

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.

A handwritten signature in blue ink that reads "Darba Magan".

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 March								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,710,247)	\$ 1,850,364	\$ (176,698)	\$ 0			\$ 7,730	\$ (28,852)	\$ (2,127)
Payroll	\$ 0							\$ 0	\$ (7,516)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 9,670
Civil Filing Fees							\$ 0	\$ 0	\$ 1,042
Trust							\$ (923)	\$ (923)	\$ (2,871)
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	\$ 4,379,059						\$ 697,527	\$ 5,076,586	\$ 5,535,001
Total Cash and Cash Equivalents	\$ 2,677,057	\$ 1,850,364	\$ (176,698)	\$ 0			\$ 1,774,126	\$ 6,124,849	\$ 6,598,534
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (417)							\$ (417)	\$ (741)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 11,944	\$ 11,944	\$ 11,944
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 103,653					\$ 103,653	\$ 1,673
Trust Due To/From							\$ 474	\$ 474	\$ 300
Distribution Due To/From							\$ 8	\$ 8	\$ 100
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,878							\$ 10,878	\$ 0
Total Receivables	\$ 10,462	\$ 0	\$ 103,653				\$ 12,426	\$ 126,540	\$ 13,275
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,687,519	\$ 1,850,364	\$ (73,045)	\$ 0			\$ 1,786,551	\$ 6,251,389	\$ 6,611,809
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,058	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1,058	\$ 624
Due to Other Funds	\$ 8	\$ 0	\$ 0				\$ 11,412	\$ 11,420	\$ 400
Due to Other Courts									\$ 0
Due to State	\$ 29,791	\$ 477,147	\$ 0					\$ 506,938	\$ 61,881
TC145 Liability							\$ 330,768	\$ 330,768	\$ 321,615
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 336
AB145 Due to Other Government Agency							\$ 35,770	\$ 35,770	\$ 31,753
Due to Other Public Agencies									
Sales and Use Tax	\$ 161							\$ 161	\$ 52
Interest							\$ 2,297	\$ 2,297	\$ 2,908
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,018	\$ 477,147	\$ 0	\$ 0			\$ 380,247	\$ 888,412	\$ 419,569
Civil							\$ 90,348	\$ 90,348	\$ 150,361
Criminal							\$ 85,050	\$ 85,050	\$ 95,344
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,069,792	\$ 1,069,792	\$ 1,057,089
Trust Interest Payable							\$ 48,215	\$ 48,215	\$ 36,288
Miscellaneous Trust									
Total Trust Deposits							\$ 1,293,405	\$ 1,293,405	\$ 1,339,082
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 6,432							\$ 6,432	\$ 2,865
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 252,656							\$ 252,656	\$ 186,978
Payroll Clearing	\$ (2)							\$ (2)	\$ (6)
Total Payroll Liabilities	\$ 259,086	\$ 0	\$ 0					\$ 259,086	\$ 189,838
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 57,593		\$ 90				\$ 112,900	\$ 170,582	\$ 164,498
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 57,593		\$ 90				\$ 112,900	\$ 170,582	\$ 164,498
Total Liabilities	\$ 347,697	\$ 477,147	\$ 90	\$ 0			\$ 1,786,551	\$ 2,611,485	\$ 2,112,987
Total Fund Balance	\$ 2,339,822	\$ 1,373,217	\$ (73,135)	\$ 0				\$ 3,639,904	\$ 4,498,822
Total Liabilities and Fund Balance	\$ 2,687,519	\$ 1,850,364	\$ (73,045)	\$ 0			\$ 1,786,551	\$ 6,251,389	\$ 6,611,809

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 March										
	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	\$ 12,991,314	\$ 67,838		\$ 75,000				\$ 13,134,152	\$ 16,597,127	\$ 13,142,538	\$ 16,892,911
Improvement and Modernization Fund	\$ 33,857							\$ 33,857	\$ 33,857	\$ 0	\$ 34,428
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 651,359							\$ 651,359	\$ 988,850	\$ 788,607	\$ 1,256,541
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 446,000							\$ 446,000	\$ 289,965	\$ 651,037	\$ 696,181
Other Miscellaneous	\$ 203,558	\$ 674,410						\$ 877,968	\$ 877,968	\$ 2,220,049	\$ 2,220,224
	\$ 14,326,087	\$ 742,248		\$ 75,000				\$ 15,143,335	\$ 18,787,767	\$ 16,802,230	\$ 21,100,285
Grants											
AB 1058 Commissioner/Facilitator			\$ 103,653					\$ 103,653	\$ 343,303		\$ 355,750
Other Judicial Council Grants			\$ 124,090					\$ 124,090	\$ 90,827	\$ 195,352	\$ 140,972
Non-Judicial Council Grants			\$ 98,696					\$ 98,696	\$ 81,230	\$ 59,155	\$ 368,684
			\$ 326,439					\$ 326,439	\$ 515,360	\$ 254,506	\$ 865,406
Other Financing Sources											
Interest Income	\$ 145,894	\$ 48,803						\$ 194,697	\$ 250,000	\$ 286,555	\$ 288,200
Investment Income											
Donations											
Local Fees	\$ 14,681	\$ 18,501						\$ 33,182	\$ 29,600	\$ 19,106	\$ 48,500
Non-Fee Revenues											
Enhanced Collections		\$ 186,926						\$ 186,926	\$ 186,896	\$ 118,242	\$ 171,649
Escheatment											
Prior Year Revenue	\$ 9,918	\$ 3,081	\$ 0					\$ 12,999		\$ 15,196	
County Program - Restricted		\$ 1,070						\$ 1,070	\$ 38,500	\$ (38,778)	\$ 38,500
Reimbursement Other	\$ 21,820	\$ 45,000						\$ 66,820	\$ 70,000	\$ 48,922	\$ 64,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 251							\$ 251	\$ 2,000	\$ 1,741	\$ 10,000
	\$ 192,564	\$ 303,382	\$ 0					\$ 495,946	\$ 576,996	\$ 450,983	\$ 621,349
Total Revenues	\$ 14,518,651	\$ 1,045,630	\$ 326,439	\$ 75,000				\$ 15,965,720	\$ 19,880,123	\$ 17,507,720	\$ 22,587,040
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,566,474	\$ 176,431	\$ 237,714					\$ 6,980,619	\$ 9,966,018	\$ 7,467,836	\$ 10,181,036
Temp Help	\$ 3,981							\$ 3,981		\$ 5,373	
Overtime	\$ 0							\$ 0		\$ 27	
Staff Benefits	\$ 4,299,098	\$ 110,983	\$ 119,796					\$ 4,529,877	\$ 6,621,087	\$ 4,593,083	\$ 6,783,563
	\$ 10,869,553	\$ 287,414	\$ 357,509					\$ 11,514,477	\$ 16,587,105	\$ 12,066,319	\$ 16,964,599
Operating Expenses and Equipment											
General Expense	\$ 245,696	\$ 404	\$ 1,361					\$ 247,461	\$ 431,095	\$ 476,919	\$ 579,701
Printing	\$ 20,744		\$ 40					\$ 20,784	\$ 54,999	\$ 27,590	\$ 77,005
Telecommunications	\$ 39,461							\$ 39,461	\$ 87,500	\$ 43,320	\$ 65,800
Postage	\$ 63,640							\$ 63,640	\$ 55,093	\$ 25,118	\$ 46,449
Insurance	\$ 13,048							\$ 13,048	\$ 12,000	\$ 11,473	\$ 11,250
In-State Travel	\$ 9,567	\$ 480	\$ 1,690					\$ 11,737	\$ 23,785	\$ 13,695	\$ 47,728
Out-of-State Travel											\$ 1,650
Training	\$ 1,901		\$ 610					\$ 2,511	\$ 10,999	\$ 2,826	\$ 20,208
Security Services									\$ 1,300	\$ 1,907	\$ 1,000
Facility Operations	\$ 155,270		\$ 546	\$ 75,000				\$ 230,816	\$ 429,112	\$ 309,805	\$ 522,500
Utilities											
Contracted Services	\$ 975,647	\$ 313,201	\$ 19,324					\$ 1,308,172	\$ 1,908,955	\$ 912,660	\$ 3,475,744
Consulting and Professional Services	\$ 10,150							\$ 10,150	\$ 17,500	\$ 8,875	\$ 14,110
Information Technology	\$ 259,039	\$ 10,716	\$ 12,826					\$ 282,581	\$ 401,500	\$ 870,529	\$ 925,543
Major Equipment											
Other Items of Expense	\$ 1,191							\$ 1,191	\$ 2,050	\$ 5,665	\$ 7,000
	\$ 1,795,352	\$ 324,802	\$ 36,397	\$ 75,000				\$ 2,231,550	\$ 3,435,888	\$ 2,710,381	\$ 5,795,688
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 110,445							\$ 110,445	\$ 95,000	\$ 41,163	\$ 76,500
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 181
Capital Costs											
Internal Cost Recovery	\$ (17,174)		\$ 17,174					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ (55,680)	\$ 34	\$ 76,830					\$ 21,185		\$ 12,452	
	\$ 37,591	\$ 34	\$ 94,004					\$ 131,630	\$ 95,000	\$ 53,615	\$ 76,681
Total Expenditures	\$ 12,702,497	\$ 612,250	\$ 487,910	\$ 75,000				\$ 13,877,657	\$ 20,117,993	\$ 14,830,315	\$ 22,836,968
Excess (Deficit) of Revenues Over Expenditures	\$ 1,816,155	\$ 433,379	\$ (161,472)	\$ 0				\$ 2,088,062	\$ (237,870)	\$ 2,677,404	\$ (249,928)
Operating Transfers In (Out)	\$ (88,337)		\$ 88,337					\$ 0	\$ 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)	\$ 2,339,822	\$ 1,373,217	\$ (73,135)	\$ 0				\$ 3,639,904	\$ 1,313,972	\$ 4,498,822	\$ 1,571,489

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

For the month ended March										
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	\$ 4,335,336	\$ 319,370				\$ (1,844)	\$ 4,652,862	\$ 5,991,812	\$ 4,497,354	\$ 6,408,615
Traffic & Other Infractions	\$ 764,985						\$ 764,985		\$ 767,557	\$ 95,541
Other Criminal Cases	\$ 430,809	\$ 366,501				\$ 91,521	\$ 888,830	\$ 2,305,662	\$ 791,893	\$ 3,172,803
Civil	\$ 1,098,294	\$ 32,110				\$ 85	\$ 1,130,490	\$ 1,128,761	\$ 1,182,227	\$ 1,186,180
Family & Children Services	\$ 731,619	\$ 27,498			\$ 17,174	\$ 1,528	\$ 777,818	\$ 2,071,209	\$ 742,026	\$ 1,752,297
Probate, Guardianship & Mental Health Services	\$ 367,070						\$ 367,070	\$ 292,981	\$ 340,278	\$ 272,787
Juvenile Dependency Services	\$ 90,466						\$ 90,466	\$ 0	\$ 84,472	
Juvenile Delinquency Services								\$ 217,995		\$ 200,475
Other Court Operations	\$ 415,967	\$ 26,425					\$ 442,392	\$ 136,665	\$ 573,133	\$ 63,568
Court Interpreters	\$ 150,292	\$ 592,896					\$ 743,188	\$ 988,850	\$ 786,376	\$ 1,896,982
Jury Services		\$ 36,061	\$ 110,445				\$ 146,507	\$ 261,196	\$ 140,715	\$ 475,847
Security								\$ 300	\$ 300	
Trial Court Operations Program	\$ 8,384,838	\$ 1,400,862	\$ 110,445		\$ 17,174	\$ 91,289	\$ 10,004,608	\$ 13,395,431	\$ 9,906,330	\$ 15,525,095
Enhanced Collections	\$ 111,766						\$ 111,766	\$ 29,486	\$ 104,196	\$ 171,649
Other Non-Court Operations	\$ 590,600	\$ 81,370				\$ 3,071	\$ 675,041	\$ 1,724,918	\$ 622,027	\$ 1,581,202
Non-Court Operations Program	\$ 702,366	\$ 81,370				\$ 3,071	\$ 786,807	\$ 1,754,404	\$ 726,223	\$ 1,752,851
Executive Office	\$ 375,326	\$ 25,484				\$ 137	\$ 400,947	\$ 684,222	\$ 367,340	\$ 723,920
Fiscal Services	\$ 460,769	\$ 52,751			\$ (17,174)	\$ (74,748)	\$ 421,598	\$ 1,197,403	\$ 576,845	\$ 997,208
Human Resources	\$ 437,293	\$ 24,087				\$ 788	\$ 462,168	\$ 255,860	\$ 409,975	\$ 199,824
Business & Facilities Services	\$ 72,004	\$ 226,036				\$ 2,099	\$ 300,138	\$ 535,605	\$ 782,255	\$ 927,225
Information Technology	\$ 1,081,882	\$ 420,961				\$ (1,451)	\$ 1,501,392	\$ 2,295,068	\$ 2,061,347	\$ 2,710,845
Court Administration Program	\$ 2,427,274	\$ 749,318			\$ (17,174)	\$ (73,175)	\$ 3,086,243	\$ 4,968,158	\$ 4,197,762	\$ 5,559,022
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,514,477	\$ 2,231,550	\$ 110,445		\$ 0	\$ 21,185	\$ 13,877,657	\$ 20,117,993	\$ 14,830,315	\$ 22,836,968