

**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

\_\_\_\_\_  
August 18, 2021

Date

SANTA CRUZ SUPERIOR COURT  
Court

2020-21 Quarter 4

Fiscal Year and Ending Quarter

**Superior Court of California, County of Santa Cruz  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

For the month ended June									
Fiscal Year 2020/21									
	Governmental Funds						Total Funds (Info. Purposes Only)	2019/20 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (919,474)	\$ 595,107	\$ 0	\$ 75,000			\$ 15,071	\$ (234,296)	\$ 45,189
Payroll	\$ (1,501)							\$ (1,501)	\$ (1,454)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (1,385)	\$ (1,385)	\$ 0
Civil Filing Fees							\$ 117,869	\$ 117,869	\$ 0
Trust							\$ (219)	\$ (219)	\$ (8,516)
Credit Card									
Cash on Hand	\$ 3,246							\$ 3,246	\$ 3,246
Cash with County							\$ 1,338,066	\$ 1,338,066	\$ 919,747
Cash Outside of the JCC									
Cash Equivalents	\$ 1,768,403						\$ 653,587	\$ 2,421,989	\$ 2,371,314
<b>Total Cash and Cash Equivalents</b>	<b>\$ 855,673</b>	<b>\$ 595,107</b>	<b>\$ 0</b>	<b>\$ 75,000</b>			<b>\$ 2,122,988</b>	<b>\$ 3,648,768</b>	<b>\$ 3,334,525</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 2,407	\$ 377						\$ 2,784	\$ 9,924
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,886							\$ 4,886	\$ 6,920
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 324,444							\$ 324,444	\$ 70,725
Due From Other Governments	\$ 68,295	\$ 48,107					\$ 11,944	\$ 128,347	\$ 102,800
Due From Other Courts	\$ 18,955							\$ 18,955	\$ 18,905
Due From State	\$ 299,931	\$ 19,193	\$ 385,390					\$ 704,514	\$ 530,575
Trust Due To/From							\$ 1,443	\$ 1,443	\$ 568
Distribution Due To/From							\$ 0	\$ 0	\$ 120
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 1							\$ 1	\$ 11
<b>Total Receivables</b>	<b>\$ 718,920</b>	<b>\$ 67,677</b>	<b>\$ 385,390</b>				<b>\$ 13,386</b>	<b>\$ 1,185,374</b>	<b>\$ 740,548</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 14,904
Salary and Travel Advances									\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 14,904</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,574,593</b>	<b>\$ 662,784</b>	<b>\$ 385,390</b>	<b>\$ 75,000</b>			<b>\$ 2,136,374</b>	<b>\$ 4,834,142</b>	<b>\$ 4,089,977</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 204,349	\$ 3,471	\$ 16,771					\$ 224,592	\$ 109,445
Accounts Payable - General	\$ 26,613	\$ 0	\$ 0	\$ 0			\$ 0	\$ 26,613	\$ 21,486
Due to Other Funds	\$ 0	\$ 41,650	\$ 282,794				\$ 1,444	\$ 325,888	\$ 71,424
Due to Other Courts	\$ 2,948							\$ 2,948	\$ 0
Due to State	\$ 10,281		\$ 21,827					\$ 32,108	\$ 53,806
TC145 Liability							\$ 319,886	\$ 319,886	\$ 314,036
Due to Other Governments	\$ 26,834	\$ 0	\$ 16,995	\$ 75,000				\$ 118,829	\$ 153,429
AB145 Due to Other Government Agency							\$ 193,761	\$ 193,761	\$ 23,953
Due to Other Public Agencies									
Sales and Use Tax	\$ 413							\$ 413	\$ 613
Interest							\$ 1	\$ 1	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 271,439</b>	<b>\$ 45,121</b>	<b>\$ 338,387</b>	<b>\$ 75,000</b>			<b>\$ 515,091</b>	<b>\$ 1,245,038</b>	<b>\$ 748,207</b>
Civil							\$ 137,233	\$ 137,233	\$ 172,599
Criminal							\$ 42,335	\$ 42,335	\$ 18,107
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,338,066	\$ 1,338,066	\$ 919,747
Trust Interest Payable							\$ 5,033	\$ 5,033	\$ 5,336
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,522,667</b>	<b>\$ 1,522,667</b>	<b>\$ 1,115,790</b>
Accrued Payroll	\$ 473,874	\$ 9,576	\$ 11,466					\$ 494,916	\$ 505,290
Benefits Payable	\$ 153,088							\$ 153,088	\$ 160,953
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 626,963</b>	<b>\$ 9,576</b>	<b>\$ 11,466</b>					<b>\$ 648,004</b>	<b>\$ 666,244</b>
Revenue Collected in Advance	\$ 115		\$ 35,447					\$ 35,562	\$ 248,667
Liabilities For Deposits	\$ 44,600		\$ 90				\$ 98,617	\$ 143,306	\$ 125,860
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 44,715</b>		<b>\$ 35,537</b>				<b>\$ 98,617</b>	<b>\$ 178,868</b>	<b>\$ 374,528</b>
<b>Total Liabilities</b>	<b>\$ 943,117</b>	<b>\$ 54,697</b>	<b>\$ 385,390</b>	<b>\$ 75,000</b>			<b>\$ 2,136,374</b>	<b>\$ 3,594,578</b>	<b>\$ 2,904,768</b>
<b>Total Fund Balance</b>	<b>\$ 631,477</b>	<b>\$ 608,088</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,239,565</b>	<b>\$ 1,185,209</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,574,593</b>	<b>\$ 662,784</b>	<b>\$ 385,390</b>	<b>\$ 75,000</b>			<b>\$ 2,136,374</b>	<b>\$ 4,834,142</b>	<b>\$ 4,089,977</b>

**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 2020/21										
	Governmental Funds					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service					Proprietary Funds
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 13,292,732	\$ 116,960					\$ 13,409,692	\$ 13,419,761	\$ 14,207,228	\$ 13,923,116
Improvement and Modernization Fund	\$ 34,992						\$ 34,992	\$ 34,992	\$ 34,992	\$ 34,992
Judges' Compensation (0150019)	\$ 872,856						\$ 872,856	\$ 700,000	\$ 862,905	\$ 903,839
Court Interpreter (0150037)	\$ 290,916						\$ 290,916	\$ 307,559	\$ 312,527	\$ 368,009
Civil Coordination Reimbursement (0150091)	\$ 203,558						\$ 203,558	\$ 203,558	\$ 203,558	\$ 203,558
MOU Reimbursements (0150010 and General)										
Other Miscellaneous										
	\$ 14,695,054	\$ 116,960					\$ 14,812,014	\$ 14,665,870	\$ 15,621,210	\$ 15,433,514
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 283,965				\$ 283,965	\$ 267,329	\$ 300,336	\$ 310,378
Other Judicial Council Grants	\$ 43,874		\$ 674,505				\$ 718,379	\$ 994,567	\$ 907,539	\$ 864,151
Non-Judicial Council Grants										
	\$ 43,874		\$ 958,470				\$ 1,002,344	\$ 1,261,896	\$ 1,207,875	\$ 1,174,529
<b>Other Financing Sources</b>										
Interest Income	\$ 14,946	\$ 2,812		\$ 0			\$ 17,758	\$ 30,000	\$ 83,948	\$ 50,000
Investment Income										
Donations										
Local Fees	\$ 29,311	\$ 9,000					\$ 38,310	\$ 116,300	\$ 119,048	\$ 134,300
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 99,177					\$ 99,177	\$ 138,316	\$ 97,381	\$ 150,824
Escheatment										
Prior Year Revenue	\$ 145,049						\$ 145,049			
County Program - Restricted	\$ 706	\$ 41,444					\$ 42,150	\$ 47,000	\$ 46,863	\$ 49,000
Reimbursement Other	\$ 275,391	\$ 60,000					\$ 335,391	\$ 149,749	\$ 149,847	\$ 142,749
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,666						\$ 3,666	\$ 5,000	\$ 27,302	\$ 3,000
	\$ 469,070	\$ 212,433		\$ 0			\$ 681,502	\$ 486,365	\$ 524,389	\$ 529,873
<b>Total Revenues</b>	<b>\$ 15,207,997</b>	<b>\$ 329,393</b>	<b>\$ 958,470</b>	<b>\$ 0</b>			<b>\$ 16,495,860</b>	<b>\$ 16,414,131</b>	<b>\$ 17,353,474</b>	<b>\$ 17,137,916</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 8,665,895	\$ 171,654	\$ 394,394				\$ 9,231,943	\$ 9,300,306	\$ 9,237,257	\$ 9,030,197
Temp Help	\$ 0						\$ 0		\$ 31,609	\$ 18,864
Overtime	\$ 3,346	\$ 0					\$ 3,346		\$ 20,165	\$ 20,165
Staff Benefits	\$ 4,836,989	\$ 92,898	\$ 243,241				\$ 5,173,128	\$ 5,321,815	\$ 5,132,815	\$ 5,211,268
	\$ 13,506,229	\$ 264,553	\$ 637,635				\$ 14,408,417	\$ 14,621,921	\$ 14,421,846	\$ 14,280,327
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 184,920		\$ 66,032				\$ 250,952	\$ 193,974	\$ 464,491	\$ 325,899
Printing	\$ 47,952	\$ 9,870					\$ 57,822	\$ 64,500	\$ 70,876	\$ 87,150
Telecommunications	\$ 213,549						\$ 213,549	\$ 119,600	\$ 123,331	\$ 70,400
Postage	\$ 19,960						\$ 19,960	\$ 25,780	\$ 25,650	\$ 20,300
Insurance	\$ 7,957						\$ 7,957	\$ 7,000	\$ 7,047	\$ 5,700
In-State Travel	\$ 3,364						\$ 3,364	\$ 3,575	\$ 24,393	\$ 39,276
Out-of-State Travel									\$ 1,950	\$ 1,550
Training	\$ 4,836						\$ 4,836	\$ 12,003	\$ 18,819	\$ 21,250
Security Services	\$ 1,475						\$ 1,475	\$ 300	\$ 1,873	\$ 450
Facility Operations	\$ 354,638		\$ 55,280	\$ 75,000			\$ 484,918	\$ 472,002	\$ 700,644	\$ 872,294
Utilities										
Contracted Services	\$ 348,719	\$ 40,000	\$ 90,498				\$ 479,216	\$ 791,724	\$ 919,073	\$ 998,463
Consulting and Professional Services	\$ 9,560						\$ 9,560	\$ 10,000	\$ 10,800	\$ 10,900
Information Technology	\$ 410,591		\$ 12,301				\$ 422,892	\$ 169,682	\$ 212,760	\$ 185,500
Major Equipment	\$ 71,773						\$ 71,773	\$ 141,500	\$ 4,939	\$ 1,500
Other Items of Expense	\$ 1,555						\$ 1,555	\$ 1,500	\$ 1,281	\$ 1,200
	\$ 1,680,848	\$ 49,870	\$ 224,110	\$ 75,000			\$ 2,029,828	\$ 2,013,140	\$ 2,987,925	\$ 2,640,331
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 3,869						\$ 3,869	\$ 115,000	\$ 120,103	\$ 168,000
Judgements, Settlements and Claims	\$ 0						\$ 0		\$ 35,000	\$ 0
Debt Service										
Other	\$ 214						\$ 214		\$ 20,755	\$ 0
<b>Capital Costs</b>										
<b>Internal Cost Recovery</b>										
	\$ (114,501)	\$ 14,532	\$ 99,969				\$ 0	\$ 1	\$ 0	\$ 0
	\$ (33,425)		\$ 32,602				\$ (823)			
<b>Prior Year Expense Adjustment</b>										
	\$ (143,843)	\$ 14,532	\$ 132,571				\$ 3,260	\$ 115,001	\$ 175,858	\$ 168,000
<b>Total Expenditures</b>	<b>\$ 15,043,233</b>	<b>\$ 328,955</b>	<b>\$ 994,316</b>	<b>\$ 75,000</b>			<b>\$ 16,441,504</b>	<b>\$ 16,750,062</b>	<b>\$ 17,185,629</b>	<b>\$ 17,068,658</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 164,764	\$ 438	\$ (35,846)	\$ (75,000)			\$ 54,356	\$ (335,931)	\$ 167,845	\$ 69,258
<b>Operating Transfers In (Out)</b>	\$ (240,624)	\$ 129,777	\$ 35,846	\$ 75,000			\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 707,337	\$ 477,872	\$ 0	\$ 0			\$ 1,185,209	\$ 1,185,209	\$ 1,017,364	\$ 1,017,364
Ending Balance (Deficit)	\$ 631,477	\$ 608,088	\$ 0	\$ 0			\$ 1,239,565	\$ 849,278	\$ 1,185,209	\$ 1,086,622

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

For the month ended June										
	Fiscal Year 2020/21							2019/20		
	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	\$ 5,414,369	\$ 230,923			\$ 0		\$ 5,645,292	\$ 4,447,809	\$ 5,810,317	\$ 4,520,241
Traffic & Other Infractions	\$ 629,043						\$ 629,043	\$ 402,065	\$ 756,286	\$ 396,999
Other Criminal Cases	\$ 717,733	\$ 131,649			\$ 62,359	\$ 15,402	\$ 927,144	\$ 1,796,544	\$ 1,109,276	\$ 1,151,025
Civil	\$ 1,412,067	\$ 49,148			\$ 0		\$ 1,461,215	\$ 1,291,152	\$ 1,598,464	\$ 1,226,078
Family & Children Services	\$ 731,954	\$ 23,731			\$ 52,741	\$ (750)	\$ 807,677	\$ 917,248	\$ 697,056	\$ 836,709
Probate, Guardianship & Mental Health Services	\$ 232,531	\$ 0					\$ 232,531	\$ 417,903	\$ 262,552	\$ 473,219
Juvenile Dependency Services	\$ 179,568						\$ 179,568	\$ 348,956	\$ 172,633	\$ 324,758
Juvenile Delinquency Services									\$ 1,497	\$ 1,925
Other Court Operations	\$ 534,230	\$ 10,831					\$ 545,060	\$ 1,068,658	\$ 746,822	\$ 1,735,459
Court Interpreters	\$ 847,187	\$ 71,926	\$ 214				\$ 919,328	\$ 719,911	\$ 894,539	\$ 903,839
Jury Services	\$ 179,925	\$ 60,781	\$ 3,869				\$ 244,574	\$ 317,209	\$ 351,143	\$ 261,427
Security		\$ 300					\$ 300		\$ 300	\$ 450
<b>Trial Court Operations Program</b>	<b>\$ 10,878,606</b>	<b>\$ 579,289</b>	<b>\$ 4,083</b>		<b>\$ 115,101</b>	<b>\$ 14,652</b>	<b>\$ 11,591,731</b>	<b>\$ 11,727,455</b>	<b>\$ 12,400,885</b>	<b>\$ 11,832,129</b>
Enhanced Collections	\$ 188,861				\$ 14,532		\$ 203,393	\$ 138,316	\$ 201,195	\$ 150,824
Other Non-Court Operations	\$ 767,527	\$ 82,144			\$ 12,964		\$ 862,635	\$ 1,056,287	\$ 990,996	\$ 1,297,040
<b>Non-Court Operations Program</b>	<b>\$ 956,388</b>	<b>\$ 82,144</b>			<b>\$ 27,496</b>		<b>\$ 1,066,028</b>	<b>\$ 1,194,603</b>	<b>\$ 1,192,191</b>	<b>\$ 1,447,864</b>
Executive Office	\$ 363,909	\$ 4,938					\$ 368,847	\$ 364,998	\$ 391,696	\$ 369,848
Fiscal Services	\$ 536,637	\$ 48,663			\$ (142,597)	\$ (15,475)	\$ 427,229	\$ 784,609	\$ 423,575	\$ 898,103
Human Resources	\$ 405,180	\$ 14,184	\$ 0				\$ 419,364	\$ 471,577	\$ 221,737	\$ 157,814
Business & Facilities Services	\$ 63,171	\$ 569,218					\$ 632,389	\$ 734,243	\$ 971,656	\$ 957,473
Information Technology	\$ 1,204,525	\$ 731,391					\$ 1,935,916	\$ 1,472,577	\$ 1,583,889	\$ 1,405,427
<b>Court Administration Program</b>	<b>\$ 2,573,422</b>	<b>\$ 1,368,395</b>	<b>\$ 0</b>		<b>\$ (142,597)</b>	<b>\$ (15,475)</b>	<b>\$ 3,783,745</b>	<b>\$ 3,828,004</b>	<b>\$ 3,592,553</b>	<b>\$ 3,788,665</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 14,408,417</b>	<b>\$ 2,029,828</b>	<b>\$ 4,083</b>		<b>\$ 0</b>	<b>\$ (823)</b>	<b>\$ 16,441,504</b>	<b>\$ 16,750,062</b>	<b>\$ 17,185,629</b>	<b>\$ 17,068,658</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Santa Cruz

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	104,525	-	104,525	608,088	-	-	-	-	-	712,613
Committed	55,364	-	55,364	-	-	-	-	-	-	55,364
Assigned	471,588	-	471,588	-	-	-	-	-	-	471,588
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 631,477</b>	<b>\$ -</b>	<b>\$ 631,477</b>	<b>\$ 608,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,565</b>