

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

December 20, 2019
Date

SANTA CRUZ SUPERIOR COURT
Court

2019-20 Quarter 1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT
Court

2019-20 Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SANTA CRUZ SUPERIOR COURT

Court

2019-20 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)		122.2			

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	\$ (1,147,325)	\$ 495,901	\$ 432,253	\$ 0			\$ 11,854	\$ (207,316)	\$ (206,101)
Payroll	\$ (3,590)						\$ 0	\$ (3,590)	\$ (1,539)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (81,743)	\$ (81,743)	\$ (43,830)
Civil Filing Fees							\$ (4,415)	\$ (4,415)	\$ 43,830
Trust							\$ (4,568)	\$ (4,568)	\$ (8,011)
Credit Card								\$ 3,246	\$ 3,246
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,024,621	\$ 1,024,621	\$ 1,024,621
Cash Outside of the JCC									
Cash Equivalents	\$ 4,964,288						\$ 586,868	\$ 5,551,156	\$ 2,865,821
Total Cash and Cash Equivalents	\$ 3,821,619	\$ 495,901	\$ 432,253	\$ 0			\$ 1,532,618	\$ 6,282,392	\$ 3,683,037
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 16,589
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 23	\$ 0	\$ 0					\$ 23	\$ 3,847
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 37,119
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 117,375
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 18,957
Due From State	\$ 0	\$ 0	\$ 109,277					\$ 109,277	\$ 525,428
Trust Due To/From							\$ 5,693	\$ 5,693	\$ 6,074
Distribution Due To/From							\$ 3,702	\$ 3,702	\$ 12
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 17
General Due To/From	\$ 2							\$ 2	\$ 367
Total Receivables	\$ 25	\$ 0	\$ 109,277	\$ 0			\$ 21,338	\$ 130,640	\$ 725,783
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 3,821,644	\$ 495,901	\$ 541,530	\$ 0			\$ 1,553,957	\$ 6,413,032	\$ 4,408,820
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 340,457
Accounts Payable - General	\$ 119,663	\$ 0	\$ 0	\$ 0			\$ 0	\$ 119,663	\$ 60,831
Due to Other Funds	\$ 365	\$ 0	\$ 0				\$ 9,031	\$ 9,396	\$ 43,588
Due to Other Courts	\$ 0							\$ 0	\$ 549
Due to State	\$ 0							\$ 0	\$ 6,923
TC145 Liability							\$ 305,010	\$ 305,010	\$ 292,533
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 171,159
AB145 Due to Other Government Agency							\$ 30,057	\$ 30,057	\$ 29,293
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,103							\$ 1,103	\$ 426
Interest							\$ 697	\$ 697	\$ 413
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 121,131	\$ 0	\$ 0	\$ 0			\$ 344,795	\$ 465,927	\$ 946,173
Civil							\$ 82,351	\$ 82,351	\$ 265,413
Criminal							\$ 1,376	\$ 1,376	\$ 67,066
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,024,621	\$ 1,024,621	\$ 1,024,621
Trust Interest Payable							\$ 4,784	\$ 4,784	\$ 10,972
Miscellaneous Trust									
Total Trust Deposits							\$ 1,113,133	\$ 1,113,133	\$ 1,368,073
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 424,465
Benefits Payable	\$ 248,407							\$ 248,407	\$ 147,580
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 650,102							\$ 650,102	\$ 89,702
Payroll Clearing	\$ (9)							\$ (9)	\$ 0
Total Payroll Liabilities	\$ 898,500	\$ 0	\$ 0					\$ 898,500	\$ 661,746
Revenue Collected in Advance			\$ 289,509					\$ 289,509	\$ 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		\$ 289,509				\$ 96,028	\$ 415,369	\$ 415,464
Total Liabilities	\$ 1,049,463	\$ 0	\$ 289,509	\$ 0			\$ 1,553,957	\$ 2,892,928	\$ 3,391,456
Total Fund Balance	\$ 2,772,181	\$ 495,901	\$ 252,021	\$ 0				\$ 3,520,104	\$ 1,017,364
Total Liabilities and Fund Balance	\$ 3,821,644	\$ 495,901	\$ 541,530	\$ 0			\$ 1,553,957	\$ 6,413,032	\$ 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										2018/19	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 9,473,362	\$ 39,272					\$ 9,512,634	\$ 13,923,116	\$ 13,628,060	\$ 13,428,856	
Improvement and Modernization Fund								\$ 34,992	\$ 34,992	\$ 34,992	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 440,235						\$ 440,235	\$ 903,839	\$ 1,106,846	\$ 700,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 96,794						\$ 96,794	\$ 368,009	\$ 358,133	\$ 334,759	
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558	
	\$ 10,213,949	\$ 39,272					\$ 10,253,221	\$ 15,433,514	\$ 15,331,589	\$ 14,702,165	
Grants											
AB 1058 Commissioner/Facilitator			\$ 109,278				\$ 109,278	\$ 310,378	\$ 308,248	\$ 294,503	
Other Judicial Council Grants			\$ 567,058				\$ 567,058	\$ 864,151	\$ 567,851	\$ 559,153	
Non-Judicial Council Grants											
			\$ 676,336				\$ 676,336	\$ 1,174,529	\$ 876,099	\$ 853,656	
Other Financing Sources											
Interest Income	\$ 20,545	\$ 4,991					\$ 25,536	\$ 50,000	\$ 104,938	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 33,294	\$ 17,742					\$ 51,035	\$ 134,300	\$ 129,174	\$ 142,300	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 21,544					\$ 21,544	\$ 150,824	\$ 165,245	\$ 144,232	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 1,890					\$ 1,890	\$ 49,000	\$ 46,920	\$ 39,500	
Reimbursement Other	\$ 39,663						\$ 39,663	\$ 142,749	\$ 146,661	\$ 138,939	
Sale of Fixed Assets											
Other Miscellaneous	\$ 288						\$ 288	\$ 3,000	\$ 3,191	\$ 12,200	
	\$ 93,790	\$ 46,166					\$ 139,957	\$ 529,873	\$ 596,130	\$ 497,171	
Total Revenues	\$ 10,307,740	\$ 85,438	\$ 676,336				\$ 11,069,514	\$ 17,137,916	\$ 16,803,819	\$ 16,052,992	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,288,961	\$ 23,330	\$ 207,349				\$ 4,519,640	\$ 9,030,197	\$ 8,789,128	\$ 8,863,550	
Temp Help	\$ 24,324						\$ 24,324	\$ 18,864	\$ 16,683	\$ 6,336	
Overtime	\$ 14,898						\$ 14,898		\$ 18,216		
Staff Benefits	\$ 2,449,341	\$ 12,913	\$ 123,349				\$ 2,585,603	\$ 5,211,266	\$ 4,633,475	\$ 4,854,641	
	\$ 6,777,524	\$ 36,243	\$ 330,698				\$ 7,144,465	\$ 14,260,327	\$ 13,457,502	\$ 13,724,527	
Operating Expenses and Equipment											
General Expense	\$ 279,527		\$ 4,997				\$ 284,523	\$ 325,899	\$ 619,269	\$ 252,800	
Printing	\$ 38,229	\$ 5,597					\$ 43,825	\$ 87,150	\$ 86,811	\$ 92,000	
Telecommunications	\$ 58,929						\$ 58,929	\$ 70,400	\$ 203,175	\$ 95,600	
Postage	\$ 10,667						\$ 10,667	\$ 20,300	\$ 20,758	\$ 25,600	
Insurance	\$ 6,626						\$ 6,626	\$ 5,700	\$ 5,393	\$ 6,500	
In-State Travel	\$ 9,292		\$ 6,995				\$ 16,287	\$ 39,275	\$ 29,664	\$ 31,700	
Out-of-State Travel	\$ 1,950						\$ 1,950	\$ 1,550	\$ 1,524		
Training	\$ 4,792		\$ 1,761				\$ 6,553	\$ 21,250	\$ 12,638	\$ 6,300	
Security Services	\$ 1,573						\$ 1,573	\$ 450	\$ 2,402		
Facility Operations	\$ 333,051		\$ 33				\$ 333,084	\$ 872,294	\$ 469,444	\$ 522,530	
Utilities											
Contracted Services	\$ 380,253	\$ 16,667	\$ 42,139				\$ 439,059	\$ 998,463	\$ 716,899	\$ 568,200	
Consulting and Professional Services	\$ 5,085						\$ 5,085	\$ 10,900	\$ 11,325	\$ 8,000	
Information Technology	\$ 91,511	\$ (555)	\$ 22,026				\$ 112,982	\$ 185,500	\$ 570,168	\$ 203,000	
Major Equipment	\$ 4,939						\$ 4,939		\$ 161,039	\$ 18,000	
Other Items of Expense	\$ 985						\$ 985	\$ 1,200	\$ 1,253	\$ 1,550	
	\$ 1,227,407	\$ 21,708	\$ 77,951				\$ 1,327,067	\$ 2,640,331	\$ 2,911,763	\$ 1,831,780	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 74,487						\$ 74,487	\$ 168,000	\$ 158,532	\$ 132,190	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 20,755						\$ 20,755		\$ 150,003	\$ 550,000	
Capital Costs											
Internal Cost Recovery	\$ (20,210)	\$ 4,544	\$ 15,666				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 75,033	\$ 4,544	\$ 15,666				\$ 95,243	\$ 168,000	\$ 308,535	\$ 682,190	
Total Expenditures	\$ 8,079,964	\$ 62,495	\$ 424,315				\$ 8,566,774	\$ 17,068,658	\$ 16,677,800	\$ 16,238,497	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,227,776	\$ 22,943	\$ 252,021				\$ 2,502,740	\$ 69,258	\$ 126,019	\$ (185,505)	
Operating Transfers In (Out)								\$ 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)	\$ 2,772,181	\$ 495,901	\$ 252,021	\$ 0			\$ 3,520,104	\$ 1,086,622	\$ 1,017,364	\$ 705,840	

Superior Court of California, County of Santa Cruz
 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	\$ 2,724,886	\$ 146,798					\$ 2,871,684	\$ 4,520,241	\$ 5,295,413	\$ 4,156,399
Traffic & Other Infractions	\$ 355,541						\$ 355,541	\$ 396,999	\$ 636,752	\$ 489,947
Other Criminal Cases	\$ 333,730	\$ 87,867				\$ (456)	\$ 421,141	\$ 1,151,025	\$ 932,826	\$ 1,431,263
Civil	\$ 786,629	\$ 21,912					\$ 808,541	\$ 1,226,078	\$ 1,501,357	\$ 1,269,870
Family & Children Services	\$ 286,197	\$ 11,562				\$ 16,122	\$ 313,880	\$ 836,709	\$ 723,738	\$ 770,923
Probate, Guardianship & Mental Health Services	\$ 112,575	\$ 26,733					\$ 139,307	\$ 473,219	\$ 212,150	\$ 582,793
Juvenile Dependency Services	\$ 86,262						\$ 86,262	\$ 324,758	\$ 163,485	\$ 336,582
Juvenile Delinquency Services		\$ 891					\$ 891	\$ 1,925	\$ 2,219	\$ 2,100
Other Court Operations	\$ 360,769	\$ 105,734					\$ 466,504	\$ 1,735,459	\$ 694,825	\$ 1,075,116
Court Interpreters	\$ 369,092	\$ 90,195					\$ 459,286	\$ 903,839	\$ 915,838	\$ 961,092
Jury Services	\$ 89,467	\$ 37,976	\$ 74,487				\$ 201,931	\$ 261,427	\$ 398,755	\$ 392,902
Security								\$ 450	\$ 450	\$ 18,000
Trial Court Operations Program	\$ 5,505,149	\$ 529,667	\$ 74,487			\$ 15,666	\$ 6,124,969	\$ 11,832,129	\$ 11,477,808	\$ 11,486,987
Enhanced Collections	\$ 92,112					\$ 4,544	\$ 96,656	\$ 150,824	\$ 199,881	\$ 169,212
Other Non-Court Operations	\$ 432,072	\$ 8,110					\$ 440,183	\$ 1,297,040	\$ 919,145	\$ 1,400,451
Non-Court Operations Program	\$ 524,184	\$ 8,110				\$ 4,544	\$ 536,838	\$ 1,447,864	\$ 1,119,026	\$ 1,569,663
Executive Office	\$ 167,663	\$ 3,388	\$ 20,751				\$ 191,802	\$ 369,848	\$ 374,007	\$ 352,124
Fiscal Services	\$ 243,339	\$ 27,306	\$ 4			\$ (20,210)	\$ 250,440	\$ 898,103	\$ 349,820	\$ 801,859
Human Resources	\$ 82,616	\$ 10,056					\$ 92,672	\$ 157,814	\$ 349,823	\$ 134,666
Business & Facilities Services	\$ 29,647	\$ 579,150					\$ 608,797	\$ 957,473	\$ 701,518	\$ 485,830
Information Technology	\$ 591,868	\$ 169,388					\$ 761,256	\$ 1,405,427	\$ 2,305,798	\$ 1,407,368
Court Administration Program	\$ 1,115,132	\$ 789,289	\$ 20,755			\$ (20,210)	\$ 1,904,966	\$ 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	\$ 7,144,465	\$ 1,327,067	\$ 95,243			\$ 0	\$ 8,566,774	\$ 17,068,658	\$ 16,677,800	\$ 16,238,497