

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

February 6, 2020
Date

SANTA CRUZ SUPERIOR COURT
Court

2019-20 Quarter 2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SANTA CRUZ SUPERIOR COURT

Court

2019-20 Quarter 2

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	121.2		

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 December									
Fiscal Year 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (938,507)	\$ 498,703	\$ 459,518	\$ 0			\$ 8,720	\$ 28,433	\$ 197,826
Payroll	\$ 0						\$ 0	\$ 0	\$ (285)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 394	\$ 394	\$ (35,341)
Civil Filing Fees							\$ 0	\$ 0	\$ 37,962
Trust							\$ (4,568)	\$ (4,568)	\$ (674)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,445
Cash with County							\$ 1,024,621	\$ 1,024,621	\$ 267,214
Cash Outside of the JCC									
Cash Equivalents	\$ 5,194,314						\$ 515,957	\$ 5,710,271	\$ 4,981,775
Total Cash and Cash Equivalents	\$ 4,264,052	\$ 498,703	\$ 459,518	\$ 0			\$ 1,545,124	\$ 6,767,397	\$ 5,456,922
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 113	\$ 0	\$ 0					\$ 113	\$ 24
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 13,107
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 18,687
Due From State	\$ 0	\$ 0	\$ 109,277					\$ 109,277	\$ 138,867
Trust Due To/From							\$ 5,693	\$ 5,693	\$ 3,393
Distribution Due To/From							\$ 3,702	\$ 3,702	\$ 9
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 2							\$ 2	\$ 3,664
Total Receivables	\$ 115	\$ 0	\$ 109,277	\$ 0			\$ 21,338	\$ 130,730	\$ 177,750
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 4,264,167	\$ 498,703	\$ 568,795	\$ 0			\$ 1,566,463	\$ 6,898,127	\$ 5,634,672
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 44,874	\$ 0	\$ 0	\$ 0			\$ 0	\$ 44,874	\$ 69,048
Due to Other Funds	\$ 365	\$ 0	\$ 0				\$ 9,031	\$ 9,396	\$ 13,484
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 295,332	\$ 295,332	\$ 263,490
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 32,331	\$ 32,331	\$ 66,970
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,103							\$ 1,103	\$ 235
Interest							\$ 697	\$ 697	\$ 1,552
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 46,342	\$ 0	\$ 0	\$ 0			\$ 337,391	\$ 383,733	\$ 414,779
Civil							\$ 82,351	\$ 82,351	\$ 393,616
Criminal							\$ 21,287	\$ 21,287	\$ 13,533
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,024,621	\$ 1,024,621	\$ 267,214
Trust Interest Payable							\$ 4,784	\$ 4,784	\$ 8,200
Miscellaneous Trust									
Total Trust Deposits							\$ 1,133,043	\$ 1,133,043	\$ 682,563
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 159,242							\$ 159,242	\$ (1,966)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 601,031							\$ 601,031	\$ 545,015
Payroll Clearing	\$ (7)							\$ (7)	\$ (6)
Total Payroll Liabilities	\$ 760,266	\$ 0	\$ 0					\$ 760,266	\$ 543,043
Revenue Collected in Advance			\$ 289,509					\$ 289,509	\$ 0
Liabilities For Deposits	\$ 29,832						\$ 96,028	\$ 125,860	\$ 123,241
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 295
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,832		\$ 289,509				\$ 96,028	\$ 415,369	\$ 123,536
Total Liabilities	\$ 836,440	\$ 0	\$ 289,509	\$ 0			\$ 1,566,463	\$ 2,692,411	\$ 1,763,920
Total Fund Balance	\$ 3,427,727	\$ 498,703	\$ 279,286	\$ 0				\$ 4,205,716	\$ 3,870,752
Total Liabilities and Fund Balance	\$ 4,264,167	\$ 498,703	\$ 568,795	\$ 0			\$ 1,566,463	\$ 6,898,127	\$ 5,634,672

**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 December													
Fiscal Year 2019/20													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 9,473,362	\$ 39,272					\$ 9,512,634	\$ 13,923,116	\$ 8,338,728	\$ 13,428,856			
Improvement and Modernization Fund								\$ 34,992		\$ 34,992			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 440,235						\$ 440,235	\$ 903,839	\$ 418,782	\$ 700,000			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 96,794						\$ 96,794	\$ 368,009	\$ 118,238	\$ 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	\$ 9,079,305	\$ 14,702,165			
Grants													
AB 1058 Commissioner/Facilitator			\$ 109,278				\$ 109,278	\$ 310,378	\$ 137,648	\$ 294,503			
Other Judicial Council Grants			\$ 567,058				\$ 567,058	\$ 864,151	\$ 716,926	\$ 559,153			
Non-Judicial Council Grants													
			\$ 676,336				\$ 676,336	\$ 1,174,529	\$ 854,574	\$ 853,656			
Other Financing Sources													
Interest Income	\$ 20,545	\$ 4,991					\$ 25,536	\$ 50,000	\$ 26,788	\$ 20,000			
Investment Income													
Donations													
Local Fees	\$ 33,294	\$ 17,742					\$ 51,035	\$ 134,300	\$ 31,055	\$ 142,300			
Non-Fee Revenues													
Enhanced Collections	\$ 0	\$ 21,544					\$ 21,544	\$ 150,824	\$ 61,037	\$ 144,232			
Escheatment													
Prior Year Revenue													
County Program - Restricted	\$ 0	\$ 1,890					\$ 1,890	\$ 49,000	\$ 2,102	\$ 39,500			
Reimbursement Other	\$ 39,663						\$ 39,663	\$ 142,749	\$ 63,182	\$ 138,939			
Sale of Fixed Assets													
Other Miscellaneous	\$ 288						\$ 288	\$ 3,000	\$ (315)	\$ 12,200			
	\$ 93,790	\$ 46,166					\$ 139,957	\$ 529,873	\$ 183,849	\$ 497,171			
Total Revenues	\$ 10,307,740	\$ 85,438	\$ 676,336				\$ 11,069,514	\$ 17,137,916	\$ 10,117,728	\$ 16,052,992			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 3,972,382	\$ 21,530	\$ 192,105				\$ 4,186,017	\$ 9,030,197	\$ 4,062,947	\$ 8,863,550			
Temp Help	\$ 23,124						\$ 23,124	\$ 18,864	\$ 6,415	\$ 6,336			
Overtime	\$ 14,210						\$ 14,210		\$ 4,196				
Staff Benefits	\$ 2,268,057	\$ 11,912	\$ 111,410				\$ 2,391,378	\$ 5,211,266	\$ 2,284,171	\$ 4,854,641			
	\$ 6,277,773	\$ 33,442	\$ 303,515				\$ 6,614,729	\$ 14,260,327	\$ 6,357,728	\$ 13,724,527			
Operating Expenses and Equipment													
General Expense	\$ 275,165		\$ 4,997				\$ 280,161	\$ 325,899	\$ 66,391	\$ 252,800			
Printing	\$ 35,818	\$ 5,597					\$ 41,415	\$ 87,150	\$ 34,049	\$ 92,000			
Telecommunications	\$ 58,331						\$ 58,331	\$ 70,400	\$ 52,773	\$ 95,600			
Postage	\$ 10,612						\$ 10,612	\$ 20,300	\$ 8,676	\$ 25,600			
Insurance	\$ 6,626						\$ 6,626	\$ 5,700	\$ 5,169	\$ 6,500			
In-State Travel	\$ 8,345		\$ 6,913				\$ 15,258	\$ 39,275	\$ 12,479	\$ 31,700			
Out-of-State Travel	\$ 1,950						\$ 1,950	\$ 1,550	\$ 1,524				
Training	\$ 4,684		\$ 1,761				\$ 6,445	\$ 21,250	\$ 6,688	\$ 6,300			
Security Services	\$ 1,573						\$ 1,573	\$ 450	\$ 450				
Facility Operations	\$ 313,330		\$ 33				\$ 313,363	\$ 872,294	\$ 100,300	\$ 522,530			
Utilities													
Contracted Services	\$ 262,365	\$ 16,667	\$ 42,139				\$ 321,171	\$ 998,463	\$ 247,924	\$ 568,200			
Consulting and Professional Services	\$ 5,085						\$ 5,085	\$ 10,900	\$ 5,410	\$ 8,000			
Information Technology	\$ 81,872	\$ (555)	\$ 22,026				\$ 103,343	\$ 185,500	\$ 152,431	\$ 203,000			
Major Equipment	\$ 4,939						\$ 4,939			\$ 18,000			
Other Items of Expense	\$ 919						\$ 919	\$ 1,200	\$ 586	\$ 1,550			
	\$ 1,071,613	\$ 21,708	\$ 77,869				\$ 1,171,190	\$ 2,640,331	\$ 694,851	\$ 1,831,780			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 74,487						\$ 74,487	\$ 168,000	\$ 85,742	\$ 132,190			
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 20,755						\$ 20,755			\$ 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	\$ 85,742	\$ 682,190			
Total Expenditures	\$ 7,424,418	\$ 59,694	\$ 397,050				\$ 7,881,162	\$ 17,068,658	\$ 7,138,321	\$ 16,238,497			
Excess (Deficit) of Revenues Over Expenditures	\$ 2,883,321	\$ 25,744	\$ 279,286				\$ 3,188,352	\$ 69,258	\$ 2,979,407	\$ (185,505)			
Operating Transfers In (Out)									\$ 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)	\$ 3,427,727	\$ 498,703	\$ 279,286	\$ 0			\$ 4,205,716	\$ 1,086,622	\$ 3,870,752	\$ 705,840			

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

For the month ended December										
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	\$ 2,527,662	\$ 137,529					\$ 2,665,191	\$ 4,520,241	\$ 2,393,070	\$ 4,156,399
Traffic & Other Infractions	\$ 324,522						\$ 324,522	\$ 396,999	\$ 323,870	\$ 489,947
Other Criminal Cases	\$ 303,606	\$ 85,885				\$ (456)	\$ 389,034	\$ 1,151,025	\$ 361,171	\$ 1,431,263
Civil	\$ 728,451	\$ 21,912					\$ 750,363	\$ 1,226,078	\$ 676,781	\$ 1,269,870
Family & Children Services	\$ 264,842	\$ 11,562				\$ 16,122	\$ 292,525	\$ 836,709	\$ 338,427	\$ 770,923
Probate, Guardianship & Mental Health Services	\$ 103,789	\$ 26,733					\$ 130,521	\$ 473,219	\$ 127,394	\$ 582,793
Juvenile Dependency Services	\$ 79,419						\$ 79,419	\$ 324,758	\$ 77,510	\$ 336,582
Juvenile Delinquency Services		\$ 719					\$ 719	\$ 1,925	\$ 1,104	\$ 2,100
Other Court Operations	\$ 326,230	\$ 4,646					\$ 330,876	\$ 1,735,459	\$ 326,595	\$ 1,075,116
Court Interpreters	\$ 339,484	\$ 81,820					\$ 421,304	\$ 903,839	\$ 433,717	\$ 961,092
Jury Services	\$ 82,085	\$ 35,790	\$ 74,487				\$ 192,362	\$ 261,427	\$ 199,280	\$ 392,902
Security								\$ 450	\$ 450	\$ 18,000
Trial Court Operations Program	\$ 5,080,087	\$ 406,596	\$ 74,487				\$ 5,576,836	\$ 11,832,129	\$ 5,259,368	\$ 11,486,987
Enhanced Collections	\$ 85,008					\$ 4,544	\$ 89,553	\$ 150,824	\$ 94,994	\$ 169,212
Other Non-Court Operations	\$ 408,792	\$ 7,284					\$ 416,076	\$ 1,297,040	\$ 398,281	\$ 1,400,451
Non-Court Operations Program	\$ 493,801	\$ 7,284					\$ 505,629	\$ 1,447,864	\$ 493,275	\$ 1,569,663
Executive Office	\$ 153,691	\$ 3,308	\$ 20,751				\$ 177,750	\$ 369,848	\$ 147,690	\$ 352,124
Fiscal Services	\$ 225,703	\$ 27,270	\$ 4			\$ (20,210)	\$ 232,768	\$ 898,103	\$ 173,699	\$ 801,859
Human Resources	\$ 82,618	\$ 9,066					\$ 91,684	\$ 157,814	\$ 118,349	\$ 134,666
Business & Facilities Services	\$ 27,205	\$ 559,375					\$ 586,580	\$ 957,473	\$ 255,467	\$ 485,830
Information Technology	\$ 551,625	\$ 158,292					\$ 709,916	\$ 1,405,427	\$ 690,474	\$ 1,407,368
Court Administration Program	\$ 1,040,842	\$ 757,311	\$ 20,755				\$ 1,798,698	\$ 3,788,665	\$ 1,385,678	\$ 3,181,847
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,614,729	\$ 1,171,190	\$ 95,243			\$ 0	\$ 7,881,162	\$ 17,068,658	\$ 7,138,321	\$ 16,238,497