

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.

Michael Powell

Signature of Presiding Judge or Court Executive

12/05/2016

Date

San Luis Obispo Superior Court

Court

FY2016-2017 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2016-2017 1st 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

FY2016-2017 1st 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)	143.25	140			

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 September							2015/16	
		Fiscal Year 2016/17								
		Governmental Funds							Total Funds	
		General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
			Non-Grant	Grant						
ASSETS										
Operations		\$ (1,395,545)	\$ 1,600,067	\$ 15,670				\$ 47,069	\$ 267,261	\$ 148,466
Payroll		\$ 0							\$ 0	\$ 2,140
Jury										
Revolving		\$ 5,000							\$ 5,000	\$ 5,000
Other										
Distribution										
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (30,181)	\$ (30,181)	\$ (44,830)
Credit Card										
Cash on Hand		\$ 4,000							\$ 4,000	\$ 4,000
Cash with County										
Cash Outside of the JCC										
Cash Equivalents		\$ 5,318,147						\$ 926,016	\$ 6,244,163	\$ 7,495,022
Total Cash and Cash Equivalents		\$ 3,931,601	\$ 1,600,067	\$ 15,670				\$ 942,904	\$ 6,490,243	\$ 7,609,798
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General				\$ 0					\$ 0	\$ 0
Dishonored Checks										
Due From Employee		\$ (819)							\$ (819)	\$ (542)
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts								\$ 0	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ (97,900)					\$ (97,900)	\$ 7,222
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From		\$ 0							\$ 0	\$ 7
General Due To/From										
Total Receivables		\$ (819)	\$ 0	\$ (97,900)				\$ 0	\$ (98,720)	\$ 6,686
Prepaid Expenses - General		\$ 0							\$ 0	\$ 0
Salary and Travel Advances										
Counties		\$ 0							\$ 0	\$ 0
Total Prepaid Expenses		\$ 0							\$ 0	\$ 0
Other Assets										
Total Other Assets										
Total Assets		\$ 3,930,782	\$ 1,600,067	\$ (82,230)				\$ 942,904	\$ 6,391,523	\$ 7,616,484
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 393	\$ 0	\$ 0				\$ 0	\$ 393	\$ 134,193
Due to Other Funds		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 7
Due to Other Courts										\$ 0
Due to State		\$ 0							\$ 0	\$ 0
TC145 Liability								\$ 266,630	\$ 266,630	\$ 280,650
Due to Other Governments		\$ 0	\$ 0					\$ 17,822	\$ 17,822	\$ 336,061
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 1,191							\$ 1,191	\$ 1,175
Interest								\$ 141	\$ 141	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 1,584	\$ 0	\$ 0				\$ 284,593	\$ 286,177	\$ 752,116
Civil								\$ 406,025	\$ 406,025	\$ 1,127,379
Criminal								\$ 198,994	\$ 198,994	\$ 249,759
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 50,787	\$ 50,787	\$ 51,562
Miscellaneous Trust										
Total Trust Deposits								\$ 655,805	\$ 655,805	\$ 1,428,700
Accrued Payroll		\$ 0							\$ 0	\$ 0
Benefits Payable		\$ (15,987)							\$ (15,987)	\$ (5,183)
Deferred Compensation Payable		\$ 13,227							\$ 13,227	\$ 0
Deductions Payable		\$ (6,406)							\$ (6,406)	\$ (133,165)
Payroll Clearing		\$ 0							\$ 0	\$ 0
Total Payroll Liabilities		\$ (9,167)							\$ (9,167)	\$ (138,348)
Revenue Collected in Advance			\$ 0						\$ 0	\$ 2,349
Liabilities For Deposits		\$ 5,668						\$ 2,506	\$ 8,174	\$ 8,666
Jury Fees - Non-Interest								\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment										\$ 0
Unreconciled Collections										\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 5,668	\$ 0					\$ 2,506	\$ 8,174	\$ 11,014
Total Liabilities		\$ (1,915)	\$ 0	\$ 0				\$ 942,904	\$ 940,989	\$ 2,053,483
Total Fund Balance		\$ 3,932,697	\$ 1,600,067	\$ (82,230)					\$ 5,450,533	\$ 5,563,001
Total Liabilities and Fund Balance		\$ 3,930,782	\$ 1,600,067	\$ (82,230)				\$ 942,904	\$ 6,391,523	\$ 7,616,484

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 September											
Fiscal Year 2016/17										2015/16	
	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	\$ 6,626,205	\$ 15,445					\$ 6,641,650	\$ 13,919,320	\$ 6,598,161	\$ 13,951,119	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 35,409	\$ 0	\$ 35,408	
Judges' Compensation (45.25)	\$ 24,375						\$ 24,375	\$ 97,500	\$ 22,500	\$ 90,000	
Court Interpreter (45.45)	\$ 221,058						\$ 221,058	\$ 628,167	\$ 141,580	\$ 674,443	
Civil Coordination Reimbursement (45.55)	\$ 6,640						\$ 6,640	\$ 359,541	\$ 47,914	\$ 589,542	
MOU Reimbursements (45.10 and General)								\$ 298,598		\$ 298,598	
Other Miscellaneous											
	\$ 6,878,278	\$ 15,445					\$ 6,893,723	\$ 15,336,535	\$ 6,810,155	\$ 15,639,110	
Grants											
AB 1058 Commissioner/Facilitator			\$ (54,673)				\$ (54,673)	\$ 402,627		\$ 393,016	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 35,000	\$ (12,829)		
Non-Judicial Council Grants											
			\$ (54,673)				\$ (54,673)	\$ 437,627	\$ (12,829)	\$ 393,016	
Other Financing Sources											
Interest Income	\$ 655	\$ 134					\$ 789	\$ 10,150	\$ 63	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 27,279	\$ 13,647					\$ 40,926	\$ 544,520	\$ 100,411	\$ 610,000	
Non-Fee Revenues								\$ 46,850	\$ 16,356	\$ 45,000	
Enhanced Collections		\$ 220					\$ 220	\$ 351,200	\$ 65,097	\$ 288,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 6,135					\$ 6,135	\$ 35,000	\$ 7,213	\$ 43,000	
Reimbursement Other	\$ 0	\$ (7,656)					\$ (7,656)	\$ 328,789	\$ 1,349	\$ 254,678	
Sale of Fixed Assets									\$ 1,750		
Other Miscellaneous	\$ 158						\$ 158	\$ 200	\$ 95		
	\$ 28,092	\$ 12,480					\$ 40,573	\$ 1,318,719	\$ 192,334	\$ 1,249,678	
Total Revenues	\$ 6,908,370	\$ 27,928	\$ (54,673)				\$ 6,879,623	\$ 17,090,881	\$ 6,889,660	\$ 17,281,804	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,120,733	\$ 5,049	\$ 14,460				\$ 2,140,242	\$ 9,419,403	\$ 1,758,896	\$ 9,014,601	
Temp Help	\$ 385						\$ 385		\$ 9,295	\$ 45,000	
Overtime	\$ 1,066,678	\$ 3,243	\$ 7,632				\$ 1,077,554	\$ 5,084,795	\$ 1,086,594	\$ 5,500,905	
Staff Benefits	\$ 3,187,796	\$ 8,292	\$ 22,092				\$ 3,218,180	\$ 14,504,198	\$ 2,854,786	\$ 14,560,506	
Operating Expenses and Equipment											
General Expense	\$ 19,423						\$ 19,423	\$ 533,325	\$ 64,926	\$ 413,305	
Printing	\$ 8,323						\$ 8,323	\$ 50,400	\$ 9,563	\$ 62,020	
Telecommunications	\$ 26,781						\$ 26,781	\$ 137,798	\$ 11,256	\$ 112,692	
Postage	\$ 11,076						\$ 11,076	\$ 90,100	\$ 1,205	\$ 116,700	
Insurance								\$ 7,500		\$ 4,500	
In-State Travel	\$ 3,378		\$ 932				\$ 4,311	\$ 11,900	\$ 786	\$ 8,700	
Out-of-State Travel								\$ 4,000			
Training	\$ 7,499		\$ 115				\$ 7,614	\$ 18,325			
Security Services	\$ 380	\$ 246					\$ 627	\$ 3,600	\$ 1,003	\$ 3,600	
Facility Operations	\$ 59,051	\$ 6,397					\$ 65,449	\$ 406,192	\$ 19,325	\$ 500,906	
Utilities	\$ 1,989						\$ 1,989	\$ 11,000	\$ 1,693	\$ 11,000	
Contracted Services	\$ 126,699	\$ 25,182					\$ 151,881	\$ 1,144,290	\$ 225,353	\$ 1,105,627	
Consulting and Professional Services	\$ 23,652						\$ 23,652	\$ 150,114	\$ 21,806	\$ 142,735	
Information Technology	\$ 183,994	\$ 660					\$ 184,654	\$ 308,159	\$ 230,698	\$ 472,278	
Major Equipment	\$ 5,485						\$ 5,485	\$ 85,388	\$ 0	\$ 67,190	
Other Items of Expense	\$ 817						\$ 817	\$ 4,500	\$ 464	\$ 4,500	
	\$ 478,546	\$ 32,486	\$ 1,047				\$ 512,079	\$ 2,966,591	\$ 588,079	\$ 3,025,753	
Special Items of Expense											
Grand Jury	\$ 13,767						\$ 13,767	\$ 111,000	\$ 22,217	\$ 111,000	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Normal Cost Recovery	\$ (4,418)		\$ 4,418				\$ 0				
Prior Year Expense Adjustment											
	\$ 9,349		\$ 4,418				\$ 13,767	\$ 111,000	\$ 22,217	\$ 111,000	
Total Expenditures	\$ 3,675,891	\$ 40,778	\$ 27,557				\$ 3,744,028	\$ 17,581,789	\$ 3,465,081	\$ 17,697,259	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,230,679	\$ (12,852)	\$ (82,230)				\$ 3,135,597	\$ (490,908)	\$ 3,524,579	\$ (415,455)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Initial Balance (Deficit)	\$ 702,018	\$ 1,612,919	\$ 0				\$ 2,314,937	\$ 2,314,937	\$ 2,038,423	\$ 2,038,423	
Ending Balance (Deficit)	\$ 3,932,697	\$ 1,600,067	\$ (82,230)				\$ 5,450,533	\$ 1,824,029	\$ 5,563,001	\$ 1,622,968	

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

For the month ended September										
	Fiscal Year 2016/17						2015/16			
	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	\$ 1,255,145	\$ 56,858			\$ 0		\$ 1,312,003	\$ 5,915,182	\$ 1,180,060	\$ 5,941,874
Traffic & Other Infractions	\$ 117,966	\$ 2,559					\$ 120,525	\$ 686,948	\$ 99,995	\$ 535,930
Other Criminal Cases	\$ 435,973	\$ 19,385					\$ 455,358	\$ 1,998,216	\$ 423,090	\$ 2,188,742
Civil	\$ 244,680	\$ 13,383					\$ 258,063	\$ 1,244,902	\$ 232,070	\$ 1,103,538
Family & Children Services	\$ 328,274	\$ 13,316					\$ 341,591	\$ 1,521,129	\$ 308,417	\$ 1,596,519
Probation, Guardianship & Mental Health Services	\$ 76,750						\$ 76,750	\$ 330,509	\$ 30,952	\$ 242,422
Juvenile Dependency Services	\$ 15,524						\$ 15,524	\$ 64,643	\$ 11,099	\$ 52,302
Juvenile Delinquency Services	\$ 18,423						\$ 18,423	\$ 82,623	\$ 2,175	
Other Court Operations	\$ 36,044						\$ 36,044	\$ 155,542	\$ 30,496	\$ 148,009
Court Interpreters	\$ 126,207	\$ 56,171					\$ 182,378	\$ 626,167	\$ 125,076	\$ 674,443
Jury Services	\$ 46,418	\$ 13,885	\$ 13,767				\$ 74,070	\$ 466,609	\$ 79,327	\$ 465,024
Security		\$ 404					\$ 404			
Trial Court Operations Program	\$ 2,701,403	\$ 175,961	\$ 13,767		\$ 0		\$ 2,891,131	\$ 13,092,470	\$ 2,522,757	\$ 12,948,803
Enhanced Collections		\$ 13,342					\$ 13,342	\$ 351,200	\$ 101,837	\$ 290,000
Other Non-Court Operations	\$ (43)	\$ 0					\$ (43)		\$ 0	
Non-Court Operations Program	\$ (43)	\$ 13,342					\$ 13,299	\$ 351,200	\$ 101,837	\$ 290,000
Executive Office	\$ 113,356	\$ 304					\$ 113,660	\$ 669,336	\$ 139,113	\$ 833,148
Fiscal Services	\$ 136,677	\$ 10,533					\$ 147,210	\$ 724,237	\$ 136,688	\$ 738,743
Human Resources	\$ 62,430	\$ 10,719					\$ 73,149	\$ 292,766	\$ 77,647	\$ 318,654
Business & Facilities Services		\$ 86,899					\$ 86,899	\$ 878,835	\$ 71,708	\$ 916,889
Information Technology	\$ 204,357	\$ 214,322					\$ 418,678	\$ 1,572,945	\$ 415,331	\$ 1,651,022
Court Administration Program	\$ 516,820	\$ 322,776					\$ 839,596	\$ 4,138,119	\$ 840,488	\$ 4,458,456
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,218,180	\$ 512,079	\$ 13,767		\$ 0		\$ 3,744,026	\$ 17,581,789	\$ 3,465,081	\$ 17,697,259