

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

February 11, 2019
Date

SANTA CRUZ SUPERIOR COURT
Court

2018-19 Quarter 2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2018-19 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SANTA CRUZ SUPERIOR COURT

Court

2018-19 Quarter 2

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)		118.4	117.4		

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 December									
Fiscal Year 2018/19									
	Governmental Funds						Total Funds (Info. Purposes Only)	2017/18 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (660,549)	\$ 452,752	\$ 380,514	\$ 0			\$ 25,110	\$ 197,826	\$ 82,946
Payroll	\$ (285)						\$ 0	\$ (285)	\$ (3,549)
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution							\$ (35,341)	\$ (35,341)	\$ 4,431
Civil Filing Fees							\$ 37,962	\$ 37,962	\$ 3,717
Trust	\$ 0						\$ (674)	\$ (674)	\$ (76,853)
Credit Card									
Cash on Hand	\$ 3,445							\$ 3,445	\$ 3,350
Cash with County	\$ 0						\$ 267,214	\$ 267,214	\$ 601,867
Cash Outside of the JCC									
Cash Equivalents	\$ 4,167,017						\$ 814,758	\$ 4,981,775	\$ 5,575,140
Total Cash and Cash Equivalents	\$ 3,514,627	\$ 452,752	\$ 380,514	\$ 0			\$ 1,109,029	\$ 5,456,922	\$ 6,196,048
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 24	\$ 0	\$ 0					\$ 24	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,163	\$ 0					\$ 11,944	\$ 13,107	\$ 11,950
Due From Other Courts	\$ 18,687						\$ 0	\$ 18,687	\$ 0
Due From State	\$ 1,221	\$ 0	\$ 137,647					\$ 138,867	\$ 83,765
Trust Due To/From							\$ 3,393	\$ 3,393	\$ 21,537
Distribution Due To/From							\$ 9	\$ 9	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,664							\$ 3,664	\$ 3,026
Total Receivables	\$ 24,759	\$ 0	\$ 137,647	\$ 0			\$ 15,345	\$ 177,750	\$ 120,278
Prepaid Expenses - General Salary and Travel Advances Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 3,539,386	\$ 452,752	\$ 518,161	\$ 0			\$ 1,124,374	\$ 5,634,672	\$ 6,316,326
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 68,894	\$ 0	\$ 154	\$ 0			\$ 0	\$ 69,048	\$ 55,316
Due to Other Funds	\$ 9	\$ 0	\$ 0	\$ 0			\$ 13,476	\$ 13,484	\$ 24,562
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 263,490	\$ 263,490	\$ 332,226
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 66,970	\$ 66,970	\$ 24,611
Due to Other Public Agencies									
Sales and Use Tax	\$ 235							\$ 235	\$ 712
Interest							\$ 1,552	\$ 1,552	\$ 638
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 69,137	\$ 0	\$ 154	\$ 0			\$ 345,488	\$ 414,779	\$ 438,065
Civil Criminal							\$ 393,616	\$ 393,616	\$ 244,259
Unreconciled - Civil and Criminal							\$ 13,533	\$ 13,533	\$ 39,529
Trust Held Outside of the JCC							\$ 267,214	\$ 267,214	\$ 601,867
Trust Interest Payable							\$ 8,200	\$ 8,200	\$ 1,750
Miscellaneous Trust									
Total Trust Deposits							\$ 682,563	\$ 682,563	\$ 887,405
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,966)							\$ (1,966)	\$ 153,582
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 545,015							\$ 545,015	\$ 414,138
Payroll Clearing	\$ (6)							\$ (6)	\$ (5)
Total Payroll Liabilities	\$ 543,043	\$ 0	\$ 0					\$ 543,043	\$ 567,716
Revenue Collected in Advance			\$ 0					\$ 0	\$ 549,999
Liabilities For Deposits	\$ 27,213						\$ 96,028	\$ 123,241	\$ 47,863
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 295	\$ 295	\$ 1,163
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 27,213		\$ 0				\$ 96,323	\$ 123,536	\$ 599,025
Total Liabilities	\$ 639,393	\$ 0	\$ 154	\$ 0			\$ 1,124,374	\$ 1,763,920	\$ 2,492,211
Total Fund Balance	\$ 2,899,994	\$ 452,752	\$ 518,007	\$ 0				\$ 3,870,752	\$ 3,824,115
Total Liabilities and Fund Balance	\$ 3,539,386	\$ 452,752	\$ 518,161	\$ 0			\$ 1,124,374	\$ 5,634,672	\$ 6,316,326

**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 2018/19											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,299,574	\$ 39,154						\$ 8,338,728	\$ 13,428,856	\$ 7,827,965	\$ 12,093,210
Improvement and Modernization Fund									\$ 34,992	\$ 0	\$ 35,289
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 418,782							\$ 418,782	\$ 700,000	\$ 291,609	\$ 750,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 118,238							\$ 118,238	\$ 334,759	\$ 96,687	\$ 174,175
Other Miscellaneous	\$ 203,558							\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558
	\$ 9,040,152	\$ 39,154						\$ 9,079,305	\$ 14,702,165	\$ 8,419,819	\$ 13,256,232
Grants											
AB 1058 Commissioner/Facilitator			\$ 137,648					\$ 137,648	\$ 294,503	\$ 146,360	\$ 326,361
Other Judicial Council Grants			\$ 716,926					\$ 716,926	\$ 559,153	\$ 142,021	\$ 492,289
Non-Judicial Council Grants											
			\$ 854,574					\$ 854,574	\$ 853,656	\$ 288,381	\$ 818,650
Other Financing Sources											
Interest Income	\$ 22,914	\$ 3,874		\$ 0				\$ 26,788	\$ 20,000	\$ 12,375	\$ 20,000
Investment Income											
Donations											
Local Fees	\$ 17,471	\$ 13,584						\$ 31,055	\$ 142,300	\$ 39,528	\$ 167,450
Non-Fee Revenues											
Enhanced Collections		\$ 61,037						\$ 61,037	\$ 144,232	\$ 87,102	\$ 239,013
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 2,102						\$ 2,102	\$ 39,500	\$ 1,791	\$ 40,000
Reimbursement Other	\$ 63,182							\$ 63,182	\$ 138,939	\$ 43,045	\$ 111,506
Sale of Fixed Assets											
Other Miscellaneous	\$ (315)							\$ (315)	\$ 12,200	\$ 5,986	\$ 23,300
	\$ 103,252	\$ 80,597		\$ 0				\$ 183,849	\$ 497,171	\$ 189,827	\$ 601,269
Total Revenues	\$ 9,143,404	\$ 119,751	\$ 854,574	\$ 0				\$ 10,117,728	\$ 16,052,992	\$ 8,898,027	\$ 14,676,151
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,843,951	\$ 44,193	\$ 174,802					\$ 4,062,947	\$ 8,863,550	\$ 3,704,305	\$ 8,296,222
Temp Help	\$ 6,415							\$ 6,415	\$ 6,336	\$ 11,609	\$ 41,496
Overtime	\$ 4,196							\$ 4,196		\$ 4,700	
Staff Benefits	\$ 2,154,824	\$ 28,428	\$ 100,918					\$ 2,284,171	\$ 4,854,641	\$ 2,047,522	\$ 4,806,734
	\$ 6,009,386	\$ 72,622	\$ 275,720					\$ 6,357,728	\$ 13,724,527	\$ 5,768,136	\$ 13,144,452
Operating Expenses and Equipment											
General Expense	\$ 65,015		\$ 1,376					\$ 66,391	\$ 252,800	\$ 175,895	\$ 224,845
Printing	\$ 28,074	\$ 5,975	\$ 0					\$ 34,049	\$ 92,000	\$ 38,194	\$ 73,650
Telecommunications	\$ 52,773							\$ 52,773	\$ 95,600	\$ 35,292	\$ 78,625
Postage	\$ 8,676							\$ 8,676	\$ 25,600	\$ 8,320	\$ 51,100
Insurance	\$ 5,169							\$ 5,169	\$ 6,500	\$ 210	\$ 5,000
In-State Travel	\$ 10,677		\$ 1,802					\$ 12,479	\$ 31,700	\$ 10,011	\$ 29,400
Out-of-State Travel	\$ 1,524							\$ 1,524			\$ 5,550
Training	\$ 4,376		\$ 2,312					\$ 6,688	\$ 6,300	\$ 3,219	\$ 6,250
Security Services	\$ 450							\$ 450			\$ 300
Facility Operations	\$ 100,270		\$ 31					\$ 100,300	\$ 522,530	\$ 179,575	\$ 436,648
Utilities											
Contracted Services	\$ 199,449	\$ 15,833	\$ 32,642					\$ 247,924	\$ 568,200	\$ 129,702	\$ 430,028
Consulting and Professional Services	\$ 5,410							\$ 5,410	\$ 8,000	\$ 2,855	\$ 8,000
Information Technology	\$ 152,431							\$ 152,431	\$ 203,000	\$ (518,533)	\$ 275,100
Major Equipment									\$ 18,000		\$ 12,800
Other Items of Expense	\$ 586							\$ 586	\$ 1,550	\$ 515	\$ 1,850
	\$ 634,880	\$ 21,808	\$ 38,163					\$ 694,851	\$ 1,831,780	\$ 65,255	\$ 1,639,146
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 85,742							\$ 85,742	\$ 132,190	\$ 38,100	\$ 103,200
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 550,000		
Capital Costs											
Internal Cost Recovery	\$ (35,019)	\$ 12,335	\$ 22,684					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 50,723	\$ 12,335	\$ 22,684					\$ 85,742	\$ 682,190	\$ 38,100	\$ 103,200
Total Expenditures	\$ 6,694,989	\$ 106,765	\$ 336,567					\$ 7,138,321	\$ 16,238,497	\$ 5,871,491	\$ 14,886,798
Excess (Deficit) of Revenues Over Expenditures	\$ 2,448,414	\$ 12,986	\$ 518,007	\$ 0				\$ 2,979,407	\$ (185,505)	\$ 3,026,536	\$ (210,647)
Operating Transfers In (Out)											
									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 451,579	\$ 439,766	\$ 0	\$ 0				\$ 891,345	\$ 891,345	\$ 797,579	\$ 797,579
Ending Balance (Deficit)	\$ 2,899,994	\$ 452,752	\$ 518,007	\$ 0				\$ 3,870,752	\$ 705,840	\$ 3,824,115	\$ 586,932

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

For the month ended December										
	Fiscal Year 2018/19							2017/18		
	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	\$ 2,283,763	\$ 109,306					\$ 2,393,070	\$ 4,156,399	\$ 2,080,975	\$ 3,735,946
Traffic & Other Infractions	\$ 323,870						\$ 323,870	\$ 489,947	\$ 309,841	\$ 563,930
Other Criminal Cases	\$ 292,359	\$ 68,811					\$ 361,171	\$ 1,431,263	\$ 262,741	\$ 1,351,998
Civil	\$ 662,033	\$ 14,748					\$ 676,781	\$ 1,269,870	\$ 539,447	\$ 1,084,223
Family & Children Services	\$ 311,738	\$ 4,005					\$ 338,427	\$ 770,923	\$ 302,334	\$ 707,156
Probate, Guardianship & Mental Health Services	\$ 127,394						\$ 127,394	\$ 582,793	\$ 157,478	\$ 546,360
Juvenile Dependency Services	\$ 77,510					\$ 22,684	\$ 77,510	\$ 336,582	\$ 71,711	\$ 228,938
Juvenile Delinquency Services		\$ 1,104					\$ 1,104	\$ 2,100	\$ 740	\$ 2,900
Other Court Operations	\$ 313,228	\$ 13,368					\$ 326,595	\$ 1,075,116	\$ 387,588	\$ 1,238,662
Court Interpreters	\$ 352,425	\$ 81,291					\$ 433,717	\$ 961,092	\$ 349,897	\$ 860,255
Jury Services	\$ 81,068	\$ 32,470	\$ 85,742				\$ 199,280	\$ 392,902	\$ 149,301	\$ 463,683
Security		\$ 450					\$ 450	\$ 18,000	\$ 11,200	\$ 3,100
Trial Court Operations Program	\$ 4,825,388	\$ 325,554	\$ 85,742				\$ 5,259,368	\$ 11,486,987	\$ 4,623,254	\$ 10,787,151
Enhanced Collections	\$ 82,659					\$ 12,335	\$ 94,994	\$ 169,212	\$ 111,271	\$ 239,144
Other Non-Court Operations	\$ 393,065	\$ 5,217					\$ 398,281	\$ 1,400,451	\$ 364,946	\$ 1,130,519
Non-Court Operations Program	\$ 475,724	\$ 5,217					\$ 493,275	\$ 1,569,663	\$ 476,217	\$ 1,369,663
Executive Office	\$ 146,099	\$ 1,591					\$ 147,690	\$ 352,124	\$ 132,659	\$ 103,756
Fiscal Services	\$ 182,555	\$ 26,163				\$ (35,019)	\$ 173,699	\$ 801,859	\$ 297,539	\$ 755,156
Human Resources	\$ 97,659	\$ 20,690					\$ 118,349	\$ 134,666	\$ 100,692	\$ 123,773
Business & Facilities Services	\$ 121,872	\$ 133,595					\$ 255,467	\$ 485,830	\$ 258,178	\$ 401,448
Information Technology	\$ 508,430	\$ 182,043					\$ 690,474	\$ 1,407,368	\$ (17,047)	\$ 1,345,851
Court Administration Program	\$ 1,056,616	\$ 364,081					\$ 1,385,678	\$ 3,181,847	\$ 772,020	\$ 2,729,984
Expenditures Not Distributed or Posted to a Program										\$ 0
Prior Year Adjustments Not Posted to a Program										\$ 0
Total	\$ 6,357,728	\$ 694,851	\$ 85,742				\$ 7,138,321	\$ 16,238,497	\$ 5,871,491	\$ 14,886,798