

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

November 10, 2022
Date

SANTA CRUZ SUPERIOR COURT
Court

2022-2023 Quarter 1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2022-23 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

2022-23 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)		123.35			

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 September									
Fiscal Year 2022/23									
	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	\$ (3,038,153)	\$ 3,446,445	\$ (284,557)	\$ 0		\$ 13,530	\$ 137,264	\$ 105,520	
Payroll	\$ (13,210)						\$ (13,210)	\$ (78,378)	
Jury									
Revolving	\$ 5,000						\$ 5,000	\$ 5,000	
Other									
Distribution						\$ 0	\$ 0	\$ (1,237)	
Civil Filing Fees						\$ 9,860	\$ 9,860	\$ 99,457	
Trust						\$ (10,870)	\$ (10,870)	\$ (880)	
Credit Card									
Cash on Hand	\$ 3,246						\$ 3,246	\$ 3,246	
Cash with County						\$ 1,338,066	\$ 1,338,066	\$ 1,338,066	
Cash Outside of the JCC									
Cash Equivalents	\$ 8,609,422					\$ 879,071	\$ 9,488,492	\$ 5,857,175	
Total Cash and Cash Equivalents	\$ 5,566,304	\$ 3,446,445	\$ (284,557)	\$ 0		\$ 2,229,656	\$ 10,957,848	\$ 7,327,969	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (435)						\$ (435)	\$ (3,000)	
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	\$ 19,058	\$ 0					\$ 19,058	\$ (242)	
Due From State	\$ 0	\$ 0	\$ 10,735				\$ 10,735	\$ 18,495	
Trust Due To/From						\$ 3,244	\$ 3,244	\$ 266,565	
Distribution Due To/From						\$ 1,346	\$ 1,346	\$ 100	
Civil Filing Fee Due To/From						\$ 100	\$ 100		
General Due To/From	\$ 1,238						\$ 1,238	\$ 47,144	
Total Receivables	\$ 19,860	\$ 0	\$ 10,735			\$ 16,634	\$ 47,229	\$ 341,006	
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0	
Salary and Travel Advances									
Countries									
Total Prepaid Expenses	\$ 0						\$ 0	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 5,586,164	\$ 3,446,445	\$ (273,822)	\$ 0		\$ 2,246,290	\$ 11,005,077	\$ 7,668,974	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 179,470	\$ 0	\$ 26,418	\$ 0		\$ 0	\$ 205,888	\$ 45,627	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 5,928	\$ 5,928	\$ 313,809	
Due to Other Courts								\$ 0	
Due to State	\$ 248,991		\$ 123,762				\$ 372,753	\$ 21,841	
TC145 Liability						\$ 308,771	\$ 308,771	\$ 268,306	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 22,473	\$ 22,473	\$ 252,675	
Due to Other Public Agencies									
Sales and Use Tax	\$ 347						\$ 347	\$ 413	
Interest						\$ 1,604	\$ 1,604	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 428,808	\$ 0	\$ 150,180	\$ 0		\$ 338,777	\$ 917,765	\$ 902,677	
Civil						\$ 387,450	\$ 387,450	\$ 395,794	
Criminal						\$ 75,665	\$ 75,665	\$ 52,371	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 1,338,066	\$ 1,338,066	\$ 1,338,066	
Trust Interest Payable						\$ 7,366	\$ 7,366	\$ 5,035	
Miscellaneous Trust									
Total Trust Deposits						\$ 1,808,546	\$ 1,808,546	\$ 1,791,265	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (5,924)						\$ (5,924)	\$ (2,694)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 514,505						\$ 514,505	\$ 373,163	
Payroll Clearing	\$ (16)						\$ (16)	\$ (14)	
Total Payroll Liabilities	\$ 508,565	\$ 0	\$ 0				\$ 508,565	\$ 370,455	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Liabilities For Deposits	\$ 44,752		\$ 90			\$ 98,966	\$ 143,808	\$ 143,526	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 44,752	\$ 0	\$ 90			\$ 98,966	\$ 143,808	\$ 143,526	
Total Liabilities	\$ 982,125	\$ 0	\$ 150,270	\$ 0		\$ 2,246,290	\$ 3,378,685	\$ 3,207,923	
Total Fund Balance	\$ 4,604,039	\$ 3,446,445	\$ (424,092)	\$ 0			\$ 7,626,392	\$ 4,461,051	
Total Liabilities and Fund Balance	\$ 5,586,164	\$ 3,446,445	\$ (273,822)	\$ 0		\$ 2,246,290	\$ 11,005,077	\$ 7,668,974	

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

For the month ended September										
Fiscal Year 2022/23								2021/22		
	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	\$ 1,418,703	\$ 43,477					\$ 1,462,180		\$ 1,203,207	\$ 5,058,215
Traffic & Other Infractions	\$ 228,406						\$ 228,406		\$ 146,933	\$ 492,452
Other Criminal Cases	\$ 135,795	\$ 17,131					\$ 152,926		\$ 150,127	\$ 3,376,577
Civil	\$ 332,392	\$ 8,281					\$ 340,673		\$ 339,138	\$ 1,278,777
Family & Children Services	\$ 159,538	\$ 18,453					\$ 177,991		\$ 132,547	\$ 950,371
Probate, Guardianship & Mental Health Services	\$ 100,037						\$ 100,037		\$ 53,921	\$ 437,079
Juvenile Dependency Services	\$ 27,829						\$ 27,829		\$ 26,273	\$ 380,216
Juvenile Delinquency Services										
Other Court Operations	\$ 188,827	\$ 2,573					\$ 191,400		\$ 159,807	\$ 1,247,746
Court Interpreters	\$ 117,036	\$ 32,387					\$ 149,423		\$ 164,143	\$ 907,699
Jury Services	\$ 23,285	\$ 10,421	\$ 19,768				\$ 53,474		\$ 68,985	\$ 315,455
Security										\$ 500
Trial Court Operations Program	\$ 2,731,847	\$ 132,723	\$ 19,768				\$ 2,884,338		\$ 2,445,081	\$ 14,445,087
Enhanced Collections	\$ 6,452	\$ (40)					\$ 6,412		\$ 42,650	\$ 141,720
Other Non-Court Operations	\$ 189,164	\$ 936					\$ 190,100		\$ 207,651	\$ 1,351,612
Non-Court Operations Program	\$ 195,616	\$ 895					\$ 196,511		\$ 250,302	\$ 1,493,332
Executive Office	\$ 94,227	\$ 7,897					\$ 102,125		\$ 84,353	\$ 333,579
Fiscal Services	\$ 134,568	\$ 9,046				\$ 20	\$ 143,634		\$ 149,734	\$ 1,376,074
Human Resources	\$ 283,799	\$ 4,228	\$ 181				\$ 288,207		\$ 212,254	\$ 541,705
Business & Facilities Services		\$ 41,053					\$ 41,053		\$ 63,697	\$ 460,750
Information Technology	\$ 297,564	\$ 353,940					\$ 651,504		\$ 150,020	\$ 2,188,282
Court Administration Program	\$ 810,157	\$ 416,165	\$ 181			\$ 20	\$ 1,226,522		\$ 660,059	\$ 4,900,390
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,737,620	\$ 549,783	\$ 19,949			\$ 20	\$ 4,307,372		\$ 3,355,441	\$ 20,838,809

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 September													
Fiscal Year 2022/23													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22			
	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	\$ 7,491,250	\$ 9,734						\$ 7,500,984		\$ 6,385,663	\$ 15,470,348		
Improvement and Modernization Fund											\$ 34,428		
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 265,417							\$ 265,417		\$ 246,781	\$ 800,000		
Civil Coordination Reimbursement (0150091)	\$ 66,910							\$ 66,910		\$ 26,158	\$ 262,628		
MOU Reimbursements (0150010 and General)								\$ 2,708,052			\$ 203,558		
Other Miscellaneous													
	\$ 7,823,577	\$ 2,717,786						\$ 10,541,363		\$ 6,658,602	\$ 16,770,962		
Grants													
AB 1058 Commissioner/Facilitator											\$ 306,450		
Other Judicial Council Grants	\$ (66,356)		\$ (41,681)					\$ (41,681)			\$ 306,450		
Non-Judicial Council Grants			\$ (254,938)					\$ (321,294)		\$ (66,340)	\$ 622,317		
	\$ (66,356)		\$ (296,619)					\$ (362,975)		\$ (66,340)	\$ 928,767		
Other Financing Sources													
Interest Income	\$ 18,987	\$ 10,835						\$ 29,822		\$ 13	\$ 7,500		
Investment Income													
Donations													
Local Fees	\$ (11,396)	\$ (34,285)						\$ (45,681)		\$ 1,586	\$ 39,500		
Non-Fee Revenues													
Enhanced Collections		\$ 8,993						\$ 8,993		\$ 8,359	\$ 141,720		
Escheatment													
Prior Year Revenue	\$ 762							\$ 762					
County Program - Restricted		\$ (1,614)						\$ (1,614)		\$ (40,268)	\$ 42,000		
Reimbursement Other	\$ (3,476)	\$ 15,000						\$ 11,524		\$ 15,275	\$ 2,330,512		
Sale of Fixed Assets	\$ 2,005							\$ 2,005		\$ (300)	\$ 3,000		
Other Miscellaneous	\$ 6,882	\$ (1,070)						\$ 5,811		\$ (15,335)	\$ 2,564,232		
Total Revenues	\$ 7,764,102	\$ 2,716,715	\$ (296,619)					\$ 10,184,199		\$ 6,576,927	\$ 20,263,961		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 2,026,083	\$ 44,712	\$ 57,313					\$ 2,128,108		\$ 1,912,048	\$ 9,788,078		
Temp Help	\$ 12,066							\$ 12,066					
Overtime	\$ 743							\$ 743		\$ 2,210			
Staff Benefits	\$ 1,533,569	\$ 27,954	\$ 35,180					\$ 1,596,703		\$ 1,352,601	\$ 6,228,960		
	\$ 3,572,462	\$ 72,666	\$ 92,492					\$ 3,737,620		\$ 3,266,860	\$ 16,017,038		
Operating Expenses and Equipment													
General Expense	\$ 45,240		\$ 91					\$ 45,332		\$ 23,675	\$ 602,925		
Printing	\$ 19,341	\$ 2,201						\$ 21,542		\$ 11,908	\$ 61,500		
Telecommunications	\$ (690)							\$ (690)		\$ (150,590)	\$ 130,000		
Postage	\$ 6,285							\$ 6,285		\$ (709)	\$ 23,000		
Insurance	\$ 72							\$ 72		\$ 8,100			
In-State Travel	\$ 1,335							\$ 1,335		\$ 79	\$ 5,500		
Out-of-State Travel													
Training	\$ 2,754							\$ 2,754		\$ 1,350	\$ 3,300		
Security Services											\$ 2,000		
Facility Operations	\$ 22,750							\$ 22,750		\$ 117,983	\$ 453,850		
Utilities													
Contracted Services	\$ 74,757	\$ 6,667	\$ 15,418					\$ 96,842		\$ 35,959	\$ 3,010,196		
Consulting and Professional Services	\$ 2,435							\$ 2,435		\$ 2,880	\$ 10,000		
Information Technology	\$ 331,389		\$ 19,472					\$ 350,861		\$ 40,745	\$ 374,500		
Major Equipment											\$ 75,000		
Other Items of Expense	\$ 167							\$ 167		\$ 191	\$ 1,900		
	\$ 505,935	\$ 8,868	\$ 34,981					\$ 549,783		\$ 83,472	\$ 4,761,771		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 19,768							\$ 19,768		\$ 5,109	\$ 60,000		
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 181							\$ 181					
Capital Costs													
Internal Cost Recovery													
Prior Year Expense Adjustment	\$ 20							\$ 20			\$ 0		
	\$ 19,969							\$ 19,969		\$ 5,109	\$ 60,000		
Total Expenditures	\$ 4,098,365	\$ 81,534	\$ 127,473					\$ 4,307,372		\$ 3,355,441	\$ 20,838,809		
Excess (Deficit) of Revenues Over Expenditures	\$ 3,665,737	\$ 2,635,182	\$ (424,092)					\$ 5,876,827		\$ 3,221,487	\$ (574,848)		
Operating Transfers In (Out)													
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 938,302	\$ 811,263	\$ 0	\$ 0				\$ 1,749,566	\$ 1,749,566	\$ 1,239,565	\$ 1,239,565		
Ending Balance (Deficit)	\$ 4,604,039	\$ 3,446,445	\$ (424,092)	\$ 0				\$ 7,626,392	\$ 1,749,566	\$ 4,461,051	\$ 664,717		