

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

1.29.24

Date

Contra Costa

Court

2023-24 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa

Court

2023-24 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Contra Costa

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	352.55	294.55	297.55		

¹ Total 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 December							2022/23	
	Fiscal Year 2023/24								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue								
		Non-Grant	Grant						
ASSETS									
Operations	\$ (8,488,794)	\$ 8,355,929	\$ (357,194)				\$ 198,675	\$ (291,383)	\$ (332,213)
Payroll	\$ (11,304)							\$ (11,304)	\$ 0
Jury								\$ 50,000	\$ 50,000
Revolving	\$ 50,000								
Other							\$ 0	\$ 0	\$ (2)
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (226,133)	\$ (226,133)	\$ (382,036)
Trust	\$ 0								
Credit Card								\$ 5,198	\$ 4,488
Cash on Hand	\$ 5,198							\$ 0	\$ 0
Cash with County	\$ 0								
Cash Outside of the JCC									
Cash Equivalents	\$ 29,354,817						\$ 13,005,175	\$ 42,359,992	\$ 38,513,294
Total Cash and Cash Equivalents	\$ 20,909,917	\$ 8,355,929	\$ (357,194)				\$ 12,977,717	\$ 41,886,369	\$ 37,853,531
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 2,051	\$ 2,761
Due From Employee	\$ 2,051								
Civil Jury Fees							\$ 9,704	\$ 9,704	\$ 9,704
Trust	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 89,959
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 35,747							\$ 35,747	\$ 39,616
Total Receivables	\$ 37,798	\$ 0	\$ 0				\$ 9,704	\$ 47,502	\$ 142,040
Prepaid Expenses - General	\$ 118,096							\$ 118,096	\$ 101,175
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 118,096							\$ 118,096	\$ 101,175
Other Assets									
Total Other Assets									
Total Assets	\$ 21,065,810	\$ 8,355,929	\$ (357,194)				\$ 12,987,421	\$ 42,051,967	\$ 38,096,746
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 75	\$ 1,912	\$ 16,301
Accounts Payable - General	\$ 1,837	\$ 0	\$ 0				\$ 35,747	\$ 35,747	\$ 39,616
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 501,972						\$ 83,483	\$ 585,455	\$ 290,108
TC145 Liability							\$ 831,970	\$ 831,970	\$ 958,423
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,211,912	\$ 2,211,912	\$ 2,629,869
Due to Other Public Agencies								\$ 0	\$ 606
Sales and Use Tax	\$ 0							\$ 57,368	\$ 39,443
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 503,809	\$ 0	\$ 0				\$ 3,220,555	\$ 3,724,384	\$ 3,974,366
Civil							\$ 6,945,038	\$ 6,945,038	\$ 5,741,778
Criminal							\$ 1,546,502	\$ 1,546,502	\$ 1,396,519
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 498,085	\$ 498,085	\$ 174,649
Miscellaneous Trust									
Total Trust Deposits							\$ 8,989,624	\$ 8,989,624	\$ 7,312,946
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (276,101)							\$ (276,101)	\$ (913,508)
Deferred Compensation Payable	\$ (13)							\$ (13)	\$ (1,038)
Deductions Payable	\$ 967,854	\$ 5,982						\$ 973,836	\$ 995,686
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 691,741	\$ 5,982						\$ 697,723	\$ 81,140
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 47,367
Liabilities For Deposits	\$ 73,636	\$ 532	\$ 0				\$ 772,259	\$ 846,427	\$ 989,746
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 783	\$ 783	\$ 750
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 73,636	\$ 532	\$ 0				\$ 777,242	\$ 851,410	\$ 1,042,063
Total Liabilities	\$ 1,269,186	\$ 6,514	\$ 0				\$ 12,987,421	\$ 14,263,121	\$ 12,410,514
Total Fund Balance	\$ 19,796,624	\$ 8,349,416	\$ (357,194)					\$ 27,788,846	\$ 25,686,232
Total Liabilities and Fund Balance	\$ 21,065,810	\$ 8,355,929	\$ (357,194)				\$ 12,987,421	\$ 42,051,967	\$ 38,096,746

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 2023/24										2022/23	
	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	\$ 33,715,924	\$ (296,084)					\$ 33,419,840	\$ 52,699,395	\$ 32,123,566	\$ 51,582,026	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 144,896	\$ 0	\$ 411,607	
Judges' Compensation (0150019)	\$ 180,498						\$ 180,498	\$ 374,890	\$ 180,498	\$ 374,890	
Court Interpreter (0150037)	\$ 1,676,675						\$ 1,676,675	\$ 3,254,269	\$ 1,691,060	\$ 2,116,039	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,741,525						\$ 1,741,525	\$ 4,593,423	\$ 1,546,524	\$ 4,006,289	
Other Miscellaneous	\$ 1,396,191	\$ 6,399,934					\$ 7,796,125	\$ 3,065,207	\$ 6,962,355	\$ 3,034,421	
	\$ 38,710,813	\$ 6,103,850					\$ 44,814,663	\$ 64,131,880	\$ 42,504,003	\$ 61,525,272	
Grants											
AB 1058 Commissioner/Facilitator			\$ (122,041)				\$ (122,041)	\$ 1,079,313	\$ (153,129)	\$ 1,128,208	
Other Judicial Council Grants									\$ 10,500		
Non-Judicial Council Grants											
			\$ (122,041)				\$ (122,041)	\$ 1,079,313	\$ (142,629)	\$ 1,128,208	
Other Financing Sources											
Interest Income	\$ 701,110	\$ 368,626					\$ 1,069,736	\$ 800,000	\$ 404,119	\$ 63,800	
Investment Income											
Donations							\$ 85,503	\$ 265,750	\$ 95,043	\$ 296,099	
Local Fees	\$ 1,107	\$ 84,396									
Non-Fee Revenues							\$ 481,430	\$ 2,102,344	\$ 707,397	\$ 2,265,274	
Enhanced Collections		\$ 481,430					\$ 181,088	\$ 180,000	\$ 72,978	\$ 100,000	
Escheatment	\$ 181,088						\$ 32,883		\$ 41,449		
Prior Year Revenue	\$ 32,322	\$ 561					\$ (5,939)	\$ 253,387	\$ 5,342	\$ 30,000	
County Program - Restricted	\$ (2,280)	\$ (3,659)					\$ 12,357	\$ 30,000	\$ 15,166	\$ 256,580	
Reimbursement Other	\$ 12,357						\$ 916	\$ 2,050	\$ 19,705	\$ 45,663	
Sale of Fixed Assets	\$ 916										
Other Miscellaneous							\$ 926,621	\$ 931,354			
	\$ 926,621	\$ 931,354					\$ 1,857,975	\$ 3,633,531	\$ 1,361,198	\$ 3,057,216	
Total Revenues	\$ 39,637,434	\$ 7,035,204	\$ (122,041)				\$ 46,550,597	\$ 68,844,724	\$ 43,722,573	\$ 65,710,696	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 12,399,995	\$ 43,840	\$ 123,120				\$ 12,566,956	\$ 29,445,988	\$ 12,212,344	\$ 29,142,418	
Temp Help	\$ 61,954						\$ 61,954	\$ 29,890	\$ 29,890		
Overtime	\$ 81,578						\$ 81,578	\$ 50,000	\$ 97,492	\$ 40,000	
Staff Benefits	\$ 8,907,268	\$ 27,116	\$ 71,844				\$ 9,006,228	\$ 22,166,938	\$ 8,061,223	\$ 20,893,078	
	\$ 21,450,795	\$ 70,956	\$ 194,964				\$ 21,716,715	\$ 51,662,926	\$ 20,400,949	\$ 50,075,496	
Operating Expenses and Equipment											
General Expense	\$ 938,964	\$ 852					\$ 939,816	\$ 2,251,223	\$ 466,487	\$ 1,530,459	
Printing	\$ 64,128	\$ 12,800					\$ 76,928	\$ 226,500	\$ 62,821	\$ 209,050	
Telecommunications	\$ 67,484						\$ 67,484	\$ 189,525	\$ 75,361	\$ 199,200	
Postage	\$ 207,262	\$ 19,552					\$ 226,814	\$ 309,544	\$ 193,193	\$ 198,800	
Insurance	\$ 41,208						\$ 41,208	\$ 36,400	\$ 34,202	\$ 36,368	
In-State Travel	\$ 17,711		\$ 796				\$ 18,507	\$ 31,700	\$ 18,555	\$ 19,300	
Out-of-State Travel	\$ 744						\$ 744	\$ 2,050	\$ 564		
Training	\$ 13,305	\$ 900	\$ 400				\$ 14,805	\$ 32,080	\$ 9,035	\$ 13,720	
Security Services	\$ 5,804						\$ 5,804	\$ 15,000	\$ 4,745	\$ 37,975	
Facility Operations	\$ 514,465						\$ 514,465	\$ 1,933,200	\$ 70,053	\$ 3,482,353	
Utilities										\$ 10,000	
Contracted Services	\$ 3,494,158	\$ 975,115					\$ 4,469,272	\$ 10,933,421	\$ 3,662,982	\$ 10,727,774	
Consulting and Professional Services	\$ 71,097						\$ 71,097	\$ 93,575	\$ 76,149	\$ 85,070	
Information Technology	\$ 1,270,186	\$ 300					\$ 1,270,486	\$ 3,182,555	\$ 977,892	\$ 2,317,463	
Major Equipment	\$ 481,862						\$ 481,862	\$ 2,060,249	\$ 277,645	\$ 585,354	
Other Items of Expense	\$ 20,890						\$ 20,890	\$ 57,260	\$ 13,172	\$ 55,650	
	\$ 7,209,269	\$ 1,009,519	\$ 1,196				\$ 8,219,983	\$ 21,354,282	\$ 5,942,858	\$ 19,508,535	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 317,123						\$ 317,123	\$ 650,000	\$ 253,596	\$ 510,000	
Judgements, Settlements and Claims	\$ 12,582						\$ 12,582		\$ 6,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (54,332)	\$ 15,339	\$ 38,993				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,540						\$ 5,540		\$ 7,530		
	\$ 280,913	\$ 15,339	\$ 38,993				\$ 335,245	\$ 650,001	\$ 267,126	\$ 510,000	
Total Expenditures	\$ 28,940,977	\$ 1,095,813	\$ 235,152				\$ 30,271,942	\$ 73,687,209	\$ 26,610,932	\$ 70,094,031	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,696,458	\$ 5,939,390	\$ (357,194)				\$ 16,278,654	\$ (4,822,485)	\$ 17,111,641	\$ (4,383,335)	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,100,167	\$ 2,410,025	\$ 0				\$ 11,510,192	\$ 11,510,192	\$ 8,574,591	\$ 8,574,591	
Ending Balance (Deficit)	\$ 18,796,624	\$ 8,349,416	\$ (357,194)				\$ 27,788,846	\$ 6,687,707	\$ 25,686,232	\$ 4,191,257	

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

	For the month ended December									
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 5,904,369	\$ 330,930	\$ 12,582			\$ 211	\$ 6,248,093	\$ 14,511,983	\$ 6,235,646	\$ 14,042,893
Traffic & Other Infractions	\$ 488,337	\$ 95,234					\$ 583,571	\$ 1,424,036	\$ 586,365	\$ 1,603,057
Other Criminal Cases	\$ 1,433,496	\$ 398,355				\$ 6,000	\$ 1,837,851	\$ 5,259,711	\$ 1,436,073	\$ 5,062,032
Civil	\$ 2,282,029	\$ 10,778					\$ 2,292,806	\$ 5,428,657	\$ 2,249,642	\$ 5,018,842
Family & Children Services	\$ 2,180,698	\$ 62,630			\$ 38,993		\$ 2,282,321	\$ 6,245,562	\$ 2,484,185	\$ 6,761,803
Probate, Guardianship & Mental Health Services	\$ 903,755	\$ 30,475				\$ 41	\$ 934,271	\$ 2,264,518	\$ 881,717	\$ 2,049,006
Juvenile Dependency Services	\$ 48,907	\$ 1,332,829					\$ 1,381,736	\$ 2,932,108	\$ 1,468,510	\$ 2,890,175
Juvenile Delinquency Services	\$ 228,860						\$ 228,860	\$ 532,788	\$ 189,411	\$ 434,311
Other Court Operations	\$ 2,289,429	\$ 9,083					\$ 2,298,512	\$ 5,345,221	\$ 2,270,451	\$ 5,245,976
Court Interpreters	\$ 599,913	\$ 791,808					\$ 1,391,720	\$ 3,008,591	\$ 1,128,381	\$ 2,116,039
Jury Services	\$ 295,407	\$ 64,691	\$ 317,123				\$ 677,220	\$ 1,581,256	\$ 514,571	\$ 1,342,638
Security		\$ 225,276					\$ 225,276	\$ 529,510	\$ 87,782	\$ 527,995
Trial Court Operations Program	\$ 16,655,201	\$ 3,352,087	\$ 329,705		\$ 38,993	\$ 6,252	\$ 20,382,238	\$ 49,063,941	\$ 19,532,734	\$ 47,094,767
Enhanced Collections	\$ 70,553	\$ 570,895			\$ 15,240		\$ 656,688	\$ 2,102,343	\$ 901,797	\$ 2,265,274
Other Non-Court Operations										
Non-Court Operations Program	\$ 70,553	\$ 570,895			\$ 15,240		\$ 656,688	\$ 2,102,343	\$ 901,797	\$ 2,265,274
Executive Office	\$ 577,567	\$ 1,573			\$ (7,072)	\$ 67	\$ 572,135	\$ 1,191,109	\$ 487,349	\$ 1,165,315
Fiscal Services	\$ 1,433,234	\$ 217,049			\$ (4,391)	\$ 415	\$ 1,646,307	\$ 1,639,618	\$ 786,255	\$ 1,757,924
Human Resources	\$ 1,579,647	\$ 301,818			\$ (22,122)	\$ 494	\$ 1,859,837	\$ 6,322,445	\$ 1,852,855	\$ 3,071,086
Business & Facilities Services	\$ 232,762	\$ 1,248,614			\$ (9,341)	\$ 2,554	\$ 1,474,589	\$ 3,574,566	\$ 591,132	\$ 7,309,045
Information Technology	\$ 1,167,751	\$ 2,527,946			\$ (11,306)	\$ (4,242)	\$ 3,680,149	\$ 9,773,187	\$ 2,458,810	\$ 7,430,620
Court Administration Program	\$ 4,990,961	\$ 4,297,001			\$ (54,232)	\$ (712)	\$ 9,233,017	\$ 22,500,925	\$ 6,176,400	\$ 20,733,990
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,716,715	\$ 8,219,983	\$ 329,705		\$ 0	\$ 5,540	\$ 30,271,942	\$ 73,667,209	\$ 26,610,932	\$ 70,094,031