

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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 Court Executive

August 28, 2018
Date

SANTA CRUZ SUPERIOR COURT
Court

2017-18 Quarter 4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT
Court

2017-18 Quarter 4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SANTA CRUZ SUPERIOR COURT

Court

2017-18 Quarter 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		112.9	115.7	116.1	115.1

¹ The 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 2017/18									2016/17
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (685,197)	\$ 403,479	\$ 297,860	\$ 0			\$ 35,404	\$ 51,546	\$ (18,573)
Payroll	\$ (2,856)						\$ 0	\$ (2,856)	\$ (1,391)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 7,615	\$ 7,615	\$ (4,086)
Civil Filing Fees							\$ 0	\$ 0	\$ 13,044
Trust	\$ 0						\$ (7,066)	\$ (7,066)	\$ (77,899)
Credit Card									
Cash on Hand	\$ 3,445							\$ 3,445	\$ 3,350
Cash with County							\$ 267,214	\$ 267,214	\$ 601,867
Cash Outside of the JCC									
Cash Equivalents	\$ 2,333,366						\$ 954,737	\$ 3,288,103	\$ 2,713,580
Total Cash and Cash Equivalents	\$ 1,653,760	\$ 403,479	\$ 297,860	\$ 0			\$ 1,257,904	\$ 3,613,002	\$ 3,234,891
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 10,295	\$ 3,153			\$ 0		\$ 0	\$ 13,448	\$ 5,332
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 9	\$ 0	\$ 0					\$ 9	\$ 3,583
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 81,758							\$ 81,758	\$ 127,459
Due From Other Governments	\$ 116,369	\$ 73,173					\$ 11,944	\$ 201,486	\$ 240,437
Due From Other Courts	\$ 12,557						\$ 0	\$ 12,557	\$ 19,674
Due From State	\$ 207,296	\$ 19,823	\$ 85,860					\$ 312,979	\$ 536,177
Trust Due To/From							\$ 4,461	\$ 4,461	\$ 1,017
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 3							\$ 3	\$ 659
Total Receivables	\$ 428,286	\$ 96,149	\$ 85,860	\$ 0			\$ 16,404	\$ 626,699	\$ 934,338
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 2,082,046	\$ 499,628	\$ 383,719	\$ 0			\$ 1,274,308	\$ 4,239,701	\$ 4,169,229
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 88,098	\$ 2,917	\$ 4,283					\$ 95,298	\$ 777,409
Accounts Payable - General	\$ 8,878	\$ 0	\$ 0	\$ 0			\$ 0	\$ 8,878	\$ 180
Due to Other Funds	\$ 30,112	\$ 51,646	\$ 0	\$ 0			\$ 4,463	\$ 86,221	\$ 129,135
Due to Other Courts									\$ 0
Due to State	\$ 5,596							\$ 5,596	\$ 15,045
TC145 Liability							\$ 394,458	\$ 394,458	\$ 378,249
Due to Other Governments	\$ 57,229		\$ 35,803	\$ 0				\$ 93,032	\$ 338,229
AB145 Due to Other Government Agency							\$ 39,929	\$ 39,929	\$ 31,811
Due to Other Public Agencies									
Sales and Use Tax	\$ 4							\$ 4	\$ 356
Interest							\$ 400	\$ 400	\$ 170
Miscellaneous Accts. Pay. and Accrued Liab.	\$ (84)							\$ (84)	\$ 91
Total Accounts Payable and Accrued Liab.	\$ 189,832	\$ 54,563	\$ 40,086	\$ 0			\$ 439,251	\$ 723,731	\$ 1,670,675
Civil							\$ 402,333	\$ 402,333	\$ 47,574
Criminal							\$ 63,827	\$ 63,827	\$ 50,152
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 267,214	\$ 267,214	\$ 601,867
Trust Interest Payable							\$ 4,855	\$ 4,855	\$ 996
Miscellaneous Trust									
Total Trust Deposits							\$ 738,229	\$ 738,229	\$ 700,588
Accrued Payroll	\$ 383,409	\$ 5,299	\$ 12,169					\$ 400,877	\$ 374,553
Benefits Payable	\$ 154,443							\$ 154,443	\$ 149,126
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 875,448							\$ 875,448	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 1,460
Total Payroll Liabilities	\$ 1,413,300	\$ 5,299	\$ 12,169					\$ 1,430,768	\$ 525,138
Revenue Collected in Advance			\$ 331,465					\$ 331,465	\$ 432,447
Liabilities For Deposits	\$ 27,334						\$ 96,113	\$ 123,447	\$ 40,458
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 715	\$ 715	\$ 2,343
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 27,334		\$ 331,465				\$ 96,828	\$ 455,627	\$ 475,248
Total Liabilities	\$ 1,630,466	\$ 59,862	\$ 383,719	\$ 0			\$ 1,274,308	\$ 3,348,355	\$ 3,371,650
Total Fund Balance	\$ 451,579	\$ 439,766	\$ 0	\$ 0				\$ 891,345	\$ 797,579
Total Liabilities and Fund Balance	\$ 2,082,046	\$ 499,628	\$ 383,719	\$ 0			\$ 1,274,308	\$ 4,239,701	\$ 4,169,229

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 2017/18										2016/17	
	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	\$ 11,982,342	\$ 116,994					\$ 12,099,336	\$ 12,093,210	\$ 12,641,281	\$ 12,270,911	
Improvement and Modernization Fund	\$ 35,289						\$ 35,289	\$ 35,289	\$ 35,289	\$ 35,289	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 685,188						\$ 685,188	\$ 750,000	\$ 745,634	\$ 884,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 185,671						\$ 185,671	\$ 174,175	\$ 168,756	\$ 183,940	
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558	
	\$ 13,092,048	\$ 116,994					\$ 13,209,042	\$ 13,256,232	\$ 13,794,518	\$ 13,577,698	
Grants											
AB 1058 Commissioner/Facilitator			\$ 307,456				\$ 307,456	\$ 326,361	\$ 304,524	\$ 334,788	
Other Judicial Council Grants			\$ 458,954				\$ 458,954	\$ 492,289	\$ 666,038	\$ 522,194	
Non-Judicial Council Grants											
			\$ 766,410				\$ 766,410	\$ 818,650	\$ 970,561	\$ 856,982	
Other Financing Sources											
Interest Income	\$ 48,500	\$ 11,058		\$ 0			\$ 59,558	\$ 20,000	\$ 23,766	\$ 9,500	
Investment Income											
Donations											
Local Fees	\$ 108,199	\$ 38,123					\$ 146,322	\$ 167,450	\$ 190,446	\$ 190,150	
Non-Fee Revenues											
Enhanced Collections		\$ 224,782					\$ 224,782	\$ 239,013	\$ 263,097	\$ 228,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 698	\$ 48,650					\$ 49,348	\$ 40,000	\$ 44,046	\$ 42,000	
Reimbursement Other	\$ 153,732						\$ 153,732	\$ 111,506	\$ 132,939	\$ 142,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 17,045						\$ 17,045	\$ 23,300	\$ 23,590	\$ 9,600	
	\$ 328,174	\$ 322,612		\$ 0			\$ 650,786	\$ 601,269	\$ 677,883	\$ 621,750	
Total Revenues	\$ 13,420,222	\$ 439,606	\$ 766,410	\$ 0			\$ 14,626,238	\$ 14,676,151	\$ 15,442,963	\$ 15,056,430	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,455,023	\$ 296,034	\$ 381,872				\$ 8,132,929	\$ 8,296,222	\$ 8,235,771	\$ 7,983,913	
Temp Help	\$ 12,786						\$ 12,786	\$ 41,496	\$ 13,182	\$ 25,000	
Overtime	\$ 10,127						\$ 10,127		\$ 19,808	\$ 25,000	
Staff Benefits	\$ 4,105,300	\$ 72,174	\$ 190,703				\$ 4,368,178	\$ 4,806,734	\$ 4,376,557	\$ 4,730,993	
	\$ 11,583,237	\$ 368,208	\$ 572,575				\$ 12,524,020	\$ 13,144,452	\$ 12,645,318	\$ 12,739,906	
Operating Expenses and Equipment											
General Expense	\$ 359,678		\$ 5,455				\$ 365,133	\$ 224,845	\$ 201,728	\$ 193,144	
Printing	\$ 89,130		\$ 5				\$ 89,135	\$ 73,650	\$ 70,667	\$ 76,300	
Telecommunications	\$ 90,954						\$ 90,954	\$ 78,625	\$ 78,178	\$ 107,900	
Postage	\$ 7,639	\$ 13,938					\$ 21,577	\$ 51,100	\$ 31,863	\$ 70,500	
Insurance	\$ 4,781						\$ 4,781	\$ 5,000	\$ 4,908	\$ 4,908	
In-State Travel	\$ 21,137		\$ 6,969				\$ 28,106	\$ 29,400	\$ 25,645	\$ 40,900	
Out-of-State Travel								\$ 5,550	\$ 5,280	\$ 2,000	
Training	\$ 3,979		\$ 2,635				\$ 6,614	\$ 6,250	\$ 9,134	\$ 6,000	
Security Services								\$ 300	\$ 300	\$ 925	
Facility Operations	\$ 338,593		\$ 1,070	\$ 75,000			\$ 414,663	\$ 436,648	\$ 395,869	\$ 484,951	
Utilities											
Contracted Services	\$ 323,941	\$ 35,000	\$ 113,982				\$ 472,923	\$ 430,028	\$ 887,316	\$ 582,980	
Consulting and Professional Services	\$ 7,950						\$ 7,950	\$ 8,000	\$ 7,460	\$ 12,000	
Information Technology	\$ 237,577	\$ 60,000	\$ 2,669				\$ 300,246	\$ 275,100	\$ 334,782	\$ 334,574	
Major Equipment	\$ 76,135						\$ 76,135	\$ 12,800	\$ 11,532	\$ 10,000	
Other Items of Expense	\$ 1,104						\$ 1,104	\$ 1,850	\$ 1,888	\$ 1,850	
	\$ 1,562,597	\$ 108,938	\$ 132,786	\$ 75,000			\$ 1,879,321	\$ 1,639,146	\$ 2,066,550	\$ 1,924,024	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 129,131						\$ 129,131	\$ 103,200	\$ 97,210	\$ 112,500	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 190,000	\$ 280,000	
Capital Costs											
Internal Cost Recovery	\$ (154,816)	\$ 35,681	\$ 119,135				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (25,685)	\$ 35,681	\$ 119,135				\$ 129,131	\$ 103,200	\$ 287,210	\$ 392,500	
Total Expenditures	\$ 13,120,149	\$ 512,827	\$ 824,496	\$ 75,000			\$ 14,532,472	\$ 14,886,798	\$ 14,999,078	\$ 15,056,430	
Excess (Deficit) of Revenues Over Expenditures	\$ 300,073	\$ (73,221)	\$ (58,086)	\$ (75,000)			\$ 93,767	\$ (210,647)	\$ 443,885	\$ 0	
Operating Transfers In (Out)	\$ (133,086)		\$ 58,086	\$ 75,000			\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 284,592	\$ 512,987	\$ 0	\$ 0			\$ 797,579	\$ 797,579	\$ 353,694	\$ 353,694	
Ending Balance (Deficit)	\$ 451,579	\$ 439,766	\$ 0	\$ 0			\$ 891,345	\$ 586,932	\$ 797,579	\$ 353,694	

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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	Personal 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	\$ 4,436,683	\$ 246,822					\$ 4,683,505	\$ 3,735,946	\$ 4,744,369	\$ 3,807,349
Traffic & Other Infractions	\$ 632,538	\$ 3,731					\$ 636,269	\$ 563,930	\$ 703,271	\$ 543,037
Other Criminal Cases	\$ 492,963	\$ 187,257			\$ 40,640		\$ 720,859	\$ 1,351,998	\$ 866,469	\$ 1,123,142
Civil	\$ 1,147,056	\$ 104,676					\$ 1,251,732	\$ 1,084,223	\$ 1,132,760	\$ 1,272,760
Family & Children Services	\$ 633,841	\$ 41,332			\$ 60,001		\$ 735,173	\$ 707,156	\$ 742,775	\$ 455,280
Probate, Guardianship & Mental Health Services	\$ 353,076	\$ 505					\$ 353,582	\$ 546,360	\$ 377,786	\$ 373,628
Juvenile Dependency Services	\$ 153,414	\$ 56					\$ 153,471	\$ 228,938	\$ 185,317	\$ 232,967
Juvenile Delinquency Services		\$ 1,854					\$ 1,854	\$ 2,900	\$ 2,613	\$ 1,400
Other Court Operations	\$ 721,568	\$ 39,311			\$ 9,799		\$ 770,678	\$ 1,238,662	\$ 817,544	\$ 994,993
Court Interpreters	\$ 716,113	\$ 60,394					\$ 776,507	\$ 860,255	\$ 783,915	\$ 872,506
Jury Services	\$ 163,502	\$ 67,866	\$ 129,131				\$ 360,499	\$ 463,683	\$ 326,953	\$ 350,420
Security		\$ 87,334					\$ 87,334	\$ 3,100	\$ 14,300	\$ 425
Trial Court Operations Program	\$ 9,450,754	\$ 841,138	\$ 129,131		\$ 110,440		\$ 10,531,463	\$ 10,787,151	\$ 10,698,071	\$ 10,027,907
Enhanced Collections	\$ 199,537	\$ 13,939			\$ 35,681		\$ 249,156	\$ 239,144	\$ 296,071	\$ 228,000
Other Non-Court Operations	\$ 623,095	\$ 81,933					\$ 705,028	\$ 1,130,519	\$ 699,159	\$ 1,131,495
Non-Court Operations Program	\$ 822,632	\$ 95,871			\$ 35,681		\$ 954,184	\$ 1,369,663	\$ 995,230	\$ 1,359,495
Executive Office	\$ 305,178	\$ 7,361					\$ 312,538	\$ 103,756	\$ 330,488	\$ 306,020
Fiscal Services	\$ 550,932	\$ 79,646			\$ (146,121)		\$ 484,458	\$ 755,156	\$ 678,018	\$ 858,836
Human Resources	\$ 178,666	\$ 14,460					\$ 193,126	\$ 123,773	\$ 440,758	\$ 703,645
Business & Facilities Services	\$ 232,584	\$ 405,680					\$ 638,264	\$ 401,448	\$ 530,370	\$ 419,375
Information Technology	\$ 983,274	\$ 435,164					\$ 1,418,438	\$ 1,345,851	\$ 1,326,144	\$ 1,381,152
Court Administration Program	\$ 2,250,633	\$ 942,312			\$ (146,121)		\$ 3,046,825	\$ 2,729,984	\$ 3,305,778	\$ 3,669,028
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,524,020	\$ 1,879,321	\$ 129,131		\$ 0		\$ 14,532,472	\$ 14,886,798	\$ 14,999,078	\$ 15,056,430

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Santa Cruz

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	3,900	-	3,900	435,866	-	-	-	-	-	439,766
Committed	311,425	-	311,425	-	-	-	-	-	-	311,425
Assigned	140,153	-	140,153	-	-	-	-	-	-	140,153
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 455,478	\$ -	\$ 455,478	\$ 435,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891,344