

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

May 24, 2019
Date

SANTA CRUZ SUPERIOR COURT
Court

2018-19 Quarter 3
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2018-19 Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SANTA CRUZ SUPERIOR COURT

Court

2018-19 Quarter 3

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)		116.1	117.1	118.8	

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 March									
Fiscal Year 2018/19									2017/18
	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	\$ (486,869)	\$ 509,263	\$ 357,121	\$ 0			\$ (200,883)	\$ 178,633	\$ 386,405
Payroll	\$ (224,336)						\$ 219,200	\$ (5,136)	\$ (4,275)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 0	\$ 0	\$ (66,103)
Civil Filing Fees							\$ 0	\$ 0	\$ (45,895)
Trust	\$ 0						\$ (2,572)	\$ (2,572)	\$ (83,673)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,350
Cash with County	\$ 0						\$ 267,214	\$ 267,214	\$ 601,867
Cash Outside of the JCC									
Cash Equivalents	\$ 2,811,188						\$ 786,171	\$ 3,597,359	\$ 3,072,481
Total Cash and Cash Equivalents	\$ 2,108,229	\$ 509,263	\$ 357,121	\$ 0			\$ 1,069,130	\$ 4,043,743	\$ 3,869,157
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,188	\$ 0	\$ 0					\$ 4,188	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 11,950
Due From Other Courts	\$ 18,687						\$ 0	\$ 18,687	\$ 12,342
Due From State	\$ 1,356	\$ 0	\$ 70,709					\$ 72,065	\$ 9,181
Trust Due To/From							\$ 31,745	\$ 31,745	\$ 232,455
Distribution Due To/From							\$ 54	\$ 54	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 3							\$ 3	\$ 1,816
Total Receivables	\$ 24,234	\$ 0	\$ 70,709	\$ 0			\$ 43,742	\$ 138,685	\$ 267,744
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 2,132,463	\$ 509,263	\$ 427,830	\$ 0			\$ 1,112,872	\$ 4,182,428	\$ 4,136,901
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 156,796	\$ 0	\$ 0	\$ 0			\$ 0	\$ 156,796	\$ 51,828
Due to Other Funds	\$ 12	\$ 0	\$ 0	\$ 0			\$ 31,790	\$ 31,802	\$ 234,270
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 334,990	\$ 334,990	\$ 329,335
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 36,100	\$ 36,100	\$ 24,747
Due to Other Public Agencies									
Sales and Use Tax	\$ 235							\$ 235	\$ 716
Interest							\$ 1,504	\$ 1,504	\$ 1,063
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 157,042	\$ 0	\$ 0	\$ 0			\$ 404,384	\$ 561,426	\$ 641,959
Civil							\$ 288,669	\$ 288,669	\$ 457,238
Criminal							\$ 48,501	\$ 48,501	\$ 118
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 267,214	\$ 267,214	\$ 601,867
Trust Interest Payable							\$ 7,981	\$ 7,981	\$ 2,798
Miscellaneous Trust									
Total Trust Deposits							\$ 612,365	\$ 612,365	\$ 1,062,022
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 8,887							\$ 8,887	\$ 2,783
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 220,954							\$ 220,954	\$ 666,910
Payroll Clearing	\$ (113)							\$ (113)	\$ (1)
Total Payroll Liabilities	\$ 229,728	\$ 0	\$ 0					\$ 229,728	\$ 669,692
Revenue Collected in Advance			\$ 0					\$ 0	\$ 549,999
Liabilities For Deposits	\$ 29,832						\$ 96,028	\$ 125,860	\$ 47,854
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 95	\$ 95	\$ 715
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,832		\$ 0				\$ 96,123	\$ 125,955	\$ 598,569
Total Liabilities	\$ 416,602	\$ 0	\$ 0	\$ 0			\$ 1,112,872	\$ 1,529,474	\$ 2,972,241
Total Fund Balance	\$ 1,715,861	\$ 509,263	\$ 427,830	\$ 0				\$ 2,652,954	\$ 1,164,659
Total Liabilities and Fund Balance	\$ 2,132,463	\$ 509,263	\$ 427,830	\$ 0			\$ 1,112,872	\$ 4,182,428	\$ 4,136,901

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 March											
Fiscal Year 2018/19										2017/18	
	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	\$ 10,184,107	\$ 68,253					\$ 10,252,360	\$ 13,428,856	\$ 9,135,825	\$ 12,093,210	
Improvement and Modernization Fund								\$ 34,992	\$ 35,289	\$ 35,289	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 864,293						\$ 864,293	\$ 700,000	\$ 517,760	\$ 750,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 298,664						\$ 298,664	\$ 334,759	\$ 130,335	\$ 174,175	
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558	
	\$ 11,550,622	\$ 68,253					\$ 11,618,874	\$ 14,702,165	\$ 10,022,767	\$ 13,256,232	
Grants											
AB 1058 Commissioner/Facilitator			\$ 208,358				\$ 208,358	\$ 294,503	\$ 224,261	\$ 326,361	
Other Judicial Council Grants			\$ 738,333				\$ 738,333	\$ 559,153	\$ 142,021	\$ 492,289	
Non-Judicial Council Grants											
			\$ 946,691				\$ 946,691	\$ 853,656	\$ 366,282	\$ 818,650	
Other Financing Sources											
Interest Income	\$ 53,885	\$ 8,262		\$ 0			\$ 62,147	\$ 20,000	\$ 30,465	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 40,235	\$ 25,761					\$ 65,995	\$ 142,300	\$ 72,528	\$ 167,450	
Non-Fee Revenues											
Enhanced Collections		\$ 122,939					\$ 122,939	\$ 144,232	\$ 132,584	\$ 239,013	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 462	\$ 3,986					\$ 4,448	\$ 39,500	\$ 3,942	\$ 40,000	
Reimbursement Other	\$ 104,251						\$ 104,251	\$ 138,939	\$ 117,783	\$ 111,506	
Sale of Fixed Assets											
Other Miscellaneous	\$ (53)						\$ (53)	\$ 12,200	\$ 10,201	\$ 23,300	
	\$ 198,780	\$ 160,948		\$ 0			\$ 359,728	\$ 497,171	\$ 367,502	\$ 601,269	
Total Revenues	\$ 11,749,402	\$ 229,201	\$ 946,691	\$ 0			\$ 12,925,293	\$ 16,052,992	\$ 10,756,550	\$ 14,676,151	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,078,384	\$ 64,915	\$ 277,139				\$ 6,420,438	\$ 8,863,550	\$ 5,920,963	\$ 8,296,222	
Temp Help	\$ 8,257						\$ 8,257	\$ 6,336	\$ 11,609	\$ 41,496	
Overtime	\$ 8,822						\$ 8,822		\$ 7,873		
Staff Benefits	\$ 3,311,637	\$ 40,305	\$ 153,982				\$ 3,505,923	\$ 4,854,641	\$ 3,228,329	\$ 4,806,734	
	\$ 9,407,099	\$ 105,220	\$ 431,121				\$ 9,943,441	\$ 13,724,527	\$ 9,168,774	\$ 13,144,452	
Operating Expenses and Equipment											
General Expense	\$ 127,548		\$ 2,866				\$ 130,415	\$ 252,800	\$ 230,953	\$ 224,845	
Printing	\$ 46,393	\$ 9,899		\$ 0			\$ 56,292	\$ 92,000	\$ 47,123	\$ 73,650	
Telecommunications	\$ 76,920						\$ 76,920	\$ 95,600	\$ 58,845	\$ 78,625	
Postage	\$ 12,629						\$ 12,629	\$ 25,600	\$ 14,471	\$ 51,100	
Insurance	\$ 5,393						\$ 5,393	\$ 6,500	\$ 4,774	\$ 5,000	
In-State Travel	\$ 17,464		\$ 4,109				\$ 21,573	\$ 31,700	\$ 16,073	\$ 29,400	
Out-of-State Travel	\$ 1,524						\$ 1,524		\$ 5,550		
Training	\$ 4,725		\$ 2,472				\$ 7,197	\$ 6,300	\$ 4,959	\$ 6,250	
Security Services	\$ 450						\$ 450			\$ 300	
Facility Operations	\$ 185,527		\$ 31				\$ 185,558	\$ 522,530	\$ 264,282	\$ 436,648	
Utilities											
Contracted Services	\$ 343,805	\$ 25,333	\$ 43,641				\$ 412,779	\$ 568,200	\$ 212,507	\$ 430,028	
Consulting and Professional Services	\$ 7,480						\$ 7,480	\$ 8,000	\$ 3,610	\$ 8,000	
Information Technology	\$ 169,209						\$ 169,209	\$ 203,000	\$ 265,849	\$ 275,100	
Major Equipment	\$ 8,560						\$ 8,560	\$ 18,000	\$ 2,800	\$ 12,800	
Other Items of Expense	\$ 857						\$ 857	\$ 1,550	\$ 718	\$ 1,850	
	\$ 1,008,484	\$ 35,233	\$ 53,118				\$ 1,096,835	\$ 1,831,780	\$ 1,126,964	\$ 1,639,146	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 123,408						\$ 123,408	\$ 132,190	\$ 93,731	\$ 103,200	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 550,000			
Capital Costs											
Internal Cost Recovery	\$ (53,872)	\$ 19,250	\$ 34,621				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 69,536	\$ 19,250	\$ 34,621				\$ 123,408	\$ 682,190	\$ 93,731	\$ 103,200	
Total Expenditures	\$ 10,485,120	\$ 159,703	\$ 518,861				\$ 11,163,684	\$ 16,238,497	\$ 10,389,470	\$ 14,886,798	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,264,282	\$ 69,497	\$ 427,830	\$ 0			\$ 1,761,609	\$ (185,505)	\$ 367,081	\$ (210,647)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 451,579	\$ 439,766	\$ 0	\$ 0			\$ 891,345	\$ 891,345	\$ 797,579	\$ 797,579	
Ending Balance (Deficit)	\$ 1,715,861	\$ 509,263	\$ 427,830	\$ 0			\$ 2,652,954	\$ 705,840	\$ 1,164,659	\$ 586,932	

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

For the month ended March										
Fiscal Year 2018/19									2017/18	
	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	\$ 3,664,676	\$ 218,010					\$ 3,882,686	\$ 4,156,399	\$ 3,366,293	\$ 3,735,946
Traffic & Other Infractions	\$ 486,399	\$ 244					\$ 486,644	\$ 489,947	\$ 476,878	\$ 563,930
Other Criminal Cases	\$ 447,085	\$ 103,107					\$ 550,192	\$ 1,431,263	\$ 438,935	\$ 1,351,998
Civil	\$ 1,038,340	\$ 33,876					\$ 1,072,216	\$ 1,269,870	\$ 848,718	\$ 1,084,223
Family & Children Services	\$ 498,363	\$ 5,345			\$ 34,621		\$ 538,330	\$ 770,923	\$ 489,986	\$ 707,156
Probate, Guardianship & Mental Health Services	\$ 174,060	\$ 57					\$ 174,117	\$ 582,793	\$ 253,583	\$ 546,360
Juvenile Dependency Services	\$ 121,508						\$ 121,508	\$ 336,582	\$ 111,785	\$ 228,938
Juvenile Delinquency Services		\$ 1,519					\$ 1,519	\$ 2,100	\$ 1,192	\$ 2,900
Other Court Operations	\$ 486,876	\$ 25,466					\$ 512,343	\$ 1,075,116	\$ 600,821	\$ 1,238,662
Court Interpreters	\$ 542,700	\$ 130,994					\$ 673,694	\$ 961,092	\$ 560,595	\$ 860,255
Jury Services	\$ 127,582	\$ 47,733	\$ 123,408				\$ 298,723	\$ 392,902	\$ 249,192	\$ 463,683
Security		\$ 450					\$ 450	\$ 18,000	\$ 14,000	\$ 3,100
Trial Court Operations Program	\$ 7,587,589	\$ 566,803	\$ 123,408		\$ 34,621		\$ 8,312,421	\$ 11,486,987	\$ 7,411,979	\$ 10,787,151
Enhanced Collections	\$ 129,602				\$ 19,250		\$ 148,853	\$ 169,212	\$ 171,775	\$ 239,144
Other Non-Court Operations	\$ 601,335	\$ 8,325					\$ 609,660	\$ 1,400,451	\$ 537,558	\$ 1,130,519
Non-Court Operations Program	\$ 730,937	\$ 8,325			\$ 19,250		\$ 758,513	\$ 1,569,663	\$ 709,333	\$ 1,369,663
Executive Office	\$ 240,530	\$ 2,045					\$ 242,575	\$ 352,124	\$ 210,961	\$ 103,756
Fiscal Services	\$ 298,362	\$ 38,932			\$ (53,872)		\$ 283,422	\$ 801,859	\$ 400,964	\$ 755,156
Human Resources	\$ 142,393	\$ 25,988					\$ 168,381	\$ 134,666	\$ 160,835	\$ 123,773
Business & Facilities Services	\$ 142,564	\$ 227,042					\$ 369,606	\$ 485,830	\$ 424,446	\$ 401,448
Information Technology	\$ 801,065	\$ 227,701					\$ 1,028,766	\$ 1,407,368	\$ 1,070,952	\$ 1,345,851
Court Administration Program	\$ 1,624,914	\$ 521,707			\$ (53,872)		\$ 2,092,750	\$ 3,181,847	\$ 2,268,158	\$ 2,729,984
Expenditures Not Distributed or Posted to a Program									\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,943,441	\$ 1,096,835	\$ 123,408		\$ 0		\$ 11,163,684	\$ 16,238,497	\$ 10,389,470	\$ 14,886,798