

**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

08/03/2018

\_\_\_\_\_  
Date

San Luis Obispo Superior Court

\_\_\_\_\_  
Court

FY2017-2018 4TH QTR

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

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Luis Obispo Superior Court

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Court

FY2017-2018 4TH QTR

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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)	128.75	127.75	126.75	125.75	125.75

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo Superior Court

Court

FY2017-2018 4TH QTR

Fiscal Year and Ending Quarter

**FOOTNOTES**

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Superior Court of California, County of San Luis Obispo  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended June								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (1,713,043)	\$ 1,745,967	\$ 0				\$ 25,082	\$ 58,005	\$ 132,986
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (88,682)	\$ (88,682)	\$ (40,605)
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,115,279						\$ 868,494	\$ 2,983,772	\$ 3,022,868
<b>Total Cash and Cash Equivalents</b>	<b>\$ 411,235</b>	<b>\$ 1,745,967</b>	<b>\$ 0</b>				<b>\$ 804,893</b>	<b>\$ 2,962,096</b>	<b>\$ 3,124,248</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 3,685	\$ 7,169					\$ 0	\$ 10,854	\$ 4,938
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 3,146
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 202,377							\$ 202,377	\$ 145,799
Due From Other Governments	\$ 72,230	\$ 95,936						\$ 168,166	\$ 172,531
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 192,937	\$ 41,291	\$ 105,752					\$ 339,980	\$ 331,170
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 641							\$ 641	\$ 179
<b>Total Receivables</b>	<b>\$ 471,870</b>	<b>\$ 144,396</b>	<b>\$ 105,752</b>				<b>\$ 0</b>	<b>\$ 722,018</b>	<b>\$ 657,764</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 883,106</b>	<b>\$ 1,890,363</b>	<b>\$ 105,752</b>				<b>\$ 804,893</b>	<b>\$ 3,684,114</b>	<b>\$ 3,782,012</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 22,942	\$ 13,476	\$ 0					\$ 36,418	\$ 38,312
Accounts Payable - General	\$ 3,390	\$ 0	\$ 0				\$ 0	\$ 3,390	\$ 16,234
Due to Other Funds	\$ 0	\$ 96,626	\$ 105,752				\$ 641	\$ 203,018	\$ 150,775
Due to Other Courts									
Due to State	\$ 32							\$ 32	\$ 871
TC145 Liability							\$ 300,065	\$ 300,065	\$ 287,744
Due to Other Governments	\$ 1,372		\$ 0				\$ 0	\$ 1,372	\$ 20,637
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 354	\$ 354	\$ 109
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 27,736</b>	<b>\$ 110,101</b>	<b>\$ 105,752</b>				<b>\$ 301,060</b>	<b>\$ 544,649</b>	<b>\$ 514,681</b>
Civil							\$ 76,146	\$ 76,146	\$ 372,263
Criminal							\$ 366,589	\$ 366,589	\$ 234,322
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 53,372	\$ 53,372	\$ 51,552
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 496,106</b>	<b>\$ 496,106</b>	<b>\$ 658,137</b>
Accrued Payroll	\$ 532,001							\$ 532,001	\$ 520,709
Benefits Payable	\$ 5,166							\$ 5,166	\$ (30,822)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 122
Payroll Clearing	\$ 0						\$ 0	\$ 0	\$ 4,633
<b>Total Payroll Liabilities</b>	<b>\$ 537,166</b>						<b>\$ 0</b>	<b>\$ 537,166</b>	<b>\$ 494,643</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,353						\$ 8,196	\$ 17,549	\$ 9,884
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ (469)	\$ (469)	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 9,353</b>	<b>\$ 0</b>					<b>\$ 7,727</b>	<b>\$ 17,080</b>	<b>\$ 9,885</b>
<b>Total Liabilities</b>	<b>\$ 574,255</b>	<b>\$ 110,102</b>	<b>\$ 105,752</b>				<b>\$ 804,893</b>	<b>\$ 1,595,002</b>	<b>\$ 1,677,346</b>
<b>Total Fund Balance</b>	<b>\$ 308,850</b>	<b>\$ 1,780,261</b>	<b>\$ 0</b>					<b>\$ 2,089,112</b>	<b>\$ 2,104,666</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 883,106</b>	<b>\$ 1,890,363</b>	<b>\$ 105,752</b>				<b>\$ 804,893</b>	<b>\$ 3,684,114</b>	<b>\$ 3,782,012</b>



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 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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 13,335,362	\$ 130,632					\$ 13,465,994	\$ 13,291,900	\$ 13,721,433	\$ 13,919,320	
Improvement and Modernization Fund	\$ 35,408						\$ 35,408	\$ 35,409	\$ 48,758	\$ 35,408	
Judges' Compensation (0150019)	\$ 87,534						\$ 87,534	\$ 97,500	\$ 78,534	\$ 97,500	
Court Interpreter (0150037)	\$ 735,971						\$ 735,971	\$ 690,944	\$ 680,226	\$ 626,167	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 311,838						\$ 311,838	\$ 380,145	\$ 301,238	\$ 359,541	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,958	\$ 298,958	\$ 298,598	
	\$ 14,805,070	\$ 130,632					\$ 14,935,702	\$ 14,794,856	\$ 15,129,147	\$ 15,336,535	
Grants											
AB 1058 Commissioner/Facilitator			\$ 382,465				\$ 382,465	\$ 395,537	\$ 399,905	\$ 402,627	
Other Judicial Council Grants			\$ 27,684				\$ 27,684	\$ 35,000	\$ 31,050	\$ 35,000	
Non-Judicial Council Grants											
			\$ 410,149				\$ 410,149	\$ 430,537	\$ 430,955	\$ 437,627	
Other Financing Sources											
Interest Income	\$ 35,273	\$ 22,272					\$ 57,545	\$ 19,900	\$ 30,171	\$ 10,150	
Investment Income											
Donations											
Local Fees	\$ 321,766	\$ 180,851					\$ 502,617	\$ 442,020	\$ 466,242	\$ 544,520	
Non-Fee Revenues		\$ 64,384					\$ 64,384	\$ 46,850	\$ 48,375	\$ 46,850	
Enhanced Collections		\$ 482,976					\$ 482,976	\$ 352,400	\$ 411,095	\$ 351,200	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 40,744					\$ 40,744	\$ 42,000	\$ 42,874	\$ 35,000	
Reimbursement Other	\$ 213,551	\$ 120,007					\$ 333,558	\$ 338,632	\$ 299,211	\$ 328,799	
Sale of Fixed Assets	\$ 563						\$ 563				
Other Miscellaneous	\$ 3,450						\$ 3,450	\$ 200	\$ 3,362	\$ 200	
	\$ 574,602	\$ 911,235					\$ 1,485,837	\$ 1,240,002	\$ 1,015,547	\$ 1,316,719	
<b>Total Revenues</b>	<b>\$ 15,379,672</b>	<b>\$ 1,041,867</b>	<b>\$ 410,149</b>				<b>\$ 16,831,688</b>	<b>\$ 16,465,395</b>	<b>\$ 16,575,649</b>	<b>\$ 17,090,881</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,942,137	\$ 23,612	\$ 187,771				\$ 9,153,519	\$ 9,354,692	\$ 9,246,245	\$ 9,419,403	
Temp Help											
Overtime	\$ 2,678						\$ 2,678		\$ 1,172		
Staff Benefits	\$ 4,775,467	\$ 26,668	\$ 92,791				\$ 4,894,926	\$ 5,317,581	\$ 4,723,081	\$ 5,084,795	
	\$ 13,720,281	\$ 50,279	\$ 280,562				\$ 14,051,123	\$ 14,672,273	\$ 13,970,497	\$ 14,504,198	
Operating Expenses and Equipment											
General Expense	\$ 355,613	\$ 15,738					\$ 371,352	\$ 454,134	\$ 372,979	\$ 533,325	
Printing	\$ 56,186						\$ 56,186	\$ 56,400	\$ 51,075	\$ 50,400	
Telecommunications	\$ 152,991						\$ 152,991	\$ 146,660	\$ 108,255	\$ 137,798	
Postage	\$ 97,317						\$ 97,317	\$ 89,100	\$ 93,584	\$ 90,100	
Insurance	\$ 5,088						\$ 5,088	\$ 7,500	\$ 5,593	\$ 7,500	
In-State Travel	\$ 25,475		\$ 952				\$ 26,426	\$ 10,900	\$ 19,907	\$ 11,900	
Out-of-State Travel								\$ 4,000	\$ 5,185	\$ 4,000	
Training	\$ 1,235		\$ 360				\$ 1,595	\$ 825	\$ 13,011	\$ 18,325	
Security Services	\$ 295	\$ 2,420					\$ 2,715	\$ 3,511	\$ 2,289	\$ 3,600	
Facility Operations	\$ 32,225	\$ 66,459					\$ 98,684	\$ 83,224	\$ 387,181	\$ 406,192	
Utilities	\$ 301						\$ 301	\$ 3,000	\$ 13,147	\$ 11,000	
Contracted Services	\$ 626,315	\$ 693,368	\$ 27,684				\$ 1,347,367	\$ 1,065,700	\$ 1,130,038	\$ 1,144,290	
Consulting and Professional Services	\$ 164,635						\$ 164,635	\$ 149,970	\$ 152,716	\$ 150,114	
Information Technology	\$ 337,830	\$ 3,010					\$ 340,840	\$ 390,720	\$ 242,593	\$ 308,159	
Major Equipment	\$ 35,046						\$ 35,046	\$ 59,000	\$ 121,977	\$ 85,388	
Other Items of Expense	\$ 4,325						\$ 4,325	\$ 4,500	\$ 5,542	\$ 4,500	
	\$ 1,894,876	\$ 780,996	\$ 28,996				\$ 2,704,867	\$ 2,529,144	\$ 2,725,074	\$ 2,966,591	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 91,252						\$ 91,252	\$ 111,000	\$ 90,350	\$ 111,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (58,314)	\$ 2,200	\$ 56,114				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 32,938	\$ 2,200	\$ 56,114				\$ 91,252	\$ 111,000	\$ 90,350	\$ 111,000	
<b>Total Expenditures</b>	<b>\$ 15,648,095</b>	<b>\$ 833,476</b>	<b>\$ 385,672</b>				<b>\$ 16,847,242</b>	<b>\$ 17,312,417</b>	<b>\$ 16,785,920</b>	<b>\$ 17,581,789</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (268,423)	\$ 208,391	\$ 44,477				\$ (15,554)	\$ (847,022)	\$ (210,270)	\$ (490,908)	
Operating Transfers In (Out)	\$ 27,387	\$ 17,090	\$ (44,477)				\$ 0	\$ 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)	\$ 308,850	\$ 1,780,261	\$ 0				\$ 2,089,112	\$ 1,257,844	\$ 2,104,666	\$ 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 June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,672,594	\$ 324,780			\$ 12,705		\$ 6,010,078	\$ 6,221,010	\$ 5,841,539	\$ 5,915,182
Traffic & Other Infractions	\$ 459,444	\$ 200,315					\$ 659,759	\$ 596,989	\$ 575,596	\$ 686,948
Other Criminal Cases	\$ 1,774,310	\$ 124,129					\$ 1,898,439	\$ 2,005,416	\$ 1,894,436	\$ 1,998,216
Civil	\$ 1,121,399	\$ 52,422					\$ 1,173,822	\$ 1,183,307	\$ 1,130,206	\$ 1,244,902
Family & Children Services	\$ 1,363,856	\$ 63,912			(\$ 12,705)		\$ 1,415,063	\$ 1,565,740	\$ 1,440,492	\$ 1,521,129
Probate, Guardianship & Mental Health Services	\$ 334,020	\$ 2,175					\$ 336,195	\$ 358,953	\$ 332,640	\$ 330,509
Juvenile Dependency Services	\$ 75,934						\$ 75,934	\$ 72,562	\$ 69,267	\$ 64,643
Juvenile Delinquency Services	\$ 82,787						\$ 82,787	\$ 86,018	\$ 79,872	\$ 82,623
Other Court Operations	\$ 170,130						\$ 170,130	\$ 165,145	\$ 156,973	\$ 155,542
Court Interpreters	\$ 492,663	\$ 197,040					\$ 689,703	\$ 690,944	\$ 656,205	\$ 626,167
Jury Services	\$ 242,563	\$ 88,152	\$ 91,252				\$ 421,967	\$ 431,895	\$ 421,913	\$ 466,609
Security		\$ 105					\$ 105		\$ 500	
Trial Court Operations Program	\$ 11,789,699	\$ 1,053,030	\$ 91,252		\$ 0		\$ 12,933,981	\$ 13,377,979	\$ 12,599,637	\$ 13,092,470
Enhanced Collections		\$ 482,976					\$ 482,976	\$ 352,400	\$ 518,302	\$ 351,200
Other Non-Court Operations		\$ 1,963					\$ 1,963		\$ 2,050	
Non-Court Operations Program		\$ 484,940					\$ 484,940	\$ 352,400	\$ 520,351	\$ 351,200
Executive Office	\$ 820,984	\$ 1,861					\$ 822,846	\$ 838,612	\$ 530,481	\$ 669,336
Fiscal Services	\$ 374,234	\$ 51,011					\$ 425,245	\$ 468,463	\$ 596,824	\$ 724,237
Human Resources	\$ 321,583	\$ 23,868					\$ 345,451	\$ 324,091	\$ 341,688	\$ 292,766
Business & Facilities Services		\$ 519,232			\$ 0		\$ 519,232	\$ 471,435	\$ 797,635	\$ 878,835
Information Technology	\$ 744,623	\$ 570,926					\$ 1,315,548	\$ 1,479,437	\$ 1,399,304	\$ 1,572,945
Court Administration Program	\$ 2,261,424	\$ 1,166,897			\$ 0		\$ 3,428,321	\$ 3,582,038	\$ 3,665,931	\$ 4,138,119
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 14,051,123</b>	<b>\$ 2,704,867</b>	<b>\$ 91,252</b>		<b>\$ 0</b>		<b>\$ 16,847,242</b>	<b>\$ 17,312,417</b>	<b>\$ 16,785,920</b>	<b>\$ 17,581,789</b>

### 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	-	-	-	1,780,261	-	-	-	-	-	1,780,261
Committed	162,245	20,944	183,189	-	-	-	-	-	-	183,189
Assigned	-	125,661	125,661	-	-	-	-	-	-	125,661
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 162,245</b>	<b>\$ 146,605</b>	<b>\$ 308,850</b>	<b>\$ 1,780,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,089,112</b>