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

01/15/2025

Date

Santa Clara

Court

2024-25 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Santa Clara

Court

2024-25 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Santa Clara

Court

2024-25 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	541.63	514.13	506.13		

[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 Clara
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended December								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service				
ASSETS									
Operations	$ (1,834,187)	$ 4,181,812	$ (1,100,418)	$ 0			$ 386,740	$ 1,633,947	$ 1,176,867
Payroll	$ (2,007,019)							$ (2,007,019)	$ (1,907,310)
Jury									
Revolving	$ 25,000							$ 25,000	$ 25,000
Other									
Distribution							$ (1,053,311)	$ (1,053,311)	$ 50,327
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (328,826)	$ (328,826)	$ (434,610)
Credit Card									
Cash on Hand	$ 14,145	$ 150					$ 0	$ 14,295	$ 14,415
Cash with County	$ 0							$ 0	$ 0
Cash Outside of the JCC							$ 0	$ 0	$ 0
Cash Held with the JCC	$ 6,509							$ 6,509	$ 0
Cash Equivalents	$ 38,109,187						$ 39,747,534	$ 77,856,722	$ 82,126,899
Total Cash and Cash Equivalents	$ 34,313,635	$ 4,181,962	$ (1,100,418)	$ 0			$ 38,752,137	$ 76,147,316	$ 81,051,587
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Receivable - General	$ 10,318		$ 0					$ 10,318	$ 4,031
Dishonored Checks									
Due From Employee	$ (979)							$ (979)	$ 3,923
Civil Jury Fees									
Trust							$ 0	$ 0	$ 0
Due From Other Funds	$ 0						$ 0	$ 0	$ 0
Due From Other Governments	$ 899	$ 267,507	$ 65,900					$ 334,306	$ 318,432
Due From Other Courts									
Due From State	$ 872,368	$ 0	$ 993,051				$ 0	$ 1,865,419	$ 53,879
Trust Due To/From							$ 684,389	$ 684,389	$ 417,055
Distribution Due To/From							$ 39,333	$ 39,333	$ 23,136
Civil Filing Fee Due To/From									
General Due To/From	$ 19,541	$ 0						$ 19,541	$ 241
Total Receivables	$ 902,147	$ 267,507	$ 1,058,952				$ 723,722	$ 2,952,328	$ 820,699
Prepaid Expenses - General	$ 21,271	$ 0	$ 0					$ 21,271	$ 49,586
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 21,271	$ 0	$ 0					$ 21,271	$ 49,586
Other Assets									
Total Other Assets									
Total Assets	$ 35,237,053	$ 4,449,470	$ (41,466)	$ 0			$ 39,475,859	$ 79,120,915	$ 81,921,871
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 386,909	$ 15,264	$ 96,087	$ 0			$ 0	$ 498,259	$ 552,746
Due to Other Funds	$ 0	$ 0	$ 0				$ 743,263	$ 743,263	$ 440,433
Due to Other Courts	$ 0	$ 0						$ 0	$ 0
Due to State	$ 195,615	$ 12,144					$ 0	$ 207,758	$ 1,710,354
TC145 Liability							$ 1,557,009	$ 1,557,009	$ 1,422,782
Due to Other Governments	$ 0	$ 0	$ 0					$ 0	$ 0
AB145 Due to Other Government Agency							$ 1,107,155	$ 1,107,155	$ 1,335,630
Due to Other Public Agencies									
Sales and Use Tax	$ 12,802							$ 12,802	$ 177
Interest							$ 149,936	$ 149,936	$ 160,689
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 595,325	$ 27,407	$ 96,087	$ 0			$ 3,557,362	$ 4,276,182	$ 5,622,811
Civil							$ 25,937,978	$ 25,937,978	$ 22,881,169
Criminal							$ 6,409,691	$ 6,409,691	$ 7,794,775
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							$ 3,412,751	$ 3,412,751	$ 2,294,109
Miscellaneous Trust									
Total Trust Deposits							$ 35,760,420	$ 35,760,420	$ 32,970,052
Accrued Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Benefits Payable	$ 1,684,372							$ 1,684,372	$ 1,560,644
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 15							$ 15	$ (26)
Payroll Clearing	$ (342)	$ 0	$ 0					$ (342)	$ (342)
Total Payroll Liabilities	$ 1,684,045	$ 0	$ 0					$ 1,684,045	$ 1,560,276
Revenue Collected in Advance	$ 0	$ 0	$ 0					$ 0	$ 5,200
Liabilities For Deposits	$ 114,113	$ 2,377	$ 8,166				$ 73,662	$ 198,318	$ 170,552
Jury Fees - Non-Interest							$ 37,835	$ 37,835	$ 4,685
Fees - Partial Payment & Overpayment							$ 231	$ 231	$ 246
Uncleared Collections									
Other Miscellaneous Liabilities							$ 46,349	$ 46,349	$ (142,120)
Total Other Liabilities	$ 114,113	$ 2,377	$ 8,166				$ 158,077	$ 282,732	$ 38,562
Total Liabilities	$ 2,393,483	$ 29,784	$ 104,253	$ 0			$ 39,475,859	$ 42,003,379	$ 40,191,701
Total Fund Balance	$ 32,843,570	$ 4,419,685	$ (145,719)	$ 0				$ 37,117,536	$ 41,730,170
Total Liabilities and Fund Balance	$ 35,237,053	$ 4,449,470	$ (41,466)	$ 0			$ 39,475,859	$ 79,120,915	$ 81,921,871

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

	For the month ended December										
	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)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 67,250,924	$ 228,851						$ 67,479,776	$ 95,583,582	$ 64,033,105	$ 97,749,147
Improvement and Modernization Fund									$ 242,213		$ 245,685
Judges' Compensation (0150019)	$ 365,748							$ 365,748	$ 685,000	$ 365,748	$ 685,000
Court Interpreter (0150037)	$ 3,150,961							$ 3,150,961	$ 8,331,543	$ 3,494,006	$ 5,500,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 2,254,823							$ 2,254,823	$ 2,963,734	$ 2,820,721	$ 3,459,486
Other Miscellaneous	$ 2,309,466	$ 5,085,559						$ 7,395,025	$ 7,395,025	$ 11,352,164	$ 11,721,496
	$ 75,331,923	$ 5,314,411						$ 80,646,333	$ 115,201,097	$ 82,065,744	$ 119,360,814
Grants											
AB 1058 Commissioner/Facilitator			$ 541,950					$ 541,950	$ 2,822,610	$ 0	$ 3,226,494
Other Judicial Council Grants			$ 691,661					$ 691,661	$ 2,619,893	$ 442,637	$ 1,547,315
Non-Judicial Council Grants			$ 153,020					$ 153,020	$ 336,874	$ 271,369	$ 759,573
			$ 1,386,631					$ 1,386,631	$ 5,779,377	$ 714,006	$ 5,533,382
Other Financing Sources											
Interest Income	$ 1,082,605	$ 5,787						$ 1,088,392	$ 2,500,000	$ 1,790,937	$ 750,000
Investment Income											
Donations		$ 12,201						$ 12,201	$ 2,000	$ 0	$ 500
Local Fees	$ 22,316	$ 162,730						$ 185,046	$ 367,500	$ 167,753	$ 376,500
Non-Fee Revenues											
Enhanced Collections		$ 125,527						$ 125,527	$ 550,000	$ 186,840	$ 1,000,000
Escheatment									$ 25,000		$ 25,000
Prior Year Revenue	$ 80,983	$ 2,511						$ 83,494		$ 110,049	
County Program - Restricted		$ 97,398						$ 97,398	$ 430,000	$ 42,964	$ 430,000
Reimbursement Other	$ 22,009	$ 997,551						$ 1,019,560	$ 1,985,811	$ 923,503	$ 1,902,189
Sale of Fixed Assets											
Other Miscellaneous	$ 8,003							$ 8,003	$ 45,500	$ 24,167	$ 23,000
	$ 1,215,917	$ 1,403,705						$ 2,619,622	$ 5,905,811	$ 3,246,214	$ 4,507,189
Total Revenues	$ 76,547,840	$ 6,718,115	$ 1,386,631					$ 84,652,586	$ 126,886,285	$ 86,025,964	$ 129,401,385
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 24,450,367	$ 1,053,424	$ 544,651					$ 26,048,442	$ 58,041,812	$ 25,344,280	$ 54,074,889
Temp Help	$ 203,565		$ 2,494					$ 206,060	$ 537,907	$ 199,955	$ 465,231
Overtime	$ 74,694	$ 181	$ 1,069					$ 75,944	$ 201,000	$ 156,520	$ 300,001
Staff Benefits	$ 17,784,557	$ 1,781,412	$ 326,460					$ 19,892,430	$ 41,417,834	$ 18,693,294	$ 38,786,292
	$ 42,513,183	$ 2,835,017	$ 874,675					$ 46,222,875	$ 100,198,552	$ 44,394,049	$ 93,626,413
Operating Expenses and Equipment											
General Expense	$ 1,150,866	$ 3,732	$ 24,655					$ 1,179,252	$ 2,780,495	$ 818,268	$ 2,052,031
Printing	$ 34,164							$ 34,164	$ 100,000	$ 14,905	$ 100,000
Telecommunications	$ 257,757							$ 257,757	$ 261,000	$ 203,020	$ 803,200
Postage	$ 270,408							$ 270,408	$ 254,000	$ 115,400	$ 254,000
Insurance	$ 84,877							$ 84,877	$ 72,000	$ 75,119	$ 72,000
In-State Travel	$ 67,811	$ 84	$ 6,103					$ 73,998	$ 77,500	$ 73,094	$ 77,500
Out-of-State Travel	$ 10,093							$ 10,093	$ 10,000	$ 8,311	$ 10,000
Training	$ 38,236		$ 2,580					$ 40,816	$ 120,000	$ 35,271	$ 120,000
Security Services	$ 66,816		$ 145,291					$ 212,107	$ 806,497	$ 223,612	$ 707,243
Facility Operations	$ 840,780		$ 0					$ 840,780	$ 1,580,909	$ 789,340	$ 3,623,589
Utilities	$ 3,273							$ 3,273	$ 140,000	$ 102,271	$ 200,000
Contracted Services	$ 6,715,438	$ 116,000	$ 23,228					$ 6,854,665	$ 15,081,510	$ 5,881,291	$ 23,212,319
Consulting and Professional Services	$ 572,747	$ 0	$ 371,360					$ 944,107	$ 3,172,096	$ 1,041,952	$ 85,000
Information Technology	$ 1,536,723	$ 218,397						$ 1,755,119	$ 3,501,515	$ 644,752	$ 4,404,557
Major Equipment	$ 289,000	$ 456,716						$ 745,716	$ 2,826,400	$ 0	$ 150,000
Other Items of Expense	$ 9,492							$ 9,492	$ 29,405	$ 6,741	$ 29,714
	$ 11,948,480	$ 794,929	$ 573,217					$ 13,316,626	$ 30,813,328	$ 10,033,347	$ 35,901,153
Special Items of Expense											
Grand Jury		$ 2,260						$ 2,260			
Jury Costs	$ 377,026	$ 72,724						$ 449,750	$ 830,394	$ 406,935	$ 644,119
Judgements, Settlements and Claims	$ 5,977							$ 5,977			
Debt Service											
Other									$ 5	$ 3	
Capital Costs				$ 1,008,007				$ 1,008,007	$ 4,031,257	$ 1,007,750	$ 4,031,257
Internal Cost Recovery	$ (167,120)	$ 82,661	$ 84,458					$ 0	$ 647,571	$ 0	$ 863,956
Prior Year Expense Adjustment	$ (30,319)	$ (7,366)						$ (37,684)		$ 0	
	$ 185,565	$ 150,280	$ 84,458	$ 1,008,007				$ 1,428,310	$ 5,509,227	$ 1,414,688	$ 5,539,332
Total Expenditures	$ 54,647,229	$ 3,780,225	$ 1,532,350	$ 1,008,007				$ 60,967,811	$ 136,521,108	$ 55,842,084	$ 135,066,898
Excess (Deficit) of Revenues Over Expenditures	$ 21,900,610	$ 2,937,890	$ (145,719)	$ (1,008,007)				$ 23,684,775	$ (9,634,823)	$ 30,183,880	$ (5,665,513)
Operating Transfers In (Out)	$ (1,028,257)	$ 20,250		$ 1,008,007				$ 0	$ 163,000		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 11,971,216	$ 1,461,545	$ 0	$ 0				$ 13,432,761	$ 13,432,761	$ 11,546,290	$ 11,546,290
Ending Balance (Deficit)	$ 32,843,570	$ 4,419,685	$ (145,719)	$ 0				$ 37,117,536	$ 3,960,938	$ 41,730,170	$ 5,880,777

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

	For the month ended December									
	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	$ 11,620,213	$ 1,243,750			$ (21,739)		$ 12,842,224	$ 28,854,907	$ 11,912,251	$ 25,147,616
Traffic & Other Infractions	$ 1,012,259	$ 49,747			$ 0		$ 1,062,005	$ 2,368,894	$ 1,235,721	$ 2,165,423
Other Criminal Cases	$ 6,636,020	$ 1,551,328			$ 21,402		$ 8,208,749	$ 19,343,291	$ 7,047,283	$ 22,584,436
Civil	$ 4,482,301	$ 102,856			$ (42,857)		$ 4,542,299	$ 9,559,247	$ 4,007,243	$ 8,471,612
Family & Children Services	$ 5,580,700	$ 1,193,981			$ 65,409		$ 6,840,090	$ 15,582,829	$ 6,645,477	$ 14,413,734
Probate, Guardianship & Mental Health Services	$ 1,709,774	$ 2,972					$ 1,712,746	$ 3,454,748	$ 1,669,949	$ 3,278,334
Juvenile Dependency Services	$ 226,711	$ 11,005					$ 237,716	$ 553,135	$ 284,658	$ 535,064
Juvenile Delinquency Services	$ 243,954	$ 11,813					$ 255,767	$ 583,822	$ 292,398	$ 625,422
Other Court Operations	$ 836,829	$ 28,014					$ 864,843	$ 1,820,496	$ 776,367	$ 1,849,100
Court Interpreters	$ 1,273,507	$ 3,215,078	$ 0				$ 4,488,584	$ 8,331,543	$ 3,085,895	$ 6,319,190
Jury Services	$ 512,164	$ 87,343	$ 377,026				$ 976,534	$ 1,754,072	$ 886,078	$ 1,628,965
Security		$ 306,678					$ 306,678	$ 698,813	$ 193,900	$ 1,002,784
Trial Court Operations Program	$ 34,134,432	$ 7,804,564	$ 377,026		$ 22,214		$ 42,338,236	$ 92,905,797	$ 38,037,219	$ 88,021,680
Enhanced Collections	$ 335,095	$ 51			$ 0		$ 335,146	$ 832,584	$ 284,972	$ 1,000,000
Other Non-Court Operations	$ 1,277,746	$ 11,583	$ 74,984				$ 1,364,313	$ 453,244	$ 1,325,220	$ 2,159,806
Non-Court Operations Program	$ 1,612,840	$ 11,634	$ 74,984		$ 0		$ 1,699,459	$ 1,285,829	$ 1,610,191	$ 3,159,806
Executive Office	$ 1,702,543	$ 25,241			$ (22,214)		$ 1,705,569	$ 4,630,474	$ 2,495,103	$ 4,383,755
Fiscal Services	$ 1,842,020	$ 434,550					$ 2,276,570	$ 4,435,530	$ 2,001,332	$ 4,168,950
Human Resources	$ 3,115,924	$ 96,170	$ 5,977			$ (29,923)	$ 3,188,149	$ 7,205,727	$ 3,394,083	$ 7,274,224
Business & Facilities Services	$ 1,255,027	$ 1,493,674		$ 1,008,007		$ (396)	$ 3,756,313	$ 11,442,694	$ 3,134,279	$ 10,517,533
Information Technology	$ 2,560,089	$ 3,450,792				$ (7,366)	$ 6,003,516	$ 14,615,058	$ 5,169,876	$ 17,540,950
Court Administration Program	$ 10,475,603	$ 5,500,427	$ 5,977	$ 1,008,007	$ (22,214)	$ (37,684)	$ 16,930,116	$ 42,329,482	$ 16,194,673	$ 43,885,412
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 46,222,875	$ 13,316,626	$ 457,988	$ 1,008,007	$ 0	$ (37,684)	$ 60,967,811	$ 136,521,108	$ 55,842,084	$ 135,066,898