

**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

08/07/2017  
\_\_\_\_\_  
Date

San Luis Obispo Superior Court

\_\_\_\_\_  
Court

FY2016-2017 4TH QTR

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo Superior Court

Court

FY2016-2017 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

FY2016-2017 4TH QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	143.25	140	141	129.75	129.75

<sup>1</sup> 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									
Fiscal Year 2016/17									2015/16
	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						
<b>ASSETS</b>									
Operations	\$ (1,416,769)	\$ 1,518,098	\$ 0				\$ 31,657	\$ 132,986	\$ 122,505
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (40,605)	\$ (40,605)	\$ (44,320)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,030,724						\$ 992,144	\$ 3,022,868	\$ 3,588,090
Total Cash and Cash Equivalents	\$ 622,955	\$ 1,518,098	\$ 0				\$ 983,195	\$ 3,124,248	\$ 3,675,275
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,068	\$ 2,870					\$ 0	\$ 4,938	\$ 3,288
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,146							\$ 3,146	\$ 179
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 145,799							\$ 145,799	\$ 80,565
Due From Other Governments	\$ 78,435	\$ 94,097						\$ 172,531	\$ 116,875
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 229,340	\$ 24,800	\$ 77,030					\$ 331,170	\$ 248,830
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 179							\$ 179	\$ 54
Total Receivables	\$ 458,967	\$ 121,767	\$ 77,030				\$ 0	\$ 657,764	\$ 449,791
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	\$ 1,081,922	\$ 1,639,865	\$ 77,030				\$ 983,195	\$ 3,782,012	\$ 4,125,066
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 24,812	\$ 13,500	\$ 0					\$ 38,312	\$ 250,531
Accounts Payable - General	\$ 593	\$ 0	\$ 0				\$ 15,641	\$ 16,234	\$ 611
Due to Other Funds	\$ 4,797	\$ 71,584	\$ 74,215				\$ 179	\$ 150,775	\$ 80,618
Due to Other Courts									\$ 0
Due to State	\$ 871							\$ 871	\$ 8,006
TC145 Liability							\$ 287,744	\$ 287,744	\$ 231,683
Due to Other Governments	\$ 0	\$ 0	\$ 2,815				\$ 17,822	\$ 20,637	\$ 22,404
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 922
Interest							\$ 109	\$ 109	\$ 62
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,073	\$ 85,084	\$ 77,030				\$ 321,494	\$ 514,681	\$ 594,838
Civil							\$ 372,263	\$ 372,263	\$ 444,100
Criminal							\$ 234,322	\$ 234,322	\$ 263,069
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 51,552	\$ 51,552	\$ 50,609
Miscellaneous Trust									
Total Trust Deposits							\$ 658,137	\$ 658,137	\$ 757,779
Accrued Payroll	\$ 520,709							\$ 520,709	\$ 473,523
Benefits Payable	\$ (30,822)							\$ (30,822)	\$ (12,655)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 122							\$ 122	\$ (11,746)
Payroll Clearing	\$ 4,633						\$ 0	\$ 4,633	\$ 0
Total Payroll Liabilities	\$ 494,643						\$ 0	\$ 494,643	\$ 449,123
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 6,321						\$ 3,564	\$ 9,884	\$ 8,388
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,321	\$ 0					\$ 3,564	\$ 9,885	\$ 8,389
Total Liabilities	\$ 532,036	\$ 85,085	\$ 77,030				\$ 983,195	\$ 1,677,346	\$ 1,810,129
Total Fund Balance	\$ 549,886	\$ 1,554,780	\$ 0					\$ 2,104,666	\$ 2,314,937
Total Liabilities and Fund Balance	\$ 1,081,922	\$ 1,639,865	\$ 77,030				\$ 983,195	\$ 3,782,012	\$ 4,125,066

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 13,560,785	\$ 160,649					\$ 13,721,433	\$ 13,919,320	\$ 14,039,964	\$ 13,951,119	
Improvement and Modernization Fund	\$ 48,758						\$ 48,758	\$ 35,409	\$ 35,408	\$ 35,408	
Judges' Compensation (0150019)	\$ 78,534						\$ 78,534	\$ 97,500	\$ 84,849	\$ 90,000	
Court Interpreter (0150037)	\$ 680,226						\$ 680,226	\$ 626,167	\$ 640,313	\$ 674,443	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 301,238						\$ 301,238	\$ 359,541	\$ 688,199	\$ 589,542	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,598	\$ 298,958	\$ 298,598	
	<b>\$ 14,968,498</b>	<b>\$ 160,649</b>					<b>\$ 15,129,147</b>	<b>\$ 15,336,535</b>	<b>\$ 15,787,691</b>	<b>\$ 15,639,110</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 399,905				\$ 399,905	\$ 402,627	\$ 398,245	\$ 393,016	
Other Judicial Council Grants			\$ 31,050				\$ 31,050	\$ 35,000	\$ 35,452		
Non-Judicial Council Grants											
			<b>\$ 430,955</b>				<b>\$ 430,955</b>	<b>\$ 437,627</b>	<b>\$ 433,697</b>	<b>\$ 393,016</b>	
Other Financing Sources											
Interest Income	\$ 20,163	\$ 10,009					\$ 30,171	\$ 10,150	\$ 16,661	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 307,563	\$ 158,679					\$ 466,242	\$ 544,520	\$ 554,042	\$ 610,000	
Non-Fee Revenues		\$ 48,375					\$ 48,375	\$ 46,850	\$ 50,160	\$ 45,000	
Enhanced Collections		\$ 411,095					\$ 411,095	\$ 351,200	\$ 331,490	\$ 288,000	
Escheatment											
Prior Year Revenue		\$ (285,783)					\$ (285,783)				
County Program - Restricted		\$ 42,874					\$ 42,874	\$ 35,000	\$ 35,167	\$ 43,000	
Reimbursement Other	\$ 201,950	\$ 97,261					\$ 299,211	\$ 328,799	\$ 304,249	\$ 254,678	
Sale of Fixed Assets									\$ 1,750		
Other Miscellaneous	\$ 3,362						\$ 3,362	\$ 200	\$ 422		
	<b>\$ 533,037</b>	<b>\$ 482,510</b>					<b>\$ 1,015,547</b>	<b>\$ 1,316,719</b>	<b>\$ 1,293,941</b>	<b>\$ 1,249,678</b>	
<b>Total Revenues</b>	<b>\$ 15,501,535</b>	<b>\$ 643,159</b>	<b>\$ 430,955</b>				<b>\$ 16,575,649</b>	<b>\$ 17,090,881</b>	<b>\$ 17,515,329</b>	<b>\$ 17,281,804</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,986,209	\$ 22,754	\$ 237,282				\$ 9,246,245	\$ 9,419,403	\$ 8,851,982	\$ 9,014,601	
Temp Help									\$ 28,436	\$ 45,000	
Overtime	\$ 1,172						\$ 1,172		\$ 18,724		
Staff Benefits	\$ 4,593,356	\$ 20,210	\$ 109,515				\$ 4,723,081	\$ 5,084,795	\$ 5,110,194	\$ 5,500,905	
	<b>\$ 13,580,736</b>	<b>\$ 42,963</b>	<b>\$ 346,797</b>				<b>\$ 13,970,497</b>	<b>\$ 14,504,198</b>	<b>\$ 14,009,337</b>	<b>\$ 14,560,506</b>	
Operating Expenses and Equipment											
General Expense	\$ 372,831	\$ 148					\$ 372,979	\$ 533,325	\$ 449,580	\$ 413,305	
Printing	\$ 51,075						\$ 51,075	\$ 50,400	\$ 52,212	\$ 62,020	
Telecommunications	\$ 108,255						\$ 108,255	\$ 137,798	\$ 95,772	\$ 112,692	
Postage	\$ 93,584						\$ 93,584	\$ 90,100	\$ 82,677	\$ 116,700	
Insurance	\$ 5,593						\$ 5,593	\$ 7,500	\$ 5,290	\$ 4,500	
In-State Travel	\$ 18,573		\$ 1,334				\$ 19,907	\$ 11,900	\$ 20,281	\$ 8,700	
Out-of-State Travel	\$ 5,185						\$ 5,185	\$ 4,000	\$ 5,098		
Training	\$ 12,896		\$ 115				\$ 13,011	\$ 18,325	\$ 4,929		
Security Services	\$ 1,514	\$ 775					\$ 2,289	\$ 3,600	\$ 2,746	\$ 3,600	
Facility Operations	\$ 324,108	\$ 63,073					\$ 387,181	\$ 406,192	\$ 180,893	\$ 500,906	
Utilities	\$ 13,147						\$ 13,147	\$ 11,000	\$ 12,398	\$ 11,000	
Contracted Services	\$ 497,607	\$ 601,382	\$ 31,050				\$ 1,130,038	\$ 1,144,290	\$ 1,247,165	\$ 1,105,627	
Consulting and Professional Services	\$ 152,716						\$ 152,716	\$ 150,114	\$ 135,654	\$ 142,735	
Information Technology	\$ 239,953	\$ 2,640					\$ 242,593	\$ 308,159	\$ 630,079	\$ 472,278	
Major Equipment	\$ 121,977						\$ 121,977	\$ 85,388	\$ 185,988	\$ 67,190	
Other Items of Expense	\$ 5,542						\$ 5,542	\$ 4,500	\$ 3,189	\$ 4,500	
	<b>\$ 2,024,558</b>	<b>\$ 668,018</b>	<b>\$ 32,498</b>				<b>\$ 2,725,074</b>	<b>\$ 2,966,591</b>	<b>\$ 3,113,949</b>	<b>\$ 3,025,753</b>	
Special Items of Expense											
Grand Jury									\$ 4,600		
Jury Costs	\$ 90,350						\$ 90,350	\$ 111,000	\$ 110,930	\$ 111,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (74,645)	\$ 1,291	\$ 73,354				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	<b>\$ 15,704</b>	<b>\$ 1,291</b>	<b>\$ 73,354</b>				<b>\$ 90,350</b>	<b>\$ 111,000</b>	<b>\$ 115,530</b>	<b>\$ 111,000</b>	
<b>Total Expenditures</b>	<b>\$ 15,620,998</b>	<b>\$ 712,272</b>	<b>\$ 452,650</b>				<b>\$ 16,785,920</b>	<b>\$ 17,581,789</b>	<b>\$ 17,238,815</b>	<b>\$ 17,697,259</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (119,463)	\$ (69,113)	\$ (21,695)				\$ (210,270)	\$ (490,908)	\$ 276,514	\$ (415,455)	
Operating Transfers In (Out)	\$ (32,669)	\$ 10,974	\$ 21,695				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 702,018	\$ 1,612,919	\$ 0				\$ 2,314,937	\$ 2,314,937	\$ 2,038,423	\$ 2,038,423	
Ending Balance (Deficit)	\$ 549,886	\$ 1,554,780	\$ 0				\$ 2,104,666	\$ 1,824,029	\$ 2,314,937	\$ 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 June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,530,348	\$ 296,726			\$ 14,465		\$ 5,841,539	\$ 5,915,182	\$ 5,816,301	\$ 5,941,874
Traffic & Other Infractions	\$ 515,797	\$ 59,799					\$ 575,596	\$ 686,948	\$ 534,789	\$ 535,930
Other Criminal Cases	\$ 1,771,779	\$ 122,657					\$ 1,894,436	\$ 1,998,216	\$ 2,034,350	\$ 2,188,742
Civil	\$ 1,072,839	\$ 57,367					\$ 1,130,206	\$ 1,244,902	\$ 1,078,616	\$ 1,103,538
Family & Children Services	\$ 1,401,134	\$ 53,822			\$(14,465)		\$ 1,440,492	\$ 1,521,129	\$ 1,479,093	\$ 1,596,519
Probate, Guardianship & Mental Health Services	\$ 332,107	\$ 533					\$ 332,640	\$ 330,509	\$ 316,158	\$ 242,422
Juvenile Dependency Services	\$ 69,267						\$ 69,267	\$ 64,643	\$ 60,355	\$ 52,302
Juvenile Delinquency Services	\$ 79,872						\$ 79,872	\$ 82,623	\$ 54,134	
Other Court Operations	\$ 156,973						\$ 156,973	\$ 155,542	\$ 148,331	\$ 148,009
Court Interpreters	\$ 533,009	\$ 123,196					\$ 656,205	\$ 626,167	\$ 674,197	\$ 674,443
Jury Services	\$ 240,621	\$ 90,942	\$ 90,350				\$ 421,913	\$ 466,609	\$ 451,839	\$ 465,024
Security		\$ 500					\$ 500		\$ 5,533	
Trial Court Operations Program	\$ 11,703,745	\$ 805,542	\$ 90,350		\$ 0		\$ 12,599,637	\$ 13,092,470	\$ 12,653,696	\$ 12,948,803
Enhanced Collections		\$ 518,302					\$ 518,302	\$ 351,200	\$ 331,490	\$ 290,000
Other Non-Court Operations	\$ (43)	\$ 2,092					\$ 2,050		\$ 4,896	
Non-Court Operations Program	\$ (43)	\$ 520,394					\$ 520,351	\$ 351,200	\$ 336,386	\$ 290,000
Executive Office	\$ 528,218	\$ 2,263					\$ 530,481	\$ 669,336	\$ 651,642	\$ 833,148
Fiscal Services	\$ 554,099	\$ 42,724					\$ 596,824	\$ 724,237	\$ 671,975	\$ 738,743
Human Resources	\$ 311,916	\$ 29,772					\$ 341,688	\$ 292,766	\$ 320,376	\$ 318,654
Business & Facilities Services		\$ 797,635			\$ 0		\$ 797,635	\$ 878,835	\$ 720,607	\$ 916,889
Information Technology	\$ 872,561	\$ 526,742					\$ 1,399,304	\$ 1,572,945	\$ 1,884,133	\$ 1,651,022
Court Administration Program	\$ 2,266,794	\$ 1,399,137			\$ 0		\$ 3,665,931	\$ 4,138,119	\$ 4,248,733	\$ 4,458,456
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 13,970,497	\$ 2,725,074	\$ 90,350		\$ 0		\$ 16,785,920	\$ 17,581,789	\$ 17,238,815	\$ 17,697,259

### 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	-	-	-	1,554,780	-	-	-	-	<b>1,554,780</b>	
Committed	461,303	-	461,303	-	-	-	-	-	<b>461,303</b>	
Assigned	-	88,583	88,583	-	-	-	-	-	<b>88,583</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 461,303</b>	<b>\$ 88,583</b>	<b>\$ 549,886</b>	<b>\$ 1,554,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,104,666</b>	