

## 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

\_\_\_\_\_  
January 25, 2021

Date

SANTA CRUZ SUPERIOR COURT  
Court

2020-21 Quarter 2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

SANTA CRUZ SUPERIOR COURT

Court

2020-21 Quarter 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		119.6	117.25		

<sup>1</sup> 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							2019/20	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2020/21									
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)			
General	Special Revenue		Capital Project	Debt Service				Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (83,855)	\$ 386,422	\$ (75,915)	\$ 33			\$ (211,470)	\$ 15,216	\$ 28,433	
Payroll	\$ (239,929)						\$ 235,748	\$ (4,181)	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution							\$ 25,503	\$ 25,503	\$ 394	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (889)	\$ (889)	\$ (4,568)	
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	\$ 3,685,234						\$ 682,152	\$ 4,367,386	\$ 5,710,271	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,369,697</b>	<b>\$ 386,422</b>	<b>\$ (75,915)</b>	<b>\$ 33</b>			<b>\$ 1,650,791</b>	<b>\$ 5,331,027</b>	<b>\$ 6,767,397</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 919							\$ 919	\$ 113	
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	\$ 0	
Due From State	\$ 0	\$ 0	\$ (1)				\$ 281	\$ (1)	\$ 109,277	
Trust Due To/From							\$ 281	\$ 281	\$ 5,693	
Distribution Due To/From							\$ 100	\$ 100	\$ 3,702	
Civil Filing Fee Due To/From									\$ 0	
General Due To/From	\$ 3							\$ 3	\$ 2	
<b>Total Receivables</b>	<b>\$ 922</b>	<b>\$ 0</b>	<b>\$ (1)</b>				<b>\$ 12,325</b>	<b>\$ 13,246</b>	<b>\$ 130,730</b>	
Prepaid Expenses - General	\$ 14,904							\$ 14,904		
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 14,904</b>							<b>\$ 14,904</b>		
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 3,385,523</b>	<b>\$ 386,422</b>	<b>\$ (75,916)</b>	<b>\$ 33</b>			<b>\$ 1,663,115</b>	<b>\$ 5,359,178</b>	<b>\$ 6,898,127</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 187,483	\$ 0	\$ 0	\$ 0			\$ 0	\$ 187,483	\$ 44,874	
Due to Other Funds	\$ 0	\$ 0					\$ 384	\$ 384	\$ 9,396	
Due to Other Courts									\$ 0	
Due to State	\$ 0		\$ 38,966					\$ 38,966	\$ 0	
TC145 Liability							\$ 260,107	\$ 260,107	\$ 295,332	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 51,975	\$ 51,975	\$ 32,331	
Due to Other Public Agencies										
Sales and Use Tax	\$ 613							\$ 613	\$ 1,103	
Interest							\$ 14	\$ 14	\$ 697	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 188,096</b>	<b>\$ 0</b>	<b>\$ 38,966</b>	<b>\$ 0</b>			<b>\$ 312,480</b>	<b>\$ 539,542</b>	<b>\$ 383,733</b>	
Civil							\$ 191,547	\$ 191,547	\$ 82,351	
Criminal							\$ 135,986	\$ 135,986	\$ 21,287	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 919,747	\$ 919,747	\$ 1,024,621	
Trust Interest Payable							\$ 5,409	\$ 5,409	\$ 4,784	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 1,252,688</b>	<b>\$ 1,252,688</b>	<b>\$ 1,133,043</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 165,965							\$ 165,965	\$ 159,242	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 88,183							\$ 88,183	\$ 601,031	
Payroll Clearing	\$ 0							\$ 0	\$ (7)	
<b>Total Payroll Liabilities</b>	<b>\$ 254,148</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 254,148</b>	<b>\$ 760,266</b>	
Revenue Collected in Advance			\$ 248,667					\$ 248,667	\$ 289,509	
Liabilities For Deposits	\$ 40,656		\$ 90				\$ 97,947	\$ 138,693	\$ 125,860	
Jury Fees - Non-Interest									\$ 0	
Fees - Partial Payment & Overpayment									\$ 0	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 40,656</b>		<b>\$ 248,757</b>				<b>\$ 97,947</b>	<b>\$ 387,360</b>	<b>\$ 415,369</b>	
<b>Total Liabilities</b>	<b>\$ 482,901</b>	<b>\$ 0</b>	<b>\$ 287,723</b>	<b>\$ 0</b>			<b>\$ 1,663,115</b>	<b>\$ 2,433,739</b>	<b>\$ 2,692,411</b>	
<b>Total Fund Balance</b>	<b>\$ 2,902,622</b>	<b>\$ 386,422</b>	<b>\$ (363,639)</b>	<b>\$ 33</b>				<b>\$ 2,925,439</b>	<b>\$ 4,205,716</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,385,523</b>	<b>\$ 386,422</b>	<b>\$ (75,916)</b>	<b>\$ 33</b>			<b>\$ 1,663,115</b>	<b>\$ 5,359,178</b>	<b>\$ 6,898,127</b>	

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 2020/21										
	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							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 8,821,933	\$ 39,327					\$ 8,861,260	\$ 13,419,761	\$ 9,512,634	\$ 13,923,116
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 34,992		\$ 34,992
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 445,590						\$ 445,590	\$ 700,000	\$ 440,235	\$ 903,839
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 67,803						\$ 67,803	\$ 307,559	\$ 96,794	\$ 368,009
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558
	<b>\$ 9,538,884</b>	<b>\$ 39,327</b>					<b>\$ 9,578,211</b>	<b>\$ 14,665,870</b>	<b>\$ 10,253,221</b>	<b>\$ 15,433,514</b>
<b>Grants</b>										
AB 1058 Commissioner/Facilitator										
Other Judicial Council Grants			\$ 11,726				\$ 11,726	\$ 267,329	\$ 109,278	\$ 310,378
Non-Judicial Council Grants								\$ 994,567	\$ 567,058	\$ 864,151
			<b>\$ 11,726</b>				<b>\$ 11,726</b>	<b>\$ 1,261,896</b>	<b>\$ 676,336</b>	<b>\$ 1,174,529</b>
<b>Other Financing Sources</b>										
Interest Income	\$ 5,243	\$ 1,002		\$ 33			\$ 6,278	\$ 30,000	\$ 25,536	\$ 50,000
Investment Income										
Donations										
Local Fees	\$ 3,302	\$ 0					\$ 3,302	\$ 116,300	\$ 51,035	\$ 134,300
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 24,647					\$ 24,647	\$ 138,316	\$ 21,544	\$ 150,824
Escheatment										
Prior Year Revenue	\$ 662						\$ 662			
County Program - Restricted	\$ 0	\$ 0					\$ 0	\$ 47,000	\$ 1,890	\$ 49,000
Reimbursement Other	\$ 43,672	\$ 25,000					\$ 68,672	\$ 149,749	\$ 39,663	\$ 142,749
Sale of Fixed Assets										
Other Miscellaneous	\$ (514)						\$ (514)	\$ 5,000	\$ 288	\$ 3,000
	<b>\$ 52,365</b>	<b>\$ 50,649</b>		<b>\$ 33</b>			<b>\$ 103,048</b>	<b>\$ 486,365</b>	<b>\$ 139,957</b>	<b>\$ 529,873</b>
<b>Total Revenues</b>	<b>\$ 9,591,249</b>	<b>\$ 89,976</b>	<b>\$ 11,726</b>	<b>\$ 33</b>			<b>\$ 9,692,984</b>	<b>\$ 16,414,131</b>	<b>\$ 11,069,514</b>	<b>\$ 17,137,918</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 4,341,045	\$ 102,237	\$ 184,137				\$ 4,627,418	\$ 9,300,306	\$ 4,186,017	\$ 9,030,197
Temp Help	\$ 0						\$ 0		\$ 23,124	\$ 18,864
Overtime	\$ 912	\$ 0					\$ 912		\$ 14,210	
Staff Benefits	\$ 2,553,683	\$ 57,604	\$ 117,867				\$ 2,729,154	\$ 5,321,615	\$ 2,391,378	\$ 5,211,266
	<b>\$ 6,895,640</b>	<b>\$ 159,841</b>	<b>\$ 302,003</b>				<b>\$ 7,357,485</b>	<b>\$ 14,621,921</b>	<b>\$ 6,614,729</b>	<b>\$ 14,260,327</b>
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 62,577		\$ 21,775				\$ 84,352	\$ 193,974	\$ 280,161	\$ 325,899
Printing	\$ 16,241	\$ 4,918					\$ 21,159	\$ 64,500	\$ 41,415	\$ 87,150
Telecommunications	\$ 28,656						\$ 28,656	\$ 119,600	\$ 58,331	\$ 70,400
Postage	\$ 6,207						\$ 6,207	\$ 25,780	\$ 10,612	\$ 20,300
Insurance	\$ 7,792						\$ 7,792	\$ 7,000	\$ 6,626	\$ 5,700
In-State Travel	\$ 1,079						\$ 1,079	\$ 3,575	\$ 15,256	\$ 39,275
Out-of-State Travel									\$ 1,950	\$ 1,550
Training	\$ 2,021						\$ 2,021	\$ 12,003	\$ 6,445	\$ 21,250
Security Services								\$ 300	\$ 1,573	\$ 450
Facility Operations	\$ 137,137			\$ 0			\$ 137,137	\$ 472,002	\$ 313,363	\$ 872,294
Utilities										
Contracted Services	\$ 187,694	\$ 16,667	\$ 17,829				\$ 222,190	\$ 791,724	\$ 321,171	\$ 998,463
Consulting and Professional Services	\$ 3,920						\$ 3,920	\$ 10,000	\$ 5,085	\$ 10,900
Information Technology	\$ 74,432		\$ 1,155				\$ 75,587	\$ 169,682	\$ 103,343	\$ 185,500
Major Equipment								\$ 141,500	\$ 4,939	
Other Items of Expense	\$ 1,087						\$ 1,087	\$ 1,500	\$ 919	\$ 1,200
	<b>\$ 528,843</b>	<b>\$ 21,585</b>	<b>\$ 40,760</b>	<b>\$ 0</b>			<b>\$ 591,187</b>	<b>\$ 2,013,140</b>	<b>\$ 1,171,190</b>	<b>\$ 2,640,331</b>
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 3,869						\$ 3,869	\$ 115,000	\$ 74,487	\$ 168,000
Judgements, Settlements and Claims	\$ 0						\$ 0			
Debt Service										
Other	\$ 214						\$ 214		\$ 20,755	
<b>Capital Costs</b>										
<b>Internal Cost Recovery</b>										
Prior Year Expense Adjustment	\$ (32,602)		\$ 32,602				\$ 0	\$ 1	\$ 0	\$ 0
	<b>\$ (28,519)</b>		<b>\$ 32,602</b>				<b>\$ 4,083</b>	<b>\$ 115,001</b>	<b>\$ 95,243</b>	<b>\$ 168,000</b>
<b>Total Expenditures</b>	<b>\$ 7,395,963</b>	<b>\$ 181,426</b>	<b>\$ 375,365</b>	<b>\$ 0</b>			<b>\$ 7,952,754</b>	<b>\$ 16,750,062</b>	<b>\$ 7,881,162</b>	<b>\$ 17,068,658</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,195,285</b>	<b>\$ (91,450)</b>	<b>\$ (363,639)</b>	<b>\$ 33</b>			<b>\$ 1,740,230</b>	<b>\$ (335,931)</b>	<b>\$ 3,188,352</b>	<b>\$ 69,258</b>
<b>Operating Transfers In (Out)</b>										
								<b>\$ 0</b>		<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 707,337	\$ 477,872	\$ 0	\$ 0			\$ 1,185,209	\$ 1,185,209	\$ 1,017,364	\$ 1,017,364
Ending Balance (Deficit)	<b>\$ 2,902,622</b>	<b>\$ 386,422</b>	<b>\$ (363,639)</b>	<b>\$ 33</b>			<b>\$ 2,925,439</b>	<b>\$ 849,278</b>	<b>\$ 4,205,716</b>	<b>\$ 1,086,622</b>

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

	For the month ended December									
	Fiscal Year 2020/21							2019/20		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,821,182	\$ 95,504					\$ 2,916,686	\$ 4,447,809	\$ 2,665,191	\$ 4,520,241
Traffic & Other Infractions	\$ 329,610						\$ 329,610	\$ 402,065	\$ 324,522	\$ 396,999
Other Criminal Cases	\$ 355,602	\$ 65,278					\$ 436,282	\$ 1,796,544	\$ 389,034	\$ 1,151,025
Civil	\$ 701,080	\$ 20,903				\$ 15,402	\$ 721,983	\$ 1,291,152	\$ 750,363	\$ 1,226,078
Family & Children Services	\$ 317,399	\$ (29,989)					\$ 287,409	\$ 917,248	\$ 292,525	\$ 836,709
Probate, Guardianship & Mental Health Services	\$ 115,505	\$ 0					\$ 115,505	\$ 417,903	\$ 130,521	\$ 473,219
Juvenile Dependency Services	\$ 88,145						\$ 88,145	\$ 348,956	\$ 79,419	\$ 324,758
Juvenile Delinquency Services								\$ 719	\$ 719	\$ 1,925
Other Court Operations	\$ 370,905	\$ 6,835					\$ 377,740	\$ 1,068,658	\$ 330,876	\$ 1,735,459
Court Interpreters	\$ 456,473	\$ 27,474	\$ 214				\$ 484,161	\$ 719,911	\$ 421,304	\$ 903,839
Jury Services	\$ 91,120	\$ 31,410	\$ 3,869				\$ 126,399	\$ 317,209	\$ 192,362	\$ 261,427
Security										\$ 450
<b>Trial Court Operations Program</b>	<b>\$ 5,647,021</b>	<b>\$ 217,415</b>	<b>\$ 4,083</b>			<b>\$ 15,402</b>	<b>\$ 5,883,920</b>	<b>\$ 11,727,455</b>	<b>\$ 5,576,836</b>	<b>\$ 11,832,129</b>
Enhanced Collections	\$ 93,361						\$ 93,361	\$ 138,316	\$ 89,553	\$ 150,824
Other Non-Court Operations	\$ 331,055	\$ 1,945					\$ 333,000	\$ 1,056,287	\$ 416,076	\$ 1,297,040
<b>Non-Court Operations Program</b>	<b>\$ 424,416</b>	<b>\$ 1,945</b>					<b>\$ 426,361</b>	<b>\$ 1,194,603</b>	<b>\$ 505,629</b>	<b>\$ 1,447,864</b>
Executive Office	\$ 190,651	\$ 809					\$ 191,459	\$ 364,998	\$ 177,750	\$ 369,848
Fiscal Services	\$ 249,713	\$ 14,268					\$ 248,579	\$ 784,609	\$ 232,768	\$ 898,103
Human Resources	\$ 219,808	\$ 4,797	\$ 0			\$ (15,402)	\$ 224,605	\$ 471,577	\$ 91,684	\$ 157,814
Business & Facilities Services	\$ 29,682	\$ 212,131					\$ 241,812	\$ 734,243	\$ 586,580	\$ 957,473
Information Technology	\$ 596,194	\$ 139,823					\$ 736,017	\$ 1,472,577	\$ 709,916	\$ 1,405,427
<b>Court Administration Program</b>	<b>\$ 1,286,048</b>	<b>\$ 371,828</b>	<b>\$ 0</b>			<b>\$ (15,402)</b>	<b>\$ 1,642,473</b>	<b>\$ 3,828,004</b>	<b>\$ 1,798,698</b>	<b>\$ 3,788,665</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,357,485</b>	<b>\$ 591,187</b>	<b>\$ 4,083</b>			<b>\$ 0</b>	<b>\$ 7,952,754</b>	<b>\$ 16,750,062</b>	<b>\$ 7,881,162</b>	<b>\$ 17,068,658</b>