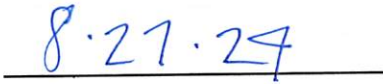


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Contra Costa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Contra Costa

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	352.55	294.55	297.55	292.6	277.9

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 June									
Fiscal Year 2023/24									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (9,126,843)	\$ 8,410,628	\$ 0				\$ 284,486	\$ (431,730)	\$ (421,035)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees Trust	\$ 0						\$ (375,038)	\$ (375,038)	\$ (201,579)
Credit Card	\$ 6,683							\$ 6,683	\$ 5,693
Cash on Hand	\$ 0							\$ 0	\$ 0
Cash with County	\$ 124,580							\$ 124,580	\$ 124,580
Cash Outside of the JCC	\$ 18,476,911						\$ 15,253,889	\$ 33,730,799	\$ 32,071,080
Cash Held with the JCC							\$ 15,163,336	\$ 33,105,294	\$ 31,504,159
Cash Equivalents									
Total Cash and Cash Equivalents	\$ 9,531,331	\$ 8,410,628	\$ 0						
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 4,890	\$ 8,509						\$ 13,399	\$ 8,287
Accounts Receivable - General									
Dishonored Checks								\$ 12,265	\$ 7,059
Due From Employee	\$ 12,265								
Civil Jury Fees							\$ 9,704	\$ 9,704	\$ 9,704
Trust							\$ 0	\$ 1,369,772	\$ 1,480,255
Due From Other Funds	\$ 1,369,772							\$ 99,616	\$ 151,188
Due From Other Governments	\$ 75,239	\$ 24,378	\$ 0					\$ 1,135,047	\$ 677,355
Due From Other Courts	\$ 488,132	\$ 395,324	\$ 251,590					\$ 1,982,473	\$ 1,364,728
Due From State	\$ 1,100,142	\$ 66,382	\$ 815,949					\$ 776	\$ 0
Trust Due To/From							\$ 776	\$ 776	\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 17,649							\$ 17,649	\$ 22,115
Total Receivables	\$ 3,068,088	\$ 494,593	\$ 1,067,540				\$ 10,480	\$ 4,640,700	\$ 3,720,692
Prepaid Expenses - General	\$ 25,022							\$ 25,022	\$ 125,297
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 25,022							\$ 25,022	\$ 125,297
Other Assets									
Total Other Assets									
Total Assets	\$ 12,624,441	\$ 8,905,220	\$ 1,067,540				\$ 15,173,816	\$ 37,771,017	\$ 35,350,148
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,669,555	\$ 109,743	\$ 0					\$ 1,779,298	\$ 1,052,515
Accounts Payable - General	\$ 44,837	\$ 0	\$ 0				\$ 0	\$ 44,837	\$ 36,811
Due to Other Funds	\$ 776	\$ 302,232	\$ 1,067,540				\$ 17,649	\$ 1,388,197	\$ 1,502,370
Due to Other Courts	\$ 7,354							\$ 7,354	\$ 6,482
Due to State	\$ 186,625	\$ 4,301,293					\$ 72,213	\$ 4,560,131	\$ 883,650
TC145 Liability							\$ 1,234,968	\$ 1,234,968	\$ 1,098,189
Due to Other Governments	\$ 525,332	\$ 887,458					\$ 3,139,382	\$ 1,412,790	\$ 505,849
AB145 Due to Other Government Agency								\$ 3,139,382	\$ 2,904,129
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0						\$ 4,890	\$ 4,890	\$ 2,583
Interest	\$ 0							\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,434,478	\$ 5,600,726	\$ 1,067,540				\$ 4,469,102	\$ 13,571,846	\$ 7,992,579
Civil							\$ 7,705,587	\$ 7,705,587	\$ 6,000,689
Criminal							\$ 1,419,912	\$ 1,419,912	\$ 1,319,954
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 737,033	\$ 737,033	\$ 341,428
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 9,862,532	\$ 9,862,532	\$ 7,662,071
Accrued Payroll	\$ 856,661							\$ 856,661	\$ 1,030,968
Benefits Payable	\$ 59,886							\$ 59,886	\$ 70,583
Deferred Compensation Payable	\$ 0							\$ 0	\$ 103
Deductions Payable	\$ 939,662	\$ 5,982						\$ 945,644	\$ 964,389
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,856,209	\$ 5,982						\$ 1,862,191	\$ 2,066,044
Revenue Collected in Advance	\$ 914,536	\$ 1,000,000	\$ 0					\$ 1,914,536	\$ 5,157,108
Liabilities For Deposits	\$ 97,563	\$ 532	\$ 0				\$ 837,508	\$ 935,602	\$ 956,880
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 475	\$ 475	\$ 1,073
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,012,098	\$ 1,000,532	\$ 0				\$ 842,183	\$ 2,854,813	\$ 6,119,262
Total Liabilities	\$ 5,302,786	\$ 6,607,239	\$ 1,067,540				\$ 15,173,816	\$ 28,151,381	\$ 23,839,956
Total Fund Balance	\$ 7,321,655	\$ 2,297,981	\$ 0					\$ 9,619,636	\$ 11,510,192
Total Liabilities and Fund Balance	\$ 12,624,441	\$ 8,905,220	\$ 1,067,540				\$ 15,173,816	\$ 37,771,017	\$ 35,350,148

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 June									
	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)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 53,243,201	\$ (47,309)					\$ 53,195,892	\$ 52,699,395	\$ 51,081,438	\$ 51,582,026
Improvement and Modernization Fund	\$ 155,965						\$ 155,965	\$ 144,696	\$ 255,196	\$ 411,607
Judges' Compensation (0150019)	\$ 346,529						\$ 346,529	\$ 374,890	\$ 325,681	\$ 374,890
Court Interpreter (0150037)	\$ 3,684,597						\$ 3,684,597	\$ 3,254,269	\$ 2,932,364	\$ 2,116,039
Civil Coordination Reimbursement (0150091)	\$ 4,717,209						\$ 4,717,209	\$ 4,593,423	\$ 4,653,012	\$ 4,006,289
MOU Reimbursements (0150010 and General)	\$ 1,396,191	\$ 1,440,459					\$ 2,836,650	\$ 3,065,207	\$ 2,231,437	\$ 3,034,421
Other Miscellaneous										
	\$ 63,543,693	\$ 1,393,150					\$ 64,936,843	\$ 64,131,880	\$ 61,479,128	\$ 61,525,272
Grants										
AB 1058 Commissioner/Facilitator			\$ 1,067,540				\$ 1,067,540	\$ 1,079,313	\$ 1,100,178	\$ 1,128,208
Other Judicial Council Grants									\$ 0	
Non-Judicial Council Grants										
			\$ 1,067,540				\$ 1,067,540	\$ 1,079,313	\$ 1,100,178	\$ 1,128,208
Other Financing Sources										
Interest Income	\$ 1,178,012	\$ 332,370					\$ 1,510,382	\$ 800,000	\$ 883,357	\$ 63,600
Investment Income										
Donations										
Local Fees	\$ 3,261	\$ 237,253					\$ 240,514	\$ 265,750	\$ 267,189	\$ 296,099
Non-Fee Revenues										
Enhanced Collections		\$ 1,455,886					\$ 1,455,886	\$ 2,102,344	\$ 2,015,865	\$ 2,265,274
Escheatment	\$ 181,322						\$ 181,322	\$ 180,000	\$ 72,978	\$ 100,000
Prior Year Revenue	\$ 234,259	\$ 561	\$ (34,948)				\$ 199,872	\$ 199,872	\$ 41,434	\$ 30,000
County Program - Restricted	\$ 225,149	\$ 34,814					\$ 259,963	\$ 253,387	\$ 247,392	\$ 30,000
Reimbursement Other	\$ 28,448						\$ 28,448	\$ 30,000	\$ 44,924	\$ 256,580
Sale of Fixed Assets										
Other Miscellaneous	\$ 78,365						\$ 78,365	\$ 2,050	\$ 21,288	\$ 45,663
	\$ 1,928,817	\$ 2,060,884	\$ (34,948)				\$ 3,954,752	\$ 3,633,531	\$ 3,594,427	\$ 3,057,216
Total Revenues	\$ 65,472,509	\$ 3,454,034	\$ 1,032,592				\$ 69,959,135	\$ 68,844,724	\$ 66,173,734	\$ 65,710,686
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 26,544,514	\$ 183,387	\$ 597,006				\$ 27,324,907	\$ 29,445,988	\$ 27,171,782	\$ 29,142,418
Temp Help	\$ 121,967						\$ 121,967	\$ 84,999	\$ 197,841	\$ 40,000
Overtime	\$ 171,924						\$ 171,924	\$ 50,000	\$ 197,841	\$ 40,000
Staff Benefits	\$ 19,227,870	\$ 62,362	\$ 352,782				\$ 19,643,014	\$ 22,166,938	\$ 20,391,642	\$ 20,893,078
	\$ 46,066,275	\$ 245,750	\$ 949,787				\$ 47,261,812	\$ 51,662,926	\$ 47,846,265	\$ 50,075,496
Operating Expenses and Equipment										
General Expense	\$ 2,292,463	\$ 1,467					\$ 2,293,930	\$ 2,251,223	\$ 1,292,594	\$ 1,530,459
Printing	\$ 213,601	\$ 15,791					\$ 229,392	\$ 226,500	\$ 226,520	\$ 209,050
Telecommunications	\$ 197,606						\$ 197,606	\$ 189,525	\$ 222,115	\$ 199,200
Postage	\$ 451,427	\$ 36,102					\$ 487,529	\$ 309,544	\$ 251,410	\$ 198,800
Insurance	\$ 45,260						\$ 45,260	\$ 36,400	\$ 35,538	\$ 36,368
In-State Travel	\$ 39,327		\$ 3,030				\$ 42,357	\$ 31,700	\$ 34,030	\$ 19,300
Out-of-State Travel	\$ 744						\$ 744	\$ 2,050	\$ 1,450	
Training	\$ 17,503	\$ 3,960	\$ 800				\$ 22,263	\$ 32,080	\$ 21,341	\$ 13,720
Security Services	\$ 11,506						\$ 11,506	\$ 15,000	\$ 37,209	\$ 37,975
Facility Operations	\$ 1,779,752						\$ 1,779,752	\$ 1,933,200	\$ 595,848	\$ 3,482,353
Utilities										\$ 10,000
Contracted Services	\$ 8,462,497	\$ 3,281,635					\$ 11,744,132	\$ 10,933,421	\$ 9,471,547	\$ 10,727,774
Consulting and Professional Services	\$ 92,532						\$ 92,532	\$ 93,575	\$ 200,929	\$ 85,070
Information Technology	\$ 3,300,701	\$ 899					\$ 3,301,601	\$ 3,182,555	\$ 1,875,243	\$ 2,317,463
Major Equipment	\$ 3,501,016						\$ 3,501,016	\$ 2,060,249	\$ 378,757	\$ 585,354
Other Items of Expense	\$ 46,913						\$ 46,913	\$ 57,260	\$ 39,250	\$ 55,650
	\$ 20,452,847	\$ 3,339,854	\$ 3,830				\$ 23,796,531	\$ 21,354,282	\$ 14,683,781	\$ 19,508,535
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 701,986	\$ 20					\$ 702,006	\$ 650,000	\$ 681,459	\$ 510,000
Judgements, Settlements and Claims	\$ 72,598						\$ 72,598		\$ 6,391	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (226,758)	\$ 36,800	\$ 189,957				\$ 0	\$ 1	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 51,693		\$ (34,948)				\$ 16,744		\$ 20,237	
	\$ 599,519	\$ 36,820	\$ 155,009				\$ 791,348	\$ 650,001	\$ 708,087	\$ 510,000
Total Expenditures	\$ 67,118,641	\$ 3,622,423	\$ 1,108,627				\$ 71,849,692	\$ 73,667,209	\$ 63,238,133	\$ 70,094,031
Excess (Deficit) of Revenues Over Expenditures	\$ (1,646,131)	\$ (168,389)	\$ (76,036)				\$ (1,890,556)	\$ (4,822,485)	\$ 2,935,600	\$ (4,383,335)
Operating Transfers In (Out)	\$ (132,381)	\$ 56,345	\$ 76,036				\$ 0	\$ 0	\$ 0	\$ 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)	\$ 7,321,655	\$ 2,297,981	\$ 0				\$ 9,819,636	\$ 6,887,707	\$ 11,510,192	\$ 4,191,257

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

	For the month ended June									
	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	\$ 12,479,609	\$ 978,148	\$ 12,582			\$ 4,536	\$ 13,474,875	\$ 14,511,983	\$ 13,555,924	\$ 14,042,893
Traffic & Other Infractions	\$ 1,163,405	\$ 196,565					\$ 1,359,970	\$ 1,424,036	\$ 1,295,156	\$ 1,603,057
Other Criminal Cases	\$ 3,099,064	\$ 1,980,458				\$ 6,000	\$ 5,085,522	\$ 5,259,711	\$ 4,147,585	\$ 5,062,032
Civil	\$ 4,971,433	\$ 46,546					\$ 5,017,979	\$ 5,428,657	\$ 4,898,016	\$ 5,018,842
Family & Children Services	\$ 4,904,781	\$ 206,578			\$ 189,957	\$ 0	\$ 5,301,317	\$ 6,245,562	\$ 5,537,386	\$ 6,761,803
Probate, Guardianship & Mental Health Services	\$ 2,002,790	\$ 57,549				\$ 41	\$ 2,060,381	\$ 2,264,518	\$ 1,801,031	\$ 2,049,006
Juvenile Dependency Services	\$ 90,088	\$ 2,687,586					\$ 2,777,674	\$ 2,932,108	\$ 2,988,087	\$ 2,890,175
Juvenile Delinquency Services	\$ 520,662	\$ 475					\$ 521,136	\$ 532,788	\$ 411,890	\$ 434,311
Other Court Operations	\$ 4,891,655	\$ 16,095					\$ 4,907,749	\$ 5,345,221	\$ 4,812,696	\$ 5,245,976
Court Interpreters	\$ 1,327,184	\$ 2,351,016				\$ 6,336	\$ 3,684,536	\$ 3,008,591	\$ 2,933,909	\$ 2,116,039
Jury Services	\$ 624,899	\$ 139,258	\$ 702,006				\$ 1,466,163	\$ 1,581,256	\$ 1,379,648	\$ 1,342,638
Security		\$ 347,289					\$ 347,289	\$ 529,510	\$ 215,391	\$ 527,995
Trial Court Operations Program	\$ 36,075,570	\$ 9,007,562	\$ 714,589		\$ 189,957	\$ 16,914	\$ 46,004,592	\$ 49,063,941	\$ 43,976,718	\$ 47,094,767
Enhanced Collections	\$ 156,077	\$ 1,264,280			\$ 35,529		\$ 1,455,886	\$ 2,102,343	\$ 2,015,865	\$ 2,265,274
Other Non-Court Operations							\$ 1,455,886	\$ 2,102,343	\$ 2,015,865	\$ 2,265,274
Non-Court Operations Program	\$ 156,077	\$ 1,264,280			\$ 35,529		\$ 1,455,886	\$ 2,102,343	\$ 2,015,865	\$ 2,265,274
Executive Office	\$ 1,273,434	\$ 27,403			\$ (27,989)	\$ 67	\$ 1,272,915	\$ 1,191,109	\$ 1,165,904	\$ 1,165,315
Fiscal Services	\$ 4,019,331	\$ 470,316			\$ (40,762)	\$ 1,734	\$ 4,450,619	\$ 1,639,618	\$ 5,863,581	\$ 1,757,924
Human Resources	\$ 2,591,013	\$ 999,597	\$ 60,015		\$ (81,840)	\$ 494	\$ 3,569,279	\$ 6,322,445	\$ 2,982,608	\$ 3,071,086
Business & Facilities Services	\$ 505,515	\$ 3,331,772			\$ (35,345)	\$ 1,778	\$ 3,803,720	\$ 3,574,566	\$ 1,641,645	\$ 7,309,045
Information Technology	\$ 2,640,871	\$ 8,695,601			\$ (39,551)	\$ (4,242)	\$ 11,292,679	\$ 9,773,187	\$ 5,591,811	\$ 7,430,620
Court Administration Program	\$ 11,030,164	\$ 13,524,689	\$ 60,015		\$ (225,486)	\$ (169)	\$ 24,389,213	\$ 22,500,925	\$ 17,245,550	\$ 20,733,990
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 47,261,812	\$ 23,796,531	\$ 774,604		\$ 0	\$ 16,744	\$ 71,849,692	\$ 73,667,209	\$ 63,238,133	\$ 70,094,031