

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.

Laura Mathias
Signature of Presiding Judge or Court Executive

7-25-2011
Date

San Luis District
Court

FY 2010-11 Q3
Fiscal Year and Ending Quarter

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

For the month ended Mar									
Fiscal Year 2010/11									2009/10
	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	\$ (746,643)	\$ 551,776	\$ (224,609)				\$ 15,572	\$ (403,904)	\$ 243,327
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 305,033
Trust							\$ 1,279,883	\$ 1,279,883	\$ 2,558,485
Credit Card									
Cash on Hand	\$ 3,670							\$ 3,670	\$ 3,670
Cash with County									\$ 0
Total Cash	\$ (737,973)	\$ 551,776	\$ (224,609)				\$ 1,295,456	\$ 884,649	\$ 3,115,515
Short Term Investment	\$ 4,162,808	\$ 0					\$ 356,247	\$ 4,519,056	\$ 3,483,016
Investment in Financial Institution									
Total Investments	\$ 4,162,808	\$ 0					\$ 356,247	\$ 4,519,056	\$ 3,483,016
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 1,299							\$ 1,299	\$ 1,207
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 532						\$ 0	\$ 532	\$ 950
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 646,979
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 224,054					\$ 224,054	\$ 257,769
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,831	\$ 0	\$ 224,054				\$ 0	\$ 225,884	\$ 906,905
Prepaid Expenses - General	\$ 349							\$ 349	
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 349							\$ 349	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,427,015	\$ 551,776	\$ (556)				\$ 1,651,703	\$ 5,629,939	\$ 7,505,436
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 75	\$ 0	\$ 0				\$ 0	\$ 75	\$ 15,255
Due to Other Funds	\$ 0		\$ 0				\$ 532	\$ 532	\$ 950
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 371,787	\$ 371,787	\$ 305,033
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 429							\$ 429	\$ 0
Interest							\$ 228	\$ 228	\$ 379
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 504	\$ 0	\$ 0				\$ 372,548	\$ 373,052	\$ 321,618
Civil							\$ 828,185	\$ 828,185	\$ 2,094,180
Criminal							\$ 302,739	\$ 302,739	\$ 344,426
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 70,311	\$ 70,311	\$ 71,373
Miscellaneous Trust									
Total Trust Deposits							\$ 1,201,235	\$ 1,201,235	\$ 2,509,978
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (6,666)							\$ (6,666)	\$ 3,470
Deferred Compensation Payable	\$ 0							\$ 0	\$ 100
Deductions Payable	\$ 0							\$ 0	\$ 284
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (6,666)							\$ (6,666)	\$ 3,854
Revenue Collected in Advance									
Liabilities For Deposits	\$ 9,341						\$ 53,770	\$ 63,111	\$ 38,828
Jury Fees - Non-Interest							\$ 24,150	\$ 24,150	\$ 15,000
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,341						\$ 77,920	\$ 87,261	\$ 53,828
Total Liabilities	\$ 3,178	\$ 0	\$ 0				\$ 1,651,703	\$ 1,654,882	\$ 2,889,278
Fund Balance - Restricted	\$ 1,028,898	\$ 180,662						\$ 1,209,561	\$ 1,500,105
Fund Balance - Unrestricted									
Designated	\$ 2,497,372							\$ 2,497,372	\$ 3,178,131
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (102,433)	\$ 371,113	\$ (556)					\$ 268,124	\$ (62,078)
Total Fund Balance	\$ 3,423,837	\$ 551,776	\$ (556)					\$ 3,975,057	\$ 4,616,158
Total Liabilities and Fund Balance	\$ 3,427,015	\$ 551,776	\$ (556)				\$ 1,651,703	\$ 5,629,939	\$ 7,505,436

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

For the month ended Mar										
Fiscal Year 2010/11								2009/10		
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue			Capital Projects						
	General	Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 13,875,727	\$ 25,108				\$ 13,900,835	\$ 18,997,779	\$ 12,992,849	\$ 17,711,139	
Trial Court Improvement Fund							\$ 35,408	\$ 133,155	\$ 17,704	
Judicial Administration Efficiency & Mod Fund	\$ 4,000					\$ 4,000	\$ 113,103	\$ 681,994	\$ 859,918	
Judges' Compensation (45.25)	\$ 66,473					\$ 66,473	\$ 90,000	\$ 67,500	\$ 90,000	
Court Interpreter (45.45)	\$ 354,966					\$ 354,966	\$ 423,616	\$ 328,818	\$ 445,683	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 407,428					\$ 407,428	\$ 608,701	\$ 295,378	\$ 693,697	
Other Miscellaneous							\$ 6,654		\$ 2,273	
	\$ 14,708,594	\$ 25,108				\$ 14,733,702	\$ 20,275,261	\$ 14,499,694	\$ 19,820,414	
Grants										
AB 1058 Commissioner/Facilitator	\$ 0		\$ 224,053			\$ 224,053	\$ 381,008	\$ 257,768	\$ 377,116	
Other AOC Grants			\$ 1,659			\$ 1,659		\$ 0		
Non-AOC Grants								\$ 34,451	\$ 91,242	
	\$ 0		\$ 225,712			\$ 225,712	\$ 381,008	\$ 292,219	\$ 468,358	
Other Financing Sources										
Interest Income	\$ 11,072	\$ 499				\$ 11,571	\$ 27,070	\$ 16,034	\$ 69,907	
Investment Income										
Donations										
Local Fees	\$ 257,750	\$ 112,543				\$ 370,293	\$ 802,518	\$ 460,948	\$ 960,877	
Non-Fee Revenues	\$ 47,671					\$ 47,671	\$ 99,849	\$ 58,869	\$ 42,016	
Enhanced Collections	\$ 0	\$ 227,813				\$ 227,813	\$ 312,861	\$ 32,967		
Escheatment										
Prior Year Revenue	\$ 21,155					\$ 21,155				
County Program - Restricted		\$ 40,343				\$ 40,343	\$ 59,214	\$ 42,676	\$ 57,997	
Reimbursement Other	\$ 17,345					\$ 17,345	\$ 34,033	\$ 23,048	\$ 35,000	
Sale of Fixed Assets	\$ 2,605					\$ 2,605				
Other Miscellaneous										
	\$ 357,599	\$ 381,197				\$ 738,796	\$ 1,335,545	\$ 634,541	\$ 1,165,797	
Total Revenues	\$ 15,066,193	\$ 406,305	\$ 225,712			\$ 15,698,210	\$ 21,991,814	\$ 15,426,455	\$ 21,454,569	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 6,526,813		\$ 115,194			\$ 6,642,008	\$ 8,302,745	\$ 6,723,323	\$ 8,915,928	
Temp Help	\$ 48,985					\$ 48,985	\$ 35,971	\$ 26,187		
Overtime	\$ 29					\$ 29		\$ 138		
Staff Benefits	\$ 3,601,640		\$ 74,262			\$ 3,675,902	\$ 6,180,586	\$ 3,677,452	\$ 5,458,153	
	\$ 10,177,468		\$ 189,456			\$ 10,366,923	\$ 14,519,302	\$ 10,427,101	\$ 14,374,081	
Operating Expenses and Equipment										
General Expense	\$ 340,049		\$ 7,378			\$ 347,427	\$ 611,799	\$ 440,786	\$ 720,662	
Printing	\$ 72,722					\$ 72,722	\$ 129,473	\$ 88,192	\$ 138,499	
Telecommunications	\$ 102,169					\$ 102,169	\$ 239,478	\$ 159,780	\$ 211,861	
Postage	\$ 79,811					\$ 79,811	\$ 129,055	\$ 67,941	\$ 133,133	
Insurance	\$ 4,906					\$ 4,906	\$ 4,261	\$ 4,137	\$ 4,254	
In-State Travel	\$ 10,354		\$ 835			\$ 11,189	\$ 13,448	\$ 10,630		
Out-of-State Travel							\$ 107	\$ 104		
Training	\$ 155		\$ 275			\$ 430	\$ 20,142	\$ 3,624	\$ 500	
Security Services	\$ 2,345,449		\$ 7,720			\$ 2,353,168	\$ 3,593,297	\$ 2,418,133	\$ 3,884,794	
Facility Operations	\$ 31,182					\$ 31,182	\$ 234,600	\$ 55,167	\$ 172,681	
Utilities							\$ 9,090	\$ 11,724		
Contracted Services	\$ 872,438	\$ 35,192	\$ 1,659			\$ 909,289	\$ 1,274,924	\$ 828,173	\$ 1,359,212	
Consulting and Professional Services	\$ 745,630					\$ 745,630	\$ 1,167,556	\$ 718,682	\$ 1,469,100	
Information Technology	\$ 74,250					\$ 74,250	\$ 194,165	\$ 157,533	\$ 68,000	
Major Equipment	\$ 18,740					\$ 18,740	\$ 4,985	\$ 10,877	\$ 20,000	
Other Items of Expense	\$ 5,974					\$ 5,974	\$ 3,948	\$ 2,293	\$ 5,565	
	\$ 4,703,829	\$ 35,192	\$ 17,867			\$ 4,756,887	\$ 7,630,328	\$ 4,977,776	\$ 8,188,261	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 102,006					\$ 102,006	\$ 115,424	\$ 83,656	\$ 129,545	
Judgements, Settlements and Claims	\$ 130					\$ 130			\$ 69	
Debt Service										
Other	\$ 204,139					\$ 204,139				
Internal Cost Recovery	\$ (18,946)		\$ 18,946			\$ 0		\$ 0		
Prior Year Expense Adjustment										
	\$ 287,329		\$ 18,946			\$ 306,275	\$ 115,424	\$ 83,656	\$ 129,614	
Total Expenditures	\$ 15,168,625	\$ 35,192	\$ 226,268			\$ 15,430,085	\$ 22,265,054	\$ 15,488,533	\$ 22,691,956	
Excess (Deficit) of Revenues Over Expenditures	\$ (102,432)	\$ 371,113	\$ (557)			\$ 268,124	\$ (273,240)	\$ (62,078)	\$ (1,237,387)	
Operating Transfers In (Out)	\$ (1)		\$ 1			\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 3,526,270	\$ 180,662	\$ 0			\$ 3,706,933	\$ 3,706,933	\$ 4,678,236	\$ 4,678,236	
Ending Balance (Deficit)	\$ 3,423,837	\$ 551,776	\$ (556)			\$ 3,975,057	\$ 3,433,693	\$ 4,616,158	\$ 3,440,849	

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

For the month ended Mar									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 3,364,454	\$ 269,792	\$ 55	\$ 0		\$ 3,634,301	\$ 5,509,616	\$ 3,848,002	\$ 5,508,935
Traffic & Other Infractions	\$ 431,826	\$ 162,948				\$ 594,774	\$ 859,471	\$ 611,067	\$ 934,554
Other Criminal Cases	\$ 1,558,627	\$ 82,222	\$ 75			\$ 1,640,925	\$ 2,066,249	\$ 1,585,791	\$ 2,199,168
Civil	\$ 1,115,519	\$ 67,042				\$ 1,182,561	\$ 1,296,988	\$ 1,137,129	\$ 1,455,080
Family & Children Services	\$ 1,144,635	\$ 160,129		\$ 0		\$ 1,304,764	\$ 2,041,106	\$ 1,298,827	\$ 1,672,600
Probate, Guardianship & Mental Health Services	\$ 219,704	\$ 728				\$ 220,432	\$ 371,126	\$ 221,433	\$ 334,340
Juvenile Dependency Services		\$ 7,400				\$ 7,400	\$ 44,945	\$ 44,742	\$ 82,512
Juvenile Delinquency Services	\$ 59,111	\$ 0				\$ 59,111	\$ 79,634	\$ 57,288	\$ 69,512
Other Court Operations	\$ 285,737	\$ 1,168				\$ 286,905	\$ 442,576	\$ 204,469	\$ 464,794
Court Interpreters	\$ 218,814	\$ 130,973				\$ 349,787	\$ 428,096	\$ 303,374	\$ 445,683
Jury Services	\$ 134,289	\$ 79,396	\$ 102,006			\$ 315,690	\$ 403,984	\$ 275,200	\$ 398,968
Security		\$ 2,354,176				\$ 2,354,176	\$ 3,594,257	\$ 2,418,418	\$ 3,717,031
Trial Court Operations Program	\$ 8,532,715	\$ 3,315,974	\$ 102,136	\$ 0		\$ 11,950,825	\$ 17,138,048	\$ 12,005,740	\$ 17,283,177
Enhanced Collections	\$ 155,124	\$ 106,920				\$ 262,043	\$ 290,931	\$ 75,735	
Other Non-Court Operations		\$ 2,598				\$ 2,598		\$ 1,968	
Non-Court Operations Program	\$ 155,124	\$ 109,517				\$ 264,641	\$ 290,931	\$ 77,703	
Executive Office	\$ 385,821	\$ 6,411				\$ 392,231	\$ 566,850	\$ 416,048	\$ 593,027
Fiscal Services	\$ 205,511	\$ 69,903	\$ 204,139			\$ 479,553	\$ 438,534	\$ 411,678	\$ 732,620
Human Resources	\$ 430,984	\$ 9,448				\$ 440,432	\$ 607,867	\$ 467,567	\$ 546,184
Business & Facilities Services		\$ 458,275				\$ 458,275	\$ 940,246	\$ 338,136	\$ 953,289
Information Technology	\$ 656,768	\$ 787,359				\$ 1,444,128	\$ 2,282,578	\$ 1,771,661	\$ 2,583,659
Court Administration Program	\$ 1,679,084	\$ 1,331,396	\$ 204,139			\$ 3,214,619	\$ 4,836,075	\$ 3,405,090	\$ 5,408,779
Prior Year Adjustments Not Posted to a Program									
Total	\$ 10,366,923	\$ 4,756,887	\$ 306,275	\$ 0		\$ 15,430,085	\$ 22,265,054	\$ 15,488,533	\$ 22,691,956