

**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

May 8, 2020  
Date

SANTA CRUZ SUPERIOR COURT  
Court

2019-20 Quarter 3  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2019-20 Quarter 3

Fiscal Year and Ending Quarter

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

SANTA CRUZ SUPERIOR COURT  
 Court

2019-20 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)		122.2	121.2	122.2	

<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 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,163,143)	\$ 532,642	\$ 589,683	\$ 0			\$ 9,806	\$ (31,012)	\$ 178,633
Payroll	\$ (2,879)						\$ (50)	\$ (2,929)	\$ (5,136)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (150,562)	\$ (150,562)	\$ 0
Civil Filing Fees							\$ (4,810)	\$ (4,810)	\$ 0
Trust							\$ (2,086)	\$ (2,086)	\$ (2,572)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,024,621	\$ 1,024,621	\$ 267,214
Cash Outside of the JCC									
Cash Equivalents	\$ 3,376,561						\$ 594,342	\$ 3,970,904	\$ 3,597,359
Total Cash and Cash Equivalents	\$ 2,218,784	\$ 532,642	\$ 589,683	\$ 0			\$ 1,471,261	\$ 4,812,371	\$ 4,043,743
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 3,797	\$ 0	\$ 0					\$ 3,797	\$ 4,188
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 11,944
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 18,687
Due From State	\$ 0	\$ 0	\$ 61,148					\$ 61,148	\$ 72,065
Trust Due To/From							\$ 37,847	\$ 37,847	\$ 31,745
Distribution Due To/From							\$ 3,794	\$ 3,794	\$ 54
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 596							\$ 596	\$ 3
Total Receivables	\$ 4,394	\$ 0	\$ 61,148	\$ 0			\$ 53,584	\$ 119,126	\$ 138,685
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 2,223,178	\$ 532,642	\$ 650,831	\$ 0			\$ 1,524,846	\$ 4,931,497	\$ 4,182,428
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 119,526	\$ 0	\$ 0	\$ 0			\$ 0	\$ 119,526	\$ 156,796
Due to Other Funds	\$ 368	\$ 0	\$ 0				\$ 41,870	\$ 42,237	\$ 31,802
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 172,482	\$ 172,482	\$ 334,990
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 73,045	\$ 73,045	\$ 36,100
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,103							\$ 1,103	\$ 235
Interest							\$ 350	\$ 350	\$ 1,504
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 120,996	\$ 0	\$ 0	\$ 0			\$ 287,747	\$ 408,743	\$ 561,426
Civil							\$ 109,824	\$ 109,824	\$ 288,669
Criminal							\$ 1,000	\$ 1,000	\$ 48,501
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,024,621	\$ 1,024,621	\$ 267,214
Trust Interest Payable							\$ 5,625	\$ 5,625	\$ 7,981
Miscellaneous Trust									
Total Trust Deposits							\$ 1,141,070	\$ 1,141,070	\$ 612,365
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 160,021							\$ 160,021	\$ 8,887
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 50,196							\$ 50,196	\$ 220,954
Payroll Clearing	\$ (20)							\$ (20)	\$ (113)
Total Payroll Liabilities	\$ 210,197	\$ 0	\$ 0					\$ 210,197	\$ 229,728
Revenue Collected in Advance			\$ 289,509					\$ 289,509	\$ 0
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	\$ 125,955
Total Liabilities	\$ 361,025	\$ 0	\$ 289,509	\$ 0			\$ 1,524,846	\$ 2,175,379	\$ 1,529,474
Total Fund Balance	\$ 1,862,153	\$ 532,642	\$ 361,323	\$ 0				\$ 2,756,118	\$ 2,652,954
Total Liabilities and Fund Balance	\$ 2,223,178	\$ 532,642	\$ 650,831	\$ 0			\$ 1,524,846	\$ 4,931,497	\$ 4,182,428

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,550,344	\$ 68,167					\$ 11,618,511	\$ 13,923,116	\$ 10,252,360	\$ 13,428,856	
Improvement and Modernization Fund								\$ 34,992		\$ 34,992	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 646,558						\$ 646,558	\$ 903,839	\$ 864,293	\$ 700,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 274,674						\$ 274,674	\$ 368,009	\$ 298,664	\$ 334,759	
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558	
	\$ 12,675,134	\$ 68,167					\$ 12,743,301	\$ 15,433,514	\$ 11,618,874	\$ 14,702,165	
Grants											
AB 1058 Commissioner/Facilitator			\$ 194,927				\$ 194,927	\$ 310,378	\$ 208,358	\$ 294,503	
Other Judicial Council Grants			\$ 843,853				\$ 843,853	\$ 864,151	\$ 738,333	\$ 559,153	
Non-Judicial Council Grants											
			\$ 1,038,780				\$ 1,038,780	\$ 1,174,529	\$ 946,691	\$ 853,656	
Other Financing Sources											
Interest Income	\$ 47,699	\$ 8,689					\$ 56,388	\$ 50,000	\$ 62,147	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 35,064	\$ 17,742					\$ 52,805	\$ 134,300	\$ 65,995	\$ 142,300	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 54,528					\$ 54,528	\$ 150,824	\$ 122,939	\$ 144,232	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 422	\$ 1,890					\$ 2,312	\$ 49,000	\$ 4,448	\$ 39,500	
Reimbursement Other	\$ 90,551						\$ 90,551	\$ 142,749	\$ 104,251	\$ 138,939	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,295						\$ 2,295	\$ 3,000	\$ (53)	\$ 12,200	
	\$ 176,031	\$ 82,848					\$ 258,879	\$ 529,873	\$ 359,728	\$ 497,171	
<b>Total Revenues</b>	<b>\$ 12,851,165</b>	<b>\$ 151,015</b>	<b>\$ 1,038,780</b>				<b>\$ 14,040,959</b>	<b>\$ 17,137,916</b>	<b>\$ 12,925,293</b>	<b>\$ 16,052,992</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,252,542	\$ 34,688	\$ 329,325				\$ 6,616,556	\$ 9,030,197	\$ 6,420,438	\$ 8,863,550	
Temp Help	\$ 31,609						\$ 31,609	\$ 18,864	\$ 8,257	\$ 6,336	
Overtime	\$ 18,875						\$ 18,875		\$ 8,822		
Staff Benefits	\$ 3,506,925	\$ 18,672	\$ 193,882				\$ 3,719,479	\$ 5,211,266	\$ 3,505,923	\$ 4,854,641	
	\$ 9,809,951	\$ 53,360	\$ 523,207				\$ 10,386,518	\$ 14,260,327	\$ 9,943,441	\$ 13,724,527	
Operating Expenses and Equipment											
General Expense	\$ 344,604		\$ 5,839				\$ 350,442	\$ 325,899	\$ 130,415	\$ 252,800	
Printing	\$ 55,660	\$ 7,316					\$ 62,976	\$ 87,150	\$ 56,292	\$ 92,000	
Telecommunications	\$ 78,240						\$ 78,240	\$ 70,400	\$ 76,920	\$ 95,600	
Postage	\$ 14,787						\$ 14,787	\$ 20,300	\$ 12,629	\$ 25,600	
Insurance	\$ 7,047						\$ 7,047	\$ 5,700	\$ 5,393	\$ 6,500	
In-State Travel	\$ 13,576		\$ 7,616				\$ 21,192	\$ 39,275	\$ 21,573	\$ 31,700	
Out-of-State Travel	\$ 1,950						\$ 1,950	\$ 1,550	\$ 1,524		
Training	\$ 10,058		\$ 8,761				\$ 18,819	\$ 21,250	\$ 7,197	\$ 6,300	
Security Services	\$ 1,573						\$ 1,573	\$ 450	\$ 450		
Facility Operations	\$ 461,045		\$ 55				\$ 461,100	\$ 872,294	\$ 185,558	\$ 522,530	
Utilities											
Contracted Services	\$ 483,641	\$ 26,667	\$ 70,457				\$ 580,764	\$ 998,463	\$ 412,779	\$ 568,200	
Consulting and Professional Services	\$ 7,375						\$ 7,375	\$ 10,900	\$ 7,480	\$ 8,000	
Information Technology	\$ 139,149	\$ (555)	\$ 32,838				\$ 171,432	\$ 185,500	\$ 169,209	\$ 203,000	
Major Equipment	\$ 4,939						\$ 4,939		\$ 8,560	\$ 18,000	
Other Items of Expense	\$ 1,076						\$ 1,076	\$ 1,200	\$ 857	\$ 1,550	
	\$ 1,624,718	\$ 33,428	\$ 125,566				\$ 1,783,712	\$ 2,640,331	\$ 1,096,835	\$ 1,831,780	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 111,220						\$ 111,220	\$ 168,000	\$ 123,408	\$ 132,190	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 20,755						\$ 20,755			\$ 550,000	
Capital Costs											
Internal Cost Recovery	\$ (33,228)	\$ 4,544	\$ 28,684				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 98,748	\$ 4,544	\$ 28,684				\$ 131,976	\$ 168,000	\$ 123,408	\$ 682,190	
<b>Total Expenditures</b>	<b>\$ 11,533,417</b>	<b>\$ 91,332</b>	<b>\$ 677,457</b>				<b>\$ 12,302,206</b>	<b>\$ 17,068,658</b>	<b>\$ 11,163,684</b>	<b>\$ 16,238,497</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,317,748	\$ 59,684	\$ 361,323				\$ 1,738,754	\$ 69,258	\$ 1,761,609	\$ (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)	\$ 1,862,153	\$ 532,642	\$ 361,323	\$ 0			\$ 2,756,118	\$ 1,086,622	\$ 2,652,954	\$ 705,840	

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,941,987	\$ 221,583					\$ 4,163,570	\$ 4,520,241	\$ 3,882,686	\$ 4,156,399
Traffic & Other Infractions	\$ 541,866						\$ 541,866	\$ 396,999	\$ 486,644	\$ 489,947
Other Criminal Cases	\$ 483,789	\$ 141,961				\$ (456)	\$ 625,294	\$ 1,151,025	\$ 550,192	\$ 1,431,263
Civil	\$ 1,135,488	\$ 34,268					\$ 1,169,756	\$ 1,226,078	\$ 1,072,216	\$ 1,269,870
Family & Children Services	\$ 420,595	\$ 14,243				\$ 29,140	\$ 463,978	\$ 836,709	\$ 538,330	\$ 770,923
Probate, Guardianship & Mental Health Services	\$ 163,910	\$ 31,320					\$ 195,230	\$ 473,219	\$ 174,117	\$ 582,793
Juvenile Dependency Services	\$ 124,931						\$ 124,931	\$ 324,758	\$ 121,508	\$ 336,582
Juvenile Delinquency Services		\$ 1,266					\$ 1,266	\$ 1,925	\$ 1,519	\$ 2,100
Other Court Operations	\$ 492,718	\$ 105,825					\$ 598,543	\$ 1,735,459	\$ 512,343	\$ 1,075,116
Court Interpreters	\$ 539,537	\$ 130,201					\$ 669,739	\$ 903,839	\$ 673,694	\$ 961,092
Jury Services	\$ 127,912	\$ 51,370	\$ 111,220				\$ 290,503	\$ 261,427	\$ 298,723	\$ 392,902
Security								\$ 450	\$ 450	\$ 18,000
Trial Court Operations Program	\$ 7,972,734	\$ 732,038	\$ 111,220			\$ 28,684	\$ 8,844,677	\$ 11,832,129	\$ 8,312,421	\$ 11,486,987
Enhanced Collections	\$ 134,545					\$ 4,544	\$ 139,089	\$ 150,824	\$ 148,853	\$ 169,212
Other Non-Court Operations	\$ 634,027	\$ 9,743					\$ 643,770	\$ 1,297,040	\$ 609,660	\$ 1,400,451
Non-Court Operations Program	\$ 768,572	\$ 9,743				\$ 4,544	\$ 782,859	\$ 1,447,864	\$ 758,513	\$ 1,569,663
Executive Office	\$ 255,588	\$ 4,608	\$ 20,751				\$ 280,947	\$ 369,848	\$ 242,575	\$ 352,124
Fiscal Services	\$ 361,461	\$ 39,401	\$ 4			\$ (33,228)	\$ 367,639	\$ 898,103	\$ 283,422	\$ 801,859
Human Resources	\$ 125,070	\$ 16,739					\$ 141,809	\$ 157,814	\$ 168,381	\$ 134,666
Business & Facilities Services	\$ 43,975	\$ 729,314					\$ 773,289	\$ 957,473	\$ 369,606	\$ 485,830
Information Technology	\$ 859,117	\$ 251,869					\$ 1,110,986	\$ 1,405,427	\$ 1,028,766	\$ 1,407,368
Court Administration Program	\$ 1,645,212	\$ 1,041,931	\$ 20,755			\$ (33,228)	\$ 2,674,670	\$ 3,788,665	\$ 2,092,750	\$ 3,181,847
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,386,518	\$ 1,783,712	\$ 131,976			\$ 0	\$ 12,302,206	\$ 17,068,658	\$ 11,163,684	\$ 16,238,497