

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 Santa Cruz
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,468,519)	\$ 2,711,913	\$ (319,771)	\$ 0			\$ 6,831	\$ (69,546)	\$ (34,813)
Payroll	\$ (5,665)							\$ (5,665)	\$ (3,603)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (68,262)	\$ (68,262)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 96,505
Trust							\$ (669)	\$ (669)	\$ (4,225)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,069,792	\$ 1,069,792	\$ 1,057,089
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 7,778,720						\$ 647,389	\$ 8,426,109	\$ 9,004,456
Total Cash and Cash Equivalents	\$ 5,312,782	\$ 2,711,913	\$ (319,771)	\$ 0			\$ 1,655,080	\$ 9,360,004	\$ 10,123,655
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ (327)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 18,352	\$ 0				\$ 11,944	\$ 30,295	\$ 13,944
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 1,673	\$ 0	\$ 100,305					\$ 101,978	\$ 42,916
Trust Due To/From							\$ 22,295	\$ 22,295	\$ 3,355
Distribution Due To/From							\$ 1,131	\$ 1,131	\$ 100
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,510							\$ 1,510	\$ 1
Total Receivables	\$ 3,182	\$ 18,352	\$ 100,305				\$ 35,370	\$ 157,209	\$ 59,988
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 5,315,964	\$ 2,730,265	\$ (219,466)	\$ 0			\$ 1,690,450	\$ 9,517,213	\$ 10,183,643
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,250	\$ 0	\$ 0	\$ 0			\$ 0	\$ 10,250	\$ 97,381
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 27,978	\$ 27,978	\$ 3,922
Due to Other Courts									\$ 0
Due to State	\$ 109,632	\$ 445,256	\$ 10,395					\$ 565,283	\$ 243,776
TC145 Liability							\$ 271,100	\$ 271,100	\$ 340,812
Due to Other Governments	\$ 336	\$ 0	\$ 0	\$ 0				\$ 336	\$ 336
AB145 Due to Other Government Agency							\$ 54,551	\$ 54,551	\$ 24,882
Due to Other Public Agencies									
Sales and Use Tax	\$ 70							\$ 70	\$ 65
Interest							\$ 2,446	\$ 2,446	\$ 2,977
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 120,288	\$ 445,256	\$ 10,395	\$ 0			\$ 356,076	\$ 932,015	\$ 714,150
Civil							\$ 93,991	\$ 93,991	\$ 170,449
Criminal							\$ 15,340	\$ 15,340	\$ 63,603
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,069,792	\$ 1,069,792	\$ 1,057,089
Trust Interest Payable							\$ 43,021	\$ 43,021	\$ 27,994
Miscellaneous Trust									
Total Trust Deposits							\$ 1,222,144	\$ 1,222,144	\$ 1,319,136
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,016							\$ 1,016	\$ (2,474)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 481,618							\$ 481,618	\$ 454,030
Payroll Clearing	\$ (1)							\$ (1)	\$ (4)
Total Payroll Liabilities	\$ 482,632	\$ 0	\$ 0					\$ 482,632	\$ 451,552
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 55,525		\$ 90				\$ 112,231	\$ 167,845	\$ 159,525
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 55,525		\$ 90				\$ 112,231	\$ 167,845	\$ 159,525
Total Liabilities	\$ 658,445	\$ 445,256	\$ 10,484	\$ 0			\$ 1,690,450	\$ 2,804,636	\$ 2,644,362
Total Fund Balance	\$ 4,657,519	\$ 2,285,009	\$ (229,950)	\$ 0				\$ 6,712,578	\$ 7,539,281
Total Liabilities and Fund Balance	\$ 5,315,964	\$ 2,730,265	\$ (219,466)	\$ 0			\$ 1,690,450	\$ 9,517,213	\$ 10,183,643

Superior Court of California, County of Santa Cruz
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2024/25										2023/24	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,563,320	\$ 9,834					\$ 7,573,154	\$ 16,597,127	\$ 7,665,460	\$ 16,892,911	
Improvement and Modernization Fund								\$ 33,857	\$ (100,000)	\$ 34,428	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 154,619						\$ 154,619	\$ 988,850	\$ 268,005	\$ 1,256,541	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 156,553						\$ 156,553	\$ 289,965	\$ 376,069	\$ 696,181	
Other Miscellaneous		\$ 674,410					\$ 674,410	\$ 877,968	\$ 2,016,491	\$ 2,220,224	
	\$ 7,874,492	\$ 684,244					\$ 8,558,736	\$ 18,787,767	\$ 10,226,024	\$ 21,100,285	
Grants											
AB 1058 Commissioner/Facilitator								\$ 343,303		\$ 355,750	
Other Judicial Council Grants			\$ 26,443				\$ 26,443	\$ 90,827	\$ (160,311)	\$ 140,972	
Non-Judicial Council Grants			\$ 6,314				\$ 6,314	\$ 81,230	\$ (182,627)	\$ 368,684	
			\$ 32,757				\$ 32,757	\$ 515,360	\$ (342,938)	\$ 865,406	
Other Financing Sources											
Interest Income	\$ 71,597	\$ 0					\$ 71,597	\$ 250,000	\$ 93,647	\$ 288,200	
Investment Income											
Donations											
Local Fees		\$ 0					\$ 0	\$ 29,600	\$ (7,192)	\$ 48,500	
Non-Fee Revenues											
Enhanced Collections		\$ 37,070					\$ 37,070	\$ 186,896	\$ 27,356	\$ 171,649	
Escheatment											
Prior Year Revenue	\$ 9,936	\$ 3,081					\$ 13,017		\$ (134)		
County Program - Restricted		\$ (36,699)					\$ (36,699)	\$ 38,500	\$ (40,832)	\$ 38,500	
Reimbursement Other	\$ 14,134	\$ 15,000					\$ 29,134	\$ 70,000	\$ 13,922	\$ 64,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,425						\$ 1,425	\$ 2,000	\$ 792	\$ 10,000	
	\$ 97,092	\$ 18,453					\$ 115,544	\$ 576,996	\$ 87,557	\$ 621,349	
Total Revenues	\$ 7,971,584	\$ 702,696	\$ 32,757				\$ 8,707,037	\$ 19,880,123	\$ 9,970,643	\$ 22,587,040	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,995,730	\$ 45,508	\$ 114,544				\$ 2,155,782	\$ 9,966,018	\$ 2,187,224	\$ 10,181,036	
Temp Help									\$ 5,373		
Overtime	\$ (90)						\$ (90)				
Staff Benefits	\$ 1,523,823	\$ 30,746	\$ 52,239				\$ 1,606,808	\$ 6,621,087	\$ 1,583,273	\$ 6,783,563	
	\$ 3,519,462	\$ 76,254	\$ 166,782				\$ 3,762,499	\$ 16,587,105	\$ 3,775,869	\$ 16,964,599	
Operating Expenses and Equipment											
General Expense	\$ 41,503	\$ 9	\$ 0				\$ 41,512	\$ 431,095	\$ 308,802	\$ 579,701	
Printing	\$ 5,971		\$ 40				\$ 6,011	\$ 54,999	\$ 17,434	\$ 77,005	
Telecommunications	\$ 10,119						\$ 10,119	\$ 87,500	\$ 7,003	\$ 65,800	
Postage	\$ 26,000						\$ 26,000	\$ 55,093	\$ 14,623	\$ 46,449	
Insurance	\$ 75						\$ 75	\$ 12,000	\$ 154	\$ 11,250	
In-State Travel	\$ 905						\$ 905	\$ 23,785	\$ 3,097	\$ 47,728	
Out-of-State Travel										\$ 1,650	
Training	\$ (2,140)		\$ 610				\$ (1,530)	\$ 10,999	\$ 700	\$ 20,208	
Security Services								\$ 1,300		\$ 1,000	
Facility Operations	\$ 22,867		\$ (1,184)				\$ 21,683	\$ 429,112	\$ 110,388	\$ 522,500	
Utilities											
Contracted Services	\$ 303,402	\$ (729,455)	\$ 8,324				\$ (417,729)	\$ 1,908,955	\$ (83,794)	\$ 3,475,744	
Consulting and Professional Services	\$ 3,400						\$ 3,400	\$ 17,500	\$ 2,660	\$ 14,110	
Information Technology	\$ 23,844	\$ 10,716	\$ 12,826				\$ 47,386	\$ 401,500	\$ 84,730	\$ 925,543	
Major Equipment											
Other Items of Expense	\$ 47						\$ 47	\$ 2,050	\$ 4,972	\$ 7,000	
	\$ 435,992	\$ (718,729)	\$ 20,615				\$ (262,122)	\$ 3,435,888	\$ 470,769	\$ 5,795,688	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 40,693						\$ 40,693	\$ 95,000	\$ 6,473	\$ 76,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 181	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (71,532)		\$ 76,763				\$ 5,231		\$ (331)		
	\$ (30,839)		\$ 76,763				\$ 45,924	\$ 95,000	\$ 6,141	\$ 76,681	
Total Expenditures	\$ 3,924,616	\$ (642,475)	\$ 264,161				\$ 3,546,301	\$ 20,117,993	\$ 4,252,780	\$ 22,836,968	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,046,968	\$ 1,345,171	\$ (231,404)				\$ 5,160,736	\$ (237,870)	\$ 5,717,864	\$ (249,928)	
Operating Transfers In (Out)	\$ (1,453)		\$ 1,453				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 612,004	\$ 939,838	\$ 0	\$ 0			\$ 1,551,842	\$ 1,551,842	\$ 1,821,417	\$ 1,821,417	
Ending Balance (Deficit)	\$ 4,657,519	\$ 2,285,009	\$ (229,950)	\$ 0			\$ 6,712,578	\$ 1,313,972	\$ 7,539,281	\$ 1,571,489	

Superior Court of California, County of Santa Cruz
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended September										
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	\$ 1,289,614	\$ 52,250					\$ 1,341,865	\$ 5,991,812	\$ 1,052,236	\$ 6,408,615
Traffic & Other Infractions	\$ 261,450						\$ 261,450		\$ 228,386	\$ 95,541
Other Criminal Cases	\$ 190,979	\$ (629,140)				\$ 75,303	\$ (362,858)	\$ 2,305,662	\$ 177,130	\$ 3,172,803
Civil	\$ 336,138	\$ 8,712					\$ 344,850	\$ 1,128,761	\$ 358,870	\$ 1,186,180
Family & Children Services	\$ 224,281	\$ 11,204				\$ 1,460	\$ 236,945	\$ 2,071,209	\$ 207,705	\$ 1,752,297
Probate, Guardianship & Mental Health Services	\$ 109,999						\$ 109,999	\$ 292,981	\$ 103,105	\$ 272,787
Juvenile Dependency Services	\$ 27,426						\$ 27,426	\$ 0	\$ 24,848	
Juvenile Delinquency Services								\$ 217,995		\$ 200,475
Other Court Operations	\$ 131,625	\$ 6,176					\$ 137,801	\$ 136,665	\$ 160,823	\$ 63,568
Court Interpreters	\$ 60,813	\$ 188,635					\$ 249,448	\$ 988,850	\$ 267,600	\$ 1,896,982
Jury Services		\$ 10,035	\$ 40,693				\$ 50,728	\$ 261,196	\$ 52,707	\$ 475,847
Security								\$ 300		
Trial Court Operations Program	\$ 2,632,324	\$ (352,128)	\$ 40,693			\$ 76,763	\$ 2,397,652	\$ 13,395,431	\$ 2,633,410	\$ 15,525,095
Enhanced Collections	\$ 33,736						\$ 33,736	\$ 29,486	\$ 32,183	\$ 171,649
Other Non-Court Operations	\$ 178,045	\$ 779				\$ 3,057	\$ 181,881	\$ 1,724,918	\$ 193,361	\$ 1,581,202
Non-Court Operations Program	\$ 211,781	\$ 779				\$ 3,057	\$ 215,617	\$ 1,754,404	\$ 225,544	\$ 1,752,851
Executive Office	\$ 110,715	\$ 1,170					\$ 111,885	\$ 684,222	\$ 101,882	\$ 723,920
Fiscal Services	\$ 142,463	\$ 5,635				\$ (74,841)	\$ 73,257	\$ 1,197,403	\$ 174,887	\$ 997,208
Human Resources	\$ 288,253	\$ (1,260)					\$ 286,993	\$ 255,860	\$ 248,388	\$ 199,824
Business & Facilities Services	\$ 22,806	\$ 47,469				\$ 252	\$ 70,527	\$ 535,605	\$ 439,558	\$ 927,225
Information Technology	\$ 354,156	\$ 36,214					\$ 390,371	\$ 2,295,068	\$ 429,111	\$ 2,710,845
Court Administration Program	\$ 918,393	\$ 89,227				\$ (74,589)	\$ 933,032	\$ 4,968,158	\$ 1,393,825	\$ 5,559,022
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,762,499	\$ (262,122)	\$ 40,693			\$ 5,231	\$ 3,546,301	\$ 20,117,993	\$ 4,252,780	\$ 22,836,968