

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 Presiding Judge or Court Executive

08/10/2016

Date

San Luis Obispo Superior Court

Court

FY2015-2016 4TH QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2015-2016 4TH QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY2015-2016 4TH QTR

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)	133.75	133.75	135	141	131.25

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 San Luis Obispo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								2014/15	
	Fiscal Year 2015/16							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (1,495,973)	\$ 1,588,660	\$ 0				\$ 29,817	\$ 122,505	\$ 28,430	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 307,250	
Trust							\$ (44,320)	\$ (44,320)	\$ (88,119)	
Credit Card										
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 2,563,681						\$ 1,024,409	\$ 3,588,090	\$ 4,942,616	
Total Cash and Cash Equivalents	\$ 1,076,709	\$ 1,588,660	\$ 0				\$ 1,009,906	\$ 3,675,275	\$ 5,199,177	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 1,595	\$ 1,693	\$ 0				\$ 0	\$ 3,288	\$ 4,626	
Accounts Receivable - General			\$ 0					\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 179							\$ 179	\$ 246	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 80,565							\$ 80,565	\$ 141,038	
Due From Other Governments	\$ 72,362	\$ 44,513						\$ 116,875	\$ 135,216	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 164,937	\$ 32,542	\$ 51,352					\$ 248,830	\$ 293,972	
Trust Due To/From									\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 54							\$ 54	\$ 12	
Total Receivables	\$ 319,692	\$ 78,748	\$ 51,352				\$ 0	\$ 449,791	\$ 575,110	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 16,030	
Salary and Travel Advances										
Counties	\$ 0							\$ 0	\$ 0	
Total Prepaid Expenses	\$ 0							\$ 0	\$ 16,030	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,396,401	\$ 1,667,407	\$ 51,352				\$ 1,009,906	\$ 4,125,066	\$ 5,790,317	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 227,014	\$ 23,517	\$ 0					\$ 250,531	\$ 206,978	
Accounts Payable - General	\$ 611	\$ 0	\$ 0				\$ 0	\$ 611	\$ 0	
Due to Other Funds	\$ 0	\$ 29,213	\$ 51,352				\$ 54	\$ 80,618	\$ 141,050	
Due to Other Courts	\$ 0							\$ 0	\$ 43	
Due to State	\$ 8,006							\$ 8,006	\$ 7,512	
TC145 Liability							\$ 231,683	\$ 231,683	\$ 581,950	
Due to Other Governments	\$ 2,825	\$ 1,758					\$ 17,822	\$ 22,404	\$ 355,792	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 922							\$ 922	\$ 1,175	
Interest							\$ 62	\$ 62	\$ 11	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 239,378	\$ 54,488	\$ 51,352				\$ 249,621	\$ 594,838	\$ 1,294,513	
Civil							\$ 444,100	\$ 444,100	\$ 1,094,424	
Criminal							\$ 263,069	\$ 263,069	\$ 304,284	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 50,609	\$ 50,609	\$ 51,558	
Miscellaneous Trust										
Total Trust Deposits							\$ 757,779	\$ 757,779	\$ 1,450,266	
Accrued Payroll	\$ 473,523							\$ 473,523	\$ 359,445	
Benefits Payable	\$ (12,655)							\$ (12,655)	\$ (9,182)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (11,746)							\$ (11,746)	\$ 254	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 449,123							\$ 449,123	\$ 350,517	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 647,349	
Liabilities For Deposits	\$ 5,882						\$ 2,506	\$ 8,388	\$ 9,249	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 5,882	\$ 0					\$ 2,506	\$ 8,389	\$ 656,597	
Total Liabilities	\$ 694,383	\$ 54,489	\$ 51,352				\$ 1,009,906	\$ 1,810,129	\$ 3,751,894	
Total Fund Balance	\$ 702,018	\$ 1,612,919	\$ 0					\$ 2,314,937	\$ 2,038,423	
Total Liabilities and Fund Balance	\$ 1,396,401	\$ 1,667,407	\$ 51,352				\$ 1,009,906	\$ 4,125,066	\$ 5,790,317	

Superior Court of California, County of San Luis Obispo
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
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	\$ 13,879,462	\$ 160,502					\$ 14,039,964	\$ 13,951,119	\$ 13,371,572	\$ 13,030,504	
Improvement and Modernization Fund	\$ 35,408						\$ 35,408	\$ 35,408	\$ 35,408	\$ 35,409	
Judges' Compensation (45.25)	\$ 84,849						\$ 84,849	\$ 90,000	\$ 86,897	\$ 90,000	
Court Interpreter (45.45)	\$ 640,313						\$ 640,313	\$ 674,443	\$ 620,096	\$ 473,953	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 688,199						\$ 688,199	\$ 589,542	\$ 545,466	\$ 1,429,208	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,598	\$ 298,958	\$ 298,958	
	\$ 15,627,190	\$ 160,502					\$ 15,787,691	\$ 15,639,110	\$ 14,958,397	\$ 15,358,032	
Grants											
AB 1058 Commissioner/Facilitator			\$ 398,245				\$ 398,245	\$ 393,016	\$ 402,356	\$ 378,370	
Other Judicial Council Grants			\$ 35,452				\$ 35,452		\$ 27,122		
Non-Judicial Council Grants											
			\$ 433,697				\$ 433,697	\$ 393,016	\$ 429,478	\$ 378,370	
Other Financing Sources											
Interest Income	\$ 10,669	\$ 5,992					\$ 16,661	\$ 9,000	\$ 9,861	\$ 6,300	
Investment Income											
Donations											
Local Fees	\$ 376,967	\$ 177,075					\$ 554,042	\$ 610,000	\$ 728,831	\$ 572,000	
Non-Fee Revenues		\$ 50,160					\$ 50,160	\$ 45,000	\$ 61,641	\$ 42,600	
Enhanced Collections	\$ 56	\$ 331,434					\$ 331,490	\$ 288,000	\$ 267,812	\$ 340,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 35,167					\$ 35,167	\$ 43,000	\$ 43,012	\$ 50,000	
Reimbursement Other	\$ 204,567	\$ 99,682					\$ 304,249	\$ 254,678	\$ 297,686	\$ 279,678	
Sale of Fixed Assets	\$ 1,750						\$ 1,750				
Other Miscellaneous	\$ 422						\$ 422		\$ 112		
	\$ 594,431	\$ 699,510					\$ 1,293,941	\$ 1,249,678	\$ 1,408,955	\$ 1,290,578	
Total Revenues	\$ 16,221,620	\$ 860,012	\$ 433,697				\$ 17,515,329	\$ 17,281,804	\$ 16,796,830	\$ 17,026,980	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,619,558	\$ 30,641	\$ 201,784				\$ 8,851,982	\$ 9,014,601	\$ 8,814,823	\$ 8,088,402	
Temp Help	\$ 28,436						\$ 28,436	\$ 45,000	\$ 88,987	\$ 420,564	
Overtime	\$ 18,724						\$ 18,724		\$ 6,553		
Staff Benefits	\$ 4,911,676	\$ 19,684	\$ 178,834				\$ 5,110,194	\$ 5,500,905	\$ 4,934,496	\$ 5,517,933	
	\$ 13,578,394	\$ 50,325	\$ 380,618				\$ 14,009,337	\$ 14,560,506	\$ 13,844,859	\$ 14,026,899	
Operating Expenses and Equipment											
General Expense	\$ 449,280	\$ 300					\$ 449,580	\$ 413,305	\$ 465,835	\$ 472,617	
Printing	\$ 52,212						\$ 52,212	\$ 62,020	\$ 64,261	\$ 39,700	
Telecommunications	\$ 95,772						\$ 95,772	\$ 112,692	\$ 108,638	\$ 119,902	
Postage	\$ 82,677						\$ 82,677	\$ 116,700	\$ 101,435	\$ 110,750	
Insurance	\$ 5,290						\$ 5,290	\$ 4,500	\$ 4,579	\$ 7,000	
In-State Travel	\$ 13,417	\$ 381	\$ 6,484				\$ 20,281	\$ 8,700	\$ 12,711	\$ 3,000	
Out-of-State Travel	\$ 5,098						\$ 5,098				
Training	\$ 4,604		\$ 325				\$ 4,929		\$ 460		
Security Services	\$ 1,364	\$ 1,382					\$ 2,746	\$ 3,600	\$ 3,414	\$ 1,250	
Facility Operations	\$ 125,645	\$ 55,248					\$ 180,893	\$ 500,906	\$ 431,711	\$ 618,697	
Utilities	\$ 12,398						\$ 12,398	\$ 11,000	\$ 10,580	\$ 11,083	
Contracted Services	\$ 672,766	\$ 544,297	\$ 30,102				\$ 1,247,165	\$ 1,105,627	\$ 1,031,398	\$ 1,120,425	
Consulting and Professional Services	\$ 135,654						\$ 135,654	\$ 142,735	\$ 124,361	\$ 132,649	
Information Technology	\$ 627,439	\$ 2,640					\$ 630,079	\$ 472,278	\$ (15,856)	\$ 497,116	
Major Equipment	\$ 185,988						\$ 185,988	\$ 67,190	\$ 56,220	\$ 10,000	
Other Items of Expense	\$ 3,189						\$ 3,189	\$ 4,500	\$ 6,343	\$ 6,500	
	\$ 2,472,792	\$ 604,247	\$ 36,910				\$ 3,113,949	\$ 3,025,753	\$ 2,406,090	\$ 3,150,689	
Special Items of Expense											
Grand Jury	\$ 4,600						\$ 4,600				
Jury Costs	\$ 110,930						\$ 110,930	\$ 111,000	\$ 107,960	\$ 105,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (69,350)	\$ 2,731	\$ 66,619				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 46,180	\$ 2,731	\$ 66,619				\$ 115,530	\$ 111,000	\$ 107,960	\$ 105,000	
Total Expenditures	\$ 16,097,366	\$ 657,303	\$ 484,147				\$ 17,238,815	\$ 17,697,259	\$ 16,358,909	\$ 17,282,588	
Excess (Deficit) of Revenues Over Expenditures	\$ 124,254	\$ 202,709	\$ (50,450)				\$ 276,514	\$ (415,455)	\$ 437,921	\$ (255,608)	
Operating Transfers In (Out)	\$ (61,111)	\$ 10,662	\$ 50,450				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 638,875	\$ 1,399,548	\$ 0				\$ 2,038,423	\$ 2,038,423	\$ 1,600,502	\$ 1,600,502	
Ending Balance (Deficit)	\$ 702,018	\$ 1,612,919	\$ 0				\$ 2,314,937	\$ 1,622,968	\$ 2,038,423	\$ 1,344,894	

Superior Court of California, County of San Luis Obispo
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

	For the month ended June									
	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	\$ 5,538,602	\$ 268,246			\$ 9,453		\$ 5,816,301	\$ 5,941,874	\$ 5,536,210	\$ 5,382,470
Traffic & Other Infractions	\$ 353,324	\$ 181,465					\$ 534,789	\$ 535,930	\$ 559,644	\$ 459,515
Other Criminal Cases	\$ 1,918,555	\$ 115,794					\$ 2,034,350	\$ 2,188,742	\$ 2,438,301	\$ 2,602,049
Civil	\$ 1,024,668	\$ 53,948					\$ 1,078,616	\$ 1,103,538	\$ 1,114,853	\$ 1,121,764
Family & Children Services	\$ 1,414,743	\$ 73,804			\$ (9,453)		\$ 1,479,093	\$ 1,596,519	\$ 1,521,828	\$ 1,470,326
Probate, Guardianship & Mental Health Services	\$ 315,017	\$ 1,141					\$ 316,158	\$ 242,422	\$ 143,423	\$ 196,695
Juvenile Dependency Services	\$ 60,355						\$ 60,355	\$ 52,302	\$ 76,519	\$ 78,375
Juvenile Delinquency Services	\$ 54,134						\$ 54,134			
Other Court Operations	\$ 147,973	\$ 359					\$ 148,331	\$ 148,009	\$ 253,662	\$ 367,212
Court Interpreters	\$ 510,921	\$ 163,276					\$ 674,197	\$ 674,443	\$ 549,352	\$ 473,953
Jury Services	\$ 257,251	\$ 83,658	\$ 110,930				\$ 451,839	\$ 465,024	\$ 451,045	\$ 425,635
Security		\$ 5,533					\$ 5,533		\$ 1,597	
Trial Court Operations Program	\$ 11,595,542	\$ 947,224	\$ 110,930		\$ 0		\$ 12,653,696	\$ 12,948,803	\$ 12,646,434	\$ 12,577,994
Enhanced Collections		\$ 331,490					\$ 331,490	\$ 290,000	\$ 267,812	\$ 340,000
Other Non-Court Operations		\$ 296	\$ 4,600				\$ 4,896		\$ 3,531	
Non-Court Operations Program		\$ 331,786	\$ 4,600				\$ 336,386	\$ 290,000	\$ 271,343	\$ 340,000
Executive Office	\$ 639,222	\$ 12,420					\$ 651,642	\$ 833,148	\$ 643,567	\$ 623,967
Fiscal Services	\$ 618,224	\$ 53,751					\$ 671,975	\$ 738,743	\$ 647,707	\$ 612,396
Human Resources	\$ 291,667	\$ 28,709					\$ 320,376	\$ 318,654	\$ 222,766	\$ 225,001
Business & Facilities Services		\$ 720,607			\$ 0		\$ 720,607	\$ 916,889	\$ 844,264	\$ 982,255
Information Technology	\$ 864,681	\$ 1,019,451					\$ 1,884,133	\$ 1,651,022	\$ 1,082,828	\$ 1,920,975
Court Administration Program	\$ 2,413,794	\$ 1,834,938			\$ 0		\$ 4,248,733	\$ 4,458,456	\$ 3,441,132	\$ 4,364,594
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,009,337	\$ 3,113,949	\$ 115,530		\$ 0		\$ 17,238,815	\$ 17,697,259	\$ 16,358,909	\$ 17,282,588

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Luis Obispo

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	-	-	-	1,612,919	-	-	-	-	1,612,919	
Committed	551,082	-	551,082	-	-	-	-	-	551,082	
Assigned	-	150,936	150,936	-	-	-	-	-	150,936	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 551,082	\$ 150,936	\$ 702,018	\$ 1,612,919	\$ -	\$ -	\$ -	\$ -	\$ 2,314,937	