505,757	\$ 723,146
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 151,653	\$ 151,653	\$ 155,325
Miscellaneous Trust									
Total Trust Deposits							\$ 3,726,607	\$ 3,726,607	\$ 4,062,855
Accrued Payroll	\$ 571,876	\$ 0						\$ 571,876	\$ 426,288
Benefits Payable	\$ 268,007	\$ 782						\$ 268,789	\$ 231,390
Deferred Compensation Payable	\$ 37,988							\$ 37,988	\$ 35,445
Deductions Payable	\$ 885,172	\$ 5,982						\$ 891,154	\$ 1,203,418
Payroll Clearing	\$ 0							\$ 0	\$ 27,044
Total Payroll Liabilities	\$ 1,763,044	\$ 6,764						\$ 1,769,808	\$ 1,923,586
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 16,132
Liabilities For Deposits	\$ 62,951		\$ 397				\$ 232,100	\$ 295,447	\$ 179,525
Jury Fees - Non-Interest							\$ 97,927	\$ 97,927	\$ 194,703
Fees - Partial Payment & Overpayment							\$ 12,510	\$ 12,510	\$ 2,675
Uncleared Collections	\$ 1,101		\$ 0				\$ 0	\$ 1,101	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 65,334		\$ 15,246				\$ 342,536	\$ 423,117	\$ 393,034
Total Liabilities	\$ 2,321,176	\$ 897,474	\$ 936,093				\$ 11,551,161	\$ 15,705,904	\$ 14,502,612
Fund Balance - Restricted	\$ 9,404,429	\$ 1,220,057	\$ 0					\$ 10,624,486	\$ 5,985,621
Fund Balance - Unrestricted									
Designated	\$ 100,000	\$ 0	\$ 0					\$ 100,000	\$ 7,162,505
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ (64,138)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 5,061,367	\$ (220,401)	\$ 0					\$ 4,840,967	\$ (2,359,502)
Total Fund Balance	\$ 14,565,796	\$ 999,656	\$ 0					\$ 15,565,453	\$ 10,724,486
Total Liabilities and Fund Balance	\$ 16,886,972	\$ 1,897,131	\$ 936,093				\$ 11,551,161	\$ 31,271,357	\$ 25,227,098

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 60,218,840	\$ 180,073					\$ 60,398,913	\$ 57,336,033	\$ 55,100,002	\$ 54,030,040	
Trial Court Improvement Fund	\$ 138,464						\$ 138,464	\$ 289,544	\$ 260,878	\$ 238,641	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 343,835						\$ 343,835	\$ 361,000	\$ 361,000	\$ 351,500	
Court Interpreter (45.45)	\$ 1,469,681						\$ 1,469,681	\$ 1,317,197	\$ 1,187,051	\$ 1,438,380	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,900,676						\$ 4,900,676	\$ 4,903,874	\$ 5,378,237	\$ 5,349,696	
Other Miscellaneous											
	\$ 67,071,496	\$ 180,073					\$ 67,251,569	\$ 64,207,648	\$ 62,287,168	\$ 61,408,257	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,668,405				\$ 1,668,405	\$ 1,393,043	\$ 1,656,457	\$ 1,700,584	
Other AOC Grants	\$ 1,470		\$ 337,663				\$ 339,133	\$ 354,520	\$ 248,644	\$ 242,144	
Non-AOC Grants								\$ 92,081	\$ 26,721	\$ 26,253	
	\$ 1,470		\$ 2,006,068				\$ 2,007,538	\$ 1,839,644	\$ 1,931,822	\$ 1,968,981	
Other Financing Sources											
Interest Income	\$ 68,969	\$ 2,107					\$ 71,076	\$ 75,335	\$ 106,965	\$ 230,000	
Investment Income											
Donations	\$ 0						\$ 0		\$ 77,061		
Local Fees	\$ 1,069,689	\$ 463,791					\$ 1,533,480	\$ 990,656	\$ 1,039,176	\$ 927,000	
Non-Fee Revenues											
Enhanced Collections		\$ 1,469,707					\$ 1,469,707	\$ 1,787,005	\$ 1,890,926	\$ 1,200,000	
Escheatment											
Prior Year Revenue	\$ (28,572)						\$ (28,572)		\$ (36,379)		
County Program - Restricted	\$ 20,968	\$ 1,268,233					\$ 1,289,201	\$ 308,331	\$ 660,933	\$ 1,046,780	
Reimbursement Other	\$ 272,335						\$ 272,335	\$ 112,873	\$ 231,778	\$ 201,877	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,086	\$ 135					\$ 6,222	\$ 48,596	\$ 40	\$ 29,750	
	\$ 1,409,476	\$ 3,203,973					\$ 4,613,449	\$ 3,322,796	\$ 3,970,500	\$ 3,635,407	
Total Revenues	\$ 68,482,442	\$ 3,384,046	\$ 2,006,068				\$ 73,872,556	\$ 69,370,088	\$ 68,189,489	\$ 67,012,645	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 23,274,825	\$ 335,550	\$ 1,087,734				\$ 24,698,108	\$ 26,149,102	\$ 26,935,023	\$ 28,624,581	
Temp Help	\$ 156,181		\$ 1,008				\$ 157,189		\$ 16,188	\$ 31,200	
Overtime	\$ 302,506						\$ 302,506		\$ 101,332	\$ 70,000	
Staff Benefits	\$ 15,503,997	\$ 213,540	\$ 525,913				\$ 16,243,451	\$ 15,644,752	\$ 16,457,872	\$ 17,262,732	
	\$ 39,237,509	\$ 549,090	\$ 1,614,655				\$ 41,401,254	\$ 41,793,854	\$ 43,510,416	\$ 45,988,513	
Operating Expenses and Equipment											
General Expense	\$ 1,092,237	\$ 12,689	\$ 19,396				\$ 1,124,323	\$ 1,337,066	\$ 979,279	\$ 1,518,165	
Printing	\$ 315,993	\$ 4,309	\$ 1,125				\$ 321,427	\$ 307,988	\$ 424,959	\$ 414,000	
Telecommunications	\$ 570,056	\$ 46,307					\$ 616,363	\$ 565,852	\$ 624,601	\$ 609,024	
Postage	\$ 362,729	\$ 175					\$ 362,904	\$ 416,720	\$ 358,291	\$ 439,500	
Insurance	\$ 27,969						\$ 27,969	\$ 26,893	\$ 20,185	\$ 27,354	
In-State Travel	\$ 100,440	\$ 89	\$ 1,451				\$ 101,979	\$ 131,450	\$ 113,236	\$ 162,872	
Out-of-State Travel	\$ 1,044						\$ 1,044	\$ 2,550	\$ 300	\$ 4,100	
Training	\$ 8,330		\$ 1,620				\$ 9,950	\$ 18,591	\$ 8,032	\$ 28,929	
Security Services	\$ 12,535,777		\$ 116,474				\$ 12,652,251	\$ 13,090,457	\$ 12,902,292	\$ 11,829,366	
Facility Operations	\$ 1,181,605	\$ 87,870					\$ 1,269,475	\$ 981,741	\$ 962,922	\$ 1,644,625	
Utilities	\$ 12,984	\$ 1,805					\$ 14,789	\$ 30,260	\$ 35,345	\$ 37,500	
Contracted Services	\$ 5,601,673	\$ 2,444,951	\$ 194,729				\$ 8,241,353	\$ 7,218,557	\$ 7,193,206	\$ 7,365,245	
Consulting and Professional Services	\$ 12,697						\$ 12,697	\$ 18,000	\$ 16,140	\$ 20,000	
Information Technology	\$ 1,752,433	\$ 372,406	\$ 14,198				\$ 2,139,037	\$ 2,762,474	\$ 2,284,022	\$ 2,526,655	
Major Equipment	\$ 76,714	\$ 10,170					\$ 86,884	\$ 262,608	\$ 417,776	\$ 287,931	
Other Items of Expense	\$ 38,256	\$ 31					\$ 38,287	\$ 42,500	\$ 39,044	\$ 45,500	
	\$ 23,690,937	\$ 2,980,803	\$ 348,992				\$ 27,020,732	\$ 27,213,707	\$ 26,379,630	\$ 26,960,766	
Special Items of Expense											
Grand Jury	\$ 1,143	\$ 7,922					\$ 9,065	\$ 4,000			
Jury Costs	\$ 599,483						\$ 599,483	\$ 648,000	\$ 639,108	\$ 660,000	
Judgements, Settlements and Claims	\$ 1,055						\$ 1,055		\$ 33,573		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (273,351)	\$ 66,632	\$ 206,719				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (663)		\$ 663				\$ 0		\$ (13,735)		
	\$ 327,667	\$ 74,554	\$ 207,382				\$ 609,603	\$ 652,000	\$ 658,946	\$ 660,000	
Total Expenditures	\$ 63,256,113	\$ 3,604,447	\$ 2,171,029				\$ 69,031,589	\$ 69,659,561	\$ 70,548,992	\$ 73,609,279	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,226,329	\$ (220,401)	\$ (164,962)				\$ 4,840,967	\$ (289,473)	\$ (2,359,502)	\$ (6,596,634)	
Operating Transfers In (Out)	\$ (164,962)		\$ 164,962				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,504,429	\$ 1,220,057	\$ 0				\$ 10,724,486	\$ 10,724,486	\$ 13,083,988	\$ 13,083,988	
Ending Balance (Deficit)	\$ 14,565,796	\$ 999,656	\$ 0				\$ 15,565,453	\$ 10,435,013	\$ 10,724,486	\$ 6,487,354	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 13,091,919	\$ 833,352				\$ (663)	\$ 13,924,609	\$ 15,368,022	\$ 14,303,050	\$ 15,732,089
Traffic & Other Infractions	\$ 1,570,260	\$ 2,454	\$ 150				\$ 1,572,864	\$ 1,584,908	\$ 1,710,588	\$ 2,463,353
Other Criminal Cases	\$ 2,773,402	\$ 81,298					\$ 2,854,700	\$ 3,776,038	\$ 3,227,979	\$ 3,537,577
Civil	\$ 4,999,189	\$ 219,679	\$ 905				\$ 5,219,773	\$ 5,967,117	\$ 5,185,394	\$ 5,659,700
Family & Children Services	\$ 4,914,988	\$ 185,823			\$ 192,695	\$ 663	\$ 5,294,169	\$ 5,452,645	\$ 5,174,186	\$ 5,873,236
Probate, Guardianship & Mental Health Services	\$ 1,224,970	\$ 5,623					\$ 1,230,593	\$ 1,255,610	\$ 1,243,673	\$ 1,381,577
Juvenile Dependency Services		\$ 3,672,509					\$ 3,672,509	\$ 3,716,745	\$ 4,094,734	\$ 4,155,000
Juvenile Delinquency Services	\$ 221,479	\$ 8,695					\$ 230,174	\$ 293,612	\$ 316,381	\$ 513,940
Other Court Operations	\$ 2,752,478	\$ 175,993	\$ 385		\$ 14,025		\$ 2,942,879	\$ 3,285,649	\$ 3,060,722	\$ 3,044,312
Court Interpreters	\$ 909,754	\$ 469,215					\$ 1,378,970	\$ 1,403,888	\$ 1,298,400	\$ 1,455,379
Jury Services	\$ 473,442	\$ 242,096	\$ 604,978				\$ 1,320,516	\$ 1,383,672	\$ 1,282,197	\$ 1,091,222
Security		\$ 12,683,520					\$ 12,683,520	\$ 13,299,640	\$ 13,109,372	\$ 12,204,970
Trial Court Operations Program	\$ 32,931,881	\$ 18,580,256	\$ 606,418		\$ 206,719	\$ 0	\$ 52,325,275	\$ 56,787,546	\$ 54,006,678	\$ 57,112,355
Enhanced Collections	\$ 505,412	\$ 2,549,771			\$ 62,495		\$ 3,117,678	\$ 2,246,412	\$ 2,542,102	\$ 2,206,606
Other Non-Court Operations		\$ 410	\$ 3,108				\$ 3,518			\$ 62,673
Non-Court Operations Program	\$ 505,412	\$ 2,550,181	\$ 3,108		\$ 62,495		\$ 3,121,195	\$ 2,246,412	\$ 2,542,102	\$ 2,269,279
Executive Office	\$ 1,151,757	\$ 41,017	\$ 78		\$ (86,337)		\$ 1,106,515	\$ 1,280,811	\$ 1,387,538	\$ 1,721,702
Fiscal Services	\$ 1,615,919	\$ 518,368			\$ (51,188)		\$ 2,083,099	\$ 1,253,289	\$ 1,705,949	\$ 1,369,887
Human Resources	\$ 3,841,964	\$ 76,542			\$ (72,297)		\$ 3,846,210	\$ 842,346	\$ 4,452,414	\$ 3,128,109
Business & Facilities Services	\$ 417,788	\$ 2,290,869			\$ (28,382)		\$ 2,680,275	\$ 2,648,265	\$ 2,453,208	\$ 4,054,499
Information Technology	\$ 936,533	\$ 2,963,499			\$ (31,010)		\$ 3,869,022	\$ 4,600,892	\$ 4,001,104	\$ 3,953,448
Court Administration Program	\$ 7,963,960	\$ 5,890,295	\$ 78		\$ (269,214)		\$ 13,585,119	\$ 10,625,603	\$ 14,000,213	\$ 14,227,645
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 41,401,254	\$ 27,020,732	\$ 609,603		\$ 0	\$ 0	\$ 69,031,589	\$ 69,659,561	\$ 70,548,992	\$ 73,609,279

