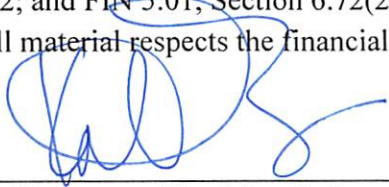


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

1.17.23

\_\_\_\_\_  
Date

Contra Costa

\_\_\_\_\_  
Court

FY 2022-2023 Qtr 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Contra Costa

Court

FY 2022-2023 Qtr 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Contra Costa

Court

FY 2022-2023 Qtr 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	338.1	290.60	297.60		

<sup>1</sup> The 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 2022/23							2021/22		
	Governmental Funds				Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Grant							
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (7,612,695)	\$ 7,706,384	\$ (535,580)				\$ 109,679	\$ (332,213)	\$ 270,012	
Payroll	\$ 0							\$ 0	\$ (783)	
Jury										
Revolving	\$ 50,000							\$ 50,000	\$ 50,000	
Other										
Distribution								\$ (2)	\$ 0	
Civil Filing Fees								\$ 0	\$ 0	
Trust	\$ 0							\$ (382,036)	\$ (210,138)	
Credit Card										
Cash on Hand	\$ 4,488							\$ 4,488	\$ 8,023	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 26,234,590							\$ 12,278,704	\$ 32,487,530	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 18,676,382</b>	<b>\$ 7,706,384</b>	<b>\$ (535,580)</b>					<b>\$ 12,006,346</b>	<b>\$ 37,853,531</b>	<b>\$ 32,604,644</b>
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 2,761							\$ 2,761	\$ 2,846	
Civil Jury Fees										
Trust								\$ 9,704	\$ 9,858	
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0	
Due From State	\$ 38,000	\$ 0	\$ 51,959					\$ 89,959	\$ 0	
Trust Due To/From								\$ 0	\$ 0	
Distribution Due To/From								\$ 0	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 39,616							\$ 39,616	\$ 99	
<b>Total Receivables</b>	<b>\$ 80,377</b>	<b>\$ 0</b>	<b>\$ 51,959</b>					<b>\$ 9,704</b>	<b>\$ 142,040</b>	<b>\$ 12,803</b>
Prepaid Expenses - General	\$ 101,175							\$ 101,175	\$ 738,177	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 101,175</b>							<b>\$ 101,175</b>	<b>\$ 738,177</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 18,857,935</b>	<b>\$ 7,706,384</b>	<b>\$ (483,622)</b>					<b>\$ 12,016,050</b>	<b>\$ 38,096,746</b>	<b>\$ 33,355,624</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 16,301	\$ 0	\$ 0					\$ 16,301	\$ 39,984	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 39,616	\$ 99	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 0	\$ 0						\$ 290,108	\$ 2,374,750	
TC145 Liability								\$ 958,423	\$ 1,065,815	
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency								\$ 2,629,869	\$ 5,458,886	
Due to Other Public Agencies								\$ 606	\$ 606	
Sales and Use Tax	\$ 606							\$ 39,443	\$ 61	
Interest	\$ 0							\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 3,957,459	\$ 8,940,200	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 16,907</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 3,974,366</b>	<b>\$ 14,873,253</b>	<b>\$ 1,246,582</b>
Civil								\$ 5,741,778	\$ 3,035,253	
Criminal								\$ 1,396,519	\$ 1,246,582	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 174,649	\$ 127,030	
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 7,312,946</b>	<b>\$ 4,408,865</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (913,508)							\$ (913,508)	\$ (487,357)	
Deferred Compensation Payable	\$ (1,038)							\$ (1,038)	\$ 0	
Deductions Payable	\$ 989,705	\$ 5,982						\$ 995,686	\$ 972,610	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 75,158</b>	<b>\$ 5,982</b>						<b>\$ 81,140</b>	<b>\$ 485,252</b>	
Revenue Collected in Advance	\$ 47,367	\$ 0	\$ 0					\$ 47,367	\$ 0	
Liabilities For Deposits	\$ 244,715	\$ 2,574	\$ 1,761					\$ 740,696	\$ 1,002,575	
Jury Fees - Non-Interest								\$ 4,200	\$ 4,200	
Fees - Partial Payment & Overpayment								\$ 750	\$ 493	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 292,082</b>	<b>\$ 2,574</b>	<b>\$ 1,761</b>					<b>\$ 745,645</b>	<b>\$ 1,007,268</b>	
<b>Total Liabilities</b>	<b>\$ 384,147</b>	<b>\$ 8,556</b>	<b>\$ 1,761</b>					<b>\$ 12,016,050</b>	<b>\$ 14,841,586</b>	
<b>Total Fund Balance</b>	<b>\$ 18,473,787</b>	<b>\$ 7,697,827</b>	<b>\$ (485,383)</b>					<b>\$ 25,886,232</b>	<b>\$ 18,514,038</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 18,857,935</b>	<b>\$ 7,706,384</b>	<b>\$ (483,622)</b>					<b>\$ 12,016,050</b>	<b>\$ 38,096,746</b>	<b>\$ 33,355,624</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 December									
	Fiscal Year 2022/23								2021/22	
	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	\$ 32,009,002	\$ 114,563					\$ 32,123,566	\$ 51,582,026	\$ 29,413,441	\$ 50,371,393
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 411,607	\$ 0	\$ 144,156
Judges' Compensation (0150019)	\$ 180,498						\$ 180,498	\$ 374,890	\$ 180,498	\$ 374,890
Court Interpreter (0150037)	\$ 1,691,060						\$ 1,691,060	\$ 2,116,039	\$ 1,475,160	\$ 3,048,311
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 1,546,524						\$ 1,546,524	\$ 4,006,289	\$ 1,999,457	\$ 3,957,035
Other Miscellaneous	\$ 1,396,191	\$ 5,566,164					\$ 6,962,355	\$ 3,034,421	\$ 5,993,346	\$ 1,396,191
	\$ 36,823,276	\$ 5,680,727					\$ 42,504,003	\$ 61,625,272	\$ 39,061,901	\$ 59,291,976
Grants										
AB 1058 Commissioner/Facilitator			\$ (153,129)				\$ (153,129)	\$ 1,128,208	\$ (47,081)	\$ 1,121,769
Other Judicial Council Grants	\$ 10,500						\$ 10,500		\$ 75	\$ 486,182
Non-Judicial Council Grants										
	\$ 10,500		\$ (153,129)				\$ (142,629)	\$ 1,128,208	\$ (47,006)	\$ 1,607,951
Other Financing Sources										
Interest Income	\$ 308,276	\$ 95,843					\$ 404,119	\$ 63,600	\$ 5,654	\$ 53,500
Investment Income										
Donations										
Local Fees	\$ 615	\$ 94,428					\$ 95,043	\$ 296,099	\$ 263,010	\$ 629,509
Non-Fee Revenues										
Enhanced Collections		\$ 707,397					\$ 707,397	\$ 2,265,274	\$ 1,280,662	\$ 2,554,612
Escheatment	\$ 72,978						\$ 72,978	\$ 100,000		
Prior Year Revenue	\$ 40,549	\$ 900					\$ 41,449		\$ 193,159	
County Program - Restricted	\$ 0	\$ 5,342					\$ 5,342	\$ 30,000	\$ 11,463	\$ 67,120
Reimbursement Other	\$ 15,166						\$ 15,166	\$ 256,580	\$ 1,461	\$ 252,298
Sale of Fixed Assets										
Other Miscellaneous	\$ 19,705						\$ 19,705	\$ 45,663	\$ 16,505	\$ 5,500
	\$ 457,288	\$ 903,910					\$ 1,361,198	\$ 3,057,216	\$ 1,771,914	\$ 3,562,539
<b>Total Revenues</b>	\$ 37,291,064	\$ 6,584,637	\$ (153,129)				\$ 43,722,573	\$ 65,710,696	\$ 40,786,809	\$ 64,462,466
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 11,993,880	\$ 42,693	\$ 175,771				\$ 12,212,344	\$ 29,142,418	\$ 11,729,450	\$ 27,220,199
Temp Help	\$ 29,890						\$ 29,890		\$ 38,476	
Overtime	\$ 97,492						\$ 97,492	\$ 40,000	\$ 102,432	\$ 45,000
Staff Benefits	\$ 7,931,172	\$ 28,943	\$ 101,108				\$ 8,061,223	\$ 20,893,078	\$ 8,058,634	\$ 20,711,792
	\$ 20,052,434	\$ 71,636	\$ 276,878				\$ 20,400,949	\$ 50,075,496	\$ 19,928,992	\$ 47,976,991
Operating Expenses and Equipment										
General Expense	\$ 465,809	\$ 678					\$ 466,487	\$ 1,530,459	\$ 601,002	\$ 1,299,913
Printing	\$ 62,821						\$ 62,821	\$ 209,050	\$ 78,055	\$ 212,650
Telecommunications	\$ 75,361						\$ 75,361	\$ 199,200	\$ 74,614	\$ 269,420
Postage	\$ 193,181	\$ 12					\$ 193,193	\$ 198,800	\$ 143,797	\$ 192,415
Insurance	\$ 34,202						\$ 34,202	\$ 36,368	\$ 34,233	\$ 25,800
In-State Travel	\$ 18,555						\$ 18,555	\$ 19,300	\$ 4,582	\$ 50,950
Out-of-State Travel	\$ 564						\$ 564			
Training	\$ 8,135	\$ 900					\$ 9,035	\$ 13,720	\$ 973	\$ 25,920
Security Services	\$ 4,745						\$ 4,745	\$ 37,975	\$ 4,051	\$ 10,000
Facility Operations	\$ 70,053						\$ 70,053	\$ 3,482,353	\$ 67,279	\$ 1,497,785
Utilities								\$ 10,000	\$ 9,568	
Contracted Services	\$ 2,696,514	\$ 966,468					\$ 3,662,982	\$ 10,727,774	\$ 3,714,717	\$ 8,232,540
Consulting and Professional Services	\$ 76,149						\$ 76,149	\$ 85,070	\$ 458,855	\$ 1,310,070
Information Technology	\$ 977,592	\$ 300					\$ 977,892	\$ 2,317,463	\$ 1,055,276	\$ 4,263,733
Major Equipment	\$ 277,645						\$ 277,645	\$ 585,354	\$ 357,792	\$ 46,650
Other Items of Expense	\$ 13,172						\$ 13,172	\$ 55,650	\$ 12,996	\$ 40,500
	\$ 4,974,500	\$ 968,358					\$ 5,942,858	\$ 19,508,635	\$ 6,617,788	\$ 17,478,346
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 253,596						\$ 253,596	\$ 510,000	\$ 286,235	\$ 700,000
Judgements, Settlements and Claims	\$ 6,000						\$ 6,000			
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (73,013)	\$ 17,637	\$ 55,376				\$ 0	\$ 0	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 7,530						\$ 7,530		\$ 4,428	
	\$ 194,113	\$ 17,637	\$ 55,376				\$ 267,126	\$ 510,000	\$ 290,663	\$ 700,001
<b>Total Expenditures</b>	\$ 25,221,047	\$ 1,057,631	\$ 332,254				\$ 26,610,932	\$ 70,094,031	\$ 26,837,443	\$ 66,155,337
Excess (Deficit) of Revenues Over Expenditures	\$ 12,070,017	\$ 5,527,006	\$ (485,383)				\$ 17,111,641	\$ (4,383,335)	\$ 13,949,366	\$ (1,692,871)
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 6,403,770	\$ 2,170,821	\$ 0				\$ 8,574,591	\$ 8,574,591	\$ 4,564,672	\$ 4,564,672
Ending Balance (Deficit)	\$ 16,473,787	\$ 7,697,827	\$ (485,383)				\$ 25,666,232	\$ 4,191,257	\$ 18,514,038	\$ 2,871,801

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

	For the month ended December									
	Fiscal Year 2022/23								2021/22	
	Personal 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	\$ 5,926,206	\$ 309,439					\$ 6,235,646	\$ 14,042,893	\$ 6,247,347	\$ 13,389,543
Traffic & Other Infractions	\$ 508,921	\$ 77,444					\$ 586,365	\$ 1,603,057	\$ 661,254	\$ 1,649,568
Other Criminal Cases	\$ 1,345,273	\$ 90,800					\$ 1,436,073	\$ 5,062,032	\$ 1,497,071	\$ 3,460,427
Civil	\$ 2,239,957	\$ 9,685					\$ 2,249,642	\$ 5,018,842	\$ 1,844,751	\$ 4,443,694
Family & Children Services	\$ 2,366,815	\$ 61,994			\$ 55,376		\$ 2,484,185	\$ 6,761,803	\$ 2,127,708	\$ 6,273,705
Probate, Guardianship & Mental Health Services	\$ 857,569	\$ 24,147					\$ 881,717	\$ 2,049,006	\$ 695,430	\$ 1,774,918
Juvenile Dependency Services	\$ 85,783	\$ 1,382,728					\$ 1,468,510	\$ 2,890,175	\$ 1,098,146	\$ 2,558,944
Juvenile Delinquency Services	\$ 189,411						\$ 189,411	\$ 434,311	\$ 88,169	\$ 99,027
Other Court Operations	\$ 2,257,832	\$ 12,619					\$ 2,270,451	\$ 5,245,976	\$ 2,001,764	\$ 3,531,237
Court Interpreters	\$ 704,555	\$ 423,826					\$ 1,128,381	\$ 2,116,039	\$ 1,125,878	\$ 3,339,730
Jury Services	\$ 240,810	\$ 16,193	\$ 253,596			\$ 3,973	\$ 514,571	\$ 1,342,638	\$ 606,403	\$ 1,695,542
Security		\$ 87,782					\$ 87,782	\$ 527,995	\$ 0	\$ 298,775
Trial Court Operations Program	\$ 16,723,132	\$ 2,496,658	\$ 253,596		\$ 55,376	\$ 3,973	\$ 19,532,734	\$ 47,094,767	\$ 17,993,921	\$ 42,515,110
Enhanced Collections	\$ 70,017	\$ 814,542			\$ 17,238		\$ 901,797	\$ 2,265,274	\$ 1,434,755	\$ 2,683,327
Other Non-Court Operations										\$ 25,000
Non-Court Operations Program	\$ 70,017	\$ 814,542			\$ 17,238		\$ 901,797	\$ 2,265,274	\$ 1,434,755	\$ 2,708,327
Executive Office	\$ 436,182	\$ 53,962	\$ 6,000		\$ (8,795)		\$ 487,349	\$ 1,165,315	\$ 541,065	\$ 1,021,816
Fiscal Services	\$ 565,235	\$ 234,035			\$ (13,050)	\$ 35	\$ 786,255	\$ 1,757,924	\$ 1,397,305	\$ 1,873,736
Human Resources	\$ 1,563,676	\$ 314,288			\$ (26,409)	\$ 1,299	\$ 1,852,855	\$ 3,071,086	\$ 1,606,366	\$ 6,993,142
Business & Facilities Services	\$ 153,322	\$ 446,890			\$ (11,303)	\$ 2,223	\$ 591,132	\$ 7,309,045	\$ 658,773	\$ 2,084,192
Information Technology	\$ 889,385	\$ 1,582,483			\$ (13,057)		\$ 2,458,810	\$ 7,430,620	\$ 3,205,258	\$ 8,959,014
Court Administration Program	\$ 3,607,800	\$ 2,631,657	\$ 6,000		\$ (72,614)	\$ 3,557	\$ 6,176,400	\$ 20,733,990	\$ 7,408,766	\$ 20,931,899
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 20,400,949	\$ 5,942,858	\$ 259,596		\$ 0	\$ 7,530	\$ 26,610,932	\$ 70,094,031	\$ 26,837,443	\$ 66,155,337