

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. Queen for Alex Calvo
Signature of Court Executive

5-11-2016
Date

SANTA CRUZ SUPERIOR COURT
Court

2015-16 Q3
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SANTA CRUZ SUPERIOR COURT

Court

2014-2015 and Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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

For the month ended March									
Fiscal Year 2015/16									2014/15
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (54,367)	\$ 512,257	\$ (330,551)	\$ 0			\$ 64,416	\$ 191,756	\$ 73,135
Payroll	\$ 0						\$ 0	\$ 0	\$ (2,423)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (55,915)	\$ (55,915)	
Civil Filing Fees	\$ 0	\$ 0					\$ (7,937)	\$ (7,937)	\$ 0
Trust							\$ (2,640)	\$ (2,640)	\$ (13,016)
Credit Card								\$ 3,350	\$ 3,350
Cash on Hand	\$ 3,350							\$ 3,350	\$ 3,350
Cash with County							\$ 2,082,210	\$ 2,082,210	\$ 1,870,103
Cash Outside of the JCC									
Cash Equivalents	\$ 911,314						\$ 461,944	\$ 1,373,258	\$ 2,014,499
Total Cash and Cash Equivalents	\$ 865,298	\$ 512,257	\$ (330,551)	\$ 0			\$ 2,542,078	\$ 3,589,082	\$ 3,950,648
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 11,944	\$ 11,944	\$ 33,441
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ (209,286)	\$ 0	\$ 254,796					\$ 45,510	\$ 44,389
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 17							\$ 17	\$ 1
Total Receivables	\$ (209,269)	\$ 0	\$ 254,796	\$ 0			\$ 11,944	\$ 57,471	\$ 77,831
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 656,029	\$ 512,257	\$ (75,755)	\$ 0			\$ 2,554,022	\$ 3,646,553	\$ 4,028,479
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,730	\$ 0	\$ 0	\$ 0			\$ 0	\$ 15,730	\$ 10,730
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 17	\$ 17	\$ 1
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 397,064	\$ 397,064	\$ 283,388
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,946							\$ 2,946	\$ (33)
Interest							\$ 103	\$ 103	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 18,675	\$ 0	\$ 0	\$ 0			\$ 397,183	\$ 415,859	\$ 294,097
Civil							\$ 51,895	\$ 51,895	\$ 38,867
Criminal							\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,082,210	\$ 2,082,210	\$ 1,870,103
Trust Interest Payable							\$ 13	\$ 13	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 2,134,118	\$ 2,134,118	\$ 1,908,970
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,207)							\$ (4,207)	\$ (285)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4,929							\$ 4,929	\$ (98)
Payroll Clearing	\$ (20)							\$ (20)	\$ (2)
Total Payroll Liabilities	\$ 703	\$ 0	\$ 0					\$ 703	\$ (384)
Revenue Collected in Advance	\$ 450		\$ 59,246					\$ 59,696	
Liabilities For Deposits	\$ 17,114						\$ 20,328	\$ 37,442	\$ 26,638
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 2,393	\$ 2,393	\$ 2,728
Uncleared Collections	\$ 240							\$ 240	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,804		\$ 59,246				\$ 22,720	\$ 99,770	\$ 29,366
Total Liabilities	\$ 37,182	\$ 0	\$ 59,246	\$ 0			\$ 2,554,022	\$ 2,650,450	\$ 2,232,048
Total Fund Balance	\$ 618,847	\$ 512,257	\$ (135,001)	\$ 0				\$ 996,103	\$ 1,796,431
Total Liabilities and Fund Balance	\$ 656,029	\$ 512,257	\$ (75,755)	\$ 0			\$ 2,554,022	\$ 3,646,553	\$ 4,028,479

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 2015/16										2014/15	
	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	\$ 8,961,484	\$ 66,038					\$ 9,027,522	\$ 12,402,957	\$ 8,554,762	\$ 11,724,594	
Improvement and Modernization Fund	\$ 35,289						\$ 35,289	\$ 35,288	\$ 35,288	\$ 35,288	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 683,095						\$ 683,095	\$ 868,000	\$ 675,460	\$ 707,780	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 152,084						\$ 152,084	\$ 195,480	\$ 148,085	\$ 196,778	
Other Miscellaneous	\$ 203,558						\$ 203,558	\$ 203,557	\$ 203,557	\$ 203,557	
	\$ 10,035,510	\$ 66,038					\$ 10,101,548	\$ 13,705,282	\$ 9,617,152	\$ 12,867,997	
Grants											
AB 1058 Commissioner/Facilitator			\$ 257,470				\$ 257,470	\$ 315,002	\$ 248,380	\$ 332,686	
Other Judicial Council Grants			\$ 65,101				\$ 65,101	\$ 178,096	\$ 34,798	\$ 34,000	
Non-Judicial Council Grants											
			\$ 322,571				\$ 322,571	\$ 493,098	\$ 283,178	\$ 366,686	
Other Financing Sources											
Interest Income	\$ 4,621	\$ 938					\$ 5,559	\$ 7,800	\$ 4,577	\$ 9,313	
Investment Income											
Donations	\$ 0						\$ 0				
Local Fees	\$ 75,939	\$ 34,187					\$ 110,127	\$ 261,062	\$ 143,676	\$ 293,359	
Non-Fee Revenues											
Enhanced Collections		\$ 120,506					\$ 120,506	\$ 204,997	\$ 120,521	\$ 215,239	
Escheatment									\$ (2,701)		
Prior Year Revenue											
County Program - Restricted		\$ 6,119					\$ 6,119	\$ 41,300	\$ 44,138	\$ 47,441	
Reimbursement Other	\$ 81,886						\$ 81,886	\$ 196,946	\$ 107,273	\$ 149,293	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,906						\$ 7,906	\$ 16,850	\$ 14,724	\$ 16,475	
	\$ 170,351	\$ 161,751					\$ 332,102	\$ 728,955	\$ 432,208	\$ 731,120	
Total Revenues	\$ 10,205,861	\$ 227,789	\$ 322,571				\$ 10,756,221	\$ 14,927,335	\$ 10,332,538	\$ 13,965,803	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,408,543	\$ 84,262	\$ 216,235				\$ 5,709,040	\$ 8,123,487	\$ 5,685,139	\$ 7,844,950	
Temp Help	\$ 6,307						\$ 6,307		\$ 10,441		
Overtime	\$ 20,469						\$ 20,469		\$ 2,407		
Staff Benefits	\$ 2,873,689	\$ 56,751	\$ 112,166				\$ 3,042,606	\$ 4,370,226	\$ 2,857,769	\$ 3,959,452	
	\$ 8,309,007	\$ 141,013	\$ 328,401				\$ 8,778,422	\$ 12,493,713	\$ 8,555,756	\$ 11,804,402	
Operating Expenses and Equipment											
General Expense	\$ 141,645		\$ 2,822				\$ 144,467	\$ 281,094	\$ 123,718	\$ 220,575	
Printing	\$ 65,959						\$ 65,959	\$ 70,101	\$ 45,704	\$ 78,103	
Telecommunications	\$ 64,908						\$ 64,908	\$ 107,900	\$ 60,913	\$ 98,009	
Postage	\$ 22,225						\$ 22,225	\$ 67,500	\$ 50,687	\$ 88,451	
Insurance	\$ 4,762						\$ 4,762	\$ 6,000	\$ 5,495	\$ 6,030	
In-State Travel	\$ 18,650		\$ 2,854				\$ 21,503	\$ 24,150	\$ 18,228	\$ 25,883	
Out-of-State Travel	\$ 1,929						\$ 1,929				
Training	\$ 3,633		\$ 1,570				\$ 5,203	\$ 8,500	\$ 6,142	\$ 5,888	
Security Services	\$ 789						\$ 789	\$ 100	\$ 100	\$ 300	
Facility Operations	\$ 75,266			\$ 75,000			\$ 150,266	\$ 355,950	\$ 141,488	\$ 453,096	
Utilities											
Contracted Services	\$ 429,118	\$ 22,000	\$ 74,975				\$ 526,094	\$ 685,430	\$ 351,754	\$ 581,718	
Consulting and Professional Services	\$ 7,475						\$ 7,475	\$ 13,140	\$ 8,190	\$ 11,760	
Information Technology	\$ 488,297						\$ 488,297	\$ 931,000	\$ 647,229	\$ 2,002,491	
Major Equipment	\$ 74,145						\$ 74,145	\$ 50,000	\$ 1,118	\$ 30,661	
Other Items of Expense	\$ 1,276						\$ 1,276	\$ 1,850	\$ 1,428	\$ 1,995	
	\$ 1,400,077	\$ 22,000	\$ 82,221	\$ 75,000			\$ 1,579,298	\$ 2,602,715	\$ 1,462,193	\$ 3,604,960	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 94,241						\$ 94,241	\$ 133,000	\$ 96,616	\$ 134,899	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (47,633)	\$ 684	\$ 46,949				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 46,608	\$ 684	\$ 46,949				\$ 94,241	\$ 133,000	\$ 96,616	\$ 134,899	
Total Expenditures	\$ 9,755,692	\$ 163,697	\$ 457,572	\$ 75,000			\$ 10,451,961	\$ 15,229,428	\$ 10,114,565	\$ 15,544,261	
Excess (Deficit) of Revenues Over Expenditures	\$ 450,169	\$ 64,092	\$ (135,001)	\$ (75,000)			\$ 304,260	\$ (302,093)	\$ 217,973	\$ (1,578,458)	
Operating Transfers In (Out)	\$ (75,000)			\$ 75,000			\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 243,678	\$ 448,165	\$ 0	\$ 0			\$ 691,843	\$ 691,843	\$ 1,578,458	\$ 1,578,458	
Ending Balance (Deficit)	\$ 618,847	\$ 512,257	\$ (135,001)	\$ 0			\$ 996,103	\$ 389,750	\$ 1,796,431	\$ 0	

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

For the month ended March										
Fiscal Year 2015/16									2014/15	
	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	\$ 2,862,080	\$ 191,610					\$ 3,053,689	\$ 4,319,770	\$ 2,937,679	\$ 4,258,595
Traffic & Other Infractions	\$ 490,491	\$ 4,101					\$ 494,592	\$ 693,538	\$ 511,424	\$ 792,916
Other Criminal Cases	\$ 419,205	\$ 106,422					\$ 525,627	\$ 813,027	\$ 592,204	\$ 869,721
Civil	\$ 744,469	\$ 34,880					\$ 779,349	\$ 1,065,776	\$ 683,002	\$ 942,110
Family & Children Services	\$ 436,778	\$ 66,985			\$ 46,949		\$ 550,711	\$ 591,326	\$ 600,450	\$ 588,822
Probate, Guardianship & Mental Health Services	\$ 254,647	\$ 2,659					\$ 257,306	\$ 394,632	\$ 245,923	\$ 344,536
Juvenile Dependency Services	\$ 156,914						\$ 156,914	\$ 225,904	\$ 144,956	\$ 195,481
Juvenile Delinquency Services		\$ 1,856					\$ 1,856	\$ 1,908	\$ 892	\$ 196
Other Court Operations	\$ 538,356	\$ 42,299					\$ 580,655	\$ 817,108	\$ 549,659	\$ 795,795
Court Interpreters	\$ 581,933	\$ 26,480					\$ 608,413	\$ 905,945	\$ 593,852	\$ 779,580
Jury Services	\$ 107,811	\$ 51,261	\$ 94,241				\$ 253,313	\$ 300,490	\$ 251,681	\$ 361,089
Security		\$ 425					\$ 425	\$ 100	\$ 100	\$ 11,185
Trial Court Operations Program	\$ 6,592,685	\$ 528,976	\$ 94,241		\$ 46,949		\$ 7,262,850	\$ 10,129,524	\$ 7,111,820	\$ 9,940,026
Enhanced Collections	\$ 132,737				\$ 684		\$ 133,421	\$ 204,997	\$ 173,866	\$ 215,239
Other Non-Court Operations	\$ 439,779	\$ 81,194					\$ 520,973	\$ 987,336	\$ 514,070	\$ 818,569
Non-Court Operations Program	\$ 572,516	\$ 81,194			\$ 684		\$ 654,394	\$ 1,192,333	\$ 687,936	\$ 1,033,808
Executive Office	\$ 202,618	\$ 3,146					\$ 205,765	\$ 266,347	\$ 202,234	\$ 268,541
Fiscal Services	\$ 548,899	\$ 47,782			\$ (47,633)		\$ 549,048	\$ 899,359	\$ 569,549	\$ 765,911
Human Resources	\$ 202,167	\$ 10,154					\$ 212,321	\$ 3,216	\$ 161,979	\$ 238,040
Business & Facilities Services	\$ 133,658	\$ 147,346					\$ 281,005	\$ 542,652	\$ 125,010	\$ 408,170
Information Technology	\$ 525,880	\$ 760,698					\$ 1,286,578	\$ 2,195,997	\$ 1,256,038	\$ 2,889,765
Court Administration Program	\$ 1,613,222	\$ 969,127			\$ (47,633)		\$ 2,534,716	\$ 3,907,571	\$ 2,314,809	\$ 4,570,427
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,778,422	\$ 1,579,298	\$ 94,241		\$ 0		\$ 10,451,961	\$ 15,229,428	\$ 10,114,565	\$ 15,544,261