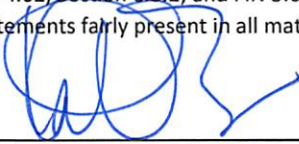


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10-17-24

\_\_\_\_\_  
Date

Contra Costa

\_\_\_\_\_  
Court

2024-25 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Contra Costa

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Contra Costa

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
<b>Court Employee Positions</b>	355.55	301.6			

<sup>1</sup> 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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (8,656,095)	\$ 9,165,997	\$ (918,300)				\$ 105,450	\$ (302,948)	\$ 56,392
Payroll	\$ (16,569)							\$ (16,569)	\$ (11,513)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (379,272)	\$ (379,272)	\$ (231,725)
Credit Card									
Cash on Hand	\$ 5,198							\$ 5,198	\$ 5,198
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 74,580							\$ 74,580	\$ 0
Cash Equivalents	\$ 29,150,993						\$ 16,116,171	\$ 45,267,165	\$ 43,278,721
<b>Total Cash and Cash Equivalents</b>	<b>\$ 20,608,108</b>	<b>\$ 9,165,997</b>	<b>\$ (918,300)</b>				<b>\$ 15,842,349</b>	<b>\$ 44,698,154</b>	<b>\$ 43,147,072</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 5,698							\$ 5,698	\$ 851
Civil Jury Fees									
Trust							\$ 9,704	\$ 9,704	\$ 9,704
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 62,149							\$ 62,149	\$ 59,081
<b>Total Receivables</b>	<b>\$ 67,847</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 9,704</b>	<b>\$ 77,551</b>	<b>\$ 69,636</b>
Prepaid Expenses - General	\$ 23,775							\$ 23,775	\$ 118,096
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 23,775</b>							<b>\$ 23,775</b>	<b>\$ 118,096</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 20,699,730</b>	<b>\$ 9,165,997</b>	<b>\$ (918,300)</b>				<b>\$ 15,852,053</b>	<b>\$ 44,799,460</b>	<b>\$ 43,334,804</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,530	\$ 0	\$ 0				\$ 0	\$ 1,530	\$ 315
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 62,149	\$ 62,149	\$ 59,081
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 178,463	\$ 4,298,233					\$ 72,213	\$ 4,548,909	\$ 646,620
TC145 Liability							\$ 1,089,561	\$ 1,089,561	\$ 1,105,480
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,974,437	\$ 2,974,437	\$ 2,254,362
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 67,037	\$ 67,037	\$ 51,607
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 179,992</b>	<b>\$ 4,298,233</b>	<b>\$ 0</b>				<b>\$ 4,265,397</b>	<b>\$ 8,743,622</b>	<b>\$ 4,317,464</b>
Civil							\$ 8,380,681	\$ 8,380,681	\$ 6,077,658
Criminal							\$ 1,528,633	\$ 1,528,633	\$ 1,172,372
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 810,469	\$ 810,469	\$ 400,157
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 10,719,783</b>	<b>\$ 10,719,783</b>	<b>\$ 7,650,187</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 89,519							\$ 89,519	\$ 67,735
Deferred Compensation Payable	\$ (60)							\$ (60)	\$ (282)
Deductions Payable	\$ 700,240	\$ 5,982						\$ 706,221	\$ 760,842
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 789,698</b>	<b>\$ 5,982</b>						<b>\$ 795,680</b>	<b>\$ 828,294</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 106,840	\$ 532	\$ 0				\$ 862,198	\$ 969,570	\$ 808,154
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 475	\$ 475	\$ 783
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 106,840</b>	<b>\$ 532</b>	<b>\$ 0</b>				<b>\$ 866,873</b>	<b>\$ 974,245</b>	<b>\$ 813,137</b>
<b>Total Liabilities</b>	<b>\$ 1,076,630</b>	<b>\$ 4,304,746</b>	<b>\$ 0</b>				<b>\$ 15,852,053</b>	<b>\$ 21,233,329</b>	<b>\$ 13,609,083</b>
<b>Total Fund Balance</b>	<b>\$ 19,623,200</b>	<b>\$ 4,861,251</b>	<b>\$ (918,300)</b>					<b>\$ 23,566,151</b>	<b>\$ 29,725,721</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 20,699,730</b>	<b>\$ 9,165,997</b>	<b>\$ (918,300)</b>				<b>\$ 15,852,053</b>	<b>\$ 44,799,460</b>	<b>\$ 43,334,804</b>

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 2024/25							2023/24		
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 23,756,182	\$ 32,607					\$ 23,788,789	\$ 51,687,241	\$ 24,193,193	\$ 52,699,395
Improvement and Modernization Fund	\$ (48)						\$ (48)	\$ 147,559	\$ (144,898)	\$ 144,696
Judges' Compensation (0150019)	\$ 90,249						\$ 90,249	\$ 360,996	\$ 90,249	\$ 374,890
Court Interpreter (0150037)	\$ 407,246						\$ 407,246	\$ 3,618,860	\$ 847,764	\$ 3,254,269
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 1,380,301						\$ 1,380,301	\$ 4,983,827	\$ 744,168	\$ 4,593,423
Other Miscellaneous		\$ 2,702,176					\$ 2,702,176	\$ 3,098,367	\$ 6,394,482	\$ 3,065,207
	\$ 25,633,930	\$ 2,734,783					\$ 28,368,712	\$ 63,896,850	\$ 32,125,161	\$ 64,131,880
Grants										
AB 1058 Commissioner/Facilitator			\$ (907,500)				\$ (907,500)	\$ 1,079,313	\$ (548,828)	\$ 1,079,313
Other Judicial Council Grants								\$ 159,410		
Non-Judicial Council Grants										
			\$ (907,500)				\$ (907,500)	\$ 1,238,723	\$ (548,828)	\$ 1,079,313
Other Financing Sources										
Interest Income	\$ 340,097	\$ 0					\$ 340,097	\$ 1,500,000	\$ 586,845	\$ 800,000
Investment Income										
Donations										
Local Fees	\$ 875	\$ 34,224					\$ 35,099	\$ 245,200	\$ 23,372	\$ 265,750
Non-Fee Revenues										
Enhanced Collections		\$ 153,288					\$ 153,288	\$ 1,510,084	\$ 131,227	\$ 2,102,344
Escheatment								\$ 200,000	\$ 181,207	\$ 180,000
Prior Year Revenue	\$ 17,427						\$ 17,427		\$ 6,449	
County Program - Restricted	\$ 0	\$ (1,006)					\$ (1,006)	\$ 260,682	\$ (108,240)	\$ 253,387
Reimbursement Other	\$ 3,239						\$ 3,239	\$ 30,000	\$ 5,674	\$ 30,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 411						\$ 411	\$ 1,650	\$ 378	\$ 2,050
	\$ 362,050	\$ 186,506					\$ 548,556	\$ 3,747,616	\$ 826,912	\$ 3,633,531
<b>Total Revenues</b>	\$ 25,995,979	\$ 2,921,289	\$ (907,500)				\$ 28,009,769	\$ 68,883,189	\$ 32,403,244	\$ 68,844,724
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 5,875,250	\$ 28,852	\$ 0				\$ 5,904,102	\$ 32,058,977	\$ 5,546,066	\$ 29,445,988
Temp Help	\$ 20,339						\$ 20,339	\$ 27,052	\$ 27,052	
Overtime	\$ 28,711						\$ 28,711	\$ 50,000	\$ 38,159	\$ 50,000
Staff Benefits	\$ 5,085,476	\$ 18,404	\$ 0				\$ 5,103,880	\$ 21,975,285	\$ 4,776,478	\$ 22,166,938
	\$ 11,009,775	\$ 47,256	\$ 0				\$ 11,057,032	\$ 54,084,262	\$ 10,387,754	\$ 51,662,926
Operating Expenses and Equipment										
General Expense	\$ 213,696	\$ 3,556					\$ 217,252	\$ 1,225,133	\$ 441,880	\$ 2,251,223
Printing	\$ 21,650	\$ 8,801					\$ 30,452	\$ 216,500	\$ 25,801	\$ 226,500
Telecommunications	\$ 10,763						\$ 10,763	\$ 219,075	\$ 19,799	\$ 189,525
Postage	\$ 13,202						\$ 13,202	\$ 188,400	\$ 123,422	\$ 309,544
Insurance	\$ 4,608						\$ 4,608	\$ 47,000	\$ 280	\$ 36,400
In-State Travel	\$ 6,615						\$ 6,615	\$ 36,550	\$ 6,570	\$ 31,700
Out-of-State Travel	\$ 993						\$ 993	\$ 2,550	\$ 744	\$ 2,050
Training	\$ 3,625	\$ 0					\$ 3,625	\$ 39,225	\$ 3,154	\$ 32,080
Security Services	\$ 2,497						\$ 2,497	\$ 15,000	\$ 2,654	\$ 15,000
Facility Operations	\$ 33,498						\$ 33,498	\$ 530,614	\$ 27,484	\$ 1,933,200
Utilities										
Contracted Services	\$ 1,588,391	\$ 282,588	\$ 10,800				\$ 1,881,779	\$ 11,035,821	\$ 1,576,221	\$ 10,933,421
Consulting and Professional Services	\$ 32,989						\$ 32,989	\$ 95,070	\$ 52,442	\$ 93,575
Information Technology	\$ 534,416	\$ 155					\$ 534,571	\$ 2,904,541	\$ 1,040,528	\$ 3,182,555
Major Equipment	\$ 70,504						\$ 70,504	\$ 2,686,452	\$ 349,743	\$ 2,080,249
Other Items of Expense	\$ 1,533						\$ 1,533	\$ 60,000	\$ 6,511	\$ 57,260
	\$ 2,538,982	\$ 295,100	\$ 10,800				\$ 2,844,882	\$ 19,301,931	\$ 3,677,233	\$ 21,354,282
Special Items of Expense										
Grand Jury	\$ 145,584	\$ 4,062					\$ 149,646	\$ 670,000	\$ 108,005	\$ 650,000
Jury Costs									\$ 12,582	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (11,601)	\$ 11,601	\$ 0				\$ 0	\$ (2)	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 11,694						\$ 11,694		\$ 2,140	
	\$ 145,677	\$ 15,662	\$ 0				\$ 161,339	\$ 669,998	\$ 122,728	\$ 650,001
<b>Total Expenditures</b>	\$ 13,694,434	\$ 358,019	\$ 10,800				\$ 14,063,253	\$ 74,056,191	\$ 14,187,715	\$ 73,667,209
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 12,301,545	\$ 2,563,270	\$ (918,300)				\$ 13,946,516	\$ (5,173,002)	\$ 18,215,530	\$ (4,822,485)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 7,321,655	\$ 2,297,981	\$ 0				\$ 9,619,636	\$ 9,619,636	\$ 11,510,192	\$ 11,510,192
Ending Balance (Deficit)	\$ 19,623,200	\$ 4,861,251	\$ (918,300)				\$ 23,566,151	\$ 4,446,634	\$ 29,725,721	\$ 6,687,707

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

	For the month ended September									
	Fiscal Year 2024/25							2023/24		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,830,167	\$ 159,769				\$ 204	\$ 2,990,140	\$ 16,089,648	\$ 2,833,955	\$ 14,511,983
Traffic & Other Infractions	\$ 293,685	\$ 27,457					\$ 321,142	\$ 1,582,870	\$ 250,331	\$ 1,424,036
Other Criminal Cases	\$ 652,965	\$ 73,750					\$ 726,715	\$ 5,449,770	\$ 705,185	\$ 5,259,711
Civil	\$ 1,176,565	\$ 5,716					\$ 1,182,281	\$ 5,019,376	\$ 1,008,880	\$ 5,428,657
Family & Children Services	\$ 971,028	\$ 35,871			\$ 0		\$ 1,006,899	\$ 6,289,947	\$ 1,080,792	\$ 6,245,562
Probate, Guardianship & Mental Health Services	\$ 418,549	\$ 37,340					\$ 455,889	\$ 2,191,778	\$ 400,264	\$ 2,264,518
Juvenile Dependency Services	\$ 16,714	\$ 633,248					\$ 649,962	\$ 2,684,995	\$ 695,901	\$ 2,932,108
Juvenile Delinquency Services	\$ 119,800						\$ 119,800	\$ 509,328	\$ 92,560	\$ 532,788
Other Court Operations	\$ 1,007,202	\$ 13,403					\$ 1,020,605	\$ 4,912,134	\$ 1,031,591	\$ 5,345,221
Court Interpreters	\$ 279,270	\$ 282,361				\$ 7,673	\$ 569,303	\$ 4,180,780	\$ 529,581	\$ 3,008,591
Jury Services	\$ 147,137	\$ 16,632	\$ 149,646				\$ 313,415	\$ 1,415,749	\$ 274,716	\$ 1,581,256
Security		\$ 7,583					\$ 7,583	\$ 37,400	\$ 29,929	\$ 529,510
Trial Court Operations Program	\$ 7,913,081	\$ 1,293,130	\$ 149,646		\$ 0	\$ 7,877	\$ 9,363,734	\$ 50,363,775	\$ 8,933,685	\$ 49,063,941
Enhanced Collections	\$ 43,948	\$ 225,891			\$ 10,781		\$ 280,620	\$ 1,540,658	\$ 243,648	\$ 2,102,343
Other Non-Court Operations										
Non-Court Operations Program	\$ 43,948	\$ 225,891			\$ 10,781		\$ 280,620	\$ 1,540,658	\$ 243,648	\$ 2,102,343
Executive Office	\$ 266,427	\$ 1,606			\$ (1,265)		\$ 266,767	\$ 1,178,633	\$ 254,982	\$ 1,191,109
Fiscal Services	\$ 1,038,235	\$ 78,176			\$ 593	\$ 1,500	\$ 1,118,504	\$ 1,683,475	\$ 943,733	\$ 1,639,618
Human Resources	\$ 1,019,842	\$ 35,999			\$ (5,078)		\$ 1,050,764	\$ 6,597,858	\$ 1,309,012	\$ 6,322,445
Business & Facilities Services	\$ 113,518	\$ 126,061			\$ (1,990)	\$ 1,070	\$ 238,660	\$ 1,922,457	\$ 490,613	\$ 3,574,566
Information Technology	\$ 661,979	\$ 1,084,020			\$ (3,040)	\$ 1,247	\$ 1,744,205	\$ 10,769,335	\$ 2,012,043	\$ 9,773,187
Court Administration Program	\$ 3,100,002	\$ 1,325,861			\$ (10,781)	\$ 3,817	\$ 4,418,900	\$ 22,151,758	\$ 5,010,382	\$ 22,500,925
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 11,057,032	\$ 2,844,882	\$ 149,646		\$ 0	\$ 11,694	\$ 14,063,253	\$ 74,056,191	\$ 14,187,715	\$ 73,667,209