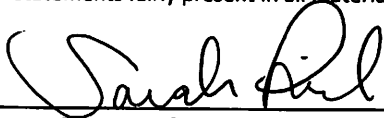


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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 / 14 / 25  
\_\_\_\_\_  
Date

Contra Costa  
\_\_\_\_\_  
Court

2025-26 Q1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Contra Costa

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Court

2025-26 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

2025-26 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
Court Employee Positions	361.1	315.93			

<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									
Fiscal Year 2025/26									
	Governmental Funds							Total	Total
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant					(Info. Purposes Only)	(Info. Purposes Only)
<b>ASSETS</b>									
Operations	\$ (5,095,329)	\$ 5,249,568	\$ (572,911)				\$ 243,654	\$ (175,018)	\$ (302,948)
Payroll	\$ 10,459							\$ 10,459	\$ (16,569)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (257,259)	\$ (257,259)	\$ (379,272)
Credit Card									
Cash on Hand	\$ 5,166							\$ 5,166	\$ 5,198
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 90,716		\$ 0					\$ 90,716	\$ 74,580
Cash Equivalents	\$ 18,251,034						\$ 19,785,220	\$ 38,036,254	\$ 46,267,165
<b>Total Cash and Cash Equivalents</b>	<b>\$ 13,312,046</b>	<b>\$ 5,249,568</b>	<b>\$ (572,911)</b>				<b>\$ 19,771,615</b>	<b>\$ 37,760,318</b>	<b>\$ 44,698,154</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,921							\$ 4,921	\$ 5,698
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
Due From State	\$ 0	\$ 0	\$ 501,576					\$ 501,576	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 1,635	\$ 1,635	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 62,149
<b>Total Receivables</b>	<b>\$ 4,921</b>	<b>\$ 0</b>	<b>\$ 501,576</b>				<b>\$ 11,339</b>	<b>\$ 517,836</b>	<b>\$ 77,591</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 23,775
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 23,775</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 13,316,967</b>	<b>\$ 5,249,568</b>	<b>\$ (71,335)</b>				<b>\$ 19,782,954</b>	<b>\$ 38,278,154</b>	<b>\$ 44,799,480</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 33,221	\$ 0					\$ 0	\$ 33,221	\$ 1,530
Due to Other Funds	\$ 1,635	\$ 0	\$ 0				\$ 0	\$ 1,635	\$ 62,149
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 86,509	\$ 175,796	\$ 0				\$ 0	\$ 262,305	\$ 4,548,909
TC145 Liability							\$ 1,146,816	\$ 1,146,816	\$ 1,089,561
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 10,823,265	\$ 10,823,265	\$ 2,974,437
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 50,795	\$ 50,795	\$ 67,037
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 121,365</b>	<b>\$ 175,796</b>	<b>\$ 0</b>				<b>\$ 12,020,876</b>	<b>\$ 12,318,032</b>	<b>\$ 8,743,622</b>
Civil							\$ 4,881,936	\$ 4,881,936	\$ 8,380,681
Criminal							\$ 1,168,170	\$ 1,168,170	\$ 1,528,633
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 622,403	\$ 622,403	\$ 810,469
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 6,672,509</b>	<b>\$ 6,672,509</b>	<b>\$ 10,718,783</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 106,322							\$ 106,322	\$ 89,519
Deferred Compensation Payable	\$ (1,082)							\$ (1,082)	\$ (60)
Deductions Payable	\$ 757,963	\$ 5,982						\$ 763,945	\$ 706,221
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 863,203</b>	<b>\$ 5,982</b>						<b>\$ 869,185</b>	<b>\$ 795,689</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 150,524	\$ 984	\$ 0				\$ 1,084,892	\$ 1,236,399	\$ 969,570
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 477	\$ 477	\$ 475
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 150,524</b>	<b>\$ 984</b>	<b>\$ 0</b>				<b>\$ 1,089,569</b>	<b>\$ 1,241,076</b>	<b>\$ 974,245</b>
<b>Total Liabilities</b>	<b>\$ 1,135,091</b>	<b>\$ 182,782</b>	<b>\$ 0</b>				<b>\$ 19,782,954</b>	<b>\$ 21,100,808</b>	<b>\$ 21,233,329</b>
<b>Total Fund Balance</b>	<b>\$ 12,181,876</b>	<b>\$ 5,066,807</b>	<b>\$ (71,335)</b>					<b>\$ 17,177,348</b>	<b>\$ 23,566,151</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 13,316,967</b>	<b>\$ 5,249,568</b>	<b>\$ (71,335)</b>				<b>\$ 19,782,954</b>	<b>\$ 38,278,154</b>	<b>\$ 44,799,480</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 2025/26								2024/25		
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 17,499,037	\$ 33,942					\$ 17,532,979	\$ 54,465,142	\$ 23,788,789	\$ 51,687,241	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 147,559	\$ (48)	\$ 147,559	
Judges' Compensation (0150019)	\$ 90,249						\$ 90,249	\$ 360,896	\$ 90,249	\$ 360,896	
Court Interpreter (0150037)	\$ 797,530						\$ 797,530	\$ 3,207,856	\$ 407,246	\$ 3,618,860	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 799,134						\$ 799,134	\$ 4,216,308	\$ 1,380,301	\$ 4,983,927	
Other Miscellaneous	\$ 213,068	\$ 2,755,705					\$ 2,968,773	\$ 4,151,896	\$ 2,702,176	\$ 3,089,367	
	<b>\$ 19,399,019</b>	<b>\$ 2,789,646</b>					<b>\$ 22,188,665</b>	<b>\$ 60,549,757</b>	<b>\$ 28,388,712</b>	<b>\$ 63,896,850</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (71,335)				\$ (71,335)	\$ 1,041,701	\$ (907,500)	\$ 1,079,313	
Other Judicial Council Grants			\$ 0				\$ 0			\$ 159,410	
Non-Judicial Council Grants			\$ (71,335)				\$ (71,335)	\$ 1,041,701	\$ (907,500)	\$ 1,238,723	
Other Financing Sources											
Interest Income	\$ 103,790	\$ 0					\$ 103,790	\$ 1,000,000	\$ 340,097	\$ 1,500,000	
Investment Income											
Donations											
Local Fees	\$ 300	\$ 40,366					\$ 40,666	\$ 238,900	\$ 35,099	\$ 245,200	
Non-Fee Revenues											
Enhanced Collections		\$ 20,846					\$ 20,846	\$ 1,197,270	\$ 153,288	\$ 1,510,084	
Escheatment								\$ 570,000		\$ 200,000	
Prior Year Revenue	\$ 22,365						\$ 22,365		\$ 17,427		
County Program - Restricted	\$ 0	\$ 1,231					\$ 1,231	\$ 324,829	\$ (1,006)	\$ 260,682	
Reimbursement Other	\$ 12,123						\$ 12,123	\$ 34,000	\$ 3,239	\$ 30,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,061						\$ 1,061	\$ 51,500	\$ 411	\$ 1,650	
	<b>\$ 139,639</b>	<b>\$ 62,442</b>					<b>\$ 202,091</b>	<b>\$ 3,416,500</b>	<b>\$ 548,856</b>	<b>\$ 3,747,616</b>	
<b>Total Revenues</b>	<b>\$ 19,538,657</b>	<b>\$ 2,852,088</b>	<b>\$ (71,335)</b>				<b>\$ 22,319,411</b>	<b>\$ 71,007,958</b>	<b>\$ 28,009,768</b>	<b>\$ 68,643,189</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 6,065,351	\$ 16,031					\$ 6,081,382	\$ 31,950,282	\$ 5,904,102	\$ 32,058,977	
Temp Help	\$ 40,108						\$ 40,108		\$ 20,339		
Overtime	\$ 66,235						\$ 66,235	\$ 250,000		\$ 50,000	
Staff Benefits	\$ 5,043,886	\$ 8,472					\$ 5,051,858	\$ 21,266,633	\$ 5,103,881	\$ 21,875,285	
	<b>\$ 11,215,080</b>	<b>\$ 24,502</b>					<b>\$ 11,239,582</b>	<b>\$ 53,486,915</b>	<b>\$ 11,057,032</b>	<b>\$ 54,084,262</b>	
Operating Expenses and Equipment											
General Expense	\$ 109,898	\$ 632					\$ 110,530	\$ 1,132,206	\$ 217,252	\$ 1,225,133	
Printing	\$ 38,679	\$ 7,624					\$ 46,302	\$ 240,500	\$ 30,452	\$ 216,500	
Telecommunications	\$ 34,431						\$ 34,431	\$ 211,740	\$ 10,763	\$ 219,075	
Postage	\$ 18,599						\$ 18,599	\$ 302,900	\$ 13,202	\$ 188,400	
Insurance	\$ 6,145						\$ 6,145	\$ 54,500	\$ 4,808	\$ 47,000	
In-State Travel	\$ 9,917						\$ 9,917	\$ 85,800	\$ 6,815	\$ 38,550	
Out-of-State Travel								\$ 10,000	\$ 893	\$ 2,550	
Training	\$ 2,020						\$ 2,020	\$ 23,000	\$ 3,625	\$ 39,225	
Security Services	\$ 2,279						\$ 2,279	\$ 15,000	\$ 2,487	\$ 15,000	
Facility Operations	\$ 32,975						\$ 32,975	\$ 511,892	\$ 33,498	\$ 530,614	
Utilities											
Contracted Services	\$ 2,194,986	\$ 229,132					\$ 2,424,118	\$ 11,482,453	\$ 1,881,779	\$ 11,035,821	
Consulting and Professional Services	\$ 17,711	\$ 212,559					\$ 230,270	\$ 2,370,775	\$ 32,989	\$ 95,070	
Information Technology	\$ 108,181	\$ 80					\$ 108,261	\$ 3,963,049	\$ 534,571	\$ 2,804,541	
Major Equipment	\$ 234,298						\$ 234,298	\$ 1,863,108	\$ 70,604	\$ 2,668,452	
Other Items of Expense	\$ 5,165						\$ 5,165	\$ 30,000	\$ 1,533	\$ 60,000	
	<b>\$ 2,815,283</b>	<b>\$ 450,027</b>					<b>\$ 3,265,310</b>	<b>\$ 22,286,724</b>	<b>\$ 2,844,882</b>	<b>\$ 19,301,931</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 128,520						\$ 128,520	\$ 705,000	\$ 149,646	\$ 870,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (6,917)	\$ 6,917					\$ 0	\$ 0	\$ 0	\$ (2)	
Prior Year Expense Adjustment	\$ 18,065						\$ 18,065		\$ 11,694		
	<b>\$ 139,668</b>	<b>\$ 6,917</b>					<b>\$ 149,585</b>	<b>\$ 705,000</b>	<b>\$ 181,339</b>	<b>\$ 869,998</b>	
<b>Total Expenditures</b>	<b>\$ 14,170,031</b>	<b>\$ 481,448</b>					<b>\$ 14,651,477</b>	<b>\$ 76,468,639</b>	<b>\$ 14,063,263</b>	<b>\$ 74,066,101</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,368,626	\$ 2,370,642	\$ (71,335)				\$ 7,667,934	\$ (5,460,681)	\$ 13,946,516	\$ (5,173,002)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,813,250	\$ 2,696,165	\$ 0				\$ 9,509,414	\$ 9,509,414	\$ 9,619,636	\$ 9,619,636	
Ending Balance (Deficit)	<b>\$ 12,181,876</b>	<b>\$ 5,068,807</b>	<b>\$ (71,335)</b>				<b>\$ 17,177,348</b>	<b>\$ 4,048,733</b>	<b>\$ 23,565,151</b>	<b>\$ 4,446,634</b>	

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

	For the month ended September									
	Fiscal Year 2025/26							2024/25		
	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	\$ 2,892,704	\$ 151,178					\$ 3,043,883	\$ 14,420,771	\$ 2,990,140	\$ 16,089,648
Traffic & Other Infractions	\$ 360,253	\$ 32,180					\$ 392,433	\$ 2,209,501	\$ 321,142	\$ 1,582,870
Other Criminal Cases	\$ 673,267	\$ 308,084					\$ 981,351	\$ 6,959,078	\$ 726,715	\$ 5,449,770
Civil	\$ 1,146,007	\$ 3,261					\$ 1,149,268	\$ 5,730,188	\$ 1,182,281	\$ 5,019,376
Family & Children Services	\$ 1,079,053	\$ 12,252					\$ 1,091,304	\$ 6,670,690	\$ 1,006,899	\$ 6,289,947
Probate, Guardianship & Mental Health Services	\$ 388,402	\$ 25,021					\$ 413,423	\$ 2,001,962	\$ 455,889	\$ 2,191,778
Juvenile Dependency Services	\$ 1,211	\$ 604,318					\$ 605,529	\$ 2,459,855	\$ 649,962	\$ 2,084,995
Juvenile Delinquency Services	\$ 155,919						\$ 155,919	\$ 912,976	\$ 119,800	\$ 509,328
Other Court Operations	\$ 999,121	\$ 12,725					\$ 1,011,845	\$ 4,947,768	\$ 1,020,605	\$ 4,912,134
Court Interpreters	\$ 186,854	\$ 510,400				\$ 1,472	\$ 698,726	\$ 2,911,004	\$ 569,303	\$ 4,180,780
Jury Services	\$ 155,462	\$ 16,990	\$ 128,520				\$ 300,972	\$ 1,835,150	\$ 313,415	\$ 1,415,749
Security		\$ 7,343					\$ 7,343	\$ 14,000	\$ 7,583	\$ 37,400
<b>Trial Court Operations Program</b>	<b>\$ 8,038,253</b>	<b>\$ 1,683,750</b>	<b>\$ 128,520</b>			<b>\$ 1,472</b>	<b>\$ 9,851,995</b>	<b>\$ 50,881,942</b>	<b>\$ 9,363,734</b>	<b>\$ 50,383,775</b>
Enhanced Collections	\$ 24,502	\$ 182,000			\$ 6,917		\$ 213,420	\$ 1,197,270	\$ 280,620	\$ 1,540,658
Other Non-Court Operations										
<b>Non-Court Operations Program</b>	<b>\$ 24,502</b>	<b>\$ 182,000</b>			<b>\$ 6,917</b>		<b>\$ 213,420</b>	<b>\$ 1,197,270</b>	<b>\$ 280,620</b>	<b>\$ 1,540,658</b>
Executive Office	\$ 368,187	\$ 1,966			\$ (1,013)	\$ 529	\$ 369,669	\$ 1,299,882	\$ 266,767	\$ 1,178,633
Fiscal Services	\$ 1,087,089	\$ 88,743			\$ 2,185	\$ 7,560	\$ 1,185,577	\$ 1,934,063	\$ 1,118,504	\$ 1,683,475
Human Resources	\$ 879,103	\$ 13,677			\$ (4,064)	\$ 448	\$ 889,164	\$ 6,739,056	\$ 1,050,764	\$ 6,597,859
Business & Facilities Services	\$ 129,757	\$ 94,231			\$ (1,593)	\$ 8,056	\$ 230,452	\$ 2,022,158	\$ 236,660	\$ 1,922,457
Information Technology	\$ 712,691	\$ 1,200,942			\$ (2,433)		\$ 1,911,200	\$ 12,394,267	\$ 1,744,205	\$ 10,769,335
<b>Court Administration Program</b>	<b>\$ 3,176,827</b>	<b>\$ 1,399,560</b>			<b>\$ (6,917)</b>	<b>\$ 16,593</b>	<b>\$ 4,586,062</b>	<b>\$ 24,389,426</b>	<b>\$ 4,418,900</b>	<b>\$ 22,151,750</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 11,239,582</b>	<b>\$ 3,285,310</b>	<b>\$ 128,520</b>		<b>\$ 0</b>	<b>\$ 18,065</b>	<b>\$ 14,651,477</b>	<b>\$ 76,468,039</b>	<b>\$ 14,083,253</b>	<b>\$ 74,056,191</b>