

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 Quinn for Alex Calvo
Signature of Court Executive

October 29, 2021
Date

SANTA CRUZ SUPERIOR COURT
Court

2021-2022 Quarter 1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2021-22 Quarter 1

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

2021-22 Quarter 1

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)		114.25			

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 September									
Fiscal Year 2021/22									
	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						
ASSETS									
Operations	\$ (247,991)	\$ 540,528	\$ (145,260)	\$ (75,000)			\$ 33,243	\$ 105,520	\$ 95,600
Payroll	\$ (78,378)							\$ (78,378)	\$ (3,136)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (1,237)	\$ (1,237)	\$ 0
Civil Filing Fees							\$ 99,457	\$ 99,457	\$ 0
Trust							\$ (880)	\$ (880)	\$ (4,975)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,338,066	\$ 1,338,066	\$ 919,747
Cash Outside of the JCC									
Cash Equivalents	\$ 4,879,537						\$ 977,638	\$ 5,857,175	\$ 4,975,404
Total Cash and Cash Equivalents	\$ 4,561,414	\$ 540,528	\$ (145,260)	\$ (75,000)			\$ 2,446,288	\$ 7,327,965	\$ 5,990,885
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (3,000)							\$ (3,000)	\$ 4,095
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	\$ (242)							\$ (242)	\$ 0
Due From State	\$ 0	\$ 0	\$ 18,495					\$ 18,495	\$ 64,843
Trust Due To/From									
Distribution Due To/From							\$ 266,565	\$ 266,565	\$ 1,015
Civil Filing Fee Due To/From							\$ 100	\$ 100	\$ 220
General Due To/From	\$ 47,144							\$ 47,144	\$ 333
Total Receivables	\$ 43,902	\$ 0	\$ 18,495				\$ 278,609	\$ 341,006	\$ 82,449
Prepaid Expenses - General	\$ 0							\$ 0	\$ 14,904
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 14,904
Other Assets									
Total Other Assets									
Total Assets	\$ 4,605,316	\$ 540,528	\$ (126,765)	\$ (75,000)			\$ 2,724,896	\$ 7,668,974	\$ 6,088,238
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 45,627	\$ 0	\$ 0	\$ 0				\$ 45,627	\$ 109,355
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 313,809	\$ 313,809	\$ 1,568
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 14		\$ 21,827					\$ 21,841	\$ 38,966
TC145 Liability							\$ 268,306	\$ 268,306	\$ 323,250
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 252,675	\$ 252,675	\$ 22,870
Due to Other Public Agencies									
Sales and Use Tax	\$ 413							\$ 413	\$ 613
Interest							\$ 4	\$ 4	\$ 25
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 46,055	\$ 0	\$ 21,827	\$ 0			\$ 834,795	\$ 902,677	\$ 496,646
Civil							\$ 395,794	\$ 395,794	\$ 186,029
Criminal							\$ 52,371	\$ 52,371	\$ 75,340
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,338,066	\$ 1,338,066	\$ 919,747
Trust Interest Payable							\$ 5,035	\$ 5,035	\$ 5,378
Miscellaneous Trust									
Total Trust Deposits							\$ 1,791,265	\$ 1,791,265	\$ 1,186,495
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,694)							\$ (2,694)	\$ 154,304
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 373,163							\$ 373,163	\$ 410,025
Payroll Clearing	\$ (14)							\$ (14)	\$ (1)
Total Payroll Liabilities	\$ 370,455	\$ 0	\$ 0					\$ 370,455	\$ 564,327
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 248,667
Liabilities For Deposits	\$ 44,600		\$ 90				\$ 98,836	\$ 143,526	\$ 125,860
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 44,600		\$ 90				\$ 98,836	\$ 143,526	\$ 374,528
Total Liabilities	\$ 461,110	\$ 0	\$ 21,917	\$ 0			\$ 2,724,896	\$ 3,207,923	\$ 2,621,995
Total Fund Balance	\$ 4,144,206	\$ 540,528	\$ (148,682)	\$ (75,000)				\$ 4,461,051	\$ 3,466,243
Total Liabilities and Fund Balance	\$ 4,605,316	\$ 540,528	\$ (126,765)	\$ (75,000)			\$ 2,724,896	\$ 7,668,974	\$ 6,088,238

**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 September										
Fiscal Year 2021/22										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2020/21	
	General	Special Revenue			Capital Projects	Debt Service			Proprietary Funds	Fiduciary Funds
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 6,375,971	\$ 9,692					\$ 6,385,663	\$ 15,470,348	\$ 5,741,593	\$ 13,419,761
Improvement and Modernization Fund								\$ 34,428	\$ 0	\$ 34,992
Judges' Compensation (0150019)	\$ 246,781						\$ 246,781	\$ 800,000	\$ 179,024	\$ 700,000
Court Interpreter (0150037)								\$ 262,628	\$ 20,581	\$ 307,559
Civil Coordination Reimbursement (0150091)	\$ 26,158						\$ 26,158	\$ 203,558	\$ 203,558	\$ 203,558
MOU Reimbursements (0150010 and General)										
Other Miscellaneous										
	\$ 6,648,910	\$ 9,692					\$ 6,658,602	\$ 16,770,962	\$ 5,941,198	\$ 14,665,870
Grants										
AB 1058 Commissioner/Facilitator	\$ (11,488)		\$ (54,852)				\$ (66,340)	\$ 306,450	\$ 622,317	\$ 267,329
Other Judicial Council Grants									\$ 1,676	\$ 994,567
Non-Judicial Council Grants										
	\$ (11,488)		\$ (54,852)				\$ (66,340)	\$ 928,767	\$ 1,676	\$ 1,261,896
Other Financing Sources										
Interest Income	\$ 8	\$ 5					\$ 13	\$ 7,500	\$ 59	\$ 30,000
Investment Income										
Donations										
Local Fees	\$ 1,586						\$ 1,586	\$ 39,500	\$ 2,311	\$ 116,300
Non-Fee Revenues										
Enhanced Collections		\$ 8,359					\$ 8,359	\$ 141,720	\$ 16,478	\$ 138,316
Escheatment										
Prior Year Revenue									\$ 662	
County Program - Restricted	\$ (268)	\$ (40,000)					\$ (40,268)	\$ 42,000	\$ 0	\$ 47,000
Reimbursement Other	\$ 275	\$ 15,000					\$ 15,275	\$ 2,330,512	\$ 31,630	\$ 149,749
Sale of Fixed Assets										
Other Miscellaneous	\$ (300)						\$ (300)	\$ 3,000	\$ (1,558)	\$ 5,000
	\$ 1,302	\$ (16,636)					\$ (15,335)	\$ 2,564,232	\$ 49,583	\$ 486,365
Total Revenues	\$ 6,638,724	\$ (6,944)	\$ (54,852)				\$ 6,576,927	\$ 20,283,961	\$ 5,992,456	\$ 16,414,131
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,800,742	\$ 36,773	\$ 74,533				\$ 1,912,048	\$ 9,788,078	\$ 2,090,805	\$ 9,300,306
Temp Help									\$ 0	
Overtime	\$ 2,210						\$ 2,210		\$ 912	
Staff Benefits	\$ 1,288,153	\$ 22,464	\$ 41,985				\$ 1,352,601	\$ 6,228,960	\$ 1,392,938	\$ 5,321,615
	\$ 3,091,105	\$ 59,237	\$ 116,518				\$ 3,266,860	\$ 16,017,038	\$ 3,484,656	\$ 14,621,921
Operating Expenses and Equipment										
General Expense	\$ 29,254		\$ (5,579)				\$ 23,675	\$ 602,925	\$ 31,687	\$ 193,974
Printing	\$ 10,529	\$ 1,379					\$ 11,908	\$ 61,500	\$ 11,976	\$ 64,500
Telecommunications	\$ (150,590)						\$ (150,590)	\$ 130,000	\$ 18,618	\$ 119,600
Postage	\$ (709)						\$ (709)	\$ 23,000	\$ 3,934	\$ 25,780
Insurance	\$ 79						\$ 79	\$ 8,100	\$ 7,000	\$ 7,000
In-State Travel								\$ 5,500	\$ 578	\$ 3,579
Out-of-State Travel	\$ 1,350						\$ 1,350	\$ 3,300	\$ 990	\$ 12,003
Training								\$ 2,000		\$ 300
Security Services	\$ 42,983			\$ 75,000			\$ 117,983	\$ 453,850	\$ 47,179	\$ 472,002
Facility Operations										
Utilities										
Contracted Services	\$ 52,954	\$ 0	\$ (16,995)				\$ 35,959	\$ 3,010,196	\$ 70,084	\$ 791,724
Consulting and Professional Services	\$ 2,880						\$ 2,880	\$ 10,000	\$ 1,580	\$ 10,000
Information Technology	\$ 40,858		\$ (114)				\$ 40,745	\$ 374,500	\$ 36,650	\$ 169,682
Major Equipment								\$ 75,000		\$ 141,500
Other Items of Expense	\$ 191						\$ 191	\$ 1,900	\$ 170	\$ 1,500
	\$ 29,781	\$ 1,379	\$ (22,687)	\$ 75,000			\$ 83,472	\$ 4,761,771	\$ 223,445	\$ 2,013,140
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 5,109						\$ 5,109	\$ 60,000	\$ 3,107	\$ 115,000
Judgements, Settlements and Claims									\$ 0	
Debt Service									\$ 214	
Other										
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 1
Prior Year Expense Adjustment										
	\$ 5,109						\$ 5,109	\$ 60,000	\$ 3,321	\$ 115,001
Total Expenditures	\$ 3,125,995	\$ 60,616	\$ 93,830	\$ 75,000			\$ 3,355,441	\$ 20,838,809	\$ 3,711,422	\$ 16,750,062
Excess (Deficit) of Revenues Over Expenditures	\$ 3,512,729	\$ (67,560)	\$ (148,682)	\$ (75,000)			\$ 3,221,487	\$ (574,848)	\$ 2,281,034	\$ (335,931)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 631,477	\$ 608,088	\$ 0	\$ 0			\$ 1,239,565	\$ 1,239,565	\$ 1,185,209	\$ 1,185,209
Ending Balance (Deficit)	\$ 4,144,206	\$ 540,528	\$ (148,682)	\$ (75,000)			\$ 4,461,051	\$ 664,717	\$ 3,466,243	\$ 849,278

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	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	\$ 1,154,736	\$ 48,471					\$ 1,203,207	\$ 5,058,215	\$ 1,482,087	\$ 4,447,809
Traffic & Other Infractions	\$ 146,933						\$ 146,933	\$ 492,452	\$ 156,664	\$ 402,065
Other Criminal Cases	\$ 145,159	\$ 4,968					\$ 150,127	\$ 3,376,577	\$ 182,593	\$ 1,796,544
Civil	\$ 337,216	\$ 1,922					\$ 339,138	\$ 1,278,777	\$ 334,346	\$ 1,291,152
Family & Children Services	\$ 147,846	\$ (15,299)					\$ 132,547	\$ 950,371	\$ 117,175	\$ 917,248
Probate, Guardianship & Mental Health Services	\$ 53,921						\$ 53,921	\$ 437,079	\$ 54,416	\$ 417,903
Juvenile Dependency Services	\$ 26,273						\$ 26,273	\$ 380,216	\$ 42,908	\$ 348,956
Juvenile Delinquency Services										
Other Court Operations	\$ 153,779	\$ 6,028					\$ 159,807	\$ 1,247,746	\$ 186,859	\$ 1,068,658
Court Interpreters	\$ 158,052	\$ 6,091					\$ 164,143	\$ 907,699	\$ 168,600	\$ 719,911
Jury Services	\$ 40,913	\$ 22,963	\$ 5,109				\$ 68,985	\$ 315,455	\$ 65,732	\$ 317,209
Security								\$ 500		
Trial Court Operations Program	\$ 2,364,828	\$ 75,144	\$ 5,109				\$ 2,445,081	\$ 14,445,087	\$ 2,791,380	\$ 11,727,455
Enhanced Collections	\$ 42,650						\$ 42,650	\$ 141,720	\$ 44,278	\$ 138,316
Other Non-Court Operations	\$ 131,882	\$ 75,769					\$ 207,651	\$ 1,351,612	\$ 155,242	\$ 1,056,287
Non-Court Operations Program	\$ 174,532	\$ 75,769					\$ 250,302	\$ 1,493,332	\$ 199,520	\$ 1,194,603
Executive Office	\$ 83,845	\$ 508					\$ 84,353	\$ 333,579	\$ 86,385	\$ 364,998
Fiscal Services	\$ 147,742	\$ 1,992					\$ 149,734	\$ 1,376,074	\$ 114,487	\$ 784,609
Human Resources	\$ 208,720	\$ 3,535					\$ 212,254	\$ 541,705	\$ 90,867	\$ 471,577
Business & Facilities Services	\$ 15,478	\$ 48,220					\$ 63,697	\$ 460,750	\$ 101,842	\$ 734,243
Information Technology	\$ 271,715	\$ (121,695)					\$ 150,020	\$ 2,188,282	\$ 326,942	\$ 1,472,577
Court Administration Program	\$ 727,500	\$ (67,441)					\$ 660,059	\$ 4,900,390	\$ 720,522	\$ 3,828,004
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,266,860	\$ 83,472	\$ 5,109				\$ 3,355,441	\$ 20,838,809	\$ 3,711,422	\$ 16,750,062