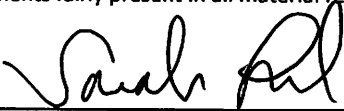
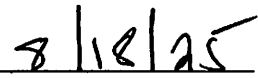


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2024-25 Q4



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa
Court
2024-25 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Contra Costa

Court

2024-25 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	355.55	301.6	297.6	290.2	306.8

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 2024/25								2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (5,148,835)	\$ 4,231,039	\$ 0				\$ 240,512	\$ (677,284)	\$ (431,730)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (823,024)	\$ (823,024)	\$ (375,038)
Credit Card									
Cash on Hand	\$ 5,198							\$ 5,198	\$ 6,683
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 90,716		\$ 0					\$ 90,716	\$ 124,580
Cash Equivalents	\$ 13,710,928						\$ 14,808,882	\$ 28,519,811	\$ 33,730,799
Total Cash and Cash Equivalents	\$ 8,708,007	\$ 4,231,039	\$ 0				\$ 14,226,370	\$ 27,165,418	\$ 33,105,294
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 64,481	\$ 40,891						\$ 105,372	\$ 13,399
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 8,338							\$ 8,338	\$ 12,265
Civil Jury Fees									
Trust							\$ 9,704	\$ 9,704	\$ 9,704
Due From Other Funds	\$ 1,426,428						\$ 0	\$ 1,426,428	\$ 1,389,772
Due From Other Governments	\$ 79,409	\$ 38,114	\$ 0					\$ 117,522	\$ 99,616
Due From Other Courts	\$ 3,733	\$ 333,948	\$ 0					\$ 337,681	\$ 1,135,047
Due From State	\$ 884,425	\$ 69,124	\$ 1,167,172					\$ 2,120,721	\$ 1,982,473
Trust Due To/From							\$ 0	\$ 0	\$ 776
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 21,619							\$ 21,619	\$ 17,649
Total Receivables	\$ 2,488,432	\$ 482,076	\$ 1,167,172				\$ 9,704	\$ 4,147,384	\$ 4,640,700
Prepaid Expenses - General	\$ 18,129							\$ 18,129	\$ 25,022
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 18,129							\$ 18,129	\$ 25,022
Other Assets									
Total Other Assets									
Total Assets	\$ 11,214,568	\$ 4,713,115	\$ 1,167,172				\$ 14,236,074	\$ 31,330,929	\$ 37,771,017
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,939,113	\$ 143,221	\$ 0					\$ 2,082,334	\$ 1,779,298
Accounts Payable - General	\$ 2,742	\$ 0	\$ 0				\$ 0	\$ 2,742	\$ 44,837
Due to Other Funds	\$ 0	\$ 259,255	\$ 1,167,172				\$ 21,619	\$ 1,448,046	\$ 1,388,197
Due to Other Courts	\$ 2,052							\$ 2,052	\$ 7,354
Due to State	\$ 86,509	\$ 175,796	\$ 0				\$ 72,213	\$ 334,519	\$ 4,560,131
TC145 Liability							\$ 1,185,314	\$ 1,185,314	\$ 1,234,968
Due to Other Governments	\$ 80,987	\$ 257,034						\$ 338,021	\$ 1,412,790
AB145 Due to Other Government Agency							\$ 5,079,234	\$ 5,079,234	\$ 3,139,382
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,076	\$ 4,076	\$ 4,890
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 28						\$ 0	\$ 28	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,111,431	\$ 835,307	\$ 1,167,172				\$ 6,362,456	\$ 10,478,368	\$ 13,571,846
Civil							\$ 5,021,656	\$ 5,021,656	\$ 7,705,587
Criminal							\$ 1,124,035	\$ 1,124,035	\$ 1,419,912
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 687,749	\$ 687,749	\$ 737,033
Miscellaneous Trust									
Total Trust Deposits							\$ 6,833,441	\$ 6,833,441	\$ 9,862,532
Accrued Payroll	\$ 1,116,335							\$ 1,116,335	\$ 856,661
Benefits Payable	\$ 100,665							\$ 100,665	\$ 59,886
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 933,497	\$ 5,982						\$ 939,479	\$ 945,644
Payroll Clearing	\$ (16,852)							\$ (16,852)	\$ 0
Total Payroll Liabilities	\$ 2,133,645	\$ 5,982						\$ 2,139,627	\$ 1,862,191
Revenue Collected in Advance	\$ 15,606	\$ 1,175,130	\$ 0					\$ 1,190,736	\$ 1,914,536
Liabilities For Deposits	\$ 140,636	\$ 532	\$ 0				\$ 1,035,543	\$ 1,176,711	\$ 935,602
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 434	\$ 434	\$ 475
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 156,243	\$ 1,175,662	\$ 0				\$ 1,040,177	\$ 2,372,081	\$ 2,854,813
Total Liabilities	\$ 4,401,319	\$ 2,016,950	\$ 1,167,172				\$ 14,236,074	\$ 21,821,515	\$ 28,151,381
Total Fund Balance	\$ 6,813,250	\$ 2,696,165	\$ 0					\$ 9,509,414	\$ 8,618,636
Total Liabilities and Fund Balance	\$ 11,214,568	\$ 4,713,115	\$ 1,167,172				\$ 14,236,074	\$ 31,330,929	\$ 37,771,017

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 2024/25								2023/24	
	Governmental Funds					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service					Proprietary Funds
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 52,134,198	\$ 393,512					\$ 52,527,711	\$ 51,687,241	\$ 53,195,892	\$ 52,699,395
Improvement and Modernization Fund	\$ 147,559						\$ 147,559	\$ 147,559	\$ 155,865	\$ 144,696
Judges' Compensation (0150019)	\$ 345,916						\$ 345,916	\$ 360,898	\$ 346,529	\$ 374,890
Court Interpreter (0150037)	\$ 3,253,807						\$ 3,253,807	\$ 3,618,860	\$ 3,684,597	\$ 3,254,269
Civil Coordination Reimbursement (0150091)	\$ 5,101,912						\$ 5,101,912	\$ 4,983,827	\$ 4,717,209	\$ 4,593,423
MOU Reimbursements (0150010 and General)	\$ 1,396,191	\$ 1,469,368					\$ 2,865,559	\$ 3,098,367	\$ 2,836,650	\$ 3,065,207
Other Miscellaneous	\$ 62,379,583	\$ 1,862,880					\$ 64,242,463	\$ 63,808,850	\$ 64,936,843	\$ 64,131,680
Grants										
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,024,182				\$ 1,024,182	\$ 1,079,313	\$ 1,067,540	\$ 1,079,313
Other Judicial Council Grants			\$ 142,990				\$ 142,990	\$ 159,410		
Non-Judicial Council Grants	\$ 0		\$ 1,167,172				\$ 1,167,172	\$ 1,238,723	\$ 1,067,540	\$ 1,079,313
Other Financing Sources										
Interest Income	\$ 1,011,800	\$ 142,046					\$ 1,153,846	\$ 1,500,000	\$ 1,510,382	\$ 800,000
Investment Income										
Donations										
Local Fees	\$ 3,933	\$ 233,030					\$ 236,964	\$ 245,200	\$ 240,514	\$ 265,750
Non-Fee Revenues										
Enhanced Collections		\$ 1,247,726					\$ 1,247,726	\$ 1,510,084	\$ 1,455,886	\$ 2,102,344
Escheatment	\$ 189,057						\$ 189,057	\$ 200,000	\$ 181,322	\$ 180,000
Prior Year Revenue	\$ 38,415		\$ (3,751)				\$ 34,664		\$ 199,872	
County Program - Restricted	\$ 231,460	\$ 79,531					\$ 310,991	\$ 260,682	\$ 259,963	\$ 253,387
Reimbursement Other	\$ 33,782						\$ 33,782	\$ 30,000	\$ 28,448	\$ 30,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 57,381						\$ 57,381	\$ 1,650	\$ 78,365	\$ 2,050
	\$ 1,565,827	\$ 1,702,333	\$ (3,751)				\$ 3,264,410	\$ 3,747,616	\$ 3,954,752	\$ 3,633,531
Total Revenues	\$ 63,945,410	\$ 3,565,214	\$ 1,163,422				\$ 68,674,045	\$ 68,883,189	\$ 69,959,135	\$ 68,844,724
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 28,388,960	\$ 171,970	\$ 541,393				\$ 29,102,323	\$ 32,058,977	\$ 27,324,907	\$ 29,445,988
Temp Help	\$ 131,708						\$ 131,708		\$ 121,967	
Overtime	\$ 298,178						\$ 298,178	\$ 50,000	\$ 171,924	\$ 50,000
Staff Benefits	\$ 19,736,314	\$ 59,970	\$ 307,790				\$ 20,104,074	\$ 21,975,285	\$ 19,643,014	\$ 22,166,938
	\$ 48,555,160	\$ 231,940	\$ 849,183				\$ 49,036,283	\$ 54,084,262	\$ 47,281,812	\$ 51,662,926
Operating Expenses and Equipment										
General Expense	\$ 980,715	\$ 34,405	\$ 4,451				\$ 1,019,571	\$ 1,225,133	\$ 2,293,930	\$ 2,251,223
Printing	\$ 219,515	\$ 15,000					\$ 234,515	\$ 216,500	\$ 229,392	\$ 226,500
Telecommunications	\$ 226,631						\$ 226,631	\$ 219,075	\$ 197,606	\$ 189,525
Postage	\$ 328,148	\$ 36,468					\$ 364,616	\$ 188,400	\$ 487,529	\$ 309,544
Insurance	\$ 53,614						\$ 53,614	\$ 47,000	\$ 45,260	\$ 36,400
In-State Travel	\$ 38,603		\$ 3,389				\$ 41,992	\$ 36,550	\$ 42,357	\$ 31,700
Out-of-State Travel	\$ 993						\$ 993	\$ 2,550	\$ 744	\$ 2,050
Training	\$ 11,405	\$ 4,760	\$ 1,980				\$ 18,145	\$ 39,225	\$ 22,263	\$ 32,080
Security Services	\$ 13,928						\$ 13,928	\$ 15,000	\$ 11,506	\$ 15,000
Facility Operations	\$ 213,861		\$ 465				\$ 214,326	\$ 530,614	\$ 1,779,752	\$ 1,933,200
Utilities										
Contracted Services	\$ 7,905,086	\$ 1,770,844	\$ 17,800				\$ 9,693,730	\$ 11,035,821	\$ 11,744,132	\$ 10,933,421
Consulting and Professional Services	\$ 116,389	\$ 1,027,046					\$ 1,143,435	\$ 95,070	\$ 92,532	\$ 83,576
Information Technology	\$ 2,688,491	\$ 954	\$ 71,639				\$ 2,761,084	\$ 2,904,541	\$ 3,301,601	\$ 3,182,555
Major Equipment	\$ 2,505,315		\$ 66,235				\$ 2,571,550	\$ 2,686,452	\$ 3,501,016	\$ 2,060,249
Other Items of Expense	\$ 34,868						\$ 34,868	\$ 60,000	\$ 46,913	\$ 57,260
	\$ 15,337,662	\$ 2,889,477	\$ 165,959				\$ 18,393,098	\$ 19,301,931	\$ 23,706,531	\$ 21,354,262
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 716,599	\$ 8,093					\$ 724,692	\$ 670,000	\$ 702,006	\$ 650,000
Judgements, Settlements and Claims									\$ 72,598	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (211,705)	\$ 41,868	\$ 169,837				\$ 0	\$ (2)	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 30,194						\$ 30,194		\$ 16,744	
	\$ 535,088	\$ 49,961	\$ 169,837				\$ 764,886	\$ 809,998	\$ 791,348	\$ 650,001
Total Expenditures	\$ 64,427,911	\$ 3,171,378	\$ 1,184,979				\$ 68,784,267	\$ 74,056,191	\$ 71,849,092	\$ 73,887,209
Excess (Deficit) of Revenues Over Expenditures	\$ (482,500)	\$ 393,836	\$ (21,557)				\$ (110,221)	\$ (5,173,002)	\$ (1,890,556)	\$ (4,822,485)
Operating Transfers In (Out)	\$ (25,905)	\$ 4,348	\$ 21,557				\$ 0	\$ 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)	\$ 6,813,250	\$ 2,696,165	\$ 0				\$ 9,509,414	\$ 4,446,634	\$ 9,619,636	\$ 6,687,707

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

For the month ended June										
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	\$ 12,960,193	\$ 1,039,588				\$ 402	\$ 14,000,183	\$ 16,089,648	\$ 13,474,875	\$ 14,511,983
Traffic & Other Infractions	\$ 1,605,335	\$ 159,266					\$ 1,764,601	\$ 1,582,870	\$ 1,359,970	\$ 1,424,036
Other Criminal Cases	\$ 3,161,243	\$ 1,845,951					\$ 5,007,194	\$ 5,449,770	\$ 5,085,522	\$ 5,259,711
Civil	\$ 5,527,993	\$ 55,094					\$ 5,583,087	\$ 5,019,376	\$ 5,017,979	\$ 5,428,657
Family & Children Services	\$ 5,186,113	\$ 206,894			\$ 169,837	\$ 2,500	\$ 5,565,344	\$ 6,289,947	\$ 5,301,317	\$ 6,245,562
Probate, Guardianship & Mental Health Services	\$ 1,912,336	\$ 72,969					\$ 1,985,305	\$ 2,191,778	\$ 2,060,381	\$ 2,264,518
Juvenile Dependency Services	\$ 34,946	\$ 2,547,683					\$ 2,582,629	\$ 2,684,995	\$ 2,777,674	\$ 2,932,108
Juvenile Delinquency Services	\$ 596,711	\$ 565					\$ 597,276	\$ 509,328	\$ 521,136	\$ 532,788
Other Court Operations	\$ 4,626,901	\$ 74,565				\$ 4,606	\$ 4,706,071	\$ 4,912,134	\$ 4,907,749	\$ 5,345,221
Court Interpreters	\$ 1,185,158	\$ 2,076,111				\$ 7,673	\$ 3,268,942	\$ 4,180,780	\$ 3,684,536	\$ 3,008,591
Jury Services	\$ 708,755	\$ 98,672	\$ 724,692				\$ 1,532,119	\$ 1,415,749	\$ 1,466,163	\$ 1,581,256
Security		\$ 126,823					\$ 126,823	\$ 37,400	\$ 347,289	\$ 529,510
Trial Court Operations Program	\$ 37,505,684	\$ 8,304,180	\$ 724,692		\$ 169,837	\$ 15,181	\$ 46,719,574	\$ 50,393,775	\$ 46,004,592	\$ 49,063,941
Enhanced Collections	\$ 154,584	\$ 1,053,437			\$ 39,705		\$ 1,247,726	\$ 1,540,658	\$ 1,455,886	\$ 2,102,343
Other Non-Court Operations										
Non-Court Operations Program	\$ 154,584	\$ 1,053,437			\$ 39,705		\$ 1,247,726	\$ 1,540,658	\$ 1,455,886	\$ 2,102,343
Executive Office	\$ 1,328,445	\$ 10,374			\$ (25,638)		\$ 1,313,180	\$ 1,178,633	\$ 1,272,915	\$ 1,191,109
Fiscal Services	\$ 4,558,463	\$ 529,243			\$ (38,864)	\$ 5,787	\$ 5,054,629	\$ 1,683,475	\$ 4,450,619	\$ 1,639,618
Human Resources	\$ 2,402,966	\$ 293,262			\$ (75,636)	\$ 80	\$ 2,620,672	\$ 6,597,858	\$ 3,569,279	\$ 6,322,445
Business & Facilities Services	\$ 573,662	\$ 1,072,071			\$ (32,566)	\$ 7,900	\$ 1,621,066	\$ 1,922,457	\$ 3,803,720	\$ 3,574,566
Information Technology	\$ 3,112,479	\$ 7,130,531			\$ (36,837)	\$ 1,247	\$ 10,207,420	\$ 10,769,335	\$ 11,292,579	\$ 9,773,187
Court Administration Program	\$ 11,976,015	\$ 9,035,481			\$ (209,542)	\$ 15,013	\$ 20,816,968	\$ 22,151,758	\$ 24,389,213	\$ 22,500,825
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 49,636,283	\$ 18,393,098	\$ 724,692		\$ 0	\$ 30,194	\$ 68,764,267	\$ 74,056,191	\$ 71,849,692	\$ 73,667,209