


**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

02/15/2013

\_\_\_\_\_  
Date

San Luis Obispo

\_\_\_\_\_  
Court

FY2012/13 2nd Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

Court

FY2012/13 2nd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Luis Obispo

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Court

FY2012/13 2nd Quarter

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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)	146	133	130		

<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 December					Fiscal Year 2012/13		2011/12	
		Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue		General						
		General	Non-Grant	Grant						
<b>ASSETS</b>										
Operations Payroll		\$ (4,453)								
July		\$ 2,592								
Revolving		\$ 5,000								
Other										
Distribution										
Civil Filing Fees										
Trust										
Credit Card										
Cash on Hand		\$ 3,010								
Cash with County										
Cash Outside of the AOC										
<b>Total Cash</b>		\$ 6,148	\$ 272,419	\$ (139,995)						
Short Term Investment		\$ 3,475,183								
Investment in Financial Institution										
<b>Total Investments</b>		\$ 3,475,183								
Accrued Revenue		\$ 0	\$ 67,545	\$ 0						
Accounts Receivable - General										
Dishonored Checks										
Due From Employee		\$ 1,777								
Civil Jury Fees										
Trust		\$ 0								
Due From Other Funds		\$ 0								
Due From Other Governments		\$ 0								
Due From Other Courts		\$ 0								
Due From State		\$ 0								
Trust Due To/From				\$ 137,271						
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 68,780								
<b>Total Receivables</b>		\$ 70,557	\$ 67,545	\$ 137,271			\$ 0	\$ 68,780	\$ 275,573	\$ 166,656
Prepaid Expenses - General										
Salary and Travel Advances		\$ 0								
Counties		\$ 0								
<b>Total Prepaid Expenses</b>		\$ 0						\$ 0	\$ 0	\$ 0
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>		\$ 3,551,888	\$ 339,964	\$ (2,725)			\$ 1,675,884	\$ 5,565,011	\$ 5,443,152	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Payable - General		\$ 31,587	\$ 2,485	\$ 0			\$ 27,600	\$ 61,672	\$ 0	\$ 0
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 68,780	\$ 68,780	\$ 529	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0	\$ 0
Due to State		\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 303,311	\$ 303,311	\$ 250,596	\$ 0
Due to Other Governments		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency										
Due to Other Public Agencies		\$ 180						\$ 180	\$ 0	\$ 0
Sales and Use Tax								\$ 189	\$ 219	\$ 0
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 31,767	\$ 2,485	\$ 0			\$ 389,879	\$ 434,132	\$ 264,433	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>		\$ 31,767	\$ 2,485	\$ 0			\$ 389,879	\$ 434,132	\$ 264,433	\$ 0
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 51,130	\$ 51,130	\$ 71,387	\$ 0
Miscellaneous Trust										
<b>Total Trust Deposits</b>							\$ 51,130	\$ 51,130	\$ 71,387	\$ 0
Accrued Payroll		\$ 0								
Benefits Payable		\$ 902								\$ 0
Deferred Compensation Payable		\$ 6,581								\$ (2,270)
Deductions Payable		\$ 131,879								\$ 6,305
Payroll Clearing		\$ 0								\$ 136,141
<b>Total Payroll Liabilities</b>		\$ 139,382						\$ 139,382	\$ 142,175	\$ 0
Revenue Collected in Advance		\$ 2,632						\$ 1,374	\$ 4,006	\$ 56,526
Liabilities For Deposits								\$ 10,963	\$ 10,963	\$ 23,400
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment		\$ 0								
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		\$ 2,632						\$ 12,337	\$ 14,969	\$ 79,926
<b>Total Liabilities</b>		\$ 173,761	\$ 2,485	\$ 0			\$ 1,675,884	\$ 1,892,130	\$ 2,236,363	\$ 0
<b>Total Fund Balance</b>		\$ 3,378,127	\$ 337,479	\$ (2,725)				\$ 3,712,881	\$ 3,212,789	\$ 0
<b>Total Liabilities and Fund Balance</b>		\$ 3,551,888	\$ 339,964	\$ (2,725)			\$ 1,675,884	\$ 5,565,011	\$ 5,443,152	

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 2012/13					2011/12				
	Governmental Funds		Capital Projects			Debt Service		Proprietary Funds		Fiduciary Funds
General	Special Revenue		Grant	Total	Total	Total	Current	Total	Total	Final
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources	\$ 5,284,876	\$ 57,445		\$ 5,322,323	\$ 10,519,428	\$ 6,712,042	\$ 13,716,723	\$ 13,716,723	\$ 35,408	\$ 123,100
Trial Court Trust Fund					\$ 169,428	\$ 0	\$ 0	\$ 0	\$ 91,060	\$ 150
Judicial Administration Efficiency & Mod Fund	\$ 45,000			\$ 45,000	\$ 82,500	\$ 11,655	\$ 91,060	\$ 91,060	\$ 90,000	\$ 0
Judges Compensation (45.25)	\$ 174,508			\$ 174,508	\$ 380,596	\$ 200,026	\$ 487,888	\$ 487,888	\$ 487,888	\$ 0
Court Interpreter (45.45)	\$ 113,676			\$ 113,676	\$ 291,942	\$ 22,982	\$ 1,416,252	\$ 247,326	\$ 1,416,252	\$ 0
Civil Coordination Reimbursement (45.55)	\$ 249,107			\$ 249,107	\$ 249,107	\$ 0	\$ 249,107	\$ 249,107	\$ 249,107	\$ 0
MOU Reimbursements (45.10 and General)	\$ 5,847,168	\$ 57,445		\$ 5,904,614	\$ 11,699,001	\$ 6,978,375	\$ 16,084,657	\$ 16,084,657	\$ 16,084,657	\$ 0
Other Miscellaneous										
Grants										
AB 1056 Commissioner/Facilitator				\$ 130,356	\$ 130,356	\$ 0	\$ 130,356	\$ 130,356	\$ 130,356	\$ 0
Other AOC Grants				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-AOC Grants				\$ 130,356	\$ 97,943	\$ 132,351	\$ 400,147	\$ 400,147	\$ 400,147	\$ 0
Other Financing Sources										
Interest Income	\$ 1,311	\$ 238		\$ 1,549	\$ 3,700	\$ 4,607	\$ 22,125	\$ 22,125	\$ 22,125	\$ 0
Investment Income										
Donations										
Local Fees	\$ 202,026	\$ 72,263		\$ 274,288	\$ 684,100	\$ 222,219	\$ 646,800	\$ 646,800	\$ 646,800	\$ 0
Non-Fee Revenues	\$ 11,734	\$ 45,000		\$ 11,734	\$ 45,000	\$ 25,742	\$ 83,300	\$ 83,300	\$ 83,300	\$ 0
Enhanced Collections	\$ 72,164	\$ 176,150		\$ 176,150	\$ 370,700	\$ 95,837	\$ 475,540	\$ 475,540	\$ 475,540	\$ 0
Escrowment				\$ 72,164						
Prior Year Revenue		\$ 28,094		\$ 28,094	\$ 50,000	\$ 22,586	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0
County Program - Restricted		\$ 43,003		\$ 43,003	\$ 233,324	\$ 953,103	\$ 16,300	\$ 43,500	\$ 43,500	\$ 0
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 319,333	\$ 319,746		\$ 639,079	\$ 1,386,824	\$ 741,377	\$ 1,331,255	\$ 1,331,255	\$ 1,331,255	\$ 0
Total Revenues	\$ 6,166,502	\$ 377,191	\$ 130,356	\$ 6,674,049	\$ 13,473,768	\$ 7,852,103	\$ 17,816,079	\$ 17,816,079	\$ 17,816,079	\$ 0
<b>EXPENDITURES</b>										
Personal Services	\$ 3,950,877	\$ 66,570	\$ 64,329	\$ 4,081,776	\$ 8,164,923	\$ 4,352,959	\$ 8,859,299	\$ 8,859,299	\$ 8,859,299	\$ 0
Salaries - Permanent	\$ 19	\$ 29,564	\$ 48,895	\$ 2,345,826	\$ 19	\$ 129,105	\$ 45,350	\$ 45,350	\$ 45,350	\$ 0
Temp Help	\$ 2,267,377			\$ 2,267,377	\$ 5,193,919	\$ 2,422,962	\$ 5,446,788	\$ 5,446,788	\$ 5,446,788	\$ 0
Overtime	\$ 6,216,273	\$ 96,134	\$ 113,214	\$ 6,421,621	\$ 13,487,947	\$ 6,821,271	\$ 14,305,087	\$ 14,305,087	\$ 14,305,087	\$ 0
Staff Benefits										
Operating Expenses and Equipment	\$ 210,455	\$ 1,337	\$ 1,813	\$ 213,605	\$ 455,900	\$ 208,297	\$ 514,376	\$ 514,376	\$ 514,376	\$ 0
General Expense	\$ 33,362	\$ 494		\$ 33,856	\$ 89,500	\$ 38,564	\$ 107,900	\$ 107,900	\$ 107,900	\$ 0
Printing	\$ 38,312			\$ 38,312	\$ 120,385	\$ 45,952	\$ 148,811	\$ 148,811	\$ 148,811	\$ 0
Telecommunications	\$ 65,853	\$ 1,000		\$ 66,853	\$ 104,500	\$ 60,746	\$ 128,300	\$ 128,300	\$ 128,300	\$ 0
Postage	\$ 5,526			\$ 5,526	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0
Insurance	\$ 721		\$ 1,203	\$ 1,924	\$ 1,850	\$ 448	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0
In-State Travel										
Out-of-State Travel										
Training	\$ 1,997	\$ 210		\$ 2,207	\$ 200	\$ 115	\$ 725	\$ 725	\$ 725	\$ 0
Security Services	\$ 50,501	\$ 8,209		\$ 58,710	\$ 244,076	\$ 1,139	\$ 3,300	\$ 3,300	\$ 3,300	\$ 0
Facility Operations	\$ 2,755			\$ 2,755	\$ 137,600	\$ 23,398	\$ 114,370	\$ 114,370	\$ 114,370	\$ 0
Utilities	\$ 196,755	\$ 163,880	\$ 0	\$ 360,635	\$ 5,000	\$ 792	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0
Contracted Services	\$ 39,666			\$ 39,666	\$ 1,142,473	\$ 516,018	\$ 1,412,344	\$ 1,412,344	\$ 1,412,344	\$ 0
Consulting and Professional Services	\$ 27,153	\$ 6,600		\$ 33,753	\$ 39,666	\$ 33,753	\$ 42,666	\$ 42,666	\$ 42,666	\$ 0
Information Technology	\$ 0			\$ 0	\$ 707,086	\$ 336,724	\$ 995,000	\$ 995,000	\$ 995,000	\$ 0
Major Equipment	\$ 2,973			\$ 2,973	\$ 7,500	\$ 4,562	\$ 146,125	\$ 146,125	\$ 146,125	\$ 0
Other Items of Expense	\$ 976,028	\$ 181,730	\$ 3,016	\$ 860,775	\$ 3,007,145	\$ 1,289,393	\$ 3,823,791	\$ 3,823,791	\$ 3,823,791	\$ 0
Special Items of Expense										
Grand Jury	\$ 43,108			\$ 43,108	\$ 95,000	\$ 62,713	\$ 123,100	\$ 123,100	\$ 123,100	\$ 0
Jury Costs										
Judgements, Settlements and Claims										
Debt Service										
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ 20,278			\$ 20,278	\$ 43,108	\$ 95,000	\$ 62,713	\$ 197,474	\$ 197,474	\$ 0
Total Expenditures	\$ 6,914,580	\$ 277,865	\$ 139,060	\$ 7,331,505	\$ 16,590,082	\$ 8,173,377	\$ 18,126,352	\$ 18,126,352	\$ 18,126,352	\$ 0
Excess (Deficit) of Revenues Over Expenditures	\$ (748,078)	\$ 99,327	\$ (8,704)	\$ (657,455)	\$ (3,116,324)	\$ (321,275)	\$ (310,273)	\$ (310,273)	\$ (310,273)	\$ 0
Operating Transfers In (Out)	\$ (5,979)		\$ 5,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)	\$ 4,132,184	\$ 238,153	\$ 0	\$ 4,370,337	\$ 4,370,337	\$ 3,534,064	\$ 3,534,064	\$ 3,534,064	\$ 3,534,064	\$ 0
Beginning Balance (Deficit)	\$ 3,378,127	\$ 337,479	\$ (2,725)	\$ 3,712,881	\$ 11,264,013	\$ 3,212,789	\$ 3,212,789	\$ 3,212,789	\$ 3,212,789	\$ 0
Ending Balance (Deficit)										

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 2012/13									2011/12	
	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	\$ 2,336,074	\$ 115,255					\$ 2,462,784	\$ 4,600,515	\$ 2,424,012	\$ 5,213,950
Traffic & Other Infractions	\$ 187,000	\$ 88,477			\$ 11,455		\$ 275,477	\$ 667,467	\$ 372,000	\$ 746,255
Other Criminal Cases	\$ 1,007,044	\$ 86,075					\$ 1,093,119	\$ 2,302,225	\$ 1,074,483	\$ 2,193,008
Civil	\$ 662,000	\$ 26,243					\$ 688,243	\$ 1,612,432	\$ 811,344	\$ 1,401,354
Family & Children Services	\$ 726,888	\$ 81,703			\$ (11,455)		\$ 797,136	\$ 1,631,630	\$ 841,866	\$ 2,145,368
Probate, Guardianship & Mental Health Services	\$ 131,501	\$ 416					\$ 131,917	\$ 336,966	\$ 154,121	\$ 343,404
Juvenile Dependency Services		\$ 4,800					\$ 4,800	\$ 89,095	\$ 8,200	\$ 8,000
Juvenile Delinquency Services									\$ 39,389	
Other Court Operations	\$ 95,938						\$ 95,938	\$ 345,248	\$ 168,296	\$ 464,975
Court Interpreters	\$ 114,071	\$ 42,543					\$ 156,614	\$ 380,596	\$ 202,563	\$ 487,888
Jury Services	\$ 98,892	\$ 57,704	\$ 43,108				\$ 199,704	\$ 297,073	\$ 212,949	\$ 432,364
Security		\$ 3,754					\$ 3,754	\$ 245,076	\$ 1,268	\$ 4,700
Trial Court Operations Program	\$ 5,359,408	\$ 506,970	\$ 43,108		\$ 0		\$ 5,909,486	\$ 12,508,323	\$ 6,310,490	\$ 13,441,266
Enhanced Collections	\$ 79,523	\$ 75,432					\$ 154,955	\$ 370,700	\$ 156,440	\$ 484,290
Other Non-Court Operations		\$ 148					\$ 148		\$ 142	
Non-Court Operations Program	\$ 79,523	\$ 75,580					\$ 155,102	\$ 370,700	\$ 156,582	\$ 484,290
Executive Office	\$ 309,061	\$ 450					\$ 309,511	\$ 671,267	\$ 306,649	\$ 660,415
Fiscal Services	\$ 165,482	\$ 34,668					\$ 200,151	\$ 448,537	\$ 200,633	\$ 443,862
Human Resources	\$ 148,513	\$ 3,925					\$ 152,438	\$ 398,353	\$ 181,970	\$ 401,974
Business & Facilities Services		\$ 210,206					\$ 210,206	\$ 531,275	\$ 242,063	\$ 645,350
Information Technology	\$ 365,635	\$ 28,976					\$ 394,611	\$ 1,661,637	\$ 774,991	\$ 2,049,195
Court Administration Program	\$ 988,691	\$ 278,226					\$ 1,266,917	\$ 3,711,069	\$ 1,706,305	\$ 4,200,796
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,427,621</b>	<b>\$ 860,775</b>	<b>\$ 43,108</b>		<b>\$ 0</b>		<b>\$ 7,331,505</b>	<b>\$ 16,590,092</b>	<b>\$ 8,173,377</b>	<b>\$ 18,126,352</b>