

**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

02/15/2012  
\_\_\_\_\_  
Date

SAN LUIS OBISPO

Court

FY11/12 Q2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

SAN LUIS OBISPO

Court

FY11/12 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

SAN LUIS OBISPO

Court

FY11/12 Q2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	162.75	144.75	144.75		

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

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

For the month ended Dec										
Fiscal Year 2011/12										
2010/11										
	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	\$ 2,263,816	\$ 154,392			\$ 5,803		\$ 2,424,012	\$ 5,213,950	\$ 2,378,800	\$ 5,509,616
Traffic & Other Infractions	\$ 288,140	\$ 83,860					\$ 372,000	\$ 746,255	\$ 398,645	\$ 859,471
Other Criminal Cases	\$ 1,013,556	\$ 60,927					\$ 1,074,483	\$ 2,193,008	\$ 1,109,666	\$ 2,066,249
Civil	\$ 778,733	\$ 32,610					\$ 811,344	\$ 1,401,354	\$ 783,400	\$ 1,296,988
Family & Children Services	\$ 750,374	\$ 97,295			\$ (5,803)		\$ 841,866	\$ 2,145,368	\$ 875,751	\$ 2,041,106
Probate, Guardianship & Mental Health Services	\$ 153,804	\$ 316					\$ 154,121	\$ 343,404	\$ 146,825	\$ 371,126
Juvenile Delinquency Services	\$ 39,389	\$ 8,200					\$ 8,200	\$ 8,000	\$ 5,200	\$ 44,945
Other Court Operations	\$ 168,296	\$ 53,451					\$ 168,296	\$ 464,975	\$ 192,542	\$ 442,576
Court Interpreters	\$ 149,112	\$ 58,414					\$ 202,563	\$ 487,888	\$ 240,470	\$ 428,086
Jury Services	\$ 91,821	\$ 1,268	\$ 62,713				\$ 212,949	\$ 432,364	\$ 216,768	\$ 403,984
Security							\$ 1,268	\$ 4,700	\$ 1,394,950	\$ 3,594,257
Trial Court Operations Program	\$ 5,697,042	\$ 550,734	\$ 62,713		\$ 0		\$ 6,310,490	\$ 13,441,266	\$ 7,782,571	\$ 17,138,048
Enhanced Collections	\$ 83,122	\$ 73,318					\$ 156,440	\$ 484,290	\$ 167,758	\$ 290,931
Other Non-Court Operations		\$ 142					\$ 142			
Non-Court Operations Program	\$ 83,122	\$ 73,460					\$ 156,582	\$ 484,290	\$ 167,758	\$ 290,931
Executive Office	\$ 305,642	\$ 1,006					\$ 306,649	\$ 660,415	\$ 263,654	\$ 566,850
Fiscal Services	\$ 163,501	\$ 37,132					\$ 200,633	\$ 443,862	\$ 171,903	\$ 438,534
Human Resources	\$ 177,779	\$ 4,191					\$ 181,970	\$ 401,974	\$ 271,987	\$ 607,867
Business & Facilities Services	\$ 242,063	\$ 242,063					\$ 242,063	\$ 645,350	\$ 227,969	\$ 940,246
Information Technology	\$ 394,184	\$ 380,807					\$ 774,991	\$ 2,049,195	\$ 876,972	\$ 2,282,578
Court Administration Program	\$ 1,041,106	\$ 665,199					\$ 1,706,305	\$ 4,200,796	\$ 1,812,485	\$ 4,886,075
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,821,271</b>	<b>\$ 1,289,393</b>	<b>\$ 62,713</b>		<b>\$ 0</b>		<b>\$ 8,173,377</b>	<b>\$ 18,126,352</b>	<b>\$ 9,762,815</b>	<b>\$ 22,265,054</b>

San Luis Obispo Superior Court  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (85,098)	\$ 165,386	\$ (169,100)				\$ 6,050	\$ (82,761)	\$ 91,130
Payroll	\$ (6,562)	\$ 0						\$ (6,562)	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,835,450	\$ 1,835,450	\$ 1,257,247
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 3,670
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (83,110)	\$ 165,386	\$ (169,100)				\$ 1,841,499	\$ 1,754,676	\$ 1,357,047
Short Term Investment	\$ 3,283,245						\$ 244,573	\$ 3,527,818	\$ 4,532,201
Investment in Financial Institution									
Total Investments	\$ 3,283,245						\$ 244,573	\$ 3,527,818	\$ 4,532,201
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (3,078)							\$ (3,078)	\$ 1,855
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 438
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 11,738	\$ 0	\$ 157,469					\$ 169,207	\$ 22,229
Trust Due To/From							\$ 4	\$ 4	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 525							\$ 525	
Total Receivables	\$ 9,185	\$ 0	\$ 157,469				\$ 4	\$ 166,658	\$ 24,522
Prepaid Expenses - General	\$ 0							\$ 0	\$ 349
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 349
Other Assets									
Total Other Assets									
Total Assets	\$ 3,209,320	\$ 165,386	\$ (11,631)				\$ 2,086,077	\$ 5,449,152	\$ 5,914,120
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 4	\$ 0	\$ 0				\$ 525	\$ 529	\$ 438
Due to Other Courts									
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 250,596	\$ 250,596	\$ 298,706
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,089							\$ 3,089	\$ 392
Interest							\$ 219	\$ 219	\$ 193
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,093	\$ 0	\$ 0				\$ 251,340	\$ 254,433	\$ 299,729
Civil							\$ 1,387,686	\$ 1,387,686	\$ 816,777
Criminal							\$ 300,756	\$ 300,756	\$ 300,879
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 71,387	\$ 71,387	\$ 70,186
Miscellaneous Trust									
Total Trust Deposits							\$ 1,759,830	\$ 1,759,830	\$ 1,187,842
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (2,270)							\$ (2,270)	\$ 78,907
Deferred Compensation Payable	\$ 8,305							\$ 8,305	\$ 7,575
Deductions Payable	\$ 136,141							\$ 136,141	\$ 135,496
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 142,175	\$ 0						\$ 142,175	\$ 221,978
Revenue Collected in Advance									
Liabilities For Deposits	\$ 5,018						\$ 51,507	\$ 56,526	\$ 54,586
Jury Fees - Non-Interest							\$ 23,400	\$ 23,400	\$ 20,850
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,018						\$ 74,907	\$ 79,926	\$ 75,436
Total Liabilities	\$ 150,287	\$ 0	\$ 0				\$ 2,086,077	\$ 2,236,363	\$ 1,784,986
Fund Balance - Nonspendable	\$ 0	\$ 229,675						\$ 229,675	\$ 1,209,561
Fund Balance - Restricted								\$ 856,948	
Fund Balance - Committed	\$ 856,948							\$ 2,447,441	\$ 2,497,372
Fund Balance - Assigned	\$ 2,447,441							\$ 0	\$ 0
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ (321,275)	\$ 422,201
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (245,355)	\$ (64,288)	\$ (11,631)					\$ 3,212,789	\$ 4,129,134
Total Fund Balance	\$ 3,059,033	\$ 165,386	\$ (11,631)						
Total Liabilities and Fund Balance	\$ 3,209,320	\$ 165,386	\$ (11,631)				\$ 2,086,077	\$ 5,449,152	\$ 5,914,120

San Luis Obispo Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended Dec									
	Fiscal Year 2011/12							2010/11		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 6,698,090	\$ 13,952					\$ 6,712,042	\$ 13,716,723	\$ 9,263,827	\$ 18,997,779
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 35,408	\$ 4,000	\$ 35,408
Judicial Administration Efficiency & Mod Fund	\$ (1,655)						\$ (1,655)	\$ 91,060	\$ 43,973	\$ 113,103
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 90,000	\$ 423,616	\$ 90,000
Court Interpreter (45.45)	\$ 200,026						\$ 200,026	\$ 487,888	\$ 239,882	\$ 423,616
Civil Coordination Reimbursement (45.55)								\$ 1,416,252	\$ 247,336	\$ 608,701
MOU Reimbursements (45.10 and General)	\$ 22,962						\$ 22,962	\$ 247,336	\$ 6,654	\$ 6,654
Other Miscellaneous										
	\$ 6,964,423	\$ 13,952					\$ 6,978,375	\$ 16,084,667	\$ 9,780,838	\$ 20,275,261
Grants										
AB 1058 Commissioner/Facilitator	\$ 0		\$ 132,351				\$ 132,351	\$ 381,008	\$ 0	\$ 381,008
Other AOC Grants								\$ 19,139		
Non-AOC Grants	\$ 0		\$ 132,351				\$ 132,351	\$ 400,147	\$ 0	\$ 381,008
Other Financing Sources										
Interest Income	\$ 4,377	\$ 230					\$ 4,607	\$ 22,125	\$ 6,069	\$ 27,070
Investment Income										
Donations										
Local Fees	\$ 167,087	\$ 55,132					\$ 222,219	\$ 646,800	\$ 230,682	\$ 802,518
Non-Fee Revenues	\$ 26,742						\$ 26,742	\$ 83,300	\$ 33,724	\$ 99,849
Enhanced Collections		\$ 95,837					\$ 95,837	\$ 475,540	\$ 73,224	\$ 312,861
Escheatment									\$ 21,155	\$ 59,214
Prior Year Revenue		\$ 22,568					\$ 22,568	\$ 60,000	\$ 25,552	\$ 34,033
County Program - Restricted	\$ 16,300						\$ 16,300	\$ 43,500	\$ 13,772	\$ 34,033
Reimbursement Other	\$ 353,103						\$ 353,103			
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 567,609	\$ 173,768					\$ 741,377	\$ 1,331,265	\$ 404,178	\$ 1,335,545
<b>Total Revenues</b>	<b>\$ 7,532,032</b>	<b>\$ 187,720</b>	<b>\$ 132,351</b>				<b>\$ 7,852,103</b>	<b>\$ 17,816,079</b>	<b>\$ 10,185,016</b>	<b>\$ 21,991,814</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 4,223,787	\$ 55,606	\$ 73,566				\$ 4,352,959	\$ 8,859,299	\$ 4,498,251	\$ 8,302,745
Temp Help	\$ 45,350						\$ 45,350		\$ 12,662	\$ 35,971
Overtime									\$ 29	
Staff Benefits	\$ 2,350,915	\$ 31,903	\$ 40,144				\$ 2,422,962	\$ 5,445,788	\$ 2,418,266	\$ 6,180,586
	\$ 6,620,052	\$ 87,509	\$ 113,710				\$ 6,821,271	\$ 14,305,087	\$ 6,929,209	\$ 14,519,302
Operating Expenses and Equipment										
General Expense	\$ 204,549		\$ 3,718				\$ 208,267	\$ 514,376	\$ 210,124	\$ 611,799
Printing	\$ 38,069	\$ 495					\$ 38,564	\$ 107,900	\$ 48,417	\$ 129,473
Telecommunications	\$ 45,952						\$ 45,952	\$ 149,811	\$ 61,759	\$ 239,478
Postage	\$ 59,937	\$ 809					\$ 60,746	\$ 126,300	\$ 58,907	\$ 129,055
Insurance	\$ 5,003						\$ 5,003	\$ 5,000	\$ 4,906	\$ 4,261
In-State Travel	\$ 5,412		\$ 36				\$ 5,448	\$ 5,865	\$ 3,672	\$ 13,448
Out-of-State Travel										\$ 107
Training	\$ 115						\$ 115	\$ 3,725	\$ 380	\$ 20,142
Security Services	\$ 1,139						\$ 1,139	\$ 3,300	\$ 1,394,950	\$ 3,593,297
Facility Operations	\$ 23,398						\$ 23,398	\$ 114,370	\$ 22,333	\$ 234,600
Utilities	\$ 792						\$ 792	\$ 9,000	\$ 9,090	\$ 9,090
Contracted Services	\$ 359,423	\$ 156,595	\$ 0				\$ 516,018	\$ 1,412,344	\$ 493,532	\$ 1,274,924
Consulting and Professional Services	\$ 336,724						\$ 336,724	\$ 985,000	\$ 382,964	\$ 1,167,556
Information Technology	\$ 36,066	\$ 6,600					\$ 42,666	\$ 146,125	\$ 67,246	\$ 194,165
Major Equipment							\$ 30,000	\$ 30,000	\$ 15,592	\$ 4,985
Other Items of Expense	\$ 4,562						\$ 4,562	\$ 10,675	\$ 3,782	\$ 3,948
	\$ 1,121,140	\$ 164,500	\$ 3,754				\$ 1,289,393	\$ 3,623,791	\$ 2,768,565	\$ 7,630,328
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 62,713						\$ 62,713	\$ 123,100	\$ 64,911	\$ 115,424
Judgements, Settlements and Claims								\$ 150	\$ 130	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (22,742)		\$ 22,742				\$ 0	\$ 74,224		
Prior Year Expense Adjustment										
	\$ 39,971		\$ 22,742				\$ 62,713	\$ 197,474	\$ 65,041	\$ 115,424
<b>Total Expenditures</b>	<b>\$ 7,781,163</b>	<b>\$ 252,008</b>	<b>\$ 140,206</b>				<b>\$ 8,173,377</b>	<b>\$ 18,126,352</b>	<b>\$ 9,762,815</b>	<b>\$ 22,265,054</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (249,131)	\$ (64,288)	\$ (7,855)				\$ (321,275)	\$ (310,273)	\$ 422,201	\$ (273,240)
Operating Transfers In (Out)	\$ 3,775		\$ (3,775)				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 3,304,389	\$ 229,675	\$ 0				\$ 3,534,064	\$ 3,534,064	\$ 3,706,933	\$ 3,706,933
Ending Balance (Deficit)	\$ 3,059,033	\$ 165,386	\$ (11,631)				\$ 3,212,789	\$ 3,223,791	\$ 4,129,134	\$ 3,433,693