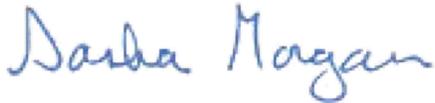


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 December								2024/25	
	Fiscal Year 2025/26							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
ASSETS										
Operations	\$ (2,208,593)	\$ 2,094,430	\$ (59,522)	\$ 0			\$ 29,608	\$ (144,077)	\$ (231,678)	
Payroll	\$ (1,897)							\$ (1,897)	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution							\$ 5,534	\$ 5,534	\$ 4,752	
Civil Filing Fees							\$ 0	\$ 0	\$ 2,908	
Trust							\$ (1,756)	\$ (1,756)	\$ (4,526)	
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	\$ 4,028,937						\$ 2,691,603	\$ 6,720,539	\$ 7,394,331	
Total Cash and Cash Equivalents	\$ 1,826,692	\$ 2,094,430	\$ (59,522)	\$ 0			\$ 4,935,456	\$ 8,797,057	\$ 8,243,824	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 11,944	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 15,000	\$ 0	\$ 162,961					\$ 177,961	\$ 1,673	
Trust Due To/From							\$ 23,259	\$ 23,259	\$ 21,401	
Distribution Due To/From							\$ 0	\$ 0	\$ 90	
Civil Filing Fee Due To/From										
General Due To/From	\$ 5,040							\$ 5,040	\$ 0	
Total Receivables	\$ 20,040	\$ 0	\$ 162,961				\$ 35,203	\$ 218,204	\$ 35,108	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,846,732	\$ 2,094,430	\$ 103,440	\$ 0			\$ 4,970,659	\$ 9,015,261	\$ 8,278,931	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 28	\$ 0	\$ 0	\$ 0			\$ 0	\$ 28	\$ 3,573	
Due to Other Funds	\$ 2	\$ 0					\$ 28,298	\$ 28,300	\$ 21,491	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 71,081	\$ 494,615	\$ 78,986					\$ 644,683	\$ 479,846	
TC145 Liability							\$ 315,310	\$ 315,310	\$ 307,018	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 336	
AB145 Due to Other Government Agency							\$ 22,603	\$ 22,603	\$ 27,049	
Due to Other Public Agencies										
Sales and Use Tax	\$ 21							\$ 21	\$ 99	
Interest							\$ 8,554	\$ 8,554	\$ 2,273	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 71,132	\$ 494,615	\$ 78,986	\$ 0			\$ 374,765	\$ 1,019,499	\$ 841,683	
Civil							\$ 2,128,187	\$ 2,128,187	\$ 109,391	
Criminal							\$ 44,062	\$ 44,062	\$ 11,249	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 2,210,468	\$ 2,210,468	\$ 1,069,792	
Trust Interest Payable							\$ 100,216	\$ 100,216	\$ 45,871	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,482,933	\$ 4,482,933	\$ 1,236,303	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 209							\$ 209	\$ (4,312)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 167,240							\$ 167,240	\$ 97,683	
Payroll Clearing	\$ 0							\$ 0	\$ (1)	
Total Payroll Liabilities	\$ 167,449	\$ 0	\$ 0					\$ 167,449	\$ 93,371	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 67,789		\$ 90				\$ 112,961	\$ 180,839	\$ 168,175	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 67,789		\$ 90				\$ 112,961	\$ 180,839	\$ 168,175	
Total Liabilities	\$ 306,370	\$ 494,615	\$ 79,076	\$ 0			\$ 4,970,659	\$ 5,850,720	\$ 2,339,533	
Total Fund Balance	\$ 1,540,363	\$ 1,599,815	\$ 24,364	\$ 0				\$ 3,164,541	\$ 5,939,398	
Total Liabilities and Fund Balance	\$ 1,846,732	\$ 2,094,430	\$ 103,440	\$ 0			\$ 4,970,659	\$ 9,015,261	\$ 8,278,931	

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 December											
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	\$ 8,606,852	\$ 38,811		\$ 75,000				\$ 8,720,663	\$ 16,818,412	\$ 11,479,800	\$ 16,597,127
Improvement and Modernization Fund									\$ 33,857		\$ 33,857
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 512,525							\$ 512,525	\$ 1,025,815	\$ 402,989	\$ 988,850
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 428,856							\$ 428,856	\$ 533,012	\$ 311,749	\$ 289,965
Other Miscellaneous	\$ 396,225	\$ 623,346						\$ 1,019,572	\$ 1,019,571	\$ 877,968	\$ 877,968
	\$ 9,944,459	\$ 662,157		\$ 75,000				\$ 10,681,616	\$ 19,430,667	\$ 13,072,506	\$ 18,787,767
Grants											
AB 1058 Commissioner/Facilitator			\$ 162,961					\$ 162,961	\$ 350,483		\$ 343,303
Other Judicial Council Grants			\$ 0					\$ 0	\$ 49,212	\$ 124,090	\$ 90,827
Non-Judicial Council Grants			\$ 0					\$ 0		\$ 98,696	\$ 81,230
			\$ 162,961					\$ 162,961	\$ 399,695	\$ 222,786	\$ 515,360
Other Financing Sources											
Interest Income	\$ 36,319	\$ 13,328						\$ 49,646	\$ 100,000	\$ 162,031	\$ 250,000
Investment Income											
Donations											
Local Fees	\$ 35,040	\$ 7,878						\$ 42,919	\$ 95,500	\$ (336)	\$ 29,600
Non-Fee Revenues											
Enhanced Collections		\$ 68,662						\$ 68,662	\$ 192,767	\$ 112,638	\$ 186,896
Escheatment											
Prior Year Revenue	\$ 3,515	\$ 3,527						\$ 7,042		\$ 13,017	
County Program - Restricted		\$ (39,199)						\$ (39,199)	\$ 42,500	\$ (36,699)	\$ 38,500
Reimbursement Other	\$ (2,517)	\$ 25,000						\$ 22,483	\$ 80,000	\$ 46,260	\$ 70,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 256							\$ 256		\$ 1,454	\$ 2,000
	\$ 72,613	\$ 79,196						\$ 151,809	\$ 510,767	\$ 298,365	\$ 576,996
Total Revenues	\$ 10,017,072	\$ 741,353	\$ 162,961	\$ 75,000				\$ 10,996,386	\$ 20,341,129	\$ 13,593,657	\$ 19,880,123
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,593,113	\$ 147,137	\$ 87,886					\$ 4,828,136	\$ 9,954,496	\$ 4,795,468	\$ 9,966,018
Temp Help	\$ 10,216		\$ 151					\$ 10,367		\$ 390	
Overtime	\$ 968							\$ 968		\$ (90)	
Staff Benefits	\$ 3,041,396	\$ 88,641	\$ 46,188					\$ 3,176,225	\$ 6,455,458	\$ 3,124,355	\$ 6,621,087
	\$ 7,645,693	\$ 235,778	\$ 134,226					\$ 8,015,696	\$ 16,409,954	\$ 7,920,123	\$ 16,587,105
Operating Expenses and Equipment											
General Expense	\$ 129,653	\$ 2,025						\$ 131,678	\$ 326,569	\$ 98,249	\$ 431,095
Printing	\$ 13,930	\$ 4,848						\$ 18,778	\$ 45,000	\$ 14,857	\$ 54,999
Telecommunications	\$ 35,890							\$ 35,890	\$ 86,000	\$ 22,904	\$ 87,500
Postage	\$ 42,363							\$ 42,363	\$ 65,050	\$ 41,515	\$ 55,093
Insurance	\$ 12,122							\$ 12,122	\$ 15,000	\$ 12,799	\$ 12,000
In-State Travel	\$ 7,264		\$ 2,295					\$ 9,559	\$ 18,352	\$ 9,534	\$ 23,785
Out-of-State Travel	\$ 1,618							\$ 1,618	\$ 2,500		
Training	\$ 1,313		\$ 595					\$ 1,908	\$ 8,199	\$ (1,350)	\$ 10,999
Security Services									\$ 450		\$ 1,300
Facility Operations	\$ 213,113			\$ 75,000				\$ 288,113	\$ 458,308	\$ 157,888	\$ 429,112
Utilities											
Contracted Services	\$ 715,292	\$ 16,667	\$ 0					\$ 731,958	\$ 2,419,165	\$ 681,576	\$ 1,908,955
Consulting and Professional Services	\$ 8,050							\$ 8,050	\$ 20,000	\$ 5,150	\$ 17,500
Information Technology	\$ 210,767							\$ 210,767	\$ 769,813	\$ 157,178	\$ 401,500
Major Equipment	\$ 0							\$ 0			
Other Items of Expense	\$ 196							\$ 196	\$ 1,700	\$ 1,024	\$ 2,050
	\$ 1,391,572	\$ 23,539	\$ 2,890	\$ 75,000				\$ 1,493,001	\$ 4,236,106	\$ 1,201,325	\$ 3,435,888
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 47,225							\$ 47,225	\$ 150,000	\$ 79,432	\$ 95,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,482)		\$ 1,482					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 19,385	\$ 3,682	\$ 4,117					\$ 27,184		\$ 5,222	
	\$ 65,128	\$ 3,682	\$ 5,599					\$ 74,409	\$ 150,000	\$ 84,654	\$ 95,000
Total Expenditures	\$ 9,102,393	\$ 262,999	\$ 142,714	\$ 75,000				\$ 9,583,106	\$ 20,796,060	\$ 9,206,101	\$ 20,117,993
Excess (Deficit) of Revenues Over Expenditures	\$ 914,679	\$ 478,355	\$ 20,247	\$ 0				\$ 1,413,280	\$ (454,931)	\$ 4,387,556	\$ (237,870)
Operating Transfers In (Out)	\$ (7,799)	\$ 3,682	\$ 4,117					\$ 0	\$ 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)	\$ 1,540,363	\$ 1,599,815	\$ 24,364	\$ 0				\$ 3,164,541	\$ 1,296,330	\$ 5,939,398	\$ 1,313,972

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

For the month ended December										
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	\$ 3,019,295	\$ 262,653				\$ 9,673	\$ 3,291,621	\$ 7,139,618	\$ 3,140,402	\$ 5,991,812
Traffic & Other Infractions	\$ 517,002						\$ 517,002	\$ 32,500	\$ 532,839	
Other Criminal Cases	\$ 277,275	\$ 33,747				\$ 3,682	\$ 314,703	\$ 1,938,637	\$ 471,633	\$ 2,305,662
Civil	\$ 795,812	\$ 22,040				\$ (50)	\$ 817,802	\$ 2,366,931	\$ 755,797	\$ 1,128,761
Family & Children Services	\$ 487,849	\$ 5,795			\$ 1,482	\$ 4,068	\$ 499,194	\$ 836,601	\$ 516,825	\$ 2,071,209
Probate, Guardianship & Mental Health Services	\$ 256,996						\$ 256,996	\$ 237,182	\$ 245,770	\$ 292,981
Juvenile Dependency Services	\$ 62,252						\$ 62,252		\$ 60,637	\$ 0
Juvenile Delinquency Services								\$ 119,243		\$ 217,995
Other Court Operations	\$ 278,202	\$ 12,962				\$ 0	\$ 291,165	\$ 40,438	\$ 299,644	\$ 136,665
Court Interpreters	\$ 125,263	\$ 445,591				\$ 700	\$ 571,554	\$ 1,135,595	\$ 512,991	\$ 988,850
Jury Services		\$ 30,390	\$ 47,225				\$ 77,615	\$ 199,650	\$ 104,660	\$ 261,196
Security								\$ 450		\$ 300
Trial Court Operations Program	\$ 5,819,947	\$ 813,179	\$ 47,225		\$ 1,482	\$ 18,072	\$ 6,699,904	\$ 14,046,845	\$ 6,641,197	\$ 13,395,431
Enhanced Collections	\$ 76,570						\$ 76,570	\$ 192,767	\$ 75,013	\$ 29,486
Other Non-Court Operations	\$ 417,491	\$ 79,025				\$ 10,581	\$ 507,097	\$ 1,004,314	\$ 496,283	\$ 1,724,918
Non-Court Operations Program	\$ 494,061	\$ 79,025				\$ 10,581	\$ 583,667	\$ 1,197,081	\$ 571,296	\$ 1,754,404
Executive Office	\$ 264,010	\$ 5,028					\$ 269,039	\$ 684,660	\$ 273,202	\$ 684,222
Fiscal Services	\$ 315,281	\$ 35,001			\$ (1,482)		\$ 348,800	\$ 1,077,450	\$ 269,772	\$ 1,197,403
Human Resources	\$ 356,181	\$ 32,264				\$ (122)	\$ 388,322	\$ 206,525	\$ 366,322	\$ 255,860
Business & Facilities Services		\$ 287,736					\$ 287,736	\$ 660,846	\$ 184,848	\$ 535,605
Information Technology	\$ 766,217	\$ 240,768				\$ (1,347)	\$ 1,005,638	\$ 2,922,653	\$ 899,464	\$ 2,295,068
Court Administration Program	\$ 1,701,689	\$ 600,797			\$ (1,482)	\$ (1,469)	\$ 2,299,535	\$ 5,552,134	\$ 1,993,608	\$ 4,968,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,015,696	\$ 1,493,001	\$ 47,225		\$ 0	\$ 27,184	\$ 9,583,106	\$ 20,796,060	\$ 9,206,101	\$ 20,117,993