

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.

Jim Owen for Alex Calvo
Signature of Court Executive

August 20, 2020
Date

SANTA CRUZ SUPERIOR COURT
Court

2019-20 Quarter 4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2019-20 Quarter 4

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

2019-20 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)		122.2	121.2	122.2	121.5

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 2019/20								2018/19	
	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	\$ (726,747)	\$ 457,002	\$ 222,706	\$ 75,000			\$ 17,228	\$ 45,189	\$ (206,101)
Payroll	\$ (1,454)						\$ 0	\$ (1,454)	\$ (1,539)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ (43,830)
Civil Filing Fees							\$ 0	\$ 0	\$ 43,830
Trust							\$ (8,516)	\$ (8,516)	\$ (8,011)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 919,747	\$ 919,747	\$ 1,024,621
Cash Outside of the JCC									
Cash Equivalents	\$ 1,761,932						\$ 609,382	\$ 2,371,314	\$ 2,865,821
Total Cash and Cash Equivalents	\$ 1,041,976	\$ 457,002	\$ 222,706	\$ 75,000			\$ 1,537,841	\$ 3,334,525	\$ 3,683,037
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,729	\$ 2,196		\$ 0			\$ 0	\$ 9,924	\$ 16,589
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,920	\$ 0	\$ 0					\$ 6,920	\$ 3,847
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 70,725							\$ 70,725	\$ 37,119
Due From Other Governments	\$ 34,621	\$ 56,236					\$ 11,944	\$ 102,800	\$ 117,375
Due From Other Courts	\$ 18,905						\$ 0	\$ 18,905	\$ 18,957
Due From State	\$ 340,771	\$ 19,523	\$ 170,281					\$ 530,575	\$ 525,428
Trust Due To/From							\$ 568	\$ 568	\$ 6,074
Distribution Due To/From							\$ 120	\$ 120	\$ 12
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 17
General Due To/From	\$ 11							\$ 11	\$ 367
Total Receivables	\$ 479,682	\$ 77,954	\$ 170,281	\$ 0			\$ 12,631	\$ 740,548	\$ 725,783
Prepaid Expenses - General	\$ 14,904							\$ 14,904	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 14,904							\$ 14,904	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,536,563	\$ 534,957	\$ 392,986	\$ 75,000			\$ 1,550,472	\$ 4,089,977	\$ 4,408,820
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 98,572	\$ 6,667	\$ 4,206					\$ 109,445	\$ 340,457
Accounts Payable - General	\$ 21,486	\$ 0	\$ 0	\$ 0			\$ 0	\$ 21,486	\$ 60,831
Due to Other Funds	\$ 15,977	\$ 54,798	\$ 0				\$ 649	\$ 71,424	\$ 43,588
Due to Other Courts	\$ 0							\$ 0	\$ 549
Due to State	\$ 14,840		\$ 38,966					\$ 53,806	\$ 6,923
TC145 Liability							\$ 314,036	\$ 314,036	\$ 292,533
Due to Other Governments	\$ 11,918	\$ (6,971)	\$ 73,481	\$ 75,000				\$ 153,429	\$ 171,159
AB145 Due to Other Government Agency							\$ 23,953	\$ 23,953	\$ 29,293
Due to Other Public Agencies									
Sales and Use Tax	\$ 613							\$ 613	\$ 426
Interest							\$ 16	\$ 16	\$ 413
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 163,406	\$ 54,494	\$ 116,653	\$ 75,000			\$ 338,654	\$ 748,207	\$ 946,173
Civil							\$ 172,599	\$ 172,599	\$ 265,413
Criminal							\$ 18,107	\$ 18,107	\$ 67,066
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 919,747	\$ 919,747	\$ 1,024,621
Trust Interest Payable							\$ 5,336	\$ 5,336	\$ 10,972
Miscellaneous Trust									
Total Trust Deposits							\$ 1,115,790	\$ 1,115,790	\$ 1,368,073
Accrued Payroll	\$ 475,034	\$ 2,591	\$ 27,665					\$ 505,290	\$ 424,465
Benefits Payable	\$ 160,953							\$ 160,953	\$ 147,580
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 89,702
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 635,988	\$ 2,591	\$ 27,665					\$ 666,244	\$ 661,746
Revenue Collected in Advance	\$ 0		\$ 248,667					\$ 248,667	\$ 289,509
Liabilities For Deposits	\$ 29,832						\$ 96,028	\$ 125,860	\$ 125,860
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 95
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,832		\$ 248,667				\$ 96,028	\$ 374,528	\$ 415,464
Total Liabilities	\$ 829,226	\$ 57,084	\$ 392,986	\$ 75,000			\$ 1,550,472	\$ 2,904,768	\$ 3,391,456
Total Fund Balance	\$ 707,337	\$ 477,872	\$ 0	\$ 0				\$ 1,185,209	\$ 1,017,364
Total Liabilities and Fund Balance	\$ 1,536,563	\$ 534,957	\$ 392,986	\$ 75,000			\$ 1,550,472	\$ 4,089,977	\$ 4,408,820

**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 2019/20										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 14,090,721	\$ 116,507					\$ 14,207,228	\$ 13,923,116	\$ 13,628,060	\$ 13,428,856
Improvement and Modernization Fund	\$ 34,992						\$ 34,992	\$ 34,992	\$ 34,992	\$ 34,992
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 862,905						\$ 862,905	\$ 903,839	\$ 1,106,846	\$ 700,000
Civil Coordination Reimbursement (0150091)	\$ 312,527						\$ 312,527	\$ 368,009	\$ 358,133	\$ 334,759
MOU Reimbursements (0150010 and General)	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558
Other Miscellaneous										
	\$ 15,504,703	\$ 116,507					\$ 15,621,210	\$ 15,433,514	\$ 15,331,589	\$ 14,702,165
Grants										
AB 1058 Commissioner/Facilitator			\$ 300,336				\$ 300,336	\$ 310,378	\$ 308,248	\$ 294,503
Other Judicial Council Grants			\$ 907,539				\$ 907,539	\$ 864,151	\$ 567,851	\$ 559,153
Non-Judicial Council Grants										
			\$ 1,207,875				\$ 1,207,875	\$ 1,174,529	\$ 876,099	\$ 853,656
Other Financing Sources										
Interest Income	\$ 69,840	\$ 14,108					\$ 83,948	\$ 50,000	\$ 104,938	\$ 20,000
Investment Income										
Donations										
Local Fees	\$ 79,624	\$ 39,423					\$ 119,048	\$ 134,300	\$ 129,174	\$ 142,300
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 97,381					\$ 97,381	\$ 150,824	\$ 165,245	\$ 144,232
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 640	\$ 46,223					\$ 46,863	\$ 49,000	\$ 46,920	\$ 39,500
Reimbursement Other	\$ 149,847						\$ 149,847	\$ 142,749	\$ 146,661	\$ 138,939
Sale of Fixed Assets										
Other Miscellaneous	\$ 27,302						\$ 27,302	\$ 3,000	\$ 3,191	\$ 12,200
	\$ 327,254	\$ 197,135					\$ 524,389	\$ 529,873	\$ 596,130	\$ 497,171
Total Revenues	\$ 15,831,958	\$ 313,642	\$ 1,207,875				\$ 17,353,474	\$ 17,137,916	\$ 16,803,819	\$ 16,052,992
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 8,659,163	\$ 117,038	\$ 461,056				\$ 9,237,257	\$ 9,030,197	\$ 8,789,128	\$ 8,863,556
Temp Help	\$ 31,609						\$ 31,609	\$ 18,864	\$ 16,683	\$ 6,336
Overtime	\$ 20,165						\$ 20,165		\$ 18,216	
Staff Benefits	\$ 4,832,736	\$ 26,070	\$ 274,010				\$ 5,132,815	\$ 5,211,266	\$ 4,633,475	\$ 4,854,641
	\$ 13,543,672	\$ 143,108	\$ 735,065				\$ 14,421,846	\$ 14,260,327	\$ 13,457,502	\$ 13,724,527
Operating Expenses and Equipment										
General Expense	\$ 417,931	\$ 33,911	\$ 12,649				\$ 464,491	\$ 325,899	\$ 619,269	\$ 252,800
Printing	\$ 62,289	\$ 8,587					\$ 70,876	\$ 87,150	\$ 86,811	\$ 92,000
Telecommunications	\$ 123,331						\$ 123,331	\$ 70,400	\$ 203,175	\$ 95,600
Postage	\$ 25,650						\$ 25,650	\$ 20,300	\$ 20,758	\$ 25,600
Insurance	\$ 7,047						\$ 7,047	\$ 5,700	\$ 5,393	\$ 6,500
In-State Travel	\$ 16,596		\$ 7,796				\$ 24,393	\$ 39,275	\$ 29,664	\$ 31,700
Out-of-State Travel	\$ 1,950						\$ 1,950	\$ 1,550	\$ 1,524	
Training	\$ 10,058		\$ 8,761				\$ 18,819	\$ 21,250	\$ 12,638	\$ 6,300
Security Services	\$ 1,873						\$ 1,873	\$ 450	\$ 2,402	
Facility Operations	\$ 625,590		\$ 55	\$ 75,000			\$ 700,644	\$ 872,294	\$ 469,444	\$ 522,530
Utilities										
Contracted Services	\$ 586,156	\$ 40,000	\$ 292,917				\$ 919,073	\$ 998,463	\$ 716,899	\$ 568,200
Consulting and Professional Services	\$ 10,800						\$ 10,800	\$ 10,900	\$ 11,325	\$ 8,000
Information Technology	\$ 101,497	\$ 67,438	\$ 43,824				\$ 212,760	\$ 185,500	\$ 570,168	\$ 203,000
Major Equipment	\$ 4,939						\$ 4,939		\$ 161,039	\$ 18,000
Other Items of Expense	\$ 1,281						\$ 1,281	\$ 1,200	\$ 1,253	\$ 1,550
	\$ 1,996,986	\$ 149,936	\$ 366,002	\$ 75,000			\$ 2,587,925	\$ 2,640,331	\$ 2,911,763	\$ 1,831,780
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 120,103						\$ 120,103	\$ 168,000	\$ 158,532	\$ 132,190
Judgements, Settlements and Claims	\$ 35,000						\$ 35,000			
Debt Service										
Other	\$ 20,755						\$ 20,755		\$ 150,003	\$ 550,000
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ (160,995)	\$ 15,683	\$ 145,312				\$ 0	\$ 0	\$ 0	\$ 0
	\$ 14,863	\$ 15,683	\$ 145,312				\$ 175,858	\$ 168,000	\$ 308,535	\$ 682,190
Total Expenditures	\$ 15,555,522	\$ 308,728	\$ 1,246,380	\$ 75,000			\$ 17,185,629	\$ 17,068,658	\$ 16,677,800	\$ 16,238,497
Excess (Deficit) of Revenues Over Expenditures	\$ 276,436	\$ 4,914	\$ (38,505)	\$ (75,000)			\$ 167,845	\$ 69,258	\$ 126,019	\$ (185,505)
Operating Transfers In (Out)	\$ (113,505)		\$ 38,505	\$ 75,000			\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 544,406	\$ 472,958	\$ 0	\$ 0			\$ 1,017,364	\$ 1,017,364	\$ 891,345	\$ 891,345
Ending Balance (Deficit)	\$ 707,337	\$ 477,872	\$ 0	\$ 0			\$ 1,185,209	\$ 1,086,622	\$ 1,017,364	\$ 705,840

**Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

For the month ended June										
	Fiscal Year 2019/20						2018/19			
	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	\$ 5,518,961	\$ 291,356					\$ 5,810,317	\$ 4,520,241	\$ 5,295,413	\$ 4,156,399
Traffic & Other Infractions	\$ 756,286						\$ 756,286	\$ 396,999	\$ 636,752	\$ 489,947
Other Criminal Cases	\$ 672,227	\$ 355,182			\$ 81,867		\$ 1,109,276	\$ 1,151,025	\$ 932,826	\$ 1,431,263
Civil	\$ 1,548,597	\$ 49,867					\$ 1,598,464	\$ 1,226,078	\$ 1,501,357	\$ 1,269,870
Family & Children Services	\$ 592,246	\$ 50,047			\$ 54,763		\$ 697,056	\$ 836,709	\$ 723,738	\$ 770,923
Probate, Guardianship & Mental Health Services	\$ 226,562	\$ 35,990					\$ 262,552	\$ 473,219	\$ 212,150	\$ 582,793
Juvenile Dependency Services	\$ 172,633						\$ 172,633	\$ 324,758	\$ 163,485	\$ 336,582
Juvenile Delinquency Services		\$ 1,497					\$ 1,497	\$ 1,925	\$ 2,219	\$ 2,100
Other Court Operations	\$ 640,628	\$ 106,194					\$ 746,822	\$ 1,735,458	\$ 694,825	\$ 1,075,116
Court Interpreters	\$ 744,199	\$ 150,341					\$ 894,539	\$ 903,839	\$ 915,838	\$ 961,092
Jury Services	\$ 177,774	\$ 53,266	\$ 120,103				\$ 351,143	\$ 261,427	\$ 398,755	\$ 392,902
Security		\$ 300					\$ 300	\$ 450	\$ 450	\$ 18,000
Trial Court Operations Program	\$ 11,050,114	\$ 1,094,038	\$ 120,103				\$ 12,400,885	\$ 11,832,129	\$ 11,477,808	\$ 11,486,987
Enhanced Collections	\$ 185,512				\$ 15,683		\$ 201,195	\$ 150,824	\$ 199,881	\$ 169,212
Other Non-Court Operations	\$ 894,869	\$ 85,515			\$ 10,611		\$ 990,996	\$ 1,297,040	\$ 919,145	\$ 1,400,451
Non-Court Operations Program	\$ 1,080,381	\$ 85,515					\$ 1,192,191	\$ 1,447,864	\$ 1,119,026	\$ 1,569,663
Executive Office	\$ 362,859	\$ 8,086	\$ 20,751				\$ 391,696	\$ 369,848	\$ 374,007	\$ 352,124
Fiscal Services	\$ 512,437	\$ 82,741	\$ 4		\$ (171,607)		\$ 423,575	\$ 898,103	\$ 349,820	\$ 801,859
Human Resources	\$ 168,709	\$ 18,028	\$ 35,000				\$ 221,737	\$ 157,814	\$ 349,823	\$ 134,666
Business & Facilities Services	\$ 62,083	\$ 909,574					\$ 971,656	\$ 957,473	\$ 701,518	\$ 485,830
Information Technology	\$ 1,185,284	\$ 389,943			\$ 8,682		\$ 1,583,889	\$ 1,405,427	\$ 2,305,798	\$ 1,407,368
Court Administration Program	\$ 2,291,351	\$ 1,408,372	\$ 55,755		\$ (162,925)		\$ 3,592,553	\$ 3,788,665	\$ 4,080,966	\$ 3,181,847
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,421,846	\$ 2,587,925	\$ 175,858		\$ 0		\$ 17,185,629	\$ 17,068,656	\$ 16,677,800	\$ 16,238,497

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					
Nondisposable	14,904	-	14,904	-	-	-	-	-	14,904	
Restricted	86,334	-	86,334	477,872	-	-	-	-	564,206	
Committed	118,023	-	118,023	-	-	-	-	-	118,023	
Assigned	488,075	-	488,075	-	-	-	-	-	488,075	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 707,336	\$ -	\$ 707,336	\$ 477,872	\$ -	\$ -	\$ -	\$ -	\$ 1,185,209	