

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.

Kiri Tone

Signature of Presiding Judge or Court Executive

8-5-11

Date

Contra Costa

Court

FY 2010-2011, Qtr 1-3

Fiscal Year and Ending Quarter

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

For the month ended Mar									
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	\$ 1,811,196	\$ (940,824)	\$ (1,255,264)				\$ (75,000)	\$ (459,892)	\$ 1,129,953
Payroll	\$ (14,105)	\$ 0						\$ (14,105)	\$ (24,356)
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution							\$ (103,123)	\$ (103,123)	\$ 285,062
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 4,130,711	\$ 4,130,711	\$ 4,400,130
Credit Card									
Cash on Hand	\$ 10,828						\$ 0	\$ 10,828	\$ 9,128
Cash with County									
Total Cash	\$ 1,907,919	\$ (940,824)	\$ (1,255,264)				\$ 3,952,588	\$ 3,664,419	\$ 5,899,917
Short Term Investment	\$ 12,550,355	\$ 0					\$ 11,793,902	\$ 24,344,257	\$ 16,961,203
Investment in Financial Institution									
Total Investments	\$ 12,550,355	\$ 0					\$ 11,793,902	\$ 24,344,257	\$ 16,961,203
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 117,888		\$ 1,024,379					\$ 1,142,267	\$ 647,165
Dishonored Checks									
Due From Employee	\$ 5,547							\$ 5,547	\$ 2,761
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 6,304	\$ 0					\$ 98,835	\$ 105,139	\$ 24,438
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 29,959
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 129,739	\$ 0	\$ 1,024,379				\$ 98,835	\$ 1,252,953	\$ 704,322
Prepaid Expenses - General	\$ 440,000							\$ 440,000	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 440,000							\$ 440,000	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 15,028,014	\$ (940,824)	\$ (230,885)				\$ 15,845,325	\$ 29,701,630	\$ 23,565,443
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,433	\$ 20	\$ 0				\$ 0	\$ 3,454	\$ 5,258
Due to Other Funds	\$ 128	\$ 98,506	\$ 0				\$ 6,505	\$ 105,139	\$ 24,438
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 1,392,970
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 11,782,303	\$ 11,782,303	\$ 5,172,961
Due to Other Public Agencies									
Sales and Use Tax	\$ 59	\$ 0	\$ 0					\$ 59	\$ 61
Interest							\$ 650	\$ 650	\$ 709
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 3,620	\$ 98,526	\$ 0				\$ 11,789,458	\$ 11,891,605	\$ 6,596,396
Civil							\$ 2,753,877	\$ 2,753,877	\$ 2,523,987
Criminal							\$ 395,139	\$ 395,139	\$ 928,221
Unreconciled - Civil and Criminal							\$ 438,114	\$ 438,114	\$ 438,114
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 150,480	\$ 150,480	\$ 153,207
Miscellaneous Trust									
Total Trust Deposits							\$ 3,737,611	\$ 3,737,611	\$ 4,043,529
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (4,292)	\$ 782						\$ (3,510)	\$ 43,755
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 751,738	\$ 5,982						\$ 757,720	\$ 811,903
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 747,446	\$ 6,764						\$ 754,210	\$ 855,658
Revenue Collected in Advance	\$ 1,282		\$ 14,850					\$ 16,132	\$ 41,908
Liabilities For Deposits	\$ 62,995		\$ 397				\$ 232,118	\$ 295,509	\$ 179,966
Jury Fees - Non-Interest							\$ 82,927	\$ 82,927	\$ 185,067
Fees - Partial Payment & Overpayment							\$ 3,212	\$ 3,212	\$ 23,177
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,277		\$ 15,246				\$ 318,256	\$ 397,779	\$ 430,117
Total Liabilities	\$ 815,343	\$ 105,290	\$ 15,246				\$ 15,845,325	\$ 16,781,204	\$ 11,925,700
Fund Balance - Restricted	\$ 3,013,476	\$ 1,220,057	\$ 0					\$ 4,233,532	\$ 5,985,621
Fund Balance - Unrestricted									
Designated	\$ 7,174,631	\$ 0	\$ 0					\$ 7,174,631	\$ 7,162,505
Undesignated	\$ (683,678)	\$ 0	\$ 0					\$ (683,678)	\$ (64,138)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 4,708,241	\$ (2,266,171)	\$ (246,131)					\$ 2,195,939	\$ (1,444,245)
Total Fund Balance	\$ 14,212,670	\$ (1,046,114)	\$ (246,131)					\$ 12,920,425	\$ 11,639,743
Total Liabilities and Fund Balance	\$ 15,028,014	\$ (940,824)	\$ (230,885)				\$ 15,845,325	\$ 29,701,630	\$ 23,565,443

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

	For the month ended Mar									
	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							
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 42,755,652	\$ 114,411				\$ 42,870,064	\$ 57,336,033	\$ 40,528,218	\$ 54,030,040	
Trial Court Improvement Fund	\$ 2					\$ 2	\$ 289,544	\$ 69,621	\$ 238,641	
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)	\$ 261,933					\$ 261,933	\$ 361,000	\$ 270,748	\$ 351,500	
Court Interpreter (45.45)	\$ 941,400					\$ 941,400	\$ 1,317,197	\$ 803,613	\$ 1,438,380	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 2,977,719					\$ 2,977,719	\$ 4,903,874	\$ 3,356,574	\$ 5,349,696	
Other Miscellaneous										
	\$ 46,936,706	\$ 114,411				\$ 47,051,117	\$ 64,207,648	\$ 45,028,775	\$ 61,408,257	
Grants										
AB 1058 Commissioner/Facilitator	\$ 135,858		\$ 834,003			\$ 969,861	\$ 1,393,043	\$ 618,735	\$ 1,700,584	
Other AOC Grants			\$ 114,498			\$ 114,498	\$ 354,520	\$ 4,442	\$ 242,144	
Non-AOC Grants							\$ 92,081	\$ 26,721	\$ 26,253	
	\$ 135,858		\$ 948,501			\$ 1,084,359	\$ 1,839,644	\$ 649,898	\$ 1,968,981	
Other Financing Sources										
Interest Income	\$ 36,812	\$ 11				\$ 36,824	\$ 75,335	\$ 69,786	\$ 230,000	
Investment Income										
Donations	\$ 0					\$ 0		\$ 63,224		
Local Fees	\$ 530,096	\$ 79,313				\$ 609,409	\$ 990,656	\$ 521,448	\$ 927,000	
Non-Fee Revenues										
Enhanced Collections		\$ (217,338)				\$ (217,338)	\$ 1,787,005	\$ 1,064,458	\$ 1,200,000	
Escheatment										
Prior Year Revenue	\$ (28,572)					\$ (28,572)				
County Program - Restricted	\$ 7,863	\$ 193,214				\$ 201,077	\$ 308,331	\$ 334,047	\$ 1,046,780	
Reimbursement Other	\$ 112,684					\$ 112,684	\$ 112,873	\$ 111,272	\$ 201,877	
Sale of Fixed Assets										
Other Miscellaneous	\$ 4,895	\$ 21				\$ 4,917	\$ 48,596		\$ 29,750	
	\$ 663,779	\$ 55,222				\$ 719,002	\$ 3,322,796	\$ 2,164,235	\$ 3,635,407	
Total Revenues	\$ 47,736,344	\$ 169,634	\$ 948,501			\$ 48,854,478	\$ 69,370,088	\$ 47,842,908	\$ 67,012,645	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 17,116,096	\$ 126,304	\$ 585,307			\$ 17,827,707	\$ 26,149,102	\$ 19,736,811	\$ 28,624,581	
Temp Help	\$ 3,688					\$ 3,688		\$ 14,170	\$ 31,200	
Overtime	\$ 140,659					\$ 140,659		\$ 83,456	\$ 70,000	
Staff Benefits	\$ 10,254,369	\$ 93,485	\$ 271,211			\$ 10,619,064	\$ 15,644,752	\$ 11,004,921	\$ 17,262,732	
	\$ 27,514,812	\$ 219,788	\$ 856,518			\$ 28,591,118	\$ 41,793,854	\$ 30,839,358	\$ 45,988,513	
Operating Expenses and Equipment										
General Expense	\$ 654,273	\$ 10,715	\$ 17,823			\$ 682,811	\$ 1,337,066	\$ 700,148	\$ 1,518,165	
Printing	\$ 210,216	\$ 4,309	\$ 1,039			\$ 215,563	\$ 307,988	\$ 323,613	\$ 414,000	
Telecommunications	\$ 392,942	\$ 44,645				\$ 437,587	\$ 565,852	\$ 394,036	\$ 609,024	
Postage	\$ 208,536	\$ 56				\$ 208,593	\$ 416,720	\$ 262,526	\$ 439,500	
Insurance	\$ 27,969					\$ 27,969	\$ 26,893	\$ 20,185	\$ 27,354	
In-State Travel	\$ 62,444	\$ 89	\$ 397			\$ 62,929	\$ 131,450	\$ 76,791	\$ 162,872	
Out-of-State Travel	\$ 9					\$ 9	\$ 2,550	\$ 213	\$ 4,100	
Training	\$ 5,384		\$ 1,620			\$ 7,004	\$ 18,591	\$ 5,215	\$ 28,929	
Security Services	\$ 7,338,160		\$ 53,095			\$ 7,391,255	\$ 13,090,457	\$ 8,625,232	\$ 11,829,366	
Facility Operations	\$ 1,122,870	\$ 87,870				\$ 1,210,740	\$ 981,741	\$ 581,196	\$ 1,644,625	
Utilities	\$ 20,985	\$ 1,805				\$ 22,791	\$ 30,260	\$ 25,152	\$ 37,500	
Contracted Services	\$ 4,007,368	\$ 1,635,188	\$ 109,569			\$ 5,752,125	\$ 7,218,557	\$ 5,190,965	\$ 7,365,245	
Consulting and Professional Services	\$ 6,997					\$ 6,997	\$ 18,000	\$ 9,066	\$ 20,000	
Information Technology	\$ 1,412,788	\$ 366,956	\$ 9,195			\$ 1,788,940	\$ 2,762,474	\$ 1,601,368	\$ 2,526,655	
Major Equipment	\$ (205,102)	\$ 15,866				\$ (189,236)	\$ 262,608	\$ 106,098	\$ 287,931	
Other Items of Expense	\$ 22,055	\$ (1)				\$ 22,054	\$ 42,500	\$ 30,191	\$ 45,500	
	\$ 15,287,895	\$ 2,167,498	\$ 192,738			\$ 17,648,131	\$ 27,213,707	\$ 17,951,994	\$ 26,960,766	
Special Items of Expense										
Grand Jury		\$ 6,367				\$ 6,367	\$ 4,000			
Jury Costs	\$ 411,893					\$ 411,893	\$ 648,000	\$ 465,867	\$ 660,000	
Judgements, Settlements and Claims	\$ 1,030					\$ 1,030		\$ 33,198		
Debt Service										
Other										
Internal Cost Recovery	\$ (202,026)	\$ 42,151	\$ 159,875			\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (663)		\$ 663			\$ 0		\$ (3,264)		
	\$ 210,234	\$ 48,518	\$ 160,538			\$ 419,290	\$ 652,000	\$ 495,801	\$ 660,000	
Total Expenditures	\$ 43,012,941	\$ 2,435,805	\$ 1,209,793			\$ 46,658,539	\$ 69,659,561	\$ 49,287,153	\$ 73,609,279	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,723,403	\$ (2,266,171)	\$ (261,292)			\$ 2,195,939	\$ (289,473)	\$ (1,444,245)	\$ (6,596,634)	
Operating Transfers In (Out)	\$ (15,161)		\$ 15,161			\$ 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)	\$ 14,212,670	\$ (1,046,114)	\$ (246,131)			\$ 12,920,425	\$ 10,435,013	\$ 11,639,743	\$ 6,487,354	

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

For the month ended Mar									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 9,500,731	\$ 602,751			\$ (663)	\$ 10,102,819	\$ 15,368,022	\$ 10,608,142	\$ 15,732,089
Traffic & Other Infractions	\$ 1,044,566	\$ 1,047	\$ 125			\$ 1,045,739	\$ 1,584,908	\$ 1,327,574	\$ 2,463,353
Other Criminal Cases	\$ 2,024,775	\$ 48,050				\$ 2,072,825	\$ 3,776,038	\$ 2,273,029	\$ 3,537,577
Civil	\$ 3,652,368	\$ 57,132	\$ 905			\$ 3,710,404	\$ 5,967,117	\$ 3,686,389	\$ 5,659,700
Family & Children Services	\$ 3,332,879	\$ 105,885		\$ 150,505	\$ 663	\$ 3,589,932	\$ 5,452,645	\$ 3,373,136	\$ 5,873,236
Probate, Guardianship & Mental Health Services	\$ 852,128	\$ 3,717				\$ 855,845	\$ 1,255,610	\$ 913,391	\$ 1,381,577
Juvenile Dependency Services		\$ 2,744,564				\$ 2,744,564	\$ 3,716,745	\$ 3,076,332	\$ 4,155,000
Juvenile Delinquency Services	\$ 156,059	\$ 72				\$ 156,131	\$ 293,612	\$ 217,783	\$ 513,940
Other Court Operations	\$ 1,893,986	\$ 118,169	\$ 0	\$ 9,370		\$ 2,021,525	\$ 3,285,649	\$ 2,246,816	\$ 3,044,312
Court Interpreters	\$ 658,372	\$ 290,995				\$ 949,367	\$ 1,403,888	\$ 942,715	\$ 1,455,379
Jury Services	\$ 328,295	\$ 182,655	\$ 417,388			\$ 928,338	\$ 1,383,672	\$ 929,717	\$ 1,091,222
Security		\$ 7,434,254				\$ 7,434,254	\$ 13,299,640	\$ 8,760,154	\$ 12,204,970
Trial Court Operations Program	\$ 23,444,159	\$ 11,589,291	\$ 418,418	\$ 159,875	\$ 0	\$ 35,611,744	\$ 56,787,546	\$ 38,355,180	\$ 57,112,355
Enhanced Collections	\$ 198,958	\$ 1,740,120		\$ 37,341		\$ 1,976,419	\$ 2,246,412	\$ 1,857,516	\$ 2,206,606
Other Non-Court Operations			\$ 872			\$ 872			\$ 62,673
Non-Court Operations Program	\$ 198,958	\$ 1,740,120	\$ 872	\$ 37,341		\$ 1,977,291	\$ 2,246,412	\$ 1,857,516	\$ 2,269,279
Executive Office	\$ 824,377	\$ 30,902		\$ (63,248)		\$ 792,031	\$ 1,280,811	\$ 1,139,954	\$ 1,721,702
Fiscal Services	\$ 1,280,837	\$ 329,572		\$ (37,499)		\$ 1,572,910	\$ 1,253,289	\$ 1,273,679	\$ 1,369,887
Human Resources	\$ 1,833,664	\$ 57,212		\$ (52,962)		\$ 1,837,914	\$ 842,346	\$ 2,406,038	\$ 3,128,109
Business & Facilities Services	\$ 299,274	\$ 1,795,159		\$ (20,792)		\$ 2,073,641	\$ 2,648,265	\$ 1,713,411	\$ 4,054,499
Information Technology	\$ 709,850	\$ 2,105,875		\$ (22,717)		\$ 2,793,008	\$ 4,600,892	\$ 2,541,376	\$ 3,953,448
Court Administration Program	\$ 4,948,001	\$ 4,318,719		\$ (197,217)		\$ 9,069,504	\$ 10,625,603	\$ 9,074,457	\$ 14,227,645
Prior Year Adjustments Not Posted to a Program									
Total	\$ 28,591,118	\$ 17,648,131	\$ 419,290	\$ 0	\$ 0	\$ 46,658,539	\$ 69,659,561	\$ 49,287,153	\$ 73,609,279