

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

11-23-15

Date

Contra Costa

Court

FY 2015-2016 Quarter 1

Fiscal Year and Ending Quarter

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

		For the month ended September						2014/15		
		Fiscal Year 2015/16								
		Governmental Funds								
		Special Revenues								
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS										
Operations		\$ 272,770	\$ 1,810,382	\$ (1,618,592)				\$ 598,619	\$ 1,063,178	\$ 5,454,752
Payroll		\$ 536,089							\$ 536,089	\$ 3,484
Jury										
Revolving		\$ 50,000							\$ 50,000	\$ 50,000
Other										
Distribution								\$ 179,706	\$ 179,706	\$ 68,715
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (152,836)	\$ (152,836)	\$ (658,506)
Credit Card										
Cash on Hand		\$ 8,953							\$ 8,953	\$ 8,156
Cash with County										
Cash Outside of the JCC										
Cash Equivalents		\$ 13,205,223						\$ 13,244,426	\$ 26,449,648	\$ 22,139,889
Total Cash and Cash Equivalents		\$ 14,073,034	\$ 1,810,382	\$ (1,618,592)				\$ 13,869,915	\$ 28,134,739	\$ 27,067,600
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 0		\$ 0					\$ 0	\$ 60,777
Dishonored Checks										
Due From Employee		\$ 10,537							\$ 10,537	\$ 6,387
Civil Jury Fees										
Trust								\$ 8,941	\$ 8,941	\$ 165
Due From Other Funds		\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Courts		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From										
Distribution Due To/From								\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From										
General Due To/From		\$ 16,694							\$ 16,694	\$ 14,058
Total Receivables		\$ 27,231	\$ 0	\$ 0				\$ 8,941	\$ 38,171	\$ 81,386
Prepaid Expenses - General		\$ 0							\$ 0	\$ 0
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 0							\$ 0	\$ 0
Other Assets										
Total Other Assets										
Total Assets		\$ 14,100,285	\$ 1,810,382	\$ (1,618,592)				\$ 13,878,855	\$ 28,170,910	\$ 27,148,988
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 27,293	\$ 0	\$ 0				\$ 0	\$ 27,293	\$ 51,830
Due to Other Funds		\$ 0	\$ 0	\$ 0				\$ 16,694	\$ 16,694	\$ 14,058
Due to Other Courts		\$ 0							\$ 0	\$ 0
Due to State		\$ 0							\$ 0	\$ 0
TC145 Liability								\$ 0	\$ 0	\$ 0
Due to Other Governments		\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 9,126,615	\$ 9,126,615	\$ 8,232,236
Due to Other Public Agencies										
Sales and Use Tax		\$ 8,476	\$ 0	\$ 0					\$ 8,476	\$ 54
Interest								\$ 527	\$ 527	\$ 668
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.		\$ 35,769	\$ 0	\$ 0				\$ 9,143,835	\$ 9,179,604	\$ 8,288,843
Civil								\$ 3,475,204	\$ 3,475,204	\$ 3,153,319
Criminal								\$ 424,211	\$ 424,211	\$ 808,038
Unreconciled - Civil and Criminal								\$ 33,219	\$ 33,219	\$ 438,114
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 45,435	\$ 45,435	\$ 81,019
Miscellaneous Trust										
Total Trust Deposits								\$ 3,978,069	\$ 3,978,069	\$ 4,478,490
Accrued Payroll		\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable		\$ (62,396)	\$ 782						\$ (61,614)	\$ (50,336)
Deferred Compensation Payable		\$ (56)							\$ (56)	\$ (61)
Deductions Payable		\$ 679,990	\$ 5,982						\$ 685,971	\$ 733,626
Payroll Clearing		\$ 0							\$ 0	\$ 0
Total Payroll Liabilities		\$ 617,538	\$ 6,764						\$ 624,302	\$ 683,230
Revenue Collected in Advance		\$ 0		\$ 50,061					\$ 50,061	\$ 16,132
Liabilities For Deposits		\$ 150,657		\$ 0				\$ 749,376	\$ 800,033	\$ 877,751
Jury Fees - Non-Interest								\$ 4,200	\$ 4,200	\$ 8,150
Fees - Partial Payment & Overpayment								\$ 3,374	\$ 3,374	\$ 94
Uncleared Collections		\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 150,657		\$ 50,061				\$ 756,951	\$ 857,859	\$ 703,127
Total Liabilities		\$ 803,964	\$ 6,764	\$ 50,061				\$ 13,878,855	\$ 14,739,644	\$ 14,183,690
Total Fund Balance		\$ 13,298,302	\$ 1,803,618	\$ (1,688,653)				\$ 13,431,288	\$ 12,935,288	\$ 12,935,288
Total Liabilities and Fund Balance		\$ 14,100,285	\$ 1,810,382	\$ (1,618,592)				\$ 13,878,855	\$ 28,170,910	\$ 27,148,988

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

For the month ended September										
	Fiscal Year 2015/16							2014/15		
	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	\$ 2,569,467	\$ 174,568					\$ 2,744,035	\$ 14,989,248	\$ 2,710,815	\$ 15,221,986
Traffic & Other Infractions	\$ 263,562	\$ 41,926					\$ 305,489	\$ 2,094,965	\$ 399,387	\$ 2,057,646
Other Criminal Cases	\$ 592,567	\$ 31,718					\$ 624,286	\$ 3,757,586	\$ 601,330	\$ 3,181,675
Civil	\$ 826,745	\$ 22,235	\$ 0				\$ 848,980	\$ 4,313,278	\$ 854,288	\$ 4,672,298
Family & Children Services	\$ 958,851	\$ 13,268					\$ 972,119	\$ 5,656,723	\$ 886,594	\$ 5,747,566
Probate, Guardianship & Mental Health Services	\$ 296,059	\$ 486					\$ 296,545	\$ 1,200,910	\$ 279,800	\$ 1,245,022
Juvenile Dependency Services		\$ 774,252					\$ 774,252	\$ 3,150,151	\$ 793,610	\$ 3,132,151
Juvenile Delinquency Services										
Other Court Operations	\$ 694,478	\$ 40,335			\$ 2,219		\$ 737,032	\$ 3,441,607	\$ 733,919	\$ 4,092,076
Court Interpreters	\$ 328,633	\$ 23,500					\$ 352,133	\$ 1,899,204	\$ 369,370	\$ 1,665,869
Jury Services	\$ 99,255	\$ 17,605	\$ 139,998				\$ 256,858	\$ 1,471,099	\$ 248,852	\$ 1,367,385
Security		\$ 110,566				\$ 1	\$ 110,568	\$ 355,066	\$ 682,523	\$ 1,011,909
Trial Court Operations Program	\$ 6,629,617	\$ 1,250,461	\$ 139,998		\$ 2,219	\$ 1	\$ 8,022,296	\$ 42,329,837	\$ 8,560,488	\$ 43,395,583
Enhanced Collections	\$ 63,127	\$ 837,150			\$ 12,632		\$ 912,909	\$ 3,475,974	\$ 778,642	\$ 3,463,672
Other Non-Court Operations		\$ 14,684	\$ 0				\$ 14,684	\$ 148,110	\$ 32,778	\$ 140,588
Non-Court Operations Program	\$ 63,127	\$ 851,834	\$ 0		\$ 12,632		\$ 927,593	\$ 3,624,084	\$ 811,420	\$ 3,604,260
Executive Office	\$ 186,692	\$ 1,829			\$ (1,995)		\$ 186,526	\$ 1,161,109	\$ 231,965	\$ 1,447,005
Fiscal Services	\$ 463,698	\$ 76,610	\$ 0		\$ (3,857)		\$ 536,451	\$ 2,284,801	\$ 455,584	\$ 1,448,441
Human Resources	\$ 497,728	\$ 11,415			\$ (5,907)		\$ 503,236	\$ 3,067,703	\$ 415,287	\$ 1,035,949
Business & Facilities Services	\$ 99,884	\$ 490,586			\$ (934)		\$ 589,536	\$ 2,206,005	\$ 353,481	\$ 1,822,379
Information Technology	\$ 260,160	\$ 1,023,274			\$ (2,158)		\$ 1,281,276	\$ 6,786,785	\$ 1,511,275	\$ 5,439,801
Court Administration Program	\$ 1,508,161	\$ 1,603,716	\$ 0		\$ (14,851)		\$ 3,097,026	\$ 15,506,403	\$ 2,967,593	\$ 11,193,575
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,200,905	\$ 3,706,011	\$ 139,998		\$ 0	\$ 1	\$ 12,046,915	\$ 61,460,324	\$ 12,339,501	\$ 58,183,418

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 September											
Fiscal Year 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 20,142,222	\$ 29,774					\$ 20,171,996	\$ 44,771,973	\$ 18,639,046	\$ 41,248,128	
Improvement and Modernization Fund	\$ (138,461)						\$ (138,461)	\$ 138,460	\$ 78,398	\$ 138,461	
Judges' Compensation (45.25)	\$ 90,897						\$ 90,897	\$ 348,455	\$ 82,625	\$ 370,500	
Court Interpreter (45.45)	\$ 318,668						\$ 318,668	\$ 1,720,834	\$ 318,458	\$ 1,665,889	
Civil Coordination Reimbursement (45.55)	\$ 583,320						\$ 583,320	\$ 4,069,865	\$ 354,849	\$ 4,435,670	
MOU Reimbursements (45.10 and General)								\$ 1,396,192		\$ 1,396,191	
Other Miscellaneous											
	\$ 20,996,646	\$ 29,774					\$ 21,028,420	\$ 62,445,878	\$ 19,683,374	\$ 49,254,817	
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,182,861)				\$ (1,182,861)	\$ 1,357,041	\$ (439,263)	\$ 1,357,041	
Other Judicial Council Grants			\$ (245,454)				\$ (245,454)	\$ 485,129	\$ (31,405)	\$ 325,121	
Non-Judicial Council Grants			\$ (163,416)				\$ (163,416)				
			\$ (1,591,731)				\$ (1,591,731)	\$ 1,842,170	\$ (470,669)	\$ 1,682,162	
Other Financing Sources											
Interest Income	\$ 859	\$ 23					\$ 882	\$ 31,258	\$ 1,876	\$ 44,404	
Investment Income											
Donations											
Local Fees	\$ 9,163	\$ 43,012					\$ 52,175	\$ 1,223,676	\$ 89,757	\$ 1,024,638	
Non-Fee Revenues											
Enhanced Collections		\$ 0					\$ 0	\$ 2,077,000	\$ 217,819	\$ 1,977,000	
Escheatment											
Prior Year Revenue			\$ (7,500)				\$ (7,500)		\$ (20,697)		
County Program - Restricted		\$ 5,054					\$ 5,054	\$ 813,088	\$ 20,937	\$ 940,704	
Reimbursement Other	\$ (2,444)						\$ (2,444)	\$ 320,072	\$ 21,261	\$ 262,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 17,759						\$ 17,759	\$ 131,452	\$ (3,139)	\$ 181,452	
	\$ 25,337	\$ 48,088	\$ (7,500)				\$ 65,929	\$ 4,598,648	\$ 327,814	\$ 4,430,648	
Total Revenues	\$ 21,021,984	\$ 77,862	\$ (1,590,231)				\$ 19,500,018	\$ 69,684,599	\$ 19,540,819	\$ 65,597,625	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,595,547	\$ 39,117	\$ 26,474				\$ 4,661,138	\$ 26,215,858	\$ 4,333,386	\$ 23,577,117	
Temp Help	\$ 46,693		\$ 682				\$ 47,575	\$ 83,485	\$ 55,281	\$ 55,281	
Overtime	\$ 56,362						\$ 56,362	\$ 275,000	\$ 47,297	\$ 164,878	
Staff Benefits	\$ 3,392,595	\$ 26,080	\$ 17,155				\$ 3,435,830	\$ 16,817,974	\$ 3,526,440	\$ 18,107,347	
	\$ 8,091,197	\$ 65,197	\$ 44,511				\$ 8,200,505	\$ 43,338,832	\$ 8,000,609	\$ 41,904,623	
Operating Expenses and Equipment											
General Expense	\$ 393,189	\$ 3,123	\$ 4,625				\$ 400,938	\$ 1,233,217	\$ 189,291	\$ 653,148	
Printing	\$ 15,079						\$ 15,079	\$ 272,197	\$ 9,635	\$ 233,600	
Telecommunications	\$ 3,149	\$ 1,434					\$ 4,583	\$ 340,310	\$ 70,110	\$ 522,964	
Postage	\$ 3,657	\$ 2					\$ 3,659	\$ 177,391	\$ 4,748	\$ 177,391	
Insurance								\$ 37,124		\$ 38,298	
In-State Travel	\$ 4,282	\$ 22	\$ (540)				\$ 3,764	\$ 35,495	\$ 24,232	\$ 129,281	
Out-of-State Travel								\$ 2,550		\$ 2,550	
Training	\$ 26,450		\$ (275)				\$ 26,175	\$ 43,704	\$ 1,020	\$ 7,705	
Security Services	\$ 734						\$ 734	\$ 7,609	\$ 771	\$ 12,609	
Facility Operations	\$ 432,871	\$ 272					\$ 433,142	\$ 1,004,644	\$ 204,557	\$ 767,032	
Utilities	\$ 361						\$ 361	\$ 26,500	\$ 2,141	\$ 26,500	
Contracted Services	\$ 1,126,733	\$ 787,068	\$ 15,806				\$ 1,929,606	\$ 6,822,754	\$ 1,856,195	\$ 6,183,071	
Consulting and Professional Services	\$ 22,045						\$ 22,045	\$ 62,810	\$ 7,509	\$ 11,810	
Information Technology	\$ 678,263	\$ 35,834	\$ 1,155				\$ 715,252	\$ 4,048,840	\$ 732,857	\$ 3,322,142	
Major Equipment	\$ 148,446		\$ 1,920				\$ 150,367	\$ 724,848	\$ 1,114,413	\$ 1,173,214	
Other Items of Expense	\$ 106						\$ 106	\$ 46,500	\$ 216	\$ 48,500	
	\$ 2,855,565	\$ 827,754	\$ 22,692				\$ 3,706,011	\$ 18,625,491	\$ 4,220,102	\$ 15,507,785	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0	\$ 15,000	\$ 4,287	\$ 15,000	
Jury Costs	\$ 139,998						\$ 139,998	\$ 900,000	\$ 114,502	\$ 766,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 350,000	\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (15,265)	\$ 13,046	\$ 2,219				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1						\$ 1				
	\$ 124,734	\$ 13,046	\$ 2,219				\$ 139,999	\$ 1,265,001	\$ 118,789	\$ 781,000	
Total Expenditures	\$ 11,071,468	\$ 805,997	\$ 69,422				\$ 12,046,818	\$ 61,460,324	\$ 12,339,501	\$ 58,183,416	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,950,488	\$ (828,134)	\$ (1,668,653)				\$ 7,453,700	\$ (2,575,729)	\$ 7,201,018	\$ (2,825,793)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,345,814	\$ 2,631,752	\$ 0				\$ 5,977,566	\$ 5,977,568	\$ 5,784,276	\$ 5,784,278	
Ending Balance (Deficit)	\$ 13,286,302	\$ 1,803,618	\$ (1,668,653)				\$ 13,431,268	\$ 3,401,837	\$ 12,955,296	\$ 2,958,485	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Contra Costa
 Court

FY 2015-2016 Quarter 1
 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)	339.75	323.05			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.