

**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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,632,613)	\$ 2,725,195	\$ (103,027)	\$ 522			\$ 7,797	\$ (2,127)	\$ (50,175)
Payroll	\$ (7,516)							\$ (7,516)	\$ (1,718)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 9,670	\$ 9,670	\$ 0
Civil Filing Fees							\$ 1,042	\$ 1,042	\$ 24,882
Trust							\$ (2,871)	\$ (2,871)	\$ (12,947)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,057,089	\$ 1,057,089	\$ 1,338,066
Cash Outside of the JCC									
Cash Equivalents	\$ 4,812,283						\$ 722,718	\$ 5,535,001	\$ 8,511,201
Total Cash and Cash Equivalents	\$ 2,180,400	\$ 2,725,195	\$ (103,027)	\$ 522			\$ 1,795,444	\$ 6,598,534	\$ 9,817,553
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (741)							\$ (741)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 11,944	\$ 11,944	\$ 22,815
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 1,673	\$ 0	\$ 0					\$ 1,673	\$ 29,475
Trust Due To/From							\$ 300	\$ 300	\$ 2,940
Distribution Due To/From							\$ 100	\$ 100	\$ 100
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 318
Total Receivables	\$ 931	\$ 0	\$ 0				\$ 12,344	\$ 13,275	\$ 55,648
Prepaid Expenses - General	\$ 0							\$ 0	\$ 7,335
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 7,335
Other Assets									
Total Other Assets									
Total Assets	\$ 2,181,331	\$ 2,725,195	\$ (103,027)	\$ 522			\$ 1,807,788	\$ 6,611,809	\$ 9,880,537
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 624	\$ 0	\$ 0	\$ 0			\$ 0	\$ 624	\$ 46,023
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 400	\$ 400	\$ 3,358
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 10,855		\$ 51,026					\$ 61,881	\$ 93,023
TC145 Liability							\$ 321,615	\$ 321,615	\$ 272,090
Due to Other Governments	\$ 336	\$ 0	\$ 0	\$ 0				\$ 336	\$ 0
AB145 Due to Other Government Agency							\$ 31,753	\$ 31,753	\$ 54,670
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 52					\$ 52	\$ 352
Interest							\$ 2,908	\$ 2,908	\$ 3,229
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,815	\$ 0	\$ 51,079	\$ 0			\$ 356,675	\$ 419,569	\$ 472,745
Civil							\$ 150,361	\$ 150,361	\$ 413,732
Criminal							\$ 95,344	\$ 95,344	\$ 63,225
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,057,089	\$ 1,057,089	\$ 1,338,066
Trust Interest Payable							\$ 36,288	\$ 36,288	\$ 15,408
Miscellaneous Trust									
Total Trust Deposits							\$ 1,339,082	\$ 1,339,082	\$ 1,830,429
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,865							\$ 2,865	\$ 159,949
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 186,978							\$ 186,978	\$ 1,485,589
Payroll Clearing	\$ (6)							\$ (6)	\$ (490)
Total Payroll Liabilities	\$ 189,838	\$ 0	\$ 0					\$ 189,838	\$ 1,645,049
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 52,378		\$ 90				\$ 112,031	\$ 164,498	\$ 146,482
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 52,378	\$ 0	\$ 90				\$ 112,031	\$ 164,498	\$ 146,482
Total Liabilities	\$ 254,031	\$ 0	\$ 51,168	\$ 0			\$ 1,807,788	\$ 2,112,987	\$ 4,094,705
Total Fund Balance	\$ 1,927,301	\$ 2,725,195	\$ (154,196)	\$ 522				\$ 4,498,822	\$ 5,785,832
Total Liabilities and Fund Balance	\$ 2,181,331	\$ 2,725,195	\$ (103,027)	\$ 522			\$ 1,807,788	\$ 6,611,809	\$ 9,880,537

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 2023/24										2022/23	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 13,074,809	\$ 67,729					\$ 13,142,538	\$ 16,892,911	\$ 13,065,866	\$ 16,169,362	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 34,428		\$ 34,428	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 788,607						\$ 788,607	\$ 1,256,541	\$ 776,665	\$ 650,417	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 651,037						\$ 651,037	\$ 696,181	\$ 436,687	\$ 477,282	
Other Miscellaneous	\$ 203,558	\$ 2,016,491					\$ 2,220,049	\$ 2,220,224	\$ 2,911,610	\$ 975,854	
	<b>\$ 14,718,010</b>	<b>\$ 2,084,220</b>					<b>\$ 16,802,230</b>	<b>\$ 21,100,285</b>	<b>\$ 17,190,828</b>	<b>\$ 18,307,343</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 355,750	\$ 75,383	\$ 311,178	
Other Judicial Council Grants			\$ 195,352				\$ 195,352	\$ 140,972	\$ 36,376	\$ 728,309	
Non-Judicial Council Grants			\$ 59,155				\$ 59,155	\$ 368,684	\$ (202,298)		
			<b>\$ 254,506</b>				<b>\$ 254,506</b>	<b>\$ 865,406</b>	<b>\$ (90,538)</b>	<b>\$ 1,039,487</b>	
Other Financing Sources											
Interest Income	\$ 182,829	\$ 103,204		\$ 522			\$ 286,555	\$ 288,200	\$ 207,730	\$ 50,070	
Investment Income											
Donations											
Local Fees	\$ 121	\$ 18,986					\$ 19,106	\$ 48,500	\$ (28,384)	\$ 42,670	
Non-Fee Revenues											
Enhanced Collections		\$ 118,242					\$ 118,242	\$ 171,649	\$ 493,185	\$ 88,500	
Escheatment											
Prior Year Revenue	\$ 11,722	\$ 3,474					\$ 15,196		\$ 4,141	\$ 762	
County Program - Restricted		\$ (38,778)					\$ (38,778)	\$ 38,500	\$ (1,614)	\$ 45,339	
Reimbursement Other	\$ 3,922	\$ 45,000					\$ 48,922	\$ 64,500	\$ 112,335	\$ 162,660	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,741						\$ 1,741	\$ 10,000	\$ 3,482	\$ 4,006	
	<b>\$ 200,334</b>	<b>\$ 250,127</b>		<b>\$ 522</b>			<b>\$ 450,983</b>	<b>\$ 621,349</b>	<b>\$ 790,874</b>	<b>\$ 394,007</b>	
<b>Total Revenues</b>	<b>\$ 14,918,344</b>	<b>\$ 2,334,347</b>	<b>\$ 254,506</b>	<b>\$ 522</b>			<b>\$ 17,507,720</b>	<b>\$ 22,587,040</b>	<b>\$ 17,891,164</b>	<b>\$ 19,740,837</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 7,023,156	\$ 211,221	\$ 233,460				\$ 7,467,836	\$ 10,181,036	\$ 7,348,445	\$ 9,915,290	
Temp Help	\$ 5,373						\$ 5,373		\$ 12,066		
Overtime	\$ 27						\$ 27		\$ 1,704		
Staff Benefits	\$ 4,350,807	\$ 122,730	\$ 119,545				\$ 4,593,083	\$ 6,783,563	\$ 4,489,524	\$ 6,541,511	
	<b>\$ 11,379,363</b>	<b>\$ 333,951</b>	<b>\$ 353,005</b>				<b>\$ 12,066,319</b>	<b>\$ 16,964,599</b>	<b>\$ 11,851,739</b>	<b>\$ 16,456,801</b>	
Operating Expenses and Equipment											
General Expense	\$ 476,388		\$ 531				\$ 476,919	\$ 579,701	\$ 357,531	\$ 572,185	
Printing	\$ 21,213	\$ 6,377					\$ 27,590	\$ 77,005	\$ 62,765	\$ 85,896	
Telecommunications	\$ 43,320						\$ 43,320	\$ 65,800	\$ 27,779	\$ 89,410	
Postage	\$ 25,118						\$ 25,118	\$ 46,449	\$ 19,203	\$ 28,785	
Insurance	\$ 11,473						\$ 11,473	\$ 11,250	\$ 9,558	\$ 8,071	
In-State Travel	\$ 9,703	\$ 62	\$ 3,930				\$ 13,695	\$ 47,728	\$ 9,705	\$ 21,597	
Out-of-State Travel								\$ 1,650	\$ 1,078		
Training	\$ 2,126		\$ 700				\$ 2,826	\$ 20,208	\$ 17,556	\$ 23,520	
Security Services	\$ 1,907						\$ 1,907	\$ 1,000			
Facility Operations	\$ 309,805			\$ 0			\$ 309,805	\$ 522,500	\$ 267,346	\$ 405,042	
Utilities											
Contracted Services	\$ 751,900	\$ 129,724	\$ 31,037				\$ 912,660	\$ 3,475,744	\$ 573,403	\$ 1,462,439	
Consulting and Professional Services	\$ 8,875						\$ 8,875	\$ 14,110	\$ 8,780	\$ 17,435	
Information Technology	\$ 841,029	\$ 10,000	\$ 19,500				\$ 870,529	\$ 925,543	\$ 596,433	\$ 1,225,860	
Major Equipment										\$ 10,000	
Other Items of Expense	\$ 5,665						\$ 5,665	\$ 7,000	\$ 1,235	\$ 1,167	
	<b>\$ 2,508,521</b>	<b>\$ 146,163</b>	<b>\$ 55,697</b>	<b>\$ 0</b>			<b>\$ 2,710,381</b>	<b>\$ 5,795,688</b>	<b>\$ 1,952,372</b>	<b>\$ 3,951,407</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 41,163						\$ 41,163	\$ 76,500	\$ 51,120	\$ 92,788	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 181	\$ 181		
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,304		\$ 6,148				\$ 12,452		\$ (513)		
	<b>\$ 47,467</b>		<b>\$ 6,148</b>				<b>\$ 53,615</b>	<b>\$ 76,681</b>	<b>\$ 50,787</b>	<b>\$ 92,788</b>	
<b>Total Expenditures</b>	<b>\$ 13,935,351</b>	<b>\$ 480,115</b>	<b>\$ 414,850</b>	<b>\$ 0</b>			<b>\$ 14,830,315</b>	<b>\$ 22,836,968</b>	<b>\$ 13,854,898</b>	<b>\$ 20,500,996</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 982,993	\$ 1,854,232	\$ (160,343)	\$ 522			\$ 2,677,404	\$ (249,928)	\$ 4,036,266	\$ (760,159)	
Operating Transfers In (Out)	\$ (6,148)		\$ 6,148				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 950,455	\$ 870,963	\$ 0	\$ 0			\$ 1,821,417	\$ 1,821,417	\$ 1,749,566	\$ 1,749,566	
Ending Balance (Deficit)	<b>\$ 1,927,301</b>	<b>\$ 2,725,195</b>	<b>\$ (154,196)</b>	<b>\$ 522</b>			<b>\$ 4,498,822</b>	<b>\$ 1,571,489</b>	<b>\$ 5,785,832</b>	<b>\$ 989,407</b>	

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

For the month ended March										
Fiscal Year 2023/24									2022/23	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 4,233,959	\$ 263,395					\$ 4,497,354	\$ 6,408,615	\$ 4,810,217	\$ 6,038,588
Traffic & Other Infractions	\$ 767,557						\$ 767,557	\$ 95,541	\$ 787,426	
Other Criminal Cases	\$ 625,028	\$ 163,100				\$ 3,765	\$ 791,893	\$ 3,172,803	\$ 675,831	\$ 3,366,305
Civil	\$ 1,152,881	\$ 32,465				\$ (3,119)	\$ 1,182,227	\$ 1,186,180	\$ 1,059,407	\$ 1,626,298
Family & Children Services	\$ 698,670	\$ 37,208				\$ 6,148	\$ 742,026	\$ 1,752,297	\$ 603,622	\$ 1,235,265
Probate, Guardianship & Mental Health Services	\$ 340,278						\$ 340,278	\$ 272,787	\$ 298,209	\$ 260,768
Juvenile Dependency Services	\$ 84,419	\$ 53					\$ 84,472		\$ 87,488	
Juvenile Delinquency Services								\$ 200,475		\$ 206,388
Other Court Operations	\$ 557,219	\$ 15,914					\$ 573,133	\$ 63,568	\$ 504,624	\$ 187,324
Court Interpreters	\$ 314,719	\$ 471,657					\$ 786,376	\$ 1,896,982	\$ 567,604	\$ 1,141,406
Jury Services	\$ 66,460	\$ 33,092	\$ 41,163				\$ 140,715	\$ 475,847	\$ 180,036	\$ 177,054
Security		\$ 300					\$ 300			
Trial Court Operations Program	\$ 8,841,188	\$ 1,017,185	\$ 41,163			\$ 6,794	\$ 9,906,330	\$ 15,525,095	\$ 9,574,464	\$ 14,239,396
Enhanced Collections	\$ 104,196						\$ 104,196	\$ 171,649	\$ 79,679	\$ 88,500
Other Non-Court Operations	\$ 602,386	\$ 6,149				\$ 13,492	\$ 622,027	\$ 1,581,202	\$ 627,113	\$ 1,061,858
Non-Court Operations Program	\$ 706,582	\$ 6,149				\$ 13,492	\$ 726,223	\$ 1,752,851	\$ 706,792	\$ 1,150,358
Executive Office	\$ 360,154	\$ 7,185					\$ 367,340	\$ 723,920	\$ 441,121	\$ 359,307
Fiscal Services	\$ 513,116	\$ 63,729					\$ 576,845	\$ 997,208	\$ 490,138	\$ 869,241
Human Resources	\$ 386,342	\$ 23,633					\$ 409,975	\$ 199,824	\$ 430,742	\$ 376,896
Business & Facilities Services	\$ 116,629	\$ 665,489				\$ 138	\$ 782,255	\$ 927,225	\$ 550,311	\$ 786,011
Information Technology	\$ 1,142,308	\$ 927,012				\$ (7,972)	\$ 2,061,347	\$ 2,710,845	\$ 1,661,329	\$ 2,719,787
Court Administration Program	\$ 2,518,549	\$ 1,687,048				\$ (7,835)	\$ 4,197,762	\$ 5,559,022	\$ 3,573,642	\$ 5,111,242
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 12,066,319	\$ 2,710,381	\$ 41,163			\$ 12,452	\$ 14,830,315	\$ 22,836,968	\$ 13,854,898	\$ 20,500,996