

**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 Sasha Morgan  
Signature of Court Executive

April 17, 2023  
Date

SANTA CRUZ SUPERIOR COURT  
Court

2022-2023 Quarter 3  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

SANTA CRUZ SUPERIOR COURT

Court

2022-23 Quarter 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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5	
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11	
12	

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

SANTA CRUZ SUPERIOR COURT

Court

2022-23 Quarter 3

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)		123.35	119.65	123.5	

<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 March								
	Fiscal Year 2022/23								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							
<b>ASSETS</b>									
Operations	\$ (3,099,928)	\$ 3,464,815	\$ (422,665)	\$ 0			\$ 7,602	\$ (60,175)	\$ (637)
Payroll	\$ (1,718)							\$ (1,718)	\$ (106,631)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 24,882	\$ 24,882	\$ 0
Trust							\$ (12,947)	\$ (12,947)	\$ (631)
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	\$ 7,620,197						\$ 891,004	\$ 8,511,201	\$ 7,335,758
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,526,796</b>	<b>\$ 3,464,815</b>	<b>\$ (422,665)</b>	<b>\$ 0</b>			<b>\$ 2,248,606</b>	<b>\$ 9,817,553</b>	<b>\$ 8,574,171</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 646
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 10,872	\$ 0					\$ 11,944	\$ 22,815	\$ 11,944
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ (404)
Due From State	\$ 0	\$ 0	\$ 29,475					\$ 29,475	\$ (90,807)
Trust Due To/From							\$ 2,940	\$ 2,940	\$ 3,968
Distribution Due To/From							\$ 100	\$ 100	\$ 197
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 318							\$ 318	\$ 283
<b>Total Receivables</b>	<b>\$ 11,189</b>	<b>\$ 0</b>	<b>\$ 29,475</b>				<b>\$ 14,984</b>	<b>\$ 55,648</b>	<b>\$ (74,173)</b>
Prepaid Expenses - General	\$ 7,335							\$ 7,335	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 7,335</b>							<b>\$ 7,335</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 4,545,321</b>	<b>\$ 3,464,815</b>	<b>\$ (393,189)</b>	<b>\$ 0</b>			<b>\$ 2,263,590</b>	<b>\$ 9,880,537</b>	<b>\$ 8,499,998</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 45,659	\$ 0	\$ 0	\$ 0			\$ 364	\$ 46,023	\$ 68,412
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,358	\$ 3,358	\$ 4,449
Due to Other Courts									\$ 0
Due to State	\$ 69,340		\$ 23,683					\$ 93,023	\$ 14
TC145 Liability							\$ 272,090	\$ 272,090	\$ 304,653
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 54,670	\$ 54,670	\$ 66,496
Due to Other Public Agencies									
Sales and Use Tax	\$ 352							\$ 352	\$ 341
Interest							\$ 3,229	\$ 3,229	\$ 78
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 115,351</b>	<b>\$ 0</b>	<b>\$ 23,683</b>	<b>\$ 0</b>			<b>\$ 333,711</b>	<b>\$ 472,745</b>	<b>\$ 444,442</b>
Civil							\$ 413,732	\$ 413,732	\$ 379,887
Criminal							\$ 63,225	\$ 63,225	\$ 53,840
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,338,066	\$ 1,338,066	\$ 1,338,066
Trust Interest Payable							\$ 15,408	\$ 15,408	\$ 5,004
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,830,429</b>	<b>\$ 1,830,429</b>	<b>\$ 1,776,796</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 159,949							\$ 159,949	\$ 6,853
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,485,589							\$ 1,485,589	\$ 1,235,437
Payroll Clearing	\$ (490)							\$ (490)	\$ (3)
<b>Total Payroll Liabilities</b>	<b>\$ 1,645,049</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 1,645,049</b>	<b>\$ 1,242,287</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 46,943		\$ 90				\$ 99,449	\$ 146,482	\$ 143,678
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 46,943</b>	<b>\$ 0</b>	<b>\$ 90</b>				<b>\$ 99,449</b>	<b>\$ 146,482</b>	<b>\$ 143,678</b>
<b>Total Liabilities</b>	<b>\$ 1,807,343</b>	<b>\$ 0</b>	<b>\$ 23,773</b>	<b>\$ 0</b>			<b>\$ 2,263,590</b>	<b>\$ 4,094,705</b>	<b>\$ 3,607,203</b>
<b>Total Fund Balance</b>	<b>\$ 2,737,978</b>	<b>\$ 3,464,815</b>	<b>\$ (416,962)</b>	<b>\$ 0</b>				<b>\$ 5,785,832</b>	<b>\$ 4,892,795</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,545,321</b>	<b>\$ 3,464,815</b>	<b>\$ (393,189)</b>	<b>\$ 0</b>			<b>\$ 2,263,590</b>	<b>\$ 9,880,537</b>	<b>\$ 8,499,998</b>



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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	Personnel 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	\$ 4,655,870	\$ 195,394				\$ (41,048)	\$ 4,810,217	\$ 6,038,588	\$ 4,341,746	\$ 5,058,215
Traffic & Other Infractions	\$ 787,426						\$ 787,426		\$ 496,375	\$ 492,452
Other Criminal Cases	\$ 555,200	\$ 59,462				\$ 61,170	\$ 675,831	\$ 3,366,305	\$ 481,100	\$ 3,376,577
Civil	\$ 1,012,685	\$ 46,722					\$ 1,059,407	\$ 1,626,298	\$ 1,115,235	\$ 1,278,777
Family & Children Services	\$ 547,045	\$ 44,024			\$ 12,552		\$ 603,622	\$ 1,235,265	\$ 529,100	\$ 950,371
Probate, Guardianship & Mental Health Services	\$ 297,927	\$ 282					\$ 298,209	\$ 260,768	\$ 184,367	\$ 437,079
Juvenile Dependency Services	\$ 87,488						\$ 87,488		\$ 85,547	\$ 380,216
Juvenile Delinquency Services								\$ 206,388		
Other Court Operations	\$ 494,587	\$ 10,037					\$ 504,624	\$ 187,324	\$ 544,250	\$ 1,247,746
Court Interpreters	\$ 315,649	\$ 251,955					\$ 567,604	\$ 1,141,406	\$ 621,262	\$ 907,699
Jury Services	\$ 75,950	\$ 52,967	\$ 51,120				\$ 180,036	\$ 177,054	\$ 215,655	\$ 315,455
Security									\$ 300	\$ 500
Trial Court Operations Program	\$ 8,829,828	\$ 660,843	\$ 51,120		\$ 12,552	\$ 20,122	\$ 9,574,464	\$ 14,239,396	\$ 8,614,938	\$ 14,445,087
Enhanced Collections	\$ 102,442	\$ (40)				\$ (22,723)	\$ 79,679	\$ 88,500	\$ 122,226	\$ 141,720
Other Non-Court Operations	\$ 624,568	\$ 2,545					\$ 627,113	\$ 1,061,858	\$ 603,554	\$ 1,351,612
Non-Court Operations Program	\$ 727,010	\$ 2,505				\$ (22,723)	\$ 706,792	\$ 1,150,358	\$ 725,780	\$ 1,493,332
Executive Office	\$ 430,415	\$ 10,706					\$ 441,121	\$ 359,307	\$ 253,095	\$ 333,579
Fiscal Services	\$ 437,983	\$ 62,619			\$ (12,552)	\$ 2,088	\$ 490,138	\$ 869,241	\$ 445,266	\$ 1,376,074
Human Resources	\$ 414,352	\$ 16,210	\$ 181				\$ 430,742	\$ 376,896	\$ 360,103	\$ 541,705
Business & Facilities Services	\$ 27,327	\$ 522,984					\$ 550,311	\$ 786,011	\$ 330,737	\$ 460,750
Information Technology	\$ 984,824	\$ 676,505					\$ 1,661,329	\$ 2,719,787	\$ 1,063,078	\$ 2,188,282
Court Administration Program	\$ 2,294,901	\$ 1,289,024	\$ 181		\$ (12,552)	\$ 2,088	\$ 3,573,642	\$ 5,111,242	\$ 2,452,279	\$ 4,900,390
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 11,851,739	\$ 1,952,372	\$ 51,300		\$ 0	\$ (513)	\$ 13,854,898	\$ 20,500,996	\$ 11,792,998	\$ 20,838,809