

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

10-14-22

Date

Contra Costa

Court

FY 2022-2023 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Contra Costa

Court

FY 2022-2023 Qtr 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)	338.1	290.60			

¹ 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
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2022/23									2021/22
	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	\$ (7,313,697)	\$ 7,562,090	\$ (331,941)				\$ 229,362	\$ 145,813	\$ (28,200)
Payroll	\$ (18,513)							\$ (18,513)	\$ (783)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 23,632	\$ 23,632	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (238,872)	\$ (238,872)	\$ (637,007)
Credit Card									
Cash on Hand	\$ 4,488							\$ 4,488	\$ 7,883
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 27,238,369						\$ 11,880,074	\$ 39,118,443	\$ 26,920,576
Total Cash and Cash Equivalents	\$ 19,960,647	\$ 7,562,090	\$ (331,941)				\$ 11,894,194	\$ 39,084,990	\$ 26,312,468
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,115							\$ 2,115	\$ 219
Civil Jury Fees									
Trust							\$ 9,704	\$ 9,704	\$ 9,858
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 119,009					\$ 119,009	\$ 28,318
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 22,348							\$ 22,348	\$ 0
Total Receivables	\$ 24,463	\$ 0	\$ 119,009				\$ 9,704	\$ 153,175	\$ 38,394
Prepaid Expenses - General	\$ 101,175							\$ 101,175	\$ 717,785
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 101,175							\$ 101,175	\$ 717,785
Other Assets									
Total Other Assets									
Total Assets	\$ 20,086,285	\$ 7,562,090	\$ (212,932)				\$ 11,903,899	\$ 39,339,341	\$ 27,068,647
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,899	\$ 0	\$ 0				\$ 0	\$ 14,899	\$ 50,455
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 22,348	\$ 22,348	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 1,390,043	\$ 0					\$ 290,108	\$ 1,680,151	\$ 2,374,750
TC145 Liability							\$ 906,029	\$ 906,029	\$ 1,336,591
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,182,556	\$ 3,182,556	\$ 3,454,632
Due to Other Public Agencies									
Sales and Use Tax	\$ 606							\$ 606	\$ 606
Interest							\$ 22,515	\$ 22,515	\$ 57
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,405,547	\$ 0	\$ 0				\$ 4,423,555	\$ 5,829,103	\$ 7,217,091
Civil							\$ 5,245,528	\$ 5,245,528	\$ 3,230,874
Criminal							\$ 1,375,158	\$ 1,375,158	\$ 1,254,891
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 155,304	\$ 155,304	\$ 127,052
Miscellaneous Trust									
Total Trust Deposits							\$ 6,775,989	\$ 6,775,989	\$ 4,612,817
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (421,936)							\$ (421,936)	\$ (130,191)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (50)
Deductions Payable	\$ 771,956	\$ 5,982						\$ 777,937	\$ 787,215
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 350,019	\$ 5,982						\$ 356,001	\$ 656,974
Revenue Collected in Advance	\$ 47,367	\$ 0	\$ 0					\$ 47,367	\$ 0
Liabilities For Deposits	\$ 236,145	\$ 2,574	\$ 1,761				\$ 699,053	\$ 939,534	\$ 961,496
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 1,101	\$ 1,101	\$ 1,808
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 283,512	\$ 2,574	\$ 1,761				\$ 704,354	\$ 992,202	\$ 967,503
Total Liabilities	\$ 2,039,079	\$ 8,556	\$ 1,761				\$ 11,903,899	\$ 13,953,294	\$ 13,454,385
Total Fund Balance	\$ 18,047,206	\$ 7,553,533	\$ (214,693)					\$ 25,386,046	\$ 13,614,262
Total Liabilities and Fund Balance	\$ 20,086,285	\$ 7,562,090	\$ (212,932)				\$ 11,903,899	\$ 39,339,341	\$ 27,068,647

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 2022/23									2021/22		
	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	\$ 22,075,422	\$ 29,160					\$ 22,104,582		\$ 20,112,578	\$ 50,371,393	
Improvement and Modernization Fund	\$ (81,169)						\$ (81,169)		\$ (144,156)	\$ 144,156	
Judges' Compensation (0150019)	\$ 90,249						\$ 90,249		\$ 90,249	\$ 374,890	
Court Interpreter (0150037)	\$ 832,321						\$ 832,321		\$ 718,580	\$ 3,048,311	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 473,915						\$ 473,915		\$ 970,289	\$ 3,957,035	
Other Miscellaneous		\$ 5,566,164					\$ 5,566,164			\$ 1,396,191	
	\$ 23,390,738	\$ 5,595,324					\$ 28,986,062		\$ 21,747,540	\$ 59,291,976	
Grants											
AB 1058 Commissioner/Facilitator			\$ (214,693)				\$ (214,693)		\$ (554,205)	\$ 1,121,769	
Other Judicial Council Grants	\$ 10,500						\$ 10,500		\$ (23,681)	\$ 486,182	
Non-Judicial Council Grants											
	\$ 10,500		\$ (214,693)				\$ (204,193)		\$ (577,886)	\$ 1,607,951	
Other Financing Sources											
Interest Income	\$ 76,518	\$ 21,147					\$ 97,665		\$ 164	\$ 53,500	
Investment Income											
Donations											
Local Fees	\$ 445	\$ 32,720					\$ 33,165		\$ 126,472	\$ 629,509	
Non-Fee Revenues											
Enhanced Collections		\$ 127,444					\$ 127,444		\$ 489,494	\$ 2,554,612	
Escheatment	\$ 72,978						\$ 72,978				
Prior Year Revenue	\$ 7,495	\$ 0					\$ 7,495		\$ 12,594		
County Program - Restricted	\$ 0	\$ 0					\$ 0		\$ 1,848	\$ 67,120	
Reimbursement Other	\$ 0						\$ 0		\$ 992	\$ 252,298	
Sale of Fixed Assets											
Other Miscellaneous	\$ 647						\$ 647		\$ 422	\$ 5,500	
	\$ 158,083	\$ 181,311					\$ 339,394		\$ 631,986	\$ 3,562,539	
Total Revenues	\$ 23,559,321	\$ 5,776,635	\$ (214,693)				\$ 29,121,263		\$ 21,801,639	\$ 64,462,466	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,346,549	\$ 17,862					\$ 5,364,411		\$ 5,153,216	\$ 27,220,199	
Temp Help	\$ 8,809						\$ 8,809		\$ 18,886		
Overtime	\$ 47,671						\$ 47,671		\$ 37,863	\$ 45,000	
Staff Benefits	\$ 4,163,535	\$ 12,841					\$ 4,176,376		\$ 4,218,509	\$ 20,711,792	
	\$ 9,566,565	\$ 30,703					\$ 9,597,268		\$ 9,428,474	\$ 47,976,991	
Operating Expenses and Equipment											
General Expense	\$ 116,346	\$ 618					\$ 116,964		\$ 187,991	\$ 1,299,913	
Printing	\$ 40,379						\$ 40,379		\$ 31,736	\$ 212,650	
Telecommunications	\$ 36,897						\$ 36,897		\$ 33,868	\$ 269,420	
Postage	\$ 10,671						\$ 10,671		\$ 120,980	\$ 192,415	
Insurance										\$ 25,800	
In-State Travel	\$ 4,179						\$ 4,179		\$ 1,848	\$ 50,950	
Out-of-State Travel	\$ 156						\$ 156				
Training	\$ 2,700						\$ 2,700		\$ 100	\$ 25,920	
Security Services	\$ 2,369						\$ 2,369		\$ 2,382	\$ 10,000	
Facility Operations	\$ 25,111						\$ 25,111		\$ 24,078	\$ 1,497,785	
Utilities									\$ 7,602		
Contracted Services	\$ 1,230,399	\$ 355,043					\$ 1,585,441		\$ 1,846,658	\$ 8,232,540	
Consulting and Professional Services	\$ 16,615						\$ 16,615		\$ 145,320	\$ 1,310,070	
Information Technology	\$ 455,949						\$ 455,949		\$ 732,413	\$ 4,263,733	
Major Equipment	\$ 277,645						\$ 277,645		\$ 92,131	\$ 46,650	
Other Items of Expense	\$ 4,932						\$ 4,932		\$ 5,578	\$ 40,500	
	\$ 2,224,348	\$ 355,660					\$ 2,580,008		\$ 3,232,685	\$ 17,478,346	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 126,569						\$ 126,569		\$ 86,615	\$ 700,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,559)	\$ 7,559					\$ 0		\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 5,964						\$ 5,964		\$ 4,275		
	\$ 124,973	\$ 7,559					\$ 132,533		\$ 90,890	\$ 700,001	
Total Expenditures	\$ 11,915,885	\$ 393,923					\$ 12,309,808		\$ 12,752,049	\$ 66,155,337	
Excess (Deficit) of Revenues Over Expenditures	\$ 11,643,436	\$ 5,382,712	\$ (214,693)				\$ 16,811,455		\$ 9,049,590	\$ (1,692,871)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,403,770	\$ 2,170,821	\$ 0				\$ 8,574,591	\$ 8,574,591	\$ 4,564,672	\$ 4,564,672	
Ending Balance (Deficit)	\$ 18,047,206	\$ 7,553,533	\$ (214,693)				\$ 25,386,046	\$ 8,574,591	\$ 13,614,262	\$ 2,871,801	

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

For the month ended September

Fiscal Year 2022/23

2021/22

	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	\$ 2,770,475	\$ 112,702					\$ 2,883,177		\$ 2,829,445	\$ 13,389,543
Traffic & Other Infractions	\$ 245,947	\$ 33,440					\$ 279,386		\$ 301,569	\$ 1,649,568
Other Criminal Cases	\$ 604,616	\$ 33,250					\$ 637,866		\$ 598,771	\$ 3,460,427
Civil	\$ 993,531						\$ 993,531		\$ 843,764	\$ 4,443,694
Family & Children Services	\$ 970,260	\$ 47,395					\$ 1,017,655		\$ 954,148	\$ 6,273,705
Probate, Guardianship & Mental Health Services	\$ 361,008	\$ 21,473					\$ 382,481		\$ 324,242	\$ 1,774,918
Juvenile Dependency Services	\$ 35,567	\$ 690,862					\$ 726,429		\$ 647,573	\$ 2,558,944
Juvenile Delinquency Services	\$ 84,489						\$ 84,489		\$ 39,957	\$ 99,027
Other Court Operations	\$ 1,036,718	\$ 7,985					\$ 1,044,703		\$ 879,373	\$ 3,531,237
Court Interpreters	\$ 286,304	\$ 192,872					\$ 479,177		\$ 479,798	\$ 3,339,730
Jury Services	\$ 114,260	\$ 15,146	\$ 126,569			\$ 3,973	\$ 259,947		\$ 238,743	\$ 1,695,542
Security		\$ 3,673					\$ 3,673		\$ 0	\$ 298,775
Trial Court Operations Program	\$ 7,503,174	\$ 1,158,799	\$ 126,569			\$ 3,973	\$ 8,792,515		\$ 8,137,383	\$ 42,515,110
Enhanced Collections	\$ 29,084	\$ 268,800			\$ 7,161		\$ 305,045		\$ 811,848	\$ 2,683,327
Other Non-Court Operations										\$ 25,000
Non-Court Operations Program	\$ 29,084	\$ 268,800			\$ 7,161		\$ 305,045		\$ 811,848	\$ 2,708,327
Executive Office	\$ 182,510	\$ 21,681			\$ (864)		\$ 203,326		\$ 258,345	\$ 1,021,816
Fiscal Services	\$ 266,505	\$ 90,356			\$ 606		\$ 357,468		\$ 698,880	\$ 1,873,736
Human Resources	\$ 1,137,104	\$ 111,914			\$ (3,467)		\$ 1,245,551		\$ 1,022,871	\$ 6,993,142
Business & Facilities Services	\$ 82,891	\$ 117,512			\$ (1,359)	\$ 1,991	\$ 201,035		\$ 365,874	\$ 2,084,192
Information Technology	\$ 395,999	\$ 810,946			\$ (2,076)		\$ 1,204,868		\$ 1,456,848	\$ 8,959,014
Court Administration Program	\$ 2,065,009	\$ 1,152,408			\$ (7,161)	\$ 1,991	\$ 3,212,248		\$ 3,802,818	\$ 20,931,899
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,597,268	\$ 2,580,008	\$ 126,569		\$ 0	\$ 5,964	\$ 12,309,808		\$ 12,752,049	\$ 66,155,337