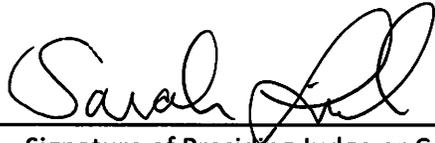
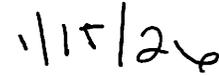


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Contra Costa

Court

2025-26 Q2

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	361.1	315.93	314.28		

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 December									
Fiscal Year 2025/26								2024/25	
	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	\$ (4,994,181)	\$ 5,217,769	\$ (566,639)				\$ 216,521	\$ (126,530)	\$ (115,076)
Payroll	\$ (9,772)							\$ (9,772)	\$ (38)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 12,801	\$ 12,801	\$ 1
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (651,160)	\$ (651,160)	\$ (516,717)
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	\$ 14,489,528						\$ 20,828,351	\$ 35,317,879	\$ 46,879,729
Total Cash and Cash Equivalents	\$ 9,631,456	\$ 5,217,769	\$ (566,639)				\$ 20,406,513	\$ 34,889,099	\$ 46,377,677
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,533							\$ 4,533	\$ 6,110
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	\$ 487,732					\$ 487,732	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 60,521							\$ 60,521	\$ 52,403
Total Receivables	\$ 65,054	\$ 0	\$ 487,732				\$ 9,704	\$ 562,489	\$ 68,218
Prepaid Expenses - General	\$ 0							\$ 0	\$ 22,913
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 22,913
Other Assets									
Total Other Assets									
Total Assets	\$ 9,696,510	\$ 5,217,769	\$ (78,908)				\$ 20,416,217	\$ 35,251,589	\$ 46,468,808
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,083	\$ 0	\$ 0				\$ 0	\$ 1,083	\$ 1,308
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 60,521	\$ 60,521	\$ 52,403
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 46,357	\$ 181,006	\$ 0				\$ 0	\$ 227,363	\$ 4,574,508
TC145 Liability							\$ 1,000,946	\$ 1,000,946	\$ 1,018,947
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,389,688	\$ 3,389,688	\$ 4,854,939
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 63,402	\$ 63,402	\$ 60,424
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 47,440	\$ 181,006	\$ 0				\$ 4,514,556	\$ 4,743,002	\$ 10,582,527
Civil							\$ 12,756,873	\$ 12,756,873	\$ 6,545,507
Criminal							\$ 1,312,448	\$ 1,312,448	\$ 1,549,955
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 726,230	\$ 726,230	\$ 762,016
Miscellaneous Trust									
Total Trust Deposits							\$ 14,795,551	\$ 14,795,551	\$ 8,857,488
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 76,067							\$ 76,067	\$ (150,378)
Deferred Compensation Payable	\$ (118)							\$ (118)	\$ 0
Deductions Payable	\$ 904,433	\$ 5,982						\$ 910,414	\$ 885,800
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 980,381	\$ 5,982						\$ 986,393	\$ 735,422
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 162,947	\$ 984	\$ 0				\$ 1,101,386	\$ 1,265,318	\$ 978,407
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 524	\$ 524	\$ 644
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 162,947	\$ 984	\$ 0				\$ 1,106,110	\$ 1,270,042	\$ 983,251
Total Liabilities	\$ 1,180,768	\$ 187,972	\$ 0				\$ 20,416,217	\$ 21,794,957	\$ 21,138,698
Total Fund Balance	\$ 8,505,742	\$ 5,029,798	\$ (78,908)					\$ 13,456,632	\$ 25,330,120
Total Liabilities and Fund Balance	\$ 9,696,510	\$ 5,217,769	\$ (78,908)				\$ 20,416,217	\$ 35,251,589	\$ 46,468,808

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 December								2024/25			
	Fiscal Year 2025/26								Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Governmental Funds				Proprietary Funds	Fiduciary Funds	General	Special Revenue				
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 27,426,414	\$ 137,091						\$ 27,563,505	\$ 64,485,142	\$ 35,779,146	\$ 51,687,241	
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 147,559	\$ 0	\$ 147,559	
Judges' Compensation (0150019)	\$ 180,498							\$ 180,498	\$ 360,996	\$ 180,498	\$ 360,996	
Court Interpreter (0150037)	\$ 1,592,363							\$ 1,592,363	\$ 3,207,856	\$ 1,174,834	\$ 3,618,860	
Civil Coordination Reimbursement (0150091)	\$ 1,875,324							\$ 1,875,324	\$ 4,216,308	\$ 2,503,294	\$ 4,983,627	
MOU Reimbursements (0150010 and General)	\$ 1,609,259	\$ 2,755,705						\$ 4,364,964	\$ 4,151,896	\$ 4,098,367	\$ 3,098,367	
Other Miscellaneous	\$ 32,683,858	\$ 2,892,796						\$ 35,576,653	\$ 66,549,757	\$ 43,736,139	\$ 63,896,858	
Grants												
AB 1058 Commissioner/Facilitator			\$ (71,335)					\$ (71,335)	\$ 1,041,701	\$ (1,062)	\$ 1,079,313	
Other Judicial Council Grants			\$ 0					\$ 0			\$ 159,410	
Non-Judicial Council Grants												
			\$ (71,335)					\$ (71,335)	\$ 1,041,701	\$ (1,062)	\$ 1,238,723	
Other Financing Sources												
Interest Income	\$ 235,427	\$ 46,859						\$ 282,286	\$ 1,000,000	\$ 757,328	\$ 1,500,000	
Investment Income												
Donations												
Local Fees	\$ 784	\$ 102,932						\$ 103,717	\$ 238,900	\$ 89,360	\$ 245,200	
Non-Fee Revenues												
Enhanced Collections		\$ 460,101						\$ 460,101	\$ 1,197,270	\$ 483,338	\$ 1,510,084	
Escheatment	\$ 7,590							\$ 7,590	\$ 570,000	\$ 189,057	\$ 200,000	
Prior Year Revenue	\$ 3,563							\$ 3,563		\$ 14,732		
County Program - Restricted	\$ 252	\$ 17,861						\$ 18,113	\$ 324,829	\$ 23,224	\$ 280,862	
Reimbursement Other	\$ 23,624							\$ 23,624	\$ 34,000	\$ 10,728	\$ 30,000	
Sale of Fixed Assets												
Other Miscellaneous	\$ 1,662							\$ 1,662	\$ 51,500	\$ 956	\$ 1,650	
	\$ 272,901	\$ 627,754						\$ 900,654	\$ 3,410,600	\$ 1,568,722	\$ 3,747,616	
Total Revenues	\$ 32,956,758	\$ 3,520,549	\$ (71,335)					\$ 36,405,973	\$ 71,007,658	\$ 45,303,799	\$ 68,883,189	
EXPENDITURES												
Personnel Services												
Salaries - Permanent	\$ 13,934,725	\$ 31,561						\$ 13,966,286	\$ 31,950,282	\$ 13,317,525	\$ 32,059,977	
Temp Help	\$ 73,840							\$ 73,840		\$ 46,819		
Overtime	\$ 146,132							\$ 146,132	\$ 250,000	\$ 79,472	\$ 60,000	
Staff Benefits	\$ 10,140,946	\$ 15,933						\$ 10,156,879	\$ 21,266,633	\$ 9,888,601	\$ 21,975,285	
	\$ 24,295,643	\$ 47,494						\$ 24,343,137	\$ 53,466,915	\$ 23,332,517	\$ 54,084,262	
Operating Expenses and Equipment												
General Expense	\$ 328,819	\$ 1,026						\$ 329,846	\$ 1,132,206	\$ 432,717	\$ 1,225,133	
Printing	\$ 61,908	\$ 9,124						\$ 71,032	\$ 240,500	\$ 86,091	\$ 216,500	
Telecommunications	\$ 113,216							\$ 113,216	\$ 211,740	\$ 52,695	\$ 219,075	
Postage	\$ 45,140							\$ 45,140	\$ 302,900	\$ 30,365	\$ 188,400	
Insurance	\$ 48,608							\$ 48,608	\$ 54,500	\$ 50,795	\$ 47,000	
In-State Travel	\$ 31,877		\$ 5,788					\$ 37,665	\$ 85,600	\$ 17,838	\$ 36,550	
Out-of-State Travel	\$ 1,825							\$ 1,825	\$ 10,000	\$ 993	\$ 2,550	
Training	\$ 8,135		\$ 1,785					\$ 9,920	\$ 23,000	\$ 8,209	\$ 39,225	
Security Services	\$ 3,504							\$ 3,504	\$ 15,000	\$ 4,287	\$ 15,000	
Facility Operations	\$ 53,873							\$ 53,873	\$ 511,802	\$ 68,573	\$ 530,614	
Utilities												
Contracted Services	\$ 4,337,404	\$ 898,653						\$ 5,236,056	\$ 11,482,453	\$ 4,045,205	\$ 11,035,821	
Consulting and Professional Services	\$ 70,131	\$ 212,559						\$ 282,690	\$ 2,370,775	\$ 333,318	\$ 85,070	
Information Technology	\$ 1,235,088	\$ 480						\$ 1,235,568	\$ 3,963,049	\$ 926,090	\$ 2,904,541	
Major Equipment	\$ 234,298							\$ 234,298	\$ 1,863,108	\$ 70,504	\$ 2,666,452	
Other Items of Expense	\$ 12,237							\$ 12,237	\$ 30,000	\$ 9,768	\$ 60,000	
	\$ 6,586,063	\$ 1,121,842	\$ 7,573					\$ 7,715,477	\$ 22,296,724	\$ 6,137,438	\$ 19,301,931	
Special Items of Expense												
Grand Jury		\$ 231						\$ 231				
Jury Costs	\$ 375,655	\$ 3,934						\$ 379,589	\$ 705,000	\$ 301,723	\$ 670,000	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (13,415)	\$ 13,415						\$ 0	\$ 0	\$ 0	\$ (2)	
Prior Year Expense Adjustment	\$ 20,321							\$ 20,321		\$ 21,637		
	\$ 382,561	\$ 17,580						\$ 400,141	\$ 705,000	\$ 323,360	\$ 669,068	
Total Expenditures	\$ 31,264,286	\$ 1,186,918	\$ 7,573					\$ 32,458,755	\$ 76,469,839	\$ 29,693,315	\$ 74,056,191	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,692,492	\$ 2,333,633	\$ (78,908)					\$ 3,947,217	\$ (5,460,681)	\$ 15,710,485	\$ (5,173,002)	
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 6,813,250	\$ 2,696,165	\$ 0					\$ 9,509,414	\$ 9,509,414	\$ 9,819,636	\$ 9,819,636	
Ending Balance (Deficit)	\$ 8,505,742	\$ 5,029,798	\$ (78,908)					\$ 13,456,632	\$ 4,048,733	\$ 26,330,120	\$ 4,446,634	

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

	For the month ended December									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 6,242,051	\$ 365,517					\$ 6,607,568	\$ 14,420,771	\$ 6,468,926	\$ 16,089,648
Traffic & Other Infractions	\$ 781,185	\$ 90,856					\$ 872,041	\$ 2,209,501	\$ 744,838	\$ 1,582,870
Other Criminal Cases	\$ 1,502,085	\$ 751,947					\$ 2,254,032	\$ 6,959,078	\$ 1,869,813	\$ 5,449,770
Civil	\$ 2,582,447	\$ 20,336					\$ 2,602,784	\$ 5,739,188	\$ 2,638,540	\$ 5,019,376
Family & Children Services	\$ 2,526,065	\$ 69,470					\$ 2,595,535	\$ 6,670,690	\$ 2,425,634	\$ 6,289,947
Probate, Guardianship & Mental Health Services	\$ 872,549	\$ 31,600					\$ 904,149	\$ 2,001,962	\$ 980,398	\$ 2,191,778
Juvenile Dependency Services	\$ 21,312	\$ 1,211,885					\$ 1,233,197	\$ 2,459,855	\$ 1,295,708	\$ 2,684,995
Juvenile Delinquency Services	\$ 328,974	\$ 275					\$ 329,249	\$ 912,976	\$ 265,371	\$ 509,328
Other Court Operations	\$ 2,239,643	\$ 14,452					\$ 2,254,095	\$ 4,947,768	\$ 2,198,834	\$ 4,912,134
Court Interpreters	\$ 423,086	\$ 1,231,367				\$ 3,378	\$ 1,657,831	\$ 2,911,004	\$ 1,388,515	\$ 4,180,780
Jury Services	\$ 328,014	\$ 31,661	\$ 379,589				\$ 739,264	\$ 1,635,150	\$ 686,518	\$ 1,415,749
Security		\$ 17,329					\$ 17,329	\$ 14,000	\$ 8,613	\$ 37,400
Trial Court Operations Program	\$ 17,847,412	\$ 3,836,696	\$ 379,589			\$ 3,378	\$ 22,067,075	\$ 50,881,942	\$ 20,971,710	\$ 50,363,775
Enhanced Collections	\$ 45,334	\$ 401,969			\$ 12,798		\$ 460,101	\$ 1,197,270	\$ 599,285	\$ 1,540,658
Other Non-Court Operations			\$ 231				\$ 231			
Non-Court Operations Program	\$ 45,334	\$ 401,969	\$ 231		\$ 12,798		\$ 460,331	\$ 1,197,270	\$ 599,285	\$ 1,540,658
Executive Office	\$ 819,633	\$ 10,980			\$ (1,868)	\$ 529	\$ 829,275	\$ 1,299,882	\$ 573,820	\$ 1,178,633
Fiscal Services	\$ 2,288,588	\$ 242,508			\$ 3,987	\$ 7,910	\$ 2,542,994	\$ 1,934,063	\$ 2,126,260	\$ 1,683,475
Human Resources	\$ 1,326,425	\$ 61,942			\$ (7,494)	\$ 448	\$ 1,381,322	\$ 6,739,056	\$ 1,585,608	\$ 6,597,858
Business & Facilities Services	\$ 292,599	\$ 201,091			\$ (2,937)	\$ 8,056	\$ 498,810	\$ 2,022,158	\$ 538,389	\$ 1,922,457
Information Technology	\$ 1,723,146	\$ 2,960,290			\$ (4,487)		\$ 4,678,950	\$ 12,394,267	\$ 3,198,244	\$ 10,769,335
Court Administration Program	\$ 6,450,392	\$ 3,476,812			\$ (12,798)	\$ 16,943	\$ 9,931,349	\$ 24,389,426	\$ 8,022,320	\$ 22,151,758
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,343,137	\$ 7,715,477	\$ 379,820		\$ 0	\$ 20,321	\$ 32,458,755	\$ 76,468,639	\$ 29,593,315	\$ 74,056,191