

**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

2-13-19

\_\_\_\_\_  
Date

Contra Costa

\_\_\_\_\_  
Court

2018-2019 Qtr 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Contra Costa

Court

2018-2019 Qtr 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Adjustment made to Qtr 1 Filled FTE due to error in pulling number when Qtr 1 QFS was submitted
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Contra Costa  


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 Court  
 2018-2019 Qtr 2  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	334.05	316.08	321.83		

<sup>1</sup> 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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2018/19										2017/18	
	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	\$ 26,362,853	\$ 124,890					\$ 26,487,743	\$ 43,619,857	\$ 26,896,317	\$ 41,694,181	
Improvement and Modernization Fund	\$ (1)					\$ (1)	\$ 144,157	\$ (1)	\$ 138,461		
Judges' Compensation (0150019)	\$ 180,498					\$ 180,498	\$ 348,220	\$ 180,498	\$ 351,509		
Court Interpreter (0150037)	\$ 1,200,296					\$ 1,200,296	\$ 2,763,604	\$ 954,580	\$ 2,379,192		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,272,291					\$ 1,272,291	\$ 3,735,984	\$ 1,424,180	\$ 3,212,634		
Other Miscellaneous	\$ 1,396,191					\$ 1,396,191	\$ 1,396,191	\$ 1,396,192	\$ 1,396,191		
	<b>\$ 30,412,128</b>	<b>\$ 124,890</b>				<b>\$ 30,537,018</b>	<b>\$ 52,008,013</b>	<b>\$ 30,851,766</b>	<b>\$ 49,172,168</b>		
Grants											
AB 1058 Commissioner/Facilitator			\$ (146,956)			\$ (146,956)	\$ 1,218,518	\$ 166,217	\$ 1,343,518		
Other Judicial Council Grants			\$ 494,003			\$ 494,003	\$ 581,743	\$ 821,718	\$ 1,000,007		
Non-Judicial Council Grants											
			<b>\$ 347,047</b>			<b>\$ 347,047</b>	<b>\$ 1,800,261</b>	<b>\$ 987,934</b>	<b>\$ 2,343,525</b>		
Other Financing Sources											
Interest Income	\$ 93,234	\$ 11,766				\$ 105,000	\$ 232,122	\$ 56,156	\$ 95,386		
Investment Income											
Donations											
Local Fees	\$ 161,087	\$ 121,995				\$ 283,082	\$ 1,073,009	\$ 356,119	\$ 1,338,792		
Non-Fee Revenues	\$ 0	\$ 0				\$ 0	\$ 29,638	\$ 179,980			
Enhanced Collections		\$ 409,182				\$ 409,182	\$ 2,677,113	\$ 678,966	\$ 3,010,353		
Escheatment							\$ 100,000	\$ 72,258	\$ 160,000		
Prior Year Revenue											
County Program - Restricted	\$ 58,940	\$ 28,467				\$ 87,407	\$ 511,928	\$ 86,437	\$ 547,565		
Reimbursement Other	\$ 39,601					\$ 39,601	\$ 114,000	\$ 46,749	\$ 114,527		
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,178					\$ 5,178	\$ 7,000	\$ 4,157	\$ 2,270		
	<b>\$ 358,040</b>	<b>\$ 571,410</b>				<b>\$ 929,449</b>	<b>\$ 4,715,172</b>	<b>\$ 1,330,481</b>	<b>\$ 5,448,873</b>		
<b>Total Revenues</b>	<b>\$ 30,770,168</b>	<b>\$ 696,300</b>	<b>\$ 347,047</b>			<b>\$ 31,813,514</b>	<b>\$ 58,523,446</b>	<b>\$ 33,170,181</b>	<b>\$ 56,964,566</b>		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 10,956,656	\$ 43,396	\$ 259,683			\$ 11,259,735	\$ 24,503,474	\$ 11,253,826	\$ 24,468,335		
Temp Help	\$ 89,893		\$ 7,926			\$ 97,819	\$ 75,000	\$ 79,819			
Overtime	\$ 107,165					\$ 107,165	\$ 125,000	\$ 89,631	\$ 225,000		
Staff Benefits	\$ 7,229,940	\$ 25,140	\$ 132,365			\$ 7,387,445	\$ 19,115,917	\$ 7,167,208	\$ 17,658,281		
	<b>\$ 18,383,653</b>	<b>\$ 68,536</b>	<b>\$ 399,974</b>			<b>\$ 18,852,163</b>	<b>\$ 43,819,391</b>	<b>\$ 18,590,485</b>	<b>\$ 42,351,616</b>		
Operating Expenses and Equipment											
General Expense	\$ 358,572	\$ 8,416	\$ 3,089			\$ 370,077	\$ 1,159,702	\$ 451,421	\$ 969,311		
Printing	\$ 52,474	\$ 7,624				\$ 60,097	\$ 240,918	\$ 71,774	\$ 238,977		
Telecommunications	\$ 62,966	\$ 0				\$ 62,966	\$ 217,337	\$ 117,849	\$ 418,193		
Postage	\$ 23,366					\$ 23,366	\$ 134,300	\$ 15,139	\$ 254,696		
Insurance	\$ 18,082					\$ 18,082	\$ 18,500	\$ 18,023	\$ 20,275		
In-State Travel	\$ 15,764		\$ 6,102			\$ 21,866	\$ 51,650	\$ 24,298	\$ 44,750		
Out-of-State Travel	\$ 1,438					\$ 1,438		\$ 672			
Training	\$ (3,571)	\$ 1,235	\$ 12,283			\$ 9,947	\$ 47,765	\$ 8,470	\$ 32,551		
Security Services	\$ 6,073					\$ 6,073	\$ 5,000	\$ 2,895	\$ 6,000		
Facility Operations	\$ 231,074	\$ 466				\$ 231,541	\$ 855,016	\$ 302,246	\$ 692,852		
Utilities	\$ 11,689					\$ 11,689		\$ 0	\$ 15,000		
Contracted Services	\$ 2,492,043	\$ 932,655	\$ 100			\$ 3,424,798	\$ 8,153,484	\$ 3,598,093	\$ 8,818,839		
Consulting and Professional Services	\$ 605,512	\$ 46,458				\$ 651,970	\$ 1,766,400	\$ 654,386	\$ 1,757,722		
Information Technology	\$ 704,517	\$ 161,244	\$ 1,587			\$ 867,348	\$ 2,913,481	\$ 229,386	\$ 1,145,741		
Major Equipment	\$ 120,839					\$ 120,839	\$ 137,112	\$ 32,104	\$ 64,920		
Other Items of Expense	\$ 12,116					\$ 12,116	\$ 40,500	\$ (9,736)	\$ 36,500		
	<b>\$ 4,712,955</b>	<b>\$ 1,158,098</b>	<b>\$ 23,160</b>			<b>\$ 5,894,214</b>	<b>\$ 15,741,165</b>	<b>\$ 5,517,020</b>	<b>\$ 14,516,327</b>		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 262,759	\$ 5,977				\$ 268,736	\$ 700,000	\$ 264,454	\$ 700,000		
Judgements, Settlements and Claims											
Debt Service											
Other							\$ 200,000		\$ 400,000		
Capital Costs											
Internal Cost Recovery	\$ (80,106)	\$ 14,153	\$ 65,953			\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 2,059					\$ 2,059		\$ (10,565)			
	<b>\$ 184,712</b>	<b>\$ 20,130</b>	<b>\$ 65,953</b>			<b>\$ 270,794</b>	<b>\$ 900,000</b>	<b>\$ 253,888</b>	<b>\$ 1,100,000</b>		
<b>Total Expenditures</b>	<b>\$ 23,281,320</b>	<b>\$ 1,246,764</b>	<b>\$ 489,087</b>			<b>\$ 25,017,171</b>	<b>\$ 60,460,556</b>	<b>\$ 24,361,393</b>	<b>\$ 57,967,943</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 7,488,848	\$ (550,464)	\$ (142,041)			\$ 6,796,343	\$ (1,937,110)	\$ 8,808,788	\$ (1,003,377)		
Operating Transfers In (Out)							\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 817,136	\$ 2,365,888	\$ 0			\$ 3,183,024	\$ 3,183,024	\$ 3,546,021	\$ 3,546,021		
Ending Balance (Deficit)	\$ 8,305,984	\$ 1,815,424	\$ (142,041)			\$ 9,979,367	\$ 1,245,914	\$ 12,354,809	\$ 2,542,644		

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

For the month ended December									
Fiscal Year 2018/19									2017/18
	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						
<b>ASSETS</b>									
Operations	\$ (1,141,315)	\$ 1,823,428	\$ (389,916)				\$ 386,407	\$ 678,604	\$ 559,563
Payroll	\$ (967)							\$ (967)	\$ (7,324)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ (3,511,575)	\$ (3,511,575)	\$ (15,917)
Civil Filing Fees							\$ 1,185,184	\$ 1,185,184	\$ 0
Trust							\$ (431,433)	\$ (431,433)	\$ (296,551)
Credit Card									
Cash on Hand	\$ 8,706							\$ 8,706	\$ 7,713
Cash with County	\$ 196							\$ 196	
Cash Outside of the JCC									
Cash Equivalents	\$ 10,293,357						\$ 12,643,690	\$ 22,937,047	\$ 24,802,155
Total Cash and Cash Equivalents	\$ 9,209,977	\$ 1,823,428	\$ (389,916)				\$ 10,272,274	\$ 20,915,762	\$ 25,099,638
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 8,564							\$ 8,564	\$ 8,436
Civil Jury Fees									
Trust							\$ 9,641	\$ 9,641	\$ 9,341
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 2,029	\$ 0	\$ 0					\$ 2,029	\$ 19,762
Due From Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 250,291					\$ 250,291	\$ 256,206
Trust Due To/From									
Distribution Due To/From							\$ 13	\$ 13	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 44,825							\$ 44,825	\$ 11,125
Total Receivables	\$ 55,418	\$ 0	\$ 250,291				\$ 9,653	\$ 315,362	\$ 304,870
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 9,265,395	\$ 1,823,428	\$ (139,625)				\$ 10,281,927	\$ 21,231,125	\$ 25,404,508
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 52,365	\$ 0	\$ 654				\$ 0	\$ 53,019	\$ 54,805
Due to Other Funds	\$ 13	\$ 0	\$ 0				\$ 44,825	\$ 44,837	\$ 11,125
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 1,185,184	\$ 1,185,184	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 4,928,813	\$ 4,928,813	\$ 7,720,431
Due to Other Public Agencies									
Sales and Use Tax	\$ 26	\$ 0	\$ 0					\$ 26	\$ 23
Interest							\$ 21,359	\$ 21,359	\$ 10,323
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 52,403	\$ 0	\$ 654				\$ 6,180,182	\$ 6,233,239	\$ 7,796,707
Civil							\$ 2,576,677	\$ 2,576,677	\$ 2,731,478
Criminal							\$ 1,265,263	\$ 1,265,263	\$ 768,146
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 92,584	\$ 92,584	\$ 50,368
Miscellaneous Trust									
Total Trust Deposits							\$ 3,934,524	\$ 3,934,524	\$ 3,549,992
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (39,386)	\$ 782						\$ (38,604)	\$ (27,229)
Deferred Compensation Payable	\$ (56)							\$ (56)	\$ (1,096)
Deductions Payable	\$ 735,840	\$ 5,982						\$ 741,822	\$ 771,601
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 696,398	\$ 6,764						\$ 703,162	\$ 743,277
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 210,610	\$ 1,241	\$ 1,761				\$ 161,973	\$ 375,585	\$ 955,159
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 1,047	\$ 1,047	\$ 365
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 210,610	\$ 1,241	\$ 1,761				\$ 167,221	\$ 380,833	\$ 959,724
Total Liabilities	\$ 959,411	\$ 8,005	\$ 2,415				\$ 10,281,927	\$ 11,251,758	\$ 13,049,700
Total Fund Balance	\$ 8,305,984	\$ 1,815,424	\$ (142,041)					\$ 9,979,367	\$ 12,354,809
Total Liabilities and Fund Balance	\$ 9,265,395	\$ 1,823,428	\$ (139,625)				\$ 10,281,927	\$ 21,231,125	\$ 25,404,508

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

For the month ended December

Fiscal Year 2018/19 2017/18

	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	\$ 5,773,303	\$ 316,850					\$ 6,090,153	\$ 13,916,804	\$ 6,159,092	\$ 12,780,153
Traffic & Other Infractions	\$ 490,026	\$ 92,856					\$ 582,883	\$ 1,327,079	\$ 573,140	\$ 1,523,528
Other Criminal Cases	\$ 1,126,200	\$ 64,649					\$ 1,190,849	\$ 2,769,238	\$ 1,143,526	\$ 3,011,626
Civil	\$ 1,600,538	\$ 35,383					\$ 1,635,921	\$ 3,943,076	\$ 1,621,614	\$ 4,024,447
Family & Children Services	\$ 2,249,028	\$ 18,842			\$ 63,336		\$ 2,331,206	\$ 5,669,127	\$ 2,327,957	\$ 5,625,228
Probate, Guardianship & Mental Health Services	\$ 578,313	\$ 3,865					\$ 582,178	\$ 1,188,823	\$ 587,790	\$ 1,219,810
Juvenile Dependency Services	\$ 47,838	\$ 1,211,264					\$ 1,259,102	\$ 2,424,610	\$ 1,250,178	\$ 2,381,610
Juvenile Delinquency Services	\$ 73,319						\$ 73,319		\$ 38,386	
Other Court Operations	\$ 2,030,750	\$ 46,935			\$ 2,617		\$ 2,080,302	\$ 3,882,707	\$ 2,265,419	\$ 4,454,772
Court Interpreters	\$ 907,293	\$ 472,372					\$ 1,379,665	\$ 2,739,031	\$ 1,071,579	\$ 2,413,200
Jury Services	\$ 215,888	\$ 47,110	\$ 268,736				\$ 531,734	\$ 1,492,553	\$ 505,105	\$ 1,554,142
Security		\$ 8,330					\$ 8,330	\$ 187,947	\$ 33,431	\$ 142,687
Trial Court Operations Program	\$ 15,092,496	\$ 2,318,458	\$ 268,736		\$ 65,953		\$ 17,745,643	\$ 39,540,995	\$ 17,577,216	\$ 39,131,203
Enhanced Collections	\$ 111,579	\$ 1,145,196			\$ 23,046		\$ 1,279,821	\$ 3,386,383	\$ 1,463,825	\$ 3,975,852
Other Non-Court Operations		\$ 44,547					\$ 44,547	\$ 36,424	\$ 67,925	\$ 120,000
Non-Court Operations Program	\$ 111,579	\$ 1,189,743			\$ 23,046		\$ 1,324,368	\$ 3,422,807	\$ 1,531,750	\$ 4,095,852
Executive Office	\$ 514,427	\$ 637			\$ (6,699)		\$ 508,365	\$ 1,033,016	\$ 412,039	\$ 923,076
Fiscal Services	\$ 1,088,559	\$ 120,270			\$ (18,011)		\$ 1,190,818	\$ 1,239,504	\$ 1,084,889	\$ 1,616,418
Human Resources	\$ 1,105,401	\$ 83,391			\$ (21,708)	\$ 2,061	\$ 1,169,145	\$ 6,149,650	\$ 1,254,796	\$ 5,334,003
Business & Facilities Services	\$ 266,584	\$ 537,149			\$ (18,549)		\$ 785,184	\$ 2,122,599	\$ 820,807	\$ 2,114,740
Information Technology	\$ 673,117	\$ 1,644,566			\$ (24,031)	\$ (2)	\$ 2,293,649	\$ 6,951,985	\$ 1,679,896	\$ 4,752,651
Court Administration Program	\$ 3,648,088	\$ 2,386,013			\$ (88,999)	\$ 2,059	\$ 5,947,161	\$ 17,496,754	\$ 5,252,427	\$ 14,740,888
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 18,852,163	\$ 5,894,214	\$ 268,736		\$ 0	\$ 2,059	\$ 25,017,171	\$ 60,460,556	\$ 24,361,393	\$ 57,967,943