

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

02/18/2014

Date

San Luis Obispo Superior Court

Court

FY 2013/14 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY 2013/14 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY 2013/14 2nd Quarter

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)	142.75	131.75	131.75		

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 2013/14									2012/13
	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	\$ (151,423)	\$ 419,092	\$ (84,303)				\$ 1,736,839	\$ 1,920,205	\$ 1,524,259
Payroll	\$ 0							\$ 0	\$ 2,592
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,884)	\$ (50,884)	\$ (17,799)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 3,010
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (142,423)	\$ 419,092	\$ (84,303)				\$ 1,685,955	\$ 1,878,321	\$ 1,517,062
Short Term Investment	\$ 4,431,824						\$ 238,786	\$ 4,670,610	\$ 3,772,577
Investment in Financial Institution									
Total Investments	\$ 4,431,824						\$ 238,786	\$ 4,670,610	\$ 3,772,577
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 67,545
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,064							\$ 2,064	\$ 1,777
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	\$ 74,582					\$ 74,582	\$ 137,271
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 344							\$ 344	\$ 68,780
Total Receivables	\$ 2,408	\$ 0	\$ 74,582				\$ 0	\$ 76,990	\$ 275,373
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,291,808	\$ 419,092	\$ (9,721)				\$ 1,924,741	\$ 6,625,921	\$ 5,565,011
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 810	\$ 0	\$ 0				\$ 14,356	\$ 15,166	\$ 61,672
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 344	\$ 344	\$ 68,780
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 250,270	\$ 250,270	\$ 303,311
Due to Other Governments	\$ 0						\$ 568,515	\$ 568,515	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 281							\$ 281	\$ 180
Interest							\$ 122	\$ 122	\$ 189
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,091	\$ 0	\$ 0				\$ 833,608	\$ 834,700	\$ 434,132
Civil							\$ 834,911	\$ 834,911	\$ 919,066
Criminal							\$ 199,017	\$ 199,017	\$ 293,472
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 52,231	\$ 52,231	\$ 51,130
Miscellaneous Trust									
Total Trust Deposits							\$ 1,086,159	\$ 1,086,159	\$ 1,263,668
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,255							\$ 1,255	\$ 902
Deferred Compensation Payable	\$ 7,929							\$ 7,929	\$ 6,581
Deductions Payable	\$ 137,457							\$ 137,457	\$ 131,879
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 146,640							\$ 146,640	\$ 139,362
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 2,632						\$ 1,374	\$ 4,006	\$ 4,006
Jury Fees - Non-Interest							\$ 3,600	\$ 3,600	\$ 10,963
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,632						\$ 4,974	\$ 7,606	\$ 14,969
Total Liabilities	\$ 150,364	\$ 0	\$ 0				\$ 1,924,741	\$ 2,075,105	\$ 1,852,130
Total Fund Balance	\$ 4,141,445	\$ 419,092	\$ (9,721)					\$ 4,550,816	\$ 3,712,881
Total Liabilities and Fund Balance	\$ 4,291,808	\$ 419,092	\$ (9,721)				\$ 1,924,741	\$ 6,625,921	\$ 5,565,011

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 2013/14										2012/13	
	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	\$ 7,775,085	\$ 68,261					\$ 7,843,346	\$ 12,237,009	\$ 5,322,323	\$ 10,519,428	
Improvement and Modernization Fund	\$ 5,153						\$ 5,153	\$ 45,948		\$ 165,428	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 90,000	\$ 45,000	\$ 82,500	
Court Interpreter (45.45)	\$ 175,082						\$ 175,082	\$ 353,861	\$ 174,508	\$ 380,596	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 332,900						\$ 332,900	\$ 2,579,493	\$ 113,676	\$ 291,942	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,958	\$ 249,107	\$ 249,107	
	\$ 8,632,178	\$ 68,261					\$ 8,700,439	\$ 15,605,269	\$ 5,904,614	\$ 11,689,001	
Grants											
AB 1058 Commissioner/Facilitator			\$ 319,537				\$ 319,537	\$ 378,370	\$ 130,356	\$ 378,370	
Other AOC Grants								\$ 32,055	\$ 0	\$ 19,573	
Non-AOC Grants											
			\$ 319,537				\$ 319,537	\$ 410,425	\$ 130,356	\$ 397,943	
Other Financing Sources											
Interest Income	\$ 3,345	\$ 253					\$ 3,598	\$ 2,600	\$ 1,549	\$ 3,700	
Investment Income											
Donations											
Local Fees	\$ 155,109	\$ 49,184					\$ 204,293	\$ 737,496	\$ 274,288	\$ 684,100	
Non-Fee Revenues	\$ 0	\$ 14,695					\$ 14,695	\$ 41,000	\$ 11,734	\$ 45,000	
Enhanced Collections		\$ 123,051					\$ 123,051	\$ 380,499	\$ 176,150	\$ 370,700	
Escheatment									\$ 72,164		
Prior Year Revenue											
County Program - Restricted		\$ 18,651					\$ 18,651	\$ 51,000	\$ 28,094	\$ 50,000	
Reimbursement Other	\$ 34,945	\$ 64,855					\$ 99,800	\$ 120,156	\$ 75,101	\$ 233,324	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 193,398	\$ 270,689					\$ 464,087	\$ 1,332,751	\$ 639,079	\$ 1,386,824	
Total Revenues	\$ 8,825,577	\$ 338,950	\$ 319,537				\$ 9,484,063	\$ 17,348,445	\$ 6,674,049	\$ 13,473,768	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,044,130	\$ 58,212	\$ 137,762				\$ 4,240,105	\$ 8,814,079	\$ 4,081,776	\$ 8,164,923	
Temp Help								\$ 393,651		\$ 129,105	
Overtime	\$ 482						\$ 482		\$ 19		
Staff Benefits	\$ 2,230,856	\$ 27,547	\$ 128,285				\$ 2,386,687	\$ 5,397,326	\$ 2,345,826	\$ 5,193,919	
	\$ 6,275,468	\$ 85,759	\$ 266,047				\$ 6,627,274	\$ 14,605,056	\$ 6,427,621	\$ 13,487,947	
Operating Expenses and Equipment											
General Expense	\$ 225,675	\$ 198	\$ 5,347				\$ 231,220	\$ 564,605	\$ 213,605	\$ 455,900	
Printing	\$ 22,871	\$ 439					\$ 23,310	\$ 98,395	\$ 33,856	\$ 89,500	
Telecommunications	\$ 46,209						\$ 46,209	\$ 107,971	\$ 38,312	\$ 120,385	
Postage	\$ 41,860	\$ 1,000					\$ 42,860	\$ 114,250	\$ 66,853	\$ 104,500	
Insurance	\$ 6,359						\$ 6,359	\$ 5,500	\$ 5,526	\$ 5,000	
In-State Travel	\$ 4,388		\$ 2,101				\$ 6,489	\$ 1,450	\$ 1,924	\$ 1,850	
Out-of-State Travel											
Training			\$ 450				\$ 450			\$ 200	
Security Services	\$ 962	\$ 266					\$ 1,229	\$ 4,500	\$ 2,207	\$ 244,076	
Facility Operations	\$ 46,447	\$ 25,740					\$ 72,188	\$ 946,110	\$ 58,710	\$ 137,600	
Utilities	\$ 3,974						\$ 3,974	\$ 11,083	\$ 2,755	\$ 5,000	
Contracted Services	\$ 389,489	\$ 190,231	\$ 8,517				\$ 588,237	\$ 1,872,680	\$ 360,635	\$ 1,142,473	
Consulting and Professional Services	\$ 50,893						\$ 50,893	\$ 128,497	\$ 39,666	\$ 607,086	
Information Technology	\$ 61,543	\$ 5,500					\$ 67,043	\$ 890,168	\$ 33,753	\$ 77,375	
Major Equipment	\$ 21,129						\$ 21,129	\$ 369,159	\$ 0	\$ 7,500	
Other Items of Expense	\$ 2,467						\$ 2,467	\$ 6,500	\$ 2,973	\$ 8,700	
	\$ 924,267	\$ 223,375	\$ 16,415				\$ 1,164,058	\$ 5,120,868	\$ 860,775	\$ 3,007,145	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,101						\$ 42,101	\$ 90,000	\$ 43,108	\$ 95,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 4						\$ 4				
Capital Costs											
Internal Cost Recovery	\$ (46,795)		\$ 46,795				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (4,691)		\$ 46,795				\$ 42,105	\$ 90,000	\$ 43,108	\$ 95,000	
Total Expenditures	\$ 7,195,045	\$ 309,134	\$ 329,257				\$ 7,833,436	\$ 19,815,924	\$ 7,331,505	\$ 16,590,092	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,630,532	\$ 29,815	\$ (9,721)				\$ 1,650,627	\$ (2,467,479)	\$ (657,455)	\$ (3,116,324)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,510,912	\$ 389,277	\$ 0				\$ 2,900,189	\$ 2,900,189	\$ 4,370,337	\$ 4,370,337	
Ending Balance (Deficit)	\$ 4,141,445	\$ 419,092	\$ (9,721)				\$ 4,550,816	\$ 432,710	\$ 3,712,881	\$ 1,254,013	

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 2013/14									2012/13	
	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	\$ 2,357,918	\$ 122,977			\$ 6,565		\$ 2,487,459	\$ 5,122,860	\$ 2,462,784	\$ 4,600,515
Traffic & Other Infractions	\$ 149,762	\$ 72,195					\$ 221,957	\$ 676,170	\$ 275,477	\$ 667,467
Other Criminal Cases	\$ 1,126,277	\$ 50,708					\$ 1,176,985	\$ 2,615,473	\$ 1,093,119	\$ 2,302,225
Civil	\$ 550,480	\$ 27,864					\$ 578,345	\$ 1,429,596	\$ 688,243	\$ 1,612,432
Family & Children Services	\$ 766,750	\$ 113,352			\$ (6,565)		\$ 873,537	\$ 1,596,686	\$ 797,136	\$ 1,631,630
Probate, Guardianship & Mental Health Services	\$ 141,095	\$ 682					\$ 141,777	\$ 234,577	\$ 131,917	\$ 336,966
Juvenile Dependency Services	\$ 25,878						\$ 25,878	\$ 83,311	\$ 4,800	\$ 89,095
Juvenile Delinquency Services	\$ 8,929						\$ 8,929	\$ 71,822		
Other Court Operations	\$ 140,410						\$ 140,410	\$ 408,644	\$ 95,938	\$ 345,248
Court Interpreters	\$ 149,328	\$ 26,117					\$ 175,445	\$ 364,401	\$ 156,614	\$ 380,596
Jury Services	\$ 112,266	\$ 46,802	\$ 42,101				\$ 201,169	\$ 383,860	\$ 199,704	\$ 297,073
Security		\$ 2,459					\$ 2,459		\$ 3,754	\$ 245,076
Trial Court Operations Program	\$ 5,529,094	\$ 463,157	\$ 42,101		\$ 0		\$ 6,034,352	\$ 12,987,400	\$ 5,909,486	\$ 12,508,323
Enhanced Collections	\$ 58,399	\$ 116,926					\$ 175,325	\$ 380,499	\$ 154,955	\$ 370,700
Other Non-Court Operations		\$ 0					\$ 0		\$ 148	
Non-Court Operations Program	\$ 58,399	\$ 116,926					\$ 175,325	\$ 380,499	\$ 155,102	\$ 370,700
Executive Office	\$ 328,650	\$ 1,795					\$ 330,445	\$ 1,197,981	\$ 309,511	\$ 671,267
Fiscal Services	\$ 163,409	\$ 44,778	\$ 4				\$ 208,191	\$ 418,319	\$ 200,151	\$ 448,537
Human Resources	\$ 153,904	\$ 3,647					\$ 157,551	\$ 274,883	\$ 152,438	\$ 398,353
Business & Facilities Services		\$ 239,201					\$ 239,201	\$ 1,399,302	\$ 210,206	\$ 531,275
Information Technology	\$ 393,819	\$ 294,553					\$ 688,371	\$ 3,157,540	\$ 394,611	\$ 1,661,637
Court Administration Program	\$ 1,039,781	\$ 583,974	\$ 4				\$ 1,623,760	\$ 6,448,025	\$ 1,266,917	\$ 3,711,069
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,627,274	\$ 1,164,058	\$ 42,105		\$ 0		\$ 7,833,436	\$ 19,815,924	\$ 7,331,505	\$ 16,590,092