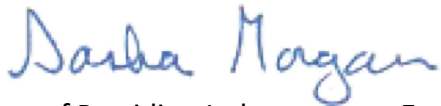


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 "Dasha Morgan".

Signature of Presiding Judge or Court Executive

8/18/25

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 June								
	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	\$ (1,991,764)	\$ 1,685,337	\$ 14,743	\$ 0			\$ 35,065	\$ (256,618)	\$ (541,285)
Payroll	\$ (1,830)							\$ (1,830)	\$ (134,540)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (84,337)	\$ (84,337)	\$ (15,985)
Civil Filing Fees							\$ 3,868	\$ 3,868	\$ 0
Trust							\$ (494)	\$ (494)	\$ (1,284)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 2,210,468	\$ 2,210,468	\$ 1,069,792
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 3,498,589						\$ 2,776,142	\$ 6,274,731	\$ 4,090,179
Total Cash and Cash Equivalents	\$ 1,513,241	\$ 1,685,337	\$ 14,743	\$ 0			\$ 4,940,713	\$ 8,154,034	\$ 4,475,123
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,035	\$ 17,855						\$ 18,890	\$ 3,823
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 275							\$ 275	\$ 172,268
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 50,801							\$ 50,801	\$ 351,217
Due From Other Governments	\$ 0	\$ 65,517	\$ 0				\$ 11,944	\$ 77,460	\$ 265,627
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 14,214	\$ 19,570	\$ 74,445					\$ 108,229	\$ 438,809
Trust Due To/From							\$ 0	\$ 0	\$ 6,000
Distribution Due To/From							\$ 150	\$ 150	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 9,205							\$ 9,205	\$ 243
Total Receivables	\$ 75,530	\$ 102,942	\$ 74,445				\$ 12,094	\$ 265,010	\$ 1,237,986
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,588,771	\$ 1,788,279	\$ 89,188	\$ 0			\$ 4,952,806	\$ 8,419,044	\$ 5,713,109
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 207,992	\$ 3,579	\$ (83)					\$ 211,488	\$ 108,277
Accounts Payable - General	\$ 78,352	\$ 0	\$ 0	\$ 0			\$ 0	\$ 78,352	\$ 110,870
Due to Other Funds	\$ 0	\$ 50,801	\$ 0				\$ 9,355	\$ 60,156	\$ 357,460
Due to Other Courts	\$ 968							\$ 968	\$ 0
Due to State	\$ 290,798	\$ 487,969	\$ 78,986					\$ 857,754	\$ 591,853
TC145 Liability							\$ 325,939	\$ 325,939	\$ 318,069
Due to Other Governments	\$ 22,292	\$ 120,963	\$ 6,874	\$ 0				\$ 150,129	\$ 752,171
AB145 Due to Other Government Agency							\$ 25,823	\$ 25,823	\$ 19,857
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 70
Interest							\$ 1,035	\$ 1,035	\$ 1,210
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 600,403	\$ 663,313	\$ 85,777	\$ 0			\$ 362,152	\$ 1,711,644	\$ 2,259,838
Civil							\$ 2,191,081	\$ 2,191,081	\$ 78,122
Criminal							\$ 12,540	\$ 12,540	\$ 9,720
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,210,468	\$ 2,210,468	\$ 1,069,792
Trust Interest Payable							\$ 63,666	\$ 63,666	\$ 41,148
Miscellaneous Trust									
Total Trust Deposits							\$ 4,477,755	\$ 4,477,755	\$ 1,198,782
Accrued Payroll	\$ 245,270	\$ 7,187	\$ 3,321					\$ 255,779	\$ 229,339
Benefits Payable	\$ 4,197							\$ 4,197	\$ 187,875
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 10
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 249,467	\$ 7,187	\$ 3,321					\$ 259,975	\$ 417,224
Revenue Collected in Advance	\$ 44,176		\$ 0					\$ 44,176	\$ 118,422
Liabilities For Deposits	\$ 61,243		\$ 90				\$ 112,900	\$ 174,232	\$ 167,002
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 105,419		\$ 90				\$ 112,900	\$ 218,408	\$ 285,424
Total Liabilities	\$ 955,288	\$ 670,500	\$ 89,188	\$ 0			\$ 4,952,806	\$ 6,667,783	\$ 4,161,268
Total Fund Balance	\$ 633,483	\$ 1,117,778	\$ 0	\$ 0				\$ 1,751,261	\$ 1,551,842
Total Liabilities and Fund Balance	\$ 1,588,771	\$ 1,788,279	\$ 89,188	\$ 0			\$ 4,952,806	\$ 8,419,044	\$ 5,713,109

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 June										
	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	\$ 16,688,322	\$ 116,610		\$ 75,000				\$ 16,879,932	\$ 16,597,127	\$ 17,014,074	\$ 16,892,911
Improvement and Modernization Fund	\$ 33,857							\$ 33,857	\$ 33,857	\$ 34,428	\$ 34,428
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,053,698							\$ 1,053,698	\$ 988,850	\$ 1,146,728	\$ 1,256,541
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 465,747							\$ 465,747	\$ 289,965	\$ 651,815	\$ 696,181
Other Miscellaneous	\$ 203,558	\$ 674,410						\$ 877,968	\$ 877,968	\$ 1,774,793	\$ 2,220,224
	\$ 18,445,182	\$ 791,020		\$ 75,000				\$ 19,311,202	\$ 18,787,767	\$ 20,621,837	\$ 21,100,285
Grants											
AB 1058 Commissioner/Facilitator			\$ 351,013					\$ 351,013	\$ 343,303	\$ 351,541	\$ 355,750
Other Judicial Council Grants			\$ 98,311					\$ 98,311	\$ 90,827	\$ 112,051	\$ 140,972
Non-Judicial Council Grants			\$ 97,822					\$ 97,822	\$ 81,230	\$ 270,074	\$ 368,684
			\$ 547,145					\$ 547,145	\$ 515,360	\$ 733,665	\$ 865,406
Other Financing Sources											
Interest Income	\$ 151,421	\$ 81,036						\$ 232,458	\$ 250,000	\$ 352,663	\$ 288,200
Investment Income											
Donations											
Local Fees	\$ 31,317	\$ 34,601						\$ 65,918	\$ 29,600	\$ 33,369	\$ 48,500
Non-Fee Revenues											
Enhanced Collections		\$ 212,651						\$ 212,651	\$ 186,896	\$ 194,399	\$ 171,649
Escheatment											
Prior Year Revenue	\$ (27,376)	\$ 9,770	\$ 0					\$ (17,606)		\$ 148,116	
County Program - Restricted		\$ 42,434						\$ 42,434	\$ 38,500	\$ 39,074	\$ 38,500
Reimbursement Other	\$ 26,490	\$ 50,000						\$ 76,490	\$ 70,000	\$ 69,135	\$ 64,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,413							\$ 1,413	\$ 2,000	\$ 4,099	\$ 10,000
	\$ 183,266	\$ 430,493	\$ 0					\$ 613,759	\$ 576,996	\$ 840,855	\$ 621,349
Total Revenues	\$ 18,628,448	\$ 1,221,512	\$ 547,145	\$ 75,000				\$ 20,472,106	\$ 19,880,123	\$ 22,196,357	\$ 22,587,040
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 9,541,127	\$ 308,914	\$ 320,717					\$ 10,170,759	\$ 9,966,018	\$ 10,456,408	\$ 10,181,036
Temp Help	\$ 8,596							\$ 8,596		\$ 5,373	
Overtime	\$ 710							\$ 710		\$ 298	
Staff Benefits	\$ 5,749,590	\$ 162,143	\$ 162,448					\$ 6,074,182	\$ 6,621,087	\$ 6,172,508	\$ 6,783,563
	\$ 15,300,024	\$ 471,057	\$ 483,166					\$ 16,254,247	\$ 16,587,105	\$ 16,634,587	\$ 16,964,599
Operating Expenses and Equipment											
General Expense	\$ 422,105	\$ 507	\$ 1,361					\$ 423,973	\$ 431,095	\$ 596,898	\$ 579,701
Printing	\$ 33,010	\$ 10,891	\$ 0					\$ 43,900	\$ 54,999	\$ 50,086	\$ 77,005
Telecommunications	\$ 85,729							\$ 85,729	\$ 87,500	\$ 84,262	\$ 65,800
Postage	\$ 68,835							\$ 68,835	\$ 55,093	\$ 62,200	\$ 46,449
Insurance	\$ 13,048							\$ 13,048	\$ 12,000	\$ 11,473	\$ 11,250
In-State Travel	\$ 12,994	\$ 480	\$ 1,790					\$ 15,264	\$ 23,785	\$ 24,754	\$ 47,728
Out-of-State Travel	\$ 1,067							\$ 1,067			\$ 1,650
Training	\$ 7,675		\$ 610					\$ 8,285	\$ 10,999	\$ 10,929	\$ 20,208
Security Services	\$ 63,446							\$ 63,446	\$ 1,300	\$ 1,907	\$ 1,000
Facility Operations	\$ 294,529		\$ 410	\$ 75,000				\$ 369,939	\$ 429,112	\$ 503,895	\$ 522,500
Utilities											
Contracted Services	\$ 1,449,265	\$ 575,087	\$ 40,323					\$ 2,064,675	\$ 1,908,955	\$ 2,754,771	\$ 3,475,744
Consulting and Professional Services	\$ 19,765							\$ 19,765	\$ 17,500	\$ 16,030	\$ 14,110
Information Technology	\$ 660,731	\$ 6,563	\$ 17,003					\$ 684,296	\$ 401,500	\$ 1,354,743	\$ 925,543
Major Equipment	\$ 6,101							\$ 6,101		\$ 139,472	
Other Items of Expense	\$ 1,248							\$ 1,248	\$ 2,050	\$ 5,996	\$ 7,000
	\$ 3,139,546	\$ 593,527	\$ 61,496	\$ 75,000				\$ 3,869,570	\$ 3,435,888	\$ 5,617,416	\$ 5,795,688
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 136,787							\$ 136,787	\$ 95,000	\$ 92,580	\$ 76,500
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 181
Capital Costs											
Internal Cost Recovery	\$ (161,126)	\$ 80,603	\$ 80,522					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (67,951)	\$ 5,668	\$ 74,366					\$ 12,082		\$ 121,349	
	\$ (92,290)	\$ 86,271	\$ 154,888					\$ 148,870	\$ 95,000	\$ 213,929	\$ 76,681
Total Expenditures	\$ 18,347,281	\$ 1,150,856	\$ 699,550	\$ 75,000				\$ 20,272,687	\$ 20,117,993	\$ 22,465,932	\$ 22,836,968
Excess (Deficit) of Revenues Over Expenditures	\$ 281,168	\$ 70,657	\$ (152,405)	\$ 0				\$ 199,419	\$ (237,870)	\$ (269,576)	\$ (249,928)
Operating Transfers In (Out)	\$ (259,689)	\$ 107,284	\$ 152,405					\$ 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)	\$ 633,483	\$ 1,117,778	\$ 0	\$ 0				\$ 1,751,261	\$ 1,313,972	\$ 1,551,842	\$ 1,571,489

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

For the month ended June										
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	\$ 6,172,669	\$ 544,323				\$ (12,995)	\$ 6,703,997	\$ 5,991,812	\$ 6,383,606	\$ 6,408,615
Traffic & Other Infractions	\$ 1,076,333						\$ 1,076,333		\$ 1,082,752	\$ 95,541
Other Criminal Cases	\$ 595,661	\$ 615,090			\$ 48,385	\$ 96,380	\$ 1,355,515	\$ 2,305,662	\$ 2,559,922	\$ 3,172,803
Civil	\$ 1,582,972	\$ 50,540				\$ 85	\$ 1,633,597	\$ 1,128,761	\$ 1,602,629	\$ 1,186,180
Family & Children Services	\$ 1,061,465	\$ 40,187			\$ 68,177	\$ 1,528	\$ 1,171,356	\$ 2,071,209	\$ 1,191,355	\$ 1,752,297
Probate, Guardianship & Mental Health Services	\$ 512,994	\$ 500					\$ 513,494	\$ 292,981	\$ 473,292	\$ 272,787
Juvenile Dependency Services	\$ 126,345						\$ 126,345	\$ 0	\$ 117,284	
Juvenile Delinquency Services								\$ 217,995		\$ 200,475
Other Court Operations	\$ 566,218	\$ 38,814			\$ 0		\$ 605,032	\$ 136,665	\$ 781,182	\$ 63,568
Court Interpreters	\$ 201,765	\$ 851,541					\$ 1,053,306	\$ 988,850	\$ 1,147,228	\$ 1,896,982
Jury Services		\$ 51,538	\$ 136,787				\$ 188,325	\$ 261,196	\$ 208,105	\$ 475,847
Security		\$ 425					\$ 425	\$ 300	\$ 300	
Trial Court Operations Program	\$ 11,896,422	\$ 2,192,957	\$ 136,787		\$ 116,562	\$ 84,997	\$ 14,427,726	\$ 13,395,431	\$ 15,547,655	\$ 15,525,095
Enhanced Collections	\$ 158,252	\$ 10,891			\$ 44,564		\$ 213,706	\$ 29,486	\$ 145,007	\$ 171,649
Other Non-Court Operations	\$ 839,101	\$ 84,353				\$ 3,071	\$ 926,525	\$ 1,724,918	\$ 943,233	\$ 1,581,202
Non-Court Operations Program	\$ 997,353	\$ 95,244			\$ 44,564	\$ 3,071	\$ 1,140,231	\$ 1,754,404	\$ 1,088,240	\$ 1,752,851
Executive Office	\$ 506,365	\$ 35,390				\$ 137	\$ 541,892	\$ 684,222	\$ 504,952	\$ 723,920
Fiscal Services	\$ 668,031	\$ 74,395			\$ (161,126)	\$ (72,954)	\$ 508,347	\$ 1,197,403	\$ 616,925	\$ 997,208
Human Resources	\$ 568,283	\$ 33,257				\$ 1,640	\$ 603,179	\$ 255,860	\$ 515,756	\$ 199,824
Business & Facilities Services	\$ 82,889	\$ 511,348				\$ (4,621)	\$ 589,615	\$ 535,605	\$ 997,912	\$ 927,225
Information Technology	\$ 1,534,904	\$ 926,979				\$ (187)	\$ 2,461,696	\$ 2,295,068	\$ 3,194,492	\$ 2,710,845
Court Administration Program	\$ 3,360,472	\$ 1,581,369			\$ (161,126)	\$ (75,986)	\$ 4,704,730	\$ 4,968,158	\$ 5,830,038	\$ 5,559,022
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,254,247	\$ 3,869,570	\$ 136,787		\$ 0	\$ 12,082	\$ 20,272,687	\$ 20,117,993	\$ 22,465,932	\$ 22,836,968