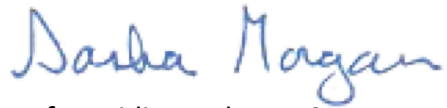


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/20/25

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (2,095,902)	\$ 2,118,079	\$ (35,994)	\$ 0			\$ 10,849	\$ (2,969)	\$ (69,546)
Payroll	\$ (1,830)							\$ (1,830)	\$ (5,665)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ (68,262)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (919)	\$ (919)	\$ (669)
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	\$ 5,647,165						\$ 2,810,211	\$ 8,457,377	\$ 8,426,109
Total Cash and Cash Equivalents	\$ 3,557,679	\$ 2,118,079	\$ (35,994)	\$ 0			\$ 5,030,609	\$ 10,670,373	\$ 9,360,004
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (236)							\$ (236)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 30,295
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 38,108					\$ 38,108	\$ 101,978
Trust Due To/From							\$ 6,211	\$ 6,211	\$ 22,295
Distribution Due To/From							\$ 1,362	\$ 1,362	\$ 1,131
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,047							\$ 5,047	\$ 1,510
Total Receivables	\$ 4,811	\$ 0	\$ 38,108				\$ 19,517	\$ 62,436	\$ 157,209
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,562,490	\$ 2,118,079	\$ 2,114	\$ 0			\$ 5,050,127	\$ 10,732,810	\$ 9,517,213
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 404,770	\$ 0	\$ 0	\$ 0			\$ 0	\$ 404,770	\$ 10,250
Due to Other Funds	\$ 1,362	\$ 0					\$ 11,258	\$ 12,620	\$ 27,978
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 126,022	\$ 487,969	\$ 78,986					\$ 692,977	\$ 565,283
TC145 Liability							\$ 360,301	\$ 360,301	\$ 271,100
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 336
AB145 Due to Other Government Agency							\$ 35,874	\$ 35,874	\$ 54,551
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 70
Interest							\$ 9,411	\$ 9,411	\$ 2,446
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 532,154	\$ 487,969	\$ 78,986	\$ 0			\$ 416,844	\$ 1,515,953	\$ 932,015
Civil							\$ 2,202,361	\$ 2,202,361	\$ 93,991
Criminal							\$ 27,210	\$ 27,210	\$ 15,340
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,210,468	\$ 2,210,468	\$ 1,069,792
Trust Interest Payable							\$ 80,345	\$ 80,345	\$ 43,021
Miscellaneous Trust									
Total Trust Deposits							\$ 4,520,383	\$ 4,520,383	\$ 1,222,144
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (839)							\$ (839)	\$ 1,016
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 47,837							\$ 47,837	\$ 481,618
Payroll Clearing	\$ (5)							\$ (5)	\$ (1)
Total Payroll Liabilities	\$ 46,994	\$ 0	\$ 0					\$ 46,994	\$ 482,632
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 63,950		\$ 90				\$ 112,900	\$ 176,939	\$ 167,845
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 63,950		\$ 90				\$ 112,900	\$ 176,939	\$ 167,845
Total Liabilities	\$ 643,098	\$ 487,969	\$ 79,076	\$ 0			\$ 5,050,127	\$ 6,260,270	\$ 2,804,636
Total Fund Balance	\$ 2,919,392	\$ 1,630,110	\$ (76,962)	\$ 0				\$ 4,472,540	\$ 6,712,578
Total Liabilities and Fund Balance	\$ 3,562,490	\$ 2,118,079	\$ 2,114	\$ 0			\$ 5,050,127	\$ 10,732,810	\$ 9,517,213

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 2025/26									2024/25	
	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	\$ 5,482,576	\$ 9,634		\$ 75,000				\$ 5,567,210	\$ 16,818,412	\$ 7,573,154	\$ 16,597,127
Improvement and Modernization Fund									\$ 33,857		\$ 33,857
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 255,892							\$ 255,892	\$ 1,025,815	\$ 154,619	\$ 988,850
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 285,416							\$ 285,416	\$ 533,012	\$ 156,553	\$ 289,965
Other Miscellaneous	\$ 192,667	\$ 623,346						\$ 816,014	\$ 1,019,571	\$ 674,410	\$ 877,968
	\$ 6,216,550	\$ 632,980		\$ 75,000				\$ 6,924,531	\$ 19,430,667	\$ 8,558,736	\$ 18,787,767
Grants											
AB 1058 Commissioner/Facilitator									\$ 350,483		\$ 343,303
Other Judicial Council Grants			\$ (20,413)					\$ (20,413)	\$ 49,212	\$ 26,443	\$ 90,827
Non-Judicial Council Grants			\$ 0					\$ 0		\$ 6,314	\$ 81,230
			\$ (20,413)					\$ (20,413)	\$ 399,695	\$ 32,757	\$ 515,360
Other Financing Sources											
Interest Income	\$ 24,641	\$ 0						\$ 24,641	\$ 100,000	\$ 71,597	\$ 250,000
Investment Income											
Donations											
Local Fees	\$ 18,407	\$ 1,576						\$ 19,984	\$ 95,500	\$ 0	\$ 29,600
Non-Fee Revenues											
Enhanced Collections		\$ 29,299						\$ 29,299	\$ 192,767	\$ 37,070	\$ 186,896
Escheatment											
Prior Year Revenue	\$ 3,515							\$ 3,515		\$ 13,017	
County Program - Restricted		\$ (40,084)						\$ (40,084)	\$ 42,500	\$ (36,699)	\$ 38,500
Reimbursement Other	\$ (2,792)	\$ 15,000						\$ 12,208	\$ 80,000	\$ 29,134	\$ 70,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 125							\$ 125		\$ 1,425	\$ 2,000
	\$ 43,896	\$ 5,791						\$ 49,688	\$ 510,767	\$ 115,544	\$ 576,996
Total Revenues	\$ 6,260,447	\$ 638,772	\$ (20,413)	\$ 75,000				\$ 6,953,805	\$ 20,341,129	\$ 8,707,037	\$ 19,880,123
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,953,457	\$ 68,880	\$ 37,382					\$ 2,059,719	\$ 9,954,496	\$ 2,155,782	\$ 9,966,018
Temp Help	\$ 4,153							\$ 4,153			
Overtime	\$ 968							\$ 968		\$ (90)	
Staff Benefits	\$ 1,521,003	\$ 42,894	\$ 20,455					\$ 1,584,352	\$ 6,455,458	\$ 1,606,808	\$ 6,621,087
	\$ 3,479,581	\$ 111,773	\$ 57,837					\$ 3,649,191	\$ 16,409,954	\$ 3,762,499	\$ 16,587,105
Operating Expenses and Equipment											
General Expense	\$ 26,026	\$ 2,025						\$ 28,051	\$ 326,569	\$ 41,512	\$ 431,095
Printing	\$ 8,737	\$ 2,294						\$ 11,030	\$ 45,000	\$ 6,011	\$ 54,999
Telecommunications	\$ 11,158							\$ 11,158	\$ 86,000	\$ 10,119	\$ 87,500
Postage	\$ 27,085							\$ 27,085	\$ 65,050	\$ 26,000	\$ 55,093
Insurance	\$ 341							\$ 341	\$ 15,000	\$ 75	\$ 12,000
In-State Travel	\$ 1,905		\$ 0					\$ 1,905	\$ 18,352	\$ 905	\$ 23,785
Out-of-State Travel									\$ 2,500		
Training	\$ 155		\$ 595					\$ 750	\$ 8,199	\$ (1,530)	\$ 10,999
Security Services									\$ 450		\$ 1,300
Facility Operations	\$ 47,870			\$ 75,000				\$ 122,870	\$ 458,308	\$ 21,683	\$ 429,112
Utilities											
Contracted Services	\$ 243,571	\$ 6,667	\$ (6,000)					\$ 244,238	\$ 2,419,165	\$ (417,729)	\$ 1,908,955
Consulting and Professional Services	\$ 2,900							\$ 2,900	\$ 20,000	\$ 3,400	\$ 17,500
Information Technology	\$ 86,875							\$ 86,875	\$ 769,813	\$ 47,386	\$ 401,500
Major Equipment	\$ 0							\$ 0			
Other Items of Expense									\$ 1,700	\$ 47	\$ 2,050
	\$ 456,622	\$ 10,985	\$ (5,405)	\$ 75,000				\$ 537,202	\$ 4,236,106	\$ (262,122)	\$ 3,435,888
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18,451							\$ 18,451	\$ 150,000	\$ 40,693	\$ 95,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 19,884	\$ 3,682	\$ 4,117					\$ 27,682		\$ 5,231	
	\$ 38,334	\$ 3,682	\$ 4,117					\$ 46,133	\$ 150,000	\$ 45,924	\$ 95,000
Total Expenditures	\$ 3,974,537	\$ 126,440	\$ 56,549	\$ 75,000				\$ 4,232,526	\$ 20,796,060	\$ 3,546,301	\$ 20,117,993
Excess (Deficit) of Revenues Over Expenditures	\$ 2,285,909	\$ 512,332	\$ (76,962)	\$ 0				\$ 2,721,279	\$ (454,931)	\$ 5,160,736	\$ (237,870)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 633,483	\$ 1,117,778	\$ 0	\$ 0				\$ 1,751,261	\$ 1,751,261	\$ 1,551,842	\$ 1,551,842
Ending Balance (Deficit)	\$ 2,919,392	\$ 1,630,110	\$ (76,962)	\$ 0				\$ 4,472,540	\$ 1,296,330	\$ 6,712,578	\$ 1,313,972

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 1,320,794	\$ 96,738				\$ 9,493	\$ 1,427,025	\$ 7,139,618	\$ 1,341,865	\$ 5,991,812
Traffic & Other Infractions	\$ 225,728						\$ 225,728	\$ 32,500	\$ 261,450	
Other Criminal Cases	\$ 124,412	\$ 23,129				\$ 3,682	\$ 151,222	\$ 1,938,637	\$ (362,858)	\$ 2,305,662
Civil	\$ 350,233	\$ 7,781					\$ 358,014	\$ 2,366,931	\$ 344,850	\$ 1,128,761
Family & Children Services	\$ 214,677	\$ (3,789)				\$ 4,118	\$ 215,006	\$ 836,601	\$ 236,945	\$ 2,071,209
Probate, Guardianship & Mental Health Services	\$ 113,100						\$ 113,100	\$ 237,182	\$ 109,999	\$ 292,981
Juvenile Dependency Services	\$ 27,752						\$ 27,752		\$ 27,426	\$ 0
Juvenile Delinquency Services								\$ 119,243		\$ 217,995
Other Court Operations	\$ 113,111	\$ 6,582				\$ 122	\$ 119,815	\$ 40,438	\$ 137,801	\$ 136,665
Court Interpreters	\$ 55,208	\$ 146,212				\$ 300	\$ 201,720	\$ 1,135,595	\$ 249,448	\$ 988,850
Jury Services		\$ 15,000	\$ 18,451				\$ 33,451	\$ 199,650	\$ 50,728	\$ 261,196
Security								\$ 450		\$ 300
Trial Court Operations Program	\$ 2,545,015	\$ 291,653	\$ 18,451			\$ 17,714	\$ 2,872,833	\$ 14,046,845	\$ 2,397,652	\$ 13,395,431
Enhanced Collections	\$ 34,027						\$ 34,027	\$ 192,767	\$ 33,736	\$ 29,486
Other Non-Court Operations	\$ 187,239	\$ 76,284				\$ 10,090	\$ 273,614	\$ 1,004,314	\$ 181,881	\$ 1,724,918
Non-Court Operations Program	\$ 221,266	\$ 76,284				\$ 10,090	\$ 307,640	\$ 1,197,081	\$ 215,617	\$ 1,754,404
Executive Office	\$ 119,616	\$ 2,509					\$ 122,126	\$ 684,660	\$ 111,885	\$ 684,222
Fiscal Services	\$ 144,419	\$ 5,082					\$ 149,501	\$ 1,077,450	\$ 73,257	\$ 1,197,403
Human Resources	\$ 284,820	\$ 28,356				\$ (122)	\$ 313,054	\$ 206,525	\$ 286,993	\$ 255,860
Business & Facilities Services		\$ 59,009					\$ 59,009	\$ 660,846	\$ 70,527	\$ 535,605
Information Technology	\$ 334,054	\$ 74,308					\$ 408,363	\$ 2,922,653	\$ 390,371	\$ 2,295,068
Court Administration Program	\$ 882,910	\$ 169,265				\$ (122)	\$ 1,052,052	\$ 5,552,134	\$ 933,032	\$ 4,968,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,649,191	\$ 537,202	\$ 18,451			\$ 27,682	\$ 4,232,526	\$ 20,796,060	\$ 3,546,301	\$ 20,117,993