

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 March							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (8,550,651)	\$ 8,769,126	\$ (455,272)			\$ 154,143	\$ (82,654)	\$ 568,568
Payroll		\$ 9,513						\$ 9,513	\$ 19,335
Jury									
Revolving		\$ 100,000						\$ 100,000	\$ 100,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust		\$ 0					\$ (1,101,546)	\$ (1,101,546)	\$ (916,436)
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		\$ 90,716						\$ 90,716	\$ 0
Cash Equivalents		\$ 22,451,033					\$ 17,113,017	\$ 39,564,050	\$ 34,850,494
Total Cash and Cash Equivalents		\$ 14,105,809	\$ 8,769,126	\$ (455,272)			\$ 16,165,614	\$ 38,585,277	\$ 34,627,159
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee		\$ 5,163						\$ 5,163	\$ 2,051
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	\$ 452,272				\$ 452,272	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From		\$ 54,203						\$ 54,203	\$ 22,346
Total Receivables		\$ 59,366	\$ 0	\$ 452,272			\$ 9,704	\$ 521,343	\$ 34,101
Prepaid Expenses - General		\$ 22,913						\$ 22,913	\$ 118,096
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 22,913						\$ 22,913	\$ 118,096
Other Assets									
Total Other Assets									
Total Assets		\$ 14,188,088	\$ 8,769,126	\$ (3,000)			\$ 16,175,318	\$ 39,129,532	\$ 34,779,355
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General		\$ 8,431	\$ 0	\$ 0			\$ 0	\$ 8,431	\$ 5,948
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 54,203	\$ 54,203	\$ 22,346
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State		\$ 178,463	\$ 4,470,397	\$ 0			\$ 72,213	\$ 4,721,073	\$ 83,483
TC145 Liability							\$ 934,665	\$ 934,665	\$ 935,801
Due to Other Governments		\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,758,305	\$ 5,758,305	\$ 2,401,812
Due to Other Public Agencies									
Sales and Use Tax		\$ 0						\$ 0	\$ 0
Interest							\$ 59,553	\$ 59,553	\$ 61,624
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 155					\$ 0	\$ 155	\$ 0
Total Accounts Payable and Accrued Liab.		\$ 187,049	\$ 4,470,397	\$ 0			\$ 6,878,940	\$ 11,536,386	\$ 3,511,013
Civil							\$ 6,128,156	\$ 6,128,156	\$ 6,926,479
Criminal							\$ 1,596,670	\$ 1,596,670	\$ 1,413,371
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 689,284	\$ 689,284	\$ 599,934
Miscellaneous Trust									
Total Trust Deposits							\$ 8,414,110	\$ 8,414,110	\$ 8,939,784
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable		\$ 81,559						\$ 81,559	\$ 61,357
Deferred Compensation Payable		\$ (39)						\$ (39)	\$ (902)
Deductions Payable		\$ 701,682	\$ 5,982					\$ 707,663	\$ 798,455
Payroll Clearing		\$ 0						\$ 0	\$ 0
Total Payroll Liabilities		\$ 783,201	\$ 5,982					\$ 789,183	\$ 858,910
Revenue Collected in Advance		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Liabilities For Deposits		\$ 129,298	\$ 532	\$ 0			\$ 877,634	\$ 1,007,464	\$ 889,641
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 434	\$ 434	\$ 783
Uncleared Collections		\$ 0					\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities		\$ 129,298	\$ 532	\$ 0			\$ 882,268	\$ 1,012,098	\$ 894,624
Total Liabilities		\$ 1,099,547	\$ 4,476,911	\$ 0			\$ 16,175,318	\$ 21,751,777	\$ 14,204,331
Total Fund Balance		\$ 13,088,540	\$ 4,292,215	\$ (3,000)				\$ 17,377,756	\$ 20,575,024
Total Liabilities and Fund Balance		\$ 14,188,088	\$ 8,769,126	\$ (3,000)			\$ 16,175,318	\$ 39,129,532	\$ 34,779,355

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 March										
	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)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 40,862,619	\$ 221,779						\$ 41,084,398	\$ 51,687,241	\$ 40,592,390	\$ 52,699,395
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 147,559	\$ 0	\$ 144,696
Judges' Compensation (0150019)	\$ 270,747							\$ 270,747	\$ 360,996	\$ 270,747	\$ 374,890
Court Interpreter (0150037)	\$ 1,942,422							\$ 1,942,422	\$ 3,618,860	\$ 2,505,586	\$ 3,254,269
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,479,251							\$ 3,479,251	\$ 4,983,827	\$ 4,205,388	\$ 4,593,423
Other Miscellaneous	\$ 1,396,191	\$ 2,702,176						\$ 4,098,367	\$ 3,098,367	\$ 7,796,125	\$ 3,065,207
	\$ 47,951,230	\$ 2,923,955						\$ 50,875,185	\$ 63,896,850	\$ 55,370,236	\$ 64,131,880
Grants											
AB 1058 Commissioner/Facilitator			\$ 452,272					\$ 452,272	\$ 1,079,313	\$ 0	\$ 1,079,313
Other Judicial Council Grants									\$ 159,410		
Non-Judicial Council Grants											
			\$ 452,272					\$ 452,272	\$ 1,238,723	\$ 0	\$ 1,079,313
Other Financing Sources											
Interest Income	\$ 838,849	\$ 119,837						\$ 958,686	\$ 1,500,000	\$ 1,474,044	\$ 800,000
Investment Income											
Donations											
Local Fees	\$ 3,013	\$ 140,931						\$ 143,944	\$ 245,200	\$ 149,552	\$ 265,750
Non-Fee Revenues											
Enhanced Collections		\$ 775,450						\$ 775,450	\$ 1,510,084	\$ 862,553	\$ 2,102,344
Escheatment	\$ 189,057							\$ 189,057	\$ 200,000	\$ 181,088	\$ 180,000
Prior Year Revenue	\$ 17,421		\$ (3,751)					\$ 13,670		\$ (2,300)	
County Program - Restricted	\$ 826	\$ 56,961						\$ 57,787	\$ 260,682	\$ 169,760	\$ 253,387
Reimbursement Other	\$ 26,297							\$ 26,297	\$ 30,000	\$ 24,634	\$ 30,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,544							\$ 13,544	\$ 1,650	\$ 77,260	\$ 2,050
	\$ 1,089,007	\$ 1,093,179	\$ (3,751)					\$ 2,178,435	\$ 3,747,616	\$ 2,936,593	\$ 3,633,531
Total Revenues	\$ 49,040,237	\$ 4,017,134	\$ 448,522					\$ 53,505,893	\$ 68,883,189	\$ 58,306,829	\$ 68,844,724
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 19,451,953	\$ 75,812	\$ 229,637					\$ 19,757,402	\$ 32,058,977	\$ 19,073,733	\$ 29,445,988
Temp Help	\$ 84,753							\$ 84,753		\$ 89,754	
Overtime	\$ 171,400							\$ 171,400	\$ 50,000	\$ 117,749	\$ 50,000
Staff Benefits	\$ 14,451,992	\$ 46,099	\$ 133,782					\$ 14,631,873	\$ 21,975,285	\$ 14,234,582	\$ 22,166,938
	\$ 34,160,097	\$ 121,910	\$ 363,420					\$ 34,645,428	\$ 54,084,262	\$ 33,515,818	\$ 51,662,926
Operating Expenses and Equipment											
General Expense	\$ 641,108	\$ 33,473						\$ 674,580	\$ 1,225,133	\$ 1,704,454	\$ 2,251,223
Printing	\$ 153,880	\$ 11,561						\$ 165,440	\$ 216,500	\$ 144,394	\$ 226,500
Telecommunications	\$ 110,350							\$ 110,350	\$ 219,075	\$ 101,893	\$ 189,525
Postage	\$ 104,438	\$ 16,472						\$ 120,911	\$ 188,400	\$ 252,059	\$ 309,544
Insurance	\$ 50,795							\$ 50,795	\$ 47,000	\$ 42,883	\$ 36,400
In-State Travel	\$ 25,088		\$ 3,389					\$ 28,476	\$ 36,550	\$ 26,754	\$ 31,700
Out-of-State Travel	\$ 993							\$ 993	\$ 2,550	\$ 744	\$ 2,050
Training	\$ 10,960	\$ 0	\$ 1,980					\$ 12,940	\$ 39,225	\$ 18,103	\$ 32,080
Security Services	\$ 5,908							\$ 5,908	\$ 15,000	\$ 8,354	\$ 15,000
Facility Operations	\$ 159,530							\$ 159,530	\$ 530,614	\$ 1,127,479	\$ 1,933,200
Utilities											
Contracted Services	\$ 5,260,794	\$ 1,291,243	\$ 13,800					\$ 6,565,836	\$ 11,035,821	\$ 7,368,349	\$ 10,933,421
Consulting and Professional Services	\$ 96,309	\$ 509,362						\$ 605,671	\$ 95,070	\$ 81,727	\$ 93,575
Information Technology	\$ 1,953,411	\$ 475						\$ 1,953,886	\$ 2,904,541	\$ 2,269,950	\$ 3,182,555
Major Equipment	\$ 163,029							\$ 163,029	\$ 2,686,452	\$ 1,998,560	\$ 2,060,249
Other Items of Expense	\$ 26,084							\$ 26,084	\$ 60,000	\$ 29,365	\$ 57,260
	\$ 8,762,678	\$ 1,862,585	\$ 19,169					\$ 10,644,432	\$ 19,301,931	\$ 15,175,069	\$ 21,354,282
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 423,793	\$ 8,093						\$ 431,886	\$ 670,000	\$ 466,650	\$ 650,000
Judgements, Settlements and Claims										\$ 72,582	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (102,995)	\$ 30,311	\$ 72,684					\$ 0	\$ (2)	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 26,027							\$ 26,027		\$ 11,876	
	\$ 346,825	\$ 38,404	\$ 72,684					\$ 457,913	\$ 669,998	\$ 551,109	\$ 650,001
Total Expenditures	\$ 43,269,601	\$ 2,022,899	\$ 455,272					\$ 45,747,773	\$ 74,056,191	\$ 49,241,996	\$ 73,667,209
Excess (Deficit) of Revenues Over Expenditures	\$ 5,770,636	\$ 1,994,235	\$ (6,751)					\$ 7,758,120	\$ (5,173,002)	\$ 9,064,832	\$ (4,822,485)
Operating Transfers In (Out)	\$ (3,751)		\$ 3,751					\$ 0	\$ 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)	\$ 13,088,540	\$ 4,292,215	\$ (3,000)					\$ 17,377,756	\$ 4,446,634	\$ 20,575,024	\$ 6,687,707

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 8,967,349	\$ 762,659				\$ 402	\$ 9,730,410	\$ 16,089,648	\$ 9,597,782	\$ 14,511,983
Traffic & Other Infractions	\$ 1,060,404	\$ 91,261					\$ 1,151,665	\$ 1,582,870	\$ 948,663	\$ 1,424,036
Other Criminal Cases	\$ 2,178,741	\$ 1,216,094					\$ 3,394,834	\$ 5,449,770	\$ 2,913,277	\$ 5,259,711
Civil	\$ 3,876,069	\$ 45,998					\$ 3,922,067	\$ 5,019,376	\$ 3,521,996	\$ 5,428,657
Family & Children Services	\$ 3,450,485	\$ 120,247			\$ 72,684	\$ 2,500	\$ 3,645,917	\$ 6,289,947	\$ 3,592,638	\$ 6,245,562
Probate, Guardianship & Mental Health Services	\$ 1,372,369	\$ 71,091					\$ 1,443,460	\$ 2,191,778	\$ 1,444,950	\$ 2,264,518
Juvenile Dependency Services	\$ 31,245	\$ 1,689,234					\$ 1,720,478	\$ 2,684,995	\$ 2,070,039	\$ 2,932,108
Juvenile Delinquency Services	\$ 400,250	\$ 565					\$ 400,814	\$ 509,328	\$ 359,227	\$ 532,788
Other Court Operations	\$ 3,230,878	\$ 49,475				\$ 4,606	\$ 3,284,959	\$ 4,912,134	\$ 3,474,727	\$ 5,345,221
Court Interpreters	\$ 886,882	\$ 1,269,919				\$ 7,673	\$ 2,164,474	\$ 4,180,780	\$ 2,403,901	\$ 3,008,591
Jury Services	\$ 487,858	\$ 73,435	\$ 431,886				\$ 993,178	\$ 1,415,749	\$ 997,345	\$ 1,581,256
Security		\$ 83,314					\$ 83,314	\$ 37,400	\$ 300,005	\$ 529,510
Trial Court Operations Program	\$ 25,942,529	\$ 5,473,291	\$ 431,886		\$ 72,684	\$ 15,181	\$ 31,935,571	\$ 50,363,775	\$ 31,624,548	\$ 49,063,941
Enhanced Collections	\$ 116,961	\$ 697,180			\$ 29,084		\$ 843,225	\$ 1,540,658	\$ 940,406	\$ 2,102,343
Other Non-Court Operations										
Non-Court Operations Program	\$ 116,961	\$ 697,180			\$ 29,084		\$ 843,225	\$ 1,540,658	\$ 940,406	\$ 2,102,343
Executive Office	\$ 886,088	\$ 9,842			\$ (12,362)		\$ 883,567	\$ 1,178,633	\$ 874,511	\$ 1,191,109
Fiscal Services	\$ 3,267,796	\$ 371,244			\$ (16,231)	\$ 1,700	\$ 3,624,509	\$ 1,683,475	\$ 3,142,339	\$ 1,639,618
Human Resources	\$ 1,904,711	\$ 219,616			\$ (37,947)		\$ 2,086,379	\$ 6,597,858	\$ 2,767,442	\$ 6,322,445
Business & Facilities Services	\$ 387,609	\$ 619,145			\$ (16,123)	\$ 7,900	\$ 998,530	\$ 1,922,457	\$ 2,518,203	\$ 3,574,566
Information Technology	\$ 2,139,734	\$ 3,254,115			\$ (19,105)	\$ 1,247	\$ 5,375,991	\$ 10,769,335	\$ 7,374,548	\$ 9,773,187
Court Administration Program	\$ 8,585,937	\$ 4,473,961			\$ (101,768)	\$ 10,846	\$ 12,968,976	\$ 22,151,758	\$ 16,677,042	\$ 22,500,925
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 34,645,428	\$ 10,644,432	\$ 431,886		\$ 0	\$ 26,027	\$ 45,747,773	\$ 74,056,191	\$ 49,241,996	\$ 73,667,209