

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.

Susan Matherly
Signature of Presiding Judge or Court Executive

05/14/2012
Date

San Luis Obispo Superior Court

Court

FY2011/12 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY2011/12 3rd 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)	161			141.00	

¹ 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

FY2011/12 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

		For the month ended Mar						Fiscal Year 2011/12		2010/11	
		Governmental Funds						Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)	
		Special Revenue									
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
ASSETS											
Operations Payroll		\$ (21,772)	\$ 100,233	\$ (285,214)				\$ 5,398	\$ (201,355)	\$ (403,904)	
Jury Revolving		\$ 0	\$ 0						\$ 0	\$ 0	
Other		\$ 5,000							\$ 5,000	\$ 5,000	
Distribution											
Civil Filing Fees Trust								\$ 0	\$ 1,850,566	\$ 1,279,983	
Credit Card											
Cash on Hand		\$ 3,010							\$ 3,010	\$ 3,570	
Cash with County											
Cash Outside of the AOC											
Total Cash		\$ (13,762)	\$ 100,233	\$ (285,214)				\$ 1,855,964	\$ 1,657,221	\$ 884,649	
Short Term Investment		\$ 4,197,395						\$ 281,088	\$ 4,478,483	\$ 4,519,056	
Investment in Financial Institution											
Total Investments		\$ 4,197,395						\$ 281,088	\$ 4,478,483	\$ 4,519,056	
Accrued Revenue		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General									\$ 0	\$ 0	
Dishonored Checks		\$ (2,997)							\$ (2,997)	\$ 1,299	
Due From Employee											
Civil Jury Fees Trust											
Due From Other Funds		\$ 0							\$ 0	\$ 532	
Due From Other Governments		\$ 0							\$ 0	\$ 0	
Due From Other Courts									\$ 0	\$ 0	
Due From State		\$ 26,033		\$ 283,527					\$ 309,560	\$ 224,054	
Trust Due To/From											
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From		\$ 1,873							\$ 1,873	\$ 225,984	
Total Receivables		\$ 24,908	\$ 0	\$ 283,527				\$ 0	\$ 308,435	\$ 349	
Prepaid Expenses - General		\$ 0							\$ 0	\$ 349	
Salary and Travel Advances		\$ 0							\$ 0	\$ 0	
Counties		\$ 0							\$ 0	\$ 349	
Total Prepaid Expenses		\$ 0							\$ 0	\$ 349	
Other Assets											
Total Other Assets											
Total Assets		\$ 4,208,542	\$ 100,233	\$ (1,687)				\$ 2,137,052	\$ 6,444,140	\$ 5,629,939	
LIABILITIES AND FUND BALANCES											
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General		\$ 1,861							\$ 1,861	\$ 75	
Due to Other Funds		\$ 0							\$ 1,873	\$ 532	
Due to Other Courts											
Due to State			\$ 0						\$ 286,438	\$ 0	
TC145 Liability									\$ 286,438	\$ 0	
Due to Other Governments		\$ 0							\$ 0	\$ 0	
AB145 Due to Other Governments											
Due to Other Public Agencies											
Sales and Use Tax		\$ (270)							\$ (270)	\$ 429	
Interest								\$ 243	\$ 243	\$ 228	
Miscellaneous Accts. Pay. and Accrued Lab.		\$ 1,591							\$ 286,554	\$ 373,052	
Total Accounts Payable and Accrued Lab.								\$ 286,554	\$ 290,145	\$ 828,185	
Civil											
Criminal											
Unreconciled - Civil and Criminal											
Trust Held Outside of the AOC											
Trust Interest Payable											
Miscellaneous Trust											
Total Trust Deposits								\$ 1,770,443	\$ 1,770,443	\$ 1,201,235	
Accrued Payroll		\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable		\$ (1,260)							\$ (1,260)	\$ (6,666)	
Deferred Compensation Payable		\$ 0							\$ 0	\$ 0	
Deductions Payable		\$ 0							\$ 0	\$ 0	
Payroll Clearing		\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities		\$ (1,260)	\$ 0						\$ (1,260)	\$ (6,666)	
Revenue Collected in Advance											
Liabilities For Deposits		\$ 5,018							\$ 50,305	\$ 63,111	
Jury Fees - Non-Interest									\$ 27,750	\$ 24,150	
Fees - Partial Payment & Overpayment											
Uncleared Collections											
Other Miscellaneous Liabilities											
Total Other Liabilities		\$ 5,018						\$ 78,055	\$ 83,073	\$ 87,261	
Total Liabilities		\$ 5,349	\$ 0	\$ 0				\$ 2,137,052	\$ 2,142,401	\$ 1,654,882	
Total Fund Balance		\$ 4,203,193	\$ 100,233	\$ (1,687)				\$ 4,301,739	\$ 4,301,739	\$ 3,975,057	
Total Liabilities and Fund Balance		\$ 4,208,542	\$ 100,233	\$ (1,687)				\$ 2,137,052	\$ 6,444,140	\$ 5,629,939	

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

	For the month ended Mar							2010/11		
	Fiscal Year 2011/12						Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)	Final Budget (Annual)
	Governmental Funds		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
General	Special Revenue	Grant					Non-Grant	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
REVENUES										
State Financing Sources	\$ 10,154,188	\$ 21,064				\$ 10,175,252	\$ 13,716,723	\$ 13,900,835	\$ 18,997,779	
Trial Court Trust Fund	\$ 1,870					\$ 1,870	\$ 35,408	\$ 4,000	\$ 35,408	
Trial Court Improvement Fund	\$ (1,655)					\$ (1,655)	\$ 91,060	\$ 113,103	\$ 113,103	
Judicial Administration (Efficiency & Mod Fund	\$ 67,500					\$ 67,500	\$ 90,000	\$ 90,000	\$ 90,000	
Judges' Compensation (45,25)	\$ 303,562					\$ 303,562	\$ 487,888	\$ 354,966	\$ 423,616	
Court Interpreter (45,45)	\$ 960,831					\$ 960,831	\$ 1,416,252	\$ 407,428	\$ 608,701	
Civil Coordination Reimbursement (45,55)							\$ 247,336		\$ 6,654	
MOU Reimbursements (45,10 and General)										
Other Miscellaneous	\$ 11,486,296	\$ 21,064				\$ 11,507,360	\$ 16,024,667	\$ 14,733,702	\$ 20,275,281	
Grants										
AB 1058 Commissioner/Facilitator	\$ 0					\$ 277,548	\$ 381,008	\$ 224,053	\$ 381,008	
Other AOC Grants	\$ 0					\$ 19,139	\$ 19,139	\$ 1,659		
Non-AOC Grants	\$ 0					\$ 277,548	\$ 400,147	\$ 225,712	\$ 381,008	
Other Financing Sources										
Interest Income	\$ 7,939	\$ 434				\$ 8,373	\$ 22,125	\$ 11,571	\$ 27,070	
Investment Income										
Donations	\$ 350,079	\$ 88,332				\$ 438,411	\$ 646,800	\$ 370,293	\$ 802,518	
Local Fees	\$ 37,825	\$ 147,959				\$ 185,784	\$ 83,300	\$ 47,671	\$ 99,949	
Non-Fee Revenues	\$ 70,737	\$ 1,400				\$ 72,137	\$ 475,540	\$ 227,813	\$ 312,861	
Enhanced Collections	\$ 1,400					\$ 1,400				
Escutcheon								\$ 21,155	\$ 59,214	
Prior Year Revenue	\$ 19,637	\$ 38,303				\$ 57,940	\$ 60,000	\$ 40,343	\$ 40,343	
County Program - Restricted	\$ 19,637	\$ 38,303				\$ 57,940	\$ 60,000	\$ 40,343	\$ 40,343	
Reimbursement Other	\$ 353,103					\$ 353,103	\$ 43,500	\$ 17,345	\$ 34,033	
Sale of Fixed Assets								\$ 2,805		
Other Miscellaneous	\$ 840,719	\$ 275,028				\$ 1,115,748	\$ 1,331,265	\$ 738,796	\$ 1,335,545	
Total Revenues	\$ 12,337,015	\$ 296,092	\$ 277,548			\$ 12,900,655	\$ 17,816,079	\$ 15,698,210	\$ 21,991,614	
EXPENDITURES										
Personal Services	\$ 6,141,466	\$ 79,740	\$ 144,285			\$ 6,365,471	\$ 8,859,299	\$ 6,642,008	\$ 8,302,745	
Salaries - Permanent	\$ 47,859					\$ 47,859	\$ 47,859	\$ 48,985	\$ 55,971	
Temp Help	\$ 3,486,713	\$ 37,649	\$ 90,975			\$ 3,615,338	\$ 5,445,798	\$ 3,675,902	\$ 5,180,586	
Overtime	\$ 9,676,038	\$ 117,390	\$ 235,240			\$ 10,028,668	\$ 14,305,087	\$ 10,366,923	\$ 14,519,302	
Staff Benefits										
Operating Expenses and Equipment	\$ 310,263	\$ 706	\$ 5,277			\$ 316,246	\$ 514,376	\$ 347,427	\$ 611,799	
General Expense	\$ 67,568					\$ 67,568	\$ 107,900	\$ 72,722	\$ 129,473	
Printing	\$ 13,641					\$ 13,641	\$ 149,811	\$ 102,169	\$ 239,478	
Telecommunications	\$ 87,893	\$ 906				\$ 88,799	\$ 126,300	\$ 79,811	\$ 129,055	
Postage	\$ 5,003					\$ 5,003	\$ 5,000	\$ 4,906	\$ 4,261	
Insurance	\$ 7,092		\$ 401			\$ 7,493	\$ 5,865	\$ 11,189	\$ 13,448	
In-State Travel	\$ 115					\$ 115	\$ 3,725	\$ 430	\$ 107	
Out-of-State Travel	\$ 1,677					\$ 1,677	\$ 3,300	\$ 2,353,168	\$ 20,142	
Training	\$ 31,560					\$ 31,560	\$ 114,370	\$ 31,182	\$ 59,329	
Security Services	\$ 792					\$ 792	\$ 9,000	\$ 9,000	\$ 9,090	
Facility Operations	\$ 623,234	\$ 271,783	\$ 0			\$ 895,017	\$ 1,412,344	\$ 909,289	\$ 1,274,924	
Utilities	\$ 498,438	\$ 9,900				\$ 508,338	\$ 498,438	\$ 745,630	\$ 1,167,556	
Contracted Services	\$ 41,204					\$ 41,204	\$ 146,125	\$ 74,250	\$ 194,185	
Consulting and Professional Services	\$ 9,900					\$ 9,900	\$ 30,000	\$ 18,740	\$ 4,985	
Information Technology	\$ 6,134					\$ 6,134	\$ 10,675	\$ 5,974	\$ 3,948	
Major Equipment										
Other Items of Expense	\$ 1,744,703	\$ 283,295	\$ 5,678			\$ 2,033,676	\$ 3,623,791	\$ 4,756,887	\$ 7,630,328	
Special Items of Expense										
Grand Jury	\$ 70,635					\$ 70,635	\$ 123,100	\$ 102,006	\$ 115,424	
Jury Costs							\$ 150	\$ 130		
Judgments, Settlements and Claims								\$ 204,139		
Debt Service							\$ 74,224	\$ 0		
Other	\$ (44,296)	\$ 24,850	\$ 44,296			\$ 0		\$ 0		
Capital Costs	\$ (24,850)		\$ 44,296			\$ 0				
Internal Cost Recovery	\$ 1,490					\$ 1,490	\$ 197,474	\$ 306,275	\$ 115,424	
Prior Year Expense Adjustment										
Total Expenditures	\$ 11,422,231	\$ 425,534	\$ 285,214			\$ 12,132,979	\$ 18,128,352	\$ 15,430,085	\$ 22,265,054	
Excess (Deficit) of Revenues Over Expenditures	\$ 904,784	\$ (129,442)	\$ (7,666)			\$ 767,676	\$ (310,273)	\$ 268,124	\$ (273,240)	
Operating Transfers In (Out)	\$ (5,979)		\$ 5,979			\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)	\$ 3,304,389	\$ 229,675	\$ 0			\$ 3,534,064	\$ 3,534,064	\$ 3,706,933	\$ 3,706,933	
Beginning Balance (Deficit)	\$ 4,203,193	\$ 100,233	\$ (1,687)			\$ 4,301,739	\$ 3,223,791	\$ 3,975,057	\$ 3,433,693	

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

For the month ended Mar										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,492,288	\$ 264,729					\$ 3,767,579	\$ 5,213,950	\$ 3,634,301	\$ 5,509,616
Traffic & Other Infractions	\$ 362,471	\$ 132,448					\$ 494,919	\$ 746,255	\$ 594,774	\$ 859,471
Other Criminal Cases	\$ 1,481,007	\$ 86,214					\$ 1,567,222	\$ 2,193,008	\$ 1,640,925	\$ 2,066,249
Civil	\$ 1,081,589	\$ 59,768				\$ 0	\$ 1,141,357	\$ 1,401,354	\$ 1,182,561	\$ 1,296,988
Family & Children Services	\$ 1,079,585	\$ 189,345					\$ 1,258,368	\$ 2,145,368	\$ 1,304,764	\$ 2,041,106
Probate, Guardianship & Mental Health Services	\$ 251,598	\$ 396			\$ (10,561)		\$ 251,993	\$ 343,404	\$ 220,432	\$ 371,126
Juvenile Dependency Services	\$ 1,554	\$ 10,500					\$ 12,054	\$ 8,000	\$ 7,400	\$ 44,945
Juvenile Delinquency Services	\$ (1,397)						\$ (1,397)		\$ 59,111	\$ 79,634
Other Court Operations	\$ 265,061						\$ 265,061	\$ 464,975	\$ 286,905	\$ 442,576
Court Interpreters	\$ 224,904	\$ 83,436					\$ 308,341	\$ 487,888	\$ 349,787	\$ 428,096
Jury Services	\$ 135,940	\$ 75,179	\$ 70,635				\$ 281,754	\$ 432,364	\$ 315,690	\$ 403,984
Security		\$ 1,881					\$ 1,881	\$ 4,700	\$ 2,354,176	\$ 3,594,257
Trial Court Operations Program	\$ 8,374,600	\$ 903,895	\$ 70,635			\$ 0	\$ 9,349,131	\$ 13,441,266	\$ 11,950,825	\$ 17,138,048
Enhanced Collections	\$ 117,390	\$ 139,604					\$ 256,994	\$ 484,290	\$ 262,043	\$ 290,931
Other Non-Court Operations		\$ 3,634					\$ 3,634		\$ 2,598	
Non-Court Operations Program	\$ 117,390	\$ 143,239					\$ 260,628	\$ 484,290	\$ 264,641	\$ 290,931
Executive Office	\$ 454,857	\$ 2,177					\$ 457,034	\$ 660,415	\$ 392,231	\$ 566,850
Fiscal Services	\$ 242,584	\$ 58,013					\$ 300,597	\$ 443,862	\$ 479,553	\$ 438,534
Human Resources	\$ 268,506	\$ 6,388					\$ 274,894	\$ 401,974	\$ 440,432	\$ 607,867
Business & Facilities Services		\$ 343,161					\$ 343,161	\$ 645,350	\$ 458,275	\$ 940,246
Information Technology	\$ 570,730	\$ 576,803					\$ 1,147,533	\$ 2,049,195	\$ 1,444,128	\$ 2,282,578
Court Administration Program	\$ 1,536,677	\$ 986,542					\$ 2,523,220	\$ 4,200,796	\$ 3,214,619	\$ 4,836,075
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,028,668	\$ 2,033,676	\$ 70,635			\$ 0	\$ 12,132,979	\$ 18,126,352	\$ 15,430,085	\$ 22,265,054