

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 23, 2022
Date

SANTA CRUZ SUPERIOR COURT
Court

2021-2022 Quarter 4
Fiscal Year and Ending Quarter

**Superior Court of California, County of Santa Cruz
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended June									
Fiscal Year 2021/22									
	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	\$ (2,775,459)	\$ 2,741,084	\$ 0	\$ 0			\$ 12,968	\$ (21,406)	\$ (234,296)
Payroll	\$ 0							\$ 0	\$ (1,501)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 9,247	\$ 9,247	\$ (1,385)
Civil Filing Fees							\$ 15,035	\$ 15,035	\$ 117,869
Trust							\$ (11,112)	\$ (11,112)	\$ (219)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,338,066	\$ 1,338,066	\$ 1,338,066
Cash Outside of the JCC									
Cash Equivalents	\$ 4,597,428						\$ 840,277	\$ 5,437,704	\$ 2,421,989
Total Cash and Cash Equivalents	\$ 1,830,214	\$ 2,741,084	\$ 0	\$ 0			\$ 2,204,481	\$ 6,775,779	\$ 3,648,768
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 6,772	\$ 4,650						\$ 11,423	\$ 2,784
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,505							\$ 1,505	\$ 4,886
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 424,582							\$ 424,582	\$ 324,444
Due From Other Governments	\$ 103,680	\$ 137,140					\$ 11,944	\$ 252,763	\$ 128,347
Due From Other Courts	\$ 19,269	\$ 0						\$ 19,269	\$ 18,955
Due From State	\$ 244,981	\$ 26,941	\$ 514,088					\$ 786,010	\$ 704,514
Trust Due To/From							\$ 460	\$ 460	\$ 1,443
Distribution Due To/From							\$ 1	\$ 1	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 45							\$ 45	\$ 1
Total Receivables	\$ 800,834	\$ 168,732	\$ 514,088				\$ 12,405	\$ 1,496,058	\$ 1,185,374
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,631,048	\$ 2,909,816	\$ 514,088	\$ 0			\$ 2,216,885	\$ 8,271,837	\$ 4,834,142
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 214,988	\$ 6,707	\$ 2,289					\$ 223,984	\$ 224,592
Accounts Payable - General	\$ 38,570	\$ 0	\$ 0	\$ 0			\$ 0	\$ 38,570	\$ 26,613
Due to Other Funds	\$ 1	\$ 78,028	\$ 346,555				\$ 505	\$ 425,089	\$ 325,888
Due to Other Courts	\$ 0							\$ 0	\$ 2,948
Due to State	\$ 253,303		\$ 123,762					\$ 377,065	\$ 32,108
TC145 Liability							\$ 290,803	\$ 290,803	\$ 319,886
Due to Other Governments	\$ 3,020	\$ 0	\$ 11,000	\$ 0				\$ 14,020	\$ 118,829
AB145 Due to Other Government Agency							\$ 66,351	\$ 66,351	\$ 193,761
Due to Other Public Agencies									
Sales and Use Tax	\$ 347							\$ 347	\$ 413
Interest							\$ 240	\$ 240	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 510,229	\$ 84,735	\$ 483,606	\$ 0			\$ 357,898	\$ 1,436,468	\$ 1,245,038
Civil							\$ 371,572	\$ 371,572	\$ 137,233
Criminal							\$ 44,653	\$ 44,653	\$ 42,335
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,338,066	\$ 1,338,066	\$ 1,338,066
Trust Interest Payable							\$ 5,861	\$ 5,861	\$ 5,033
Miscellaneous Trust									
Total Trust Deposits							\$ 1,760,151	\$ 1,760,151	\$ 1,522,667
Accrued Payroll	\$ 581,467	\$ 13,729	\$ 22,374					\$ 617,570	\$ 494,916
Benefits Payable	\$ 153,490							\$ 153,490	\$ 153,088
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 972		\$ 0					\$ 972	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 735,929	\$ 13,729	\$ 22,374					\$ 772,033	\$ 648,004
Revenue Collected in Advance	\$ 401,836	\$ 2,000,089	\$ 8,018					\$ 2,409,943	\$ 35,562
Liabilities For Deposits	\$ 44,752		\$ 90				\$ 98,836	\$ 143,678	\$ 143,306
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 446,588	\$ 2,000,089	\$ 8,107				\$ 98,836	\$ 2,553,621	\$ 178,868
Total Liabilities	\$ 1,692,746	\$ 2,098,553	\$ 514,088	\$ 0			\$ 2,216,885	\$ 6,522,272	\$ 3,594,578
Total Fund Balance	\$ 938,302	\$ 811,263	\$ 0	\$ 0				\$ 1,749,566	\$ 1,239,565
Total Liabilities and Fund Balance	\$ 2,631,048	\$ 2,909,816	\$ 514,088	\$ 0			\$ 2,216,885	\$ 8,271,837	\$ 4,834,142

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 2021/22											
	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					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 14,935,268	\$ 116,534					\$ 15,051,803	\$ 15,470,348	\$ 13,409,692	\$ 13,419,761	
Improvement and Modernization Fund	\$ 22,825						\$ 22,825	\$ 34,428	\$ 34,992	\$ 34,992	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 987,125						\$ 987,125	\$ 800,000	\$ 872,856	\$ 700,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 330,606						\$ 330,606	\$ 262,628	\$ 290,916	\$ 307,559	
Other Miscellaneous	\$ 203,558	\$ 5,730					\$ 209,288	\$ 203,558	\$ 203,558	\$ 203,558	
	\$ 16,479,383	\$ 122,264					\$ 16,601,647	\$ 16,770,962	\$ 14,812,014	\$ 14,665,870	
Grants											
AB 1058 Commissioner/Facilitator			\$ 316,062				\$ 316,062	\$ 306,450	\$ 283,965	\$ 267,329	
Other Judicial Council Grants	\$ 66,356		\$ 561,232				\$ 627,588	\$ 622,317	\$ 718,379	\$ 994,567	
Non-Judicial Council Grants											
	\$ 66,356		\$ 877,294				\$ 943,651	\$ 928,767	\$ 1,002,344	\$ 1,261,896	
Other Financing Sources											
Interest Income	\$ 15,028	\$ 2,390					\$ 17,418	\$ 7,500	\$ 17,758	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 94,802	\$ 79,045					\$ 173,846	\$ 39,500	\$ 38,310	\$ 116,300	
Non-Fee Revenues											
Enhanced Collections		\$ 88,485					\$ 88,485	\$ 141,720	\$ 99,177	\$ 138,316	
Escheatment											
Prior Year Revenue	\$ 50,752	\$ 513					\$ 51,265		\$ 145,049		
County Program - Restricted	\$ 0	\$ 45,055					\$ 45,055	\$ 42,000	\$ 42,150	\$ 47,000	
Reimbursement Other	\$ 261,237	\$ 60,000					\$ 321,237	\$ 2,330,512	\$ 335,391	\$ 149,749	
Sale of Fixed Assets	\$ 3,818						\$ 3,818	\$ 3,000	\$ 3,666	\$ 5,000	
Other Miscellaneous											
	\$ 425,637	\$ 275,487					\$ 701,125	\$ 2,564,232	\$ 681,502	\$ 486,365	
Total Revenues	\$ 16,971,376	\$ 397,752	\$ 877,294				\$ 18,246,422	\$ 20,263,961	\$ 16,495,860	\$ 16,414,131	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,916,958	\$ 159,456	\$ 381,402				\$ 9,457,815	\$ 9,788,078	\$ 9,231,943	\$ 9,300,306	
Temp Help	\$ 5,657						\$ 5,657	\$ 0	\$ 0	\$ 0	
Overtime	\$ 5,595						\$ 5,595	\$ 3,346	\$ 3,346	\$ 3,346	
Staff Benefits	\$ 6,040,266	\$ 91,777	\$ 201,722				\$ 6,333,766	\$ 6,228,960	\$ 5,173,128	\$ 5,321,615	
	\$ 14,968,476	\$ 251,233	\$ 583,124				\$ 15,802,833	\$ 16,017,038	\$ 14,408,417	\$ 14,621,921	
Operating Expenses and Equipment											
General Expense	\$ 254,178		\$ 11,006				\$ 265,184	\$ 602,925	\$ 250,952	\$ 193,974	
Printing	\$ 72,123	\$ 7,973					\$ 80,095	\$ 61,500	\$ 57,822	\$ 64,500	
Telecommunications	\$ 18,423						\$ 18,423	\$ 130,000	\$ 213,549	\$ 119,600	
Postage	\$ 14,470						\$ 14,470	\$ 23,000	\$ 19,960	\$ 25,780	
Insurance	\$ 8,784						\$ 8,784	\$ 6,100	\$ 7,957	\$ 7,000	
In-State Travel	\$ 7,299		\$ 1,116				\$ 8,415	\$ 5,500	\$ 3,364	\$ 3,575	
Out-of-State Travel											
Training	\$ 9,135		\$ 3,451				\$ 12,586	\$ 3,300	\$ 4,836	\$ 12,003	
Security Services	\$ 300						\$ 300	\$ 2,000	\$ 1,475	\$ 300	
Facility Operations	\$ 316,269		\$ 27,835	\$ 75,000			\$ 419,104	\$ 453,850	\$ 484,918	\$ 472,002	
Utilities											
Contracted Services	\$ 426,585	\$ 40,000	\$ 43,279				\$ 509,865	\$ 3,010,196	\$ 479,216	\$ 791,724	
Consulting and Professional Services	\$ 12,855						\$ 12,855	\$ 10,000	\$ 9,560	\$ 10,000	
Information Technology	\$ 464,222		\$ 104,124				\$ 568,346	\$ 374,500	\$ 422,892	\$ 169,682	
Major Equipment	\$ 60,281						\$ 60,281	\$ 75,000	\$ 71,773	\$ 141,500	
Other Items of Expense	\$ 1,170						\$ 1,170	\$ 1,300	\$ 1,555	\$ 1,500	
	\$ 1,666,093	\$ 47,973	\$ 190,812	\$ 75,000			\$ 1,979,877	\$ 4,761,771	\$ 2,029,628	\$ 2,013,140	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 65,421						\$ 65,421	\$ 60,000	\$ 3,869	\$ 115,000	
Judgements, Settlements and Claims	\$ 11,483						\$ 11,483	\$ 0	\$ 0	\$ 0	
Debt Service											
Other									\$ 214	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (125,355)	\$ 12,073	\$ 113,282				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ (135,549)	\$ (27)	\$ 12,384				\$ (123,192)	\$ 0	\$ (823)	\$ 0	
	\$ (184,000)	\$ 12,046	\$ 125,666				\$ (46,288)	\$ 60,000	\$ 3,260	\$ 115,001	
Total Expenditures	\$ 16,450,569	\$ 311,251	\$ 899,601	\$ 75,000			\$ 17,736,421	\$ 20,838,809	\$ 16,441,504	\$ 16,750,062	
Excess (Deficit) of Revenues Over Expenditures	\$ 520,808	\$ 86,500	\$ (22,307)	\$ (75,000)			\$ 510,001	\$ (574,848)	\$ 54,356	\$ (335,931)	
Operating Transfers In (Out)	\$ (213,982)	\$ 116,675	\$ 22,307	\$ 75,000			\$ 0	\$ 0	\$ 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)	\$ 938,302	\$ 814,263	\$ 0	\$ 0			\$ 1,749,566	\$ 664,717	\$ 1,239,565	\$ 849,278	

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

	For the month ended June									
	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	\$ 5,808,180	\$ 303,468	\$ 11,483				\$ 6,123,131	\$ 5,058,215	\$ 5,645,292	\$ 4,447,809
Traffic & Other Infractions	\$ 662,794						\$ 662,794	\$ 492,452	\$ 629,043	\$ 402,065
Other Criminal Cases	\$ 664,353	\$ 57,155			\$ 74,197	\$ (4,698)	\$ 791,007	\$ 3,376,577	\$ 927,144	\$ 1,796,544
Civil	\$ 1,473,481	\$ 60,756					\$ 1,534,237	\$ 1,278,777	\$ 1,461,215	\$ 1,291,152
Family & Children Services	\$ 797,831	\$ 52,045			\$ 55,360		\$ 905,235	\$ 950,371	\$ 807,677	\$ 917,248
Probate, Guardianship & Mental Health Services	\$ 280,905						\$ 280,905	\$ 437,079	\$ 232,531	\$ 417,903
Juvenile Dependency Services	\$ 118,901						\$ 118,901	\$ 380,216	\$ 179,568	\$ 348,956
Juvenile Delinquency Services										
Other Court Operations	\$ 529,831	\$ 16,289					\$ 546,120	\$ 1,247,746	\$ 545,060	\$ 1,068,658
Court Interpreters	\$ 794,395	\$ 103,740					\$ 898,135	\$ 907,699	\$ 919,328	\$ 719,911
Jury Services	\$ 155,122	\$ 75,685	\$ 65,421				\$ 296,228	\$ 315,455	\$ 244,574	\$ 317,209
Security		\$ 300					\$ 300	\$ 500	\$ 300	
Trial Court Operations Program	\$ 11,285,793	\$ 669,438	\$ 76,904		\$ 129,556	\$ (4,698)	\$ 12,156,994	\$ 14,445,087	\$ 11,591,731	\$ 11,727,455
Enhanced Collections	\$ 142,308	\$ 7,973			\$ 11,118		\$ 161,399	\$ 141,720	\$ 203,393	\$ 138,316
Other Non-Court Operations	\$ 892,315	\$ 79,271			\$ 18,526	\$ (263)	\$ 989,849	\$ 1,351,612	\$ 862,635	\$ 1,056,287
Non-Court Operations Program	\$ 1,034,623	\$ 87,244			\$ 29,644	\$ (263)	\$ 1,151,248	\$ 1,493,332	\$ 1,066,028	\$ 1,194,603
Executive Office	\$ 344,047	\$ 5,760					\$ 349,807	\$ 333,579	\$ 368,847	\$ 364,998
Fiscal Services	\$ 575,982	\$ 71,724			\$ (159,200)	\$ (5,787)	\$ 482,719	\$ 1,376,074	\$ 427,229	\$ 784,609
Human Resources	\$ 1,231,017	\$ 17,141					\$ 1,248,158	\$ 541,705	\$ 419,364	\$ 471,577
Business & Facilities Services	\$ 50,801	\$ 409,534				\$ 2,606	\$ 462,941	\$ 460,750	\$ 632,389	\$ 734,243
Information Technology	\$ 1,280,569	\$ 719,036				\$ (115,051)	\$ 1,884,555	\$ 2,188,282	\$ 1,935,916	\$ 1,472,577
Court Administration Program	\$ 3,482,417	\$ 1,223,195			\$ (159,200)	\$ (118,232)	\$ 4,428,180	\$ 4,900,390	\$ 3,783,745	\$ 3,828,004
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,802,833	\$ 1,979,877	\$ 76,904		\$ 0	\$ (123,192)	\$ 17,736,421	\$ 20,838,809	\$ 16,441,504	\$ 16,750,062

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	-	-	-	811,263	-	-	-	-	811,263	
Committed	422,672	-	422,672	-	-	-	-	-	422,672	
Assigned	515,630	-	515,630	-	-	-	-	-	515,630	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 938,302	\$ -	\$ 938,302	\$ 811,263	\$ -	\$ -	\$ -	\$ -	\$ 1,749,565	