

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

10.16.23

Date

Contra Costa

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Contra Costa

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter footnotes related to the financial statement.

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Contra Costa

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	352.55	294.55			

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 September									
Fiscal Year 2023/24								2022/23	
	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	\$ (8,335,975)	\$ 8,951,908	\$ (687,200)				\$ 127,659	\$ 56,392	\$ 145,813
Payroll	\$ (11,513)							\$ (11,513)	\$ (18,513)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution							\$ 0	\$ 0	\$ 23,632
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (231,725)	\$ (231,725)	\$ (238,872)
Credit Card									
Cash on Hand	\$ 5,198							\$ 5,198	\$ 4,488
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 31,231,069						\$ 12,047,652	\$ 43,278,721	\$ 39,118,443
Total Cash and Cash Equivalents	\$ 22,938,778	\$ 8,951,908	\$ (687,200)				\$ 11,943,586	\$ 43,147,072	\$ 39,084,990
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 851							\$ 851	\$ 2,115
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	\$ 119,009
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 59,081							\$ 59,081	\$ 22,348
Total Receivables	\$ 59,932	\$ 0	\$ 0				\$ 9,704	\$ 69,636	\$ 153,175
Prepaid Expenses - General	\$ 118,096							\$ 118,096	\$ 101,175
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 118,096							\$ 118,096	\$ 101,175
Other Assets									
Total Other Assets									
Total Assets	\$ 23,116,806	\$ 8,951,908	\$ (687,200)				\$ 11,953,290	\$ 43,334,804	\$ 39,339,341
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 255	\$ 60	\$ 0				\$ 0	\$ 315	\$ 14,899
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 59,081	\$ 59,081	\$ 22,348
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 763,137						\$ 83,483	\$ 846,620	\$ 1,680,151
TC145 Liability							\$ 1,105,480	\$ 1,105,480	\$ 906,029
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,254,362	\$ 2,254,362	\$ 3,182,556
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 606
Interest							\$ 51,607	\$ 51,607	\$ 22,515
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 763,392	\$ 60	\$ 0				\$ 3,554,012	\$ 4,317,464	\$ 5,829,103
Civil							\$ 6,077,658	\$ 6,077,658	\$ 5,245,528
Criminal							\$ 1,172,372	\$ 1,172,372	\$ 1,375,158
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 400,157	\$ 400,157	\$ 155,304
Miscellaneous Trust									
Total Trust Deposits							\$ 7,650,187	\$ 7,650,187	\$ 6,775,989
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 67,735							\$ 67,735	\$ (421,936)
Deferred Compensation Payable	\$ (282)							\$ (282)	\$ 0
Deductions Payable	\$ 754,860	\$ 5,982						\$ 760,842	\$ 777,937
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 822,313	\$ 5,982						\$ 828,294	\$ 356,001
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 47,367
Liabilities For Deposits	\$ 60,380	\$ 1,905	\$ 1,761				\$ 744,108	\$ 808,154	\$ 939,534
Jury Fees - Non-Interest							\$ 4,200	\$ 4,200	\$ 4,200
Fees - Partial Payment & Overpayment							\$ 783	\$ 783	\$ 1,101
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 60,380	\$ 1,905	\$ 1,761				\$ 749,091	\$ 813,137	\$ 992,202
Total Liabilities	\$ 1,646,085	\$ 7,946	\$ 1,761				\$ 11,953,290	\$ 13,609,083	\$ 13,953,294
Total Fund Balance	\$ 21,470,721	\$ 8,943,961	\$ (688,961)					\$ 29,725,721	\$ 25,386,046
Total Liabilities and Fund Balance	\$ 23,116,806	\$ 8,951,908	\$ (687,200)				\$ 11,953,290	\$ 43,334,804	\$ 39,339,341

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								2022/23			
	Fiscal Year 2023/24								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				
	Non-Grant	Grant	Capital Projects	Debt Service				Total	Total	Total	Total	
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 24,164,483	\$ 28,710						\$ 24,193,193		\$ 22,104,582		\$ 51,582,026
Improvement and Modernization Fund	\$ (144,696)							\$ (144,696)		\$ (81,169)		\$ 411,607
Judges' Compensation (0150019)	\$ 90,249							\$ 90,249		\$ 90,249		\$ 374,890
Court Interpreter (0150037)	\$ 847,764							\$ 847,764		\$ 832,321		\$ 2,116,039
Civil Coordination Reimbursement (0150091)	\$ 744,168							\$ 744,168		\$ 473,915		\$ 4,006,289
MOU Reimbursements (0150010 and General)	\$ (581)	\$ 6,395,063						\$ 6,394,482		\$ 5,566,164		\$ 3,034,421
Other Miscellaneous												
	\$ 25,701,388	\$ 6,423,773						\$ 32,125,161		\$ 28,986,062		\$ 61,525,272
Grants												
AB 1058 Commissioner/Facilitator			\$ (548,828)					\$ (548,828)		\$ (214,693)		\$ 1,128,208
Other Judicial Council Grants										\$ 10,500		
Non-Judicial Council Grants			\$ (548,828)					\$ (548,828)		\$ (204,193)		\$ 1,128,208
Other Financing Sources												
Interest Income	\$ 304,735	\$ 282,110						\$ 586,845		\$ 97,665		\$ 63,600
Investment Income												
Donations												
Local Fees	\$ 359	\$ 23,013						\$ 23,372		\$ 33,165		\$ 296,099
Non-Fee Revenues												
Enhanced Collections		\$ 131,227						\$ 131,227		\$ 127,444		\$ 2,265,274
Escheatment	\$ 181,207							\$ 181,207		\$ 72,978		\$ 100,000
Prior Year Revenue	\$ 5,888	\$ 561						\$ 6,449		\$ 7,495		
County Program - Restricted	\$ (93,145)	\$ (15,095)						\$ (108,240)		\$ 0		\$ 30,000
Reimbursement Other	\$ 5,674							\$ 5,674		\$ 0		\$ 256,580
Sale of Fixed Assets												
Other Miscellaneous	\$ 378							\$ 378		\$ 647		\$ 45,663
	\$ 405,096	\$ 421,816						\$ 826,912		\$ 339,394		\$ 3,057,216
Total Revenues	\$ 26,106,483	\$ 6,845,589	\$ (548,828)					\$ 32,403,244		\$ 29,121,263		\$ 65,710,686
EXPENDITURES												
Personnel Services												
Salaries - Permanent	\$ 5,451,170	\$ 21,367	\$ 73,528					\$ 5,546,066		\$ 5,364,411		\$ 29,142,418
Temp Help	\$ 27,052							\$ 27,052		\$ 8,809		
Overtime	\$ 38,159							\$ 38,159		\$ 47,671		\$ 40,000
Staff Benefits	\$ 4,719,942	\$ 13,287	\$ 43,249					\$ 4,776,478		\$ 4,176,376		\$ 20,893,078
	\$ 10,236,323	\$ 34,654	\$ 116,777					\$ 10,387,754		\$ 9,597,268		\$ 50,075,496
Operating Expenses and Equipment												
General Expense	\$ 441,880							\$ 441,880		\$ 116,964		\$ 1,530,459
Printing	\$ 16,244	\$ 9,557						\$ 25,801		\$ 40,379		\$ 209,050
Telecommunications	\$ 19,799							\$ 19,799		\$ 36,897		\$ 199,200
Postage	\$ 123,422							\$ 123,422		\$ 10,671		\$ 198,800
Insurance	\$ 280							\$ 280		\$ 36,368		
In-State Travel	\$ 6,570							\$ 6,570		\$ 4,179		\$ 19,300
Out-of-State Travel	\$ 744							\$ 744		\$ 156		
Training	\$ 3,154							\$ 3,154		\$ 2,700		\$ 13,720
Security Services	\$ 2,654							\$ 2,654		\$ 2,369		\$ 37,975
Facility Operations	\$ 27,484							\$ 27,484		\$ 25,111		\$ 3,482,353
Utilities												\$ 10,000
Contracted Services	\$ 1,316,427	\$ 259,794						\$ 1,576,221		\$ 1,585,441		\$ 10,727,774
Consulting and Professional Services	\$ 52,442							\$ 52,442		\$ 16,615		\$ 85,070
Information Technology	\$ 1,040,378	\$ 150						\$ 1,040,528		\$ 455,949		\$ 2,317,463
Major Equipment	\$ 349,743							\$ 349,743		\$ 277,645		\$ 685,354
Other Items of Expense	\$ 6,511							\$ 6,511		\$ 4,932		\$ 55,650
	\$ 3,407,731	\$ 269,501						\$ 3,677,233		\$ 2,580,008		\$ 19,508,535
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 108,005							\$ 108,005		\$ 126,569		\$ 510,000
Judgements, Settlements and Claims	\$ 12,582							\$ 12,582				
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (30,853)	\$ 7,497	\$ 23,355					\$ 0		\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 2,140							\$ 2,140		\$ 5,964		
	\$ 91,875	\$ 7,497	\$ 23,355					\$ 122,728		\$ 132,533		\$ 510,000
Total Expenditures	\$ 13,735,929	\$ 311,653	\$ 140,133					\$ 14,187,715		\$ 12,309,808		\$ 70,094,031
Excess (Deficit) of Revenues Over Expenditures	\$ 12,370,554	\$ 6,533,936	\$ (688,961)					\$ 18,215,530		\$ 16,811,455		\$ (4,383,335)
Operating Transfers In (Out)												
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 9,100,167	\$ 2,410,025	\$ 0					\$ 11,510,192	\$ 11,510,192	\$ 8,574,591		\$ 8,574,591
Ending Balance (Deficit)	\$ 21,470,721	\$ 8,943,961	\$ (688,961)					\$ 29,725,721	\$ 11,510,192	\$ 25,386,046		\$ 4,191,257

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

	For the month ended September									
	Fiscal Year 2023/24							2022/23		
	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	\$ 2,677,801	\$ 143,361	\$ 12,582			\$ 211	\$ 2,833,955		\$ 2,883,177	\$ 14,042,893
Traffic & Other Infractions	\$ 208,018	\$ 42,313					\$ 250,331		\$ 279,386	\$ 1,603,057
Other Criminal Cases	\$ 639,535	\$ 65,650					\$ 705,185		\$ 637,866	\$ 5,062,032
Civil	\$ 1,006,199	\$ 2,681					\$ 1,008,880		\$ 993,531	\$ 5,018,842
Family & Children Services	\$ 1,041,696	\$ 15,741			\$ 23,355		\$ 1,080,792		\$ 1,017,655	\$ 6,761,803
Probate, Guardianship & Mental Health Services	\$ 377,311	\$ 22,911				\$ 41	\$ 400,264		\$ 382,481	\$ 2,049,006
Juvenile Dependency Services	\$ 29,270	\$ 666,630					\$ 695,901		\$ 726,429	\$ 2,890,175
Juvenile Delinquency Services	\$ 92,560						\$ 92,560		\$ 84,489	\$ 434,311
Other Court Operations	\$ 1,029,306	\$ 2,285					\$ 1,031,591		\$ 1,044,703	\$ 5,245,976
Court Interpreters	\$ 265,561	\$ 264,020					\$ 529,581		\$ 479,177	\$ 2,116,039
Jury Services	\$ 137,216	\$ 29,496	\$ 108,005				\$ 274,716		\$ 259,947	\$ 1,342,638
Security		\$ 29,929					\$ 29,929		\$ 3,673	\$ 527,995
Trial Court Operations Program	\$ 7,504,473	\$ 1,285,017	\$ 120,587		\$ 23,355	\$ 252	\$ 8,933,685		\$ 8,792,515	\$ 47,094,767
Enhanced Collections	\$ 34,251	\$ 201,998			\$ 7,398		\$ 243,648		\$ 305,045	\$ 2,265,274
Other Non-Court Operations										
Non-Court Operations Program	\$ 34,251	\$ 201,998			\$ 7,398		\$ 243,648		\$ 305,045	\$ 2,265,274
Executive Office	\$ 258,590	\$ 397			\$ (4,073)	\$ 67	\$ 254,982		\$ 203,326	\$ 1,165,315
Fiscal Services	\$ 872,253	\$ 73,551			\$ (2,367)	\$ 295	\$ 943,733		\$ 357,468	\$ 1,757,924
Human Resources	\$ 1,063,564	\$ 257,799			\$ (12,596)	\$ 245	\$ 1,309,012		\$ 1,245,551	\$ 3,071,086
Business & Facilities Services	\$ 101,254	\$ 392,144			\$ (5,339)	\$ 2,554	\$ 490,613		\$ 201,035	\$ 7,309,045
Information Technology	\$ 553,368	\$ 1,466,327			\$ (6,380)	\$ (1,272)	\$ 2,012,043		\$ 1,204,868	\$ 7,430,620
Court Administration Program	\$ 2,849,030	\$ 2,190,218			\$ (30,754)	\$ 1,888	\$ 5,010,382		\$ 3,212,248	\$ 20,733,990
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,387,754	\$ 3,677,233	\$ 120,587		\$ 0	\$ 2,140	\$ 14,187,715		\$ 12,309,808	\$ 70,094,031