

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

03/07/2018

Date

San Luis Obispo Superior Court

Court

FY2017-2018 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2017-2018 2nd 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

FY2017-2018 2nd 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)	128.75	127.75	126.75		

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 December									
Fiscal Year 2017/18									2016/17
	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	\$ (1,360,954)	\$ 1,641,274	\$ (109,251)				\$ 6,581	\$ 177,650	\$ (35,748)
Payroll	\$ 0							\$ 0	\$ 1,442
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (93,760)	\$ (93,760)	\$ (133,697)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 4,197,161						\$ 889,103	\$ 5,086,264	\$ 5,690,871
Total Cash and Cash Equivalents	\$ 2,845,207	\$ 1,641,274	\$ (109,251)				\$ 801,924	\$ 5,179,154	\$ 5,531,867
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,531							\$ 3,531	\$ 592
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	\$ 13,350	\$ 0	\$ 85,816					\$ 99,166	\$ 50,225
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,048							\$ 1,048	\$ 149
Total Receivables	\$ 17,929	\$ 0	\$ 85,816				\$ 0	\$ 103,745	\$ 50,966
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,863,136	\$ 1,641,274	\$ (23,436)				\$ 801,924	\$ 5,282,898	\$ 5,582,833
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,009	\$ 0	\$ 0				\$ 0	\$ 15,009	\$ 455
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,048	\$ 1,048	\$ 149
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 192,909	\$ 192,909	\$ 233,097
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 17,822
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1,441
Interest							\$ 923	\$ 923	\$ 264
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 15,009	\$ 0	\$ 0				\$ 194,880	\$ 209,889	\$ 253,227
Civil							\$ 150,756	\$ 150,756	\$ 321,329
Criminal							\$ 400,458	\$ 400,458	\$ 240,873
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 52,267	\$ 52,267	\$ 51,028
Miscellaneous Trust									
Total Trust Deposits							\$ 603,481	\$ 603,481	\$ 613,230
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (8,520)							\$ (8,520)	\$ (15,554)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 13,614
Deductions Payable	\$ 144							\$ 144	\$ 3,070
Payroll Clearing	\$ 0						\$ 0	\$ 0	\$ 0
Total Payroll Liabilities	\$ (8,375)						\$ 0	\$ (8,375)	\$ 1,131
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 6,321						\$ 3,564	\$ 9,884	\$ 8,174
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,321	\$ 0					\$ 3,564	\$ 9,885	\$ 8,174
Total Liabilities	\$ 12,954	\$ 0	\$ 0				\$ 801,924	\$ 814,879	\$ 875,762
Total Fund Balance	\$ 2,850,181	\$ 1,641,273	\$ (23,436)					\$ 4,468,019	\$ 4,707,071
Total Liabilities and Fund Balance	\$ 2,863,136	\$ 1,641,274	\$ (23,436)				\$ 801,924	\$ 5,282,898	\$ 5,582,833

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 December											
Fiscal Year 2017/18									2016/17		
	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	\$ 8,673,525	\$ 25,367					\$ 8,698,892	\$ 13,291,900	\$ 9,009,376	\$ 13,919,320	
Improvement and Modernization Fund								\$ 35,409	\$ 0	\$ 35,409	
Judges' Compensation (0150019)	\$ 48,750						\$ 48,750	\$ 97,500	\$ 48,750	\$ 97,500	
Court Interpreter (0150037)	\$ 310,460						\$ 310,460	\$ 690,944	\$ 381,096	\$ 626,167	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 201,209						\$ 201,209	\$ 380,145	\$ 105,687	\$ 359,541	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,958	\$ 298,958	\$ 298,598	
	\$ 9,532,902	\$ 25,367					\$ 9,558,268	\$ 14,794,856	\$ 9,843,867	\$ 15,336,535	
Grants											
AB 1058 Commissioner/Facilitator			\$ 143,862				\$ 143,862	\$ 395,537	\$ 157,578	\$ 402,627	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 35,000	\$ 1,845	\$ 35,000	
Non-Judicial Council Grants											
			\$ 143,862				\$ 143,862	\$ 430,537	\$ 159,423	\$ 437,627	
Other Financing Sources											
Interest Income	\$ 9,183	\$ 4,473					\$ 13,655	\$ 19,900	\$ 6,975	\$ 10,150	
Investment Income											
Donations											
Local Fees	\$ 127,360	\$ 74,763					\$ 202,123	\$ 442,020	\$ 158,106	\$ 544,520	
Non-Fee Revenues		\$ 43,457					\$ 43,457	\$ 46,850	\$ 27,036	\$ 46,850	
Enhanced Collections		\$ 218,956					\$ 218,956	\$ 352,400	\$ 92,407	\$ 351,200	
Escheatment											
Prior Year Revenue									\$ (285,783)		
County Program - Restricted		\$ 16,849					\$ 16,849	\$ 42,000	\$ 16,047	\$ 35,000	
Reimbursement Other	\$ 49,348	\$ 38,215					\$ 87,563	\$ 336,632	\$ 50,764	\$ 328,799	
Sale of Fixed Assets	\$ 563						\$ 563				
Other Miscellaneous	\$ 2,985						\$ 2,985	\$ 200	\$ 306	\$ 200	
	\$ 189,438	\$ 396,711					\$ 586,149	\$ 1,240,002	\$ 65,857	\$ 1,316,719	
Total Revenues	\$ 9,722,340	\$ 422,078	\$ 143,862				\$ 10,288,279	\$ 16,465,395	\$ 10,069,147	\$ 17,090,881	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,237,479	\$ 10,148	\$ 47,857				\$ 4,295,483	\$ 9,354,692	\$ 4,232,758	\$ 9,419,403	
Temp Help											
Overtime	\$ 2,369						\$ 2,369		\$ 953		
Staff Benefits	\$ 2,209,768	\$ 11,316	\$ 23,656				\$ 2,244,740	\$ 5,317,581	\$ 2,196,757	\$ 5,084,795	
	\$ 6,449,616	\$ 21,464	\$ 71,513				\$ 6,542,593	\$ 14,672,273	\$ 6,430,468	\$ 14,504,198	
Operating Expenses and Equipment											
General Expense	\$ 143,753						\$ 143,753	\$ 454,134	\$ 143,423	\$ 533,325	
Printing	\$ 23,469						\$ 23,469	\$ 56,400	\$ 27,680	\$ 50,400	
Telecommunications	\$ 94,536						\$ 94,536	\$ 146,660	\$ 43,579	\$ 137,798	
Postage	\$ 31,400						\$ 31,400	\$ 89,100	\$ 42,923	\$ 90,100	
Insurance	\$ 4,889						\$ 4,889	\$ 7,500	\$ 4,993	\$ 7,500	
In-State Travel	\$ 9,417						\$ 9,417	\$ 10,900	\$ 10,266	\$ 11,900	
Out-of-State Travel								\$ 4,000		\$ 4,000	
Training			\$ 360				\$ 360	\$ 825	\$ 11,526	\$ 18,325	
Security Services	\$ 145	\$ 1,513					\$ 1,658	\$ 3,511	\$ 1,432	\$ 3,600	
Facility Operations	\$ 23,425	\$ 38,452					\$ 61,877	\$ 83,224	\$ 104,764	\$ 406,192	
Utilities	\$ 301						\$ 301	\$ 3,000	\$ 6,052	\$ 11,000	
Contracted Services	\$ 218,399	\$ 271,644	\$ 23,076				\$ 513,119	\$ 1,065,700	\$ 454,186	\$ 1,144,290	
Consulting and Professional Services	\$ 87,115						\$ 87,115	\$ 149,970	\$ 71,143	\$ 150,114	
Information Technology	\$ 319,901	\$ 1,617					\$ 321,518	\$ 390,720	\$ 213,999	\$ 308,159	
Major Equipment	\$ 35,046						\$ 35,046	\$ 59,000	\$ 66,525	\$ 85,388	
Other Items of Expense	\$ 1,528						\$ 1,528	\$ 4,500	\$ 2,819	\$ 4,500	
	\$ 993,325	\$ 313,226	\$ 23,436				\$ 1,329,986	\$ 2,529,144	\$ 1,205,311	\$ 2,966,591	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 52,347						\$ 52,347	\$ 111,000	\$ 41,234	\$ 111,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,198)	\$ 895	\$ 14,303				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 37,149	\$ 895	\$ 14,303				\$ 52,347	\$ 111,000	\$ 41,234	\$ 111,000	
Total Expenditures	\$ 7,480,090	\$ 335,585	\$ 109,251				\$ 7,924,926	\$ 17,312,417	\$ 7,677,013	\$ 17,581,789	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,242,249	\$ 86,493	\$ 34,610				\$ 2,363,353	\$ (847,022)	\$ 2,392,134	\$ (490,908)	
Operating Transfers In (Out)	\$ 58,046		\$ (58,046)				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 549,886	\$ 1,554,780	\$ 0				\$ 2,104,666	\$ 2,104,666	\$ 2,314,937	\$ 2,314,937	
Ending Balance (Deficit)	\$ 2,850,181	\$ 1,641,273	\$ (23,436)				\$ 4,468,019	\$ 1,257,644	\$ 4,707,071	\$ 1,824,029	

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

For the month ended December										
Fiscal Year 2017/18									2016/17	
	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	\$ 2,684,198	\$ 125,063			\$ 3,452		\$ 2,812,713	\$ 6,221,010	\$ 2,651,200	\$ 5,915,182
Traffic & Other Infractions	\$ 212,508	\$ 87,329					\$ 299,837	\$ 596,989	\$ 281,655	\$ 686,948
Other Criminal Cases	\$ 836,150	\$ 68,636					\$ 904,786	\$ 2,005,416	\$ 910,590	\$ 1,998,216
Civil	\$ 510,682	\$ 24,623					\$ 535,304	\$ 1,183,307	\$ 518,207	\$ 1,244,902
Family & Children Services	\$ 635,857	\$ 26,042			\$ (3,452)		\$ 658,447	\$ 1,565,740	\$ 669,522	\$ 1,521,129
Probate, Guardianship & Mental Health Services	\$ 149,203	\$ 238					\$ 149,441	\$ 358,953	\$ 153,007	\$ 330,509
Juvenile Dependency Services	\$ 34,362						\$ 34,362	\$ 72,562	\$ 31,419	\$ 64,643
Juvenile Delinquency Services	\$ 37,969						\$ 37,969	\$ 86,018	\$ 36,904	\$ 82,623
Other Court Operations	\$ 78,234						\$ 78,234	\$ 165,145	\$ 72,514	\$ 155,542
Court Interpreters	\$ 236,562	\$ 55,315					\$ 291,878	\$ 690,944	\$ 321,461	\$ 626,167
Jury Services	\$ 130,723	\$ 59,411	\$ 52,347				\$ 242,481	\$ 431,895	\$ 196,057	\$ 466,609
Security		\$ 757					\$ 757		\$ 500	
Trial Court Operations Program	\$ 5,546,449	\$ 447,413	\$ 52,347		\$ 0		\$ 6,046,209	\$ 13,377,979	\$ 5,843,036	\$ 13,092,470
Enhanced Collections		\$ 181,488					\$ 181,488	\$ 352,400	\$ 116,299	\$ 351,200
Other Non-Court Operations		\$ 174					\$ 174		\$ (43)	
Non-Court Operations Program		\$ 181,662					\$ 181,662	\$ 352,400	\$ 116,256	\$ 351,200
Executive Office	\$ 345,169	\$ 258					\$ 345,427	\$ 838,612	\$ 228,937	\$ 669,336
Fiscal Services	\$ 166,299	\$ 20,140					\$ 186,440	\$ 468,463	\$ 311,177	\$ 724,237
Human Resources	\$ 146,553	\$ 11,322					\$ 157,875	\$ 324,091	\$ 154,226	\$ 292,766
Business & Facilities Services		\$ 251,825			\$ 0		\$ 251,825	\$ 471,435	\$ 289,270	\$ 878,835
Information Technology	\$ 338,122	\$ 417,367					\$ 755,489	\$ 1,479,437	\$ 734,111	\$ 1,572,945
Court Administration Program	\$ 996,143	\$ 700,912			\$ 0		\$ 1,697,055	\$ 3,582,038	\$ 1,717,721	\$ 4,138,119
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,542,593	\$ 1,329,986	\$ 52,347		\$ 0		\$ 7,924,926	\$ 17,312,417	\$ 7,677,013	\$ 17,581,789