

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.

Michael Ruel

Signature of Presiding Judge or Court Executive

12/4/18

Date

San Luis Obispo Superior Court

Court

FY2018-2019 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2018-2019 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY2018-2019 1st 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)		127.5			

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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,591,685)	\$ 1,683,441	\$ (31,196)				\$ 13,330	\$ 73,890	\$ (143,218)
Payroll	\$ 3,193							\$ 3,193	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (186,050)	\$ (186,050)	\$ (26,758)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 5,081,728						\$ 1,639,516	\$ 6,721,244	\$ 6,423,121
Total Cash and Cash Equivalents	\$ 3,502,236	\$ 1,683,441	\$ (31,196)				\$ 1,466,796	\$ 6,621,277	\$ 6,262,145
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (1,473)							\$ (1,473)	\$ (913)
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	\$ 13,350	\$ 0	\$ 116					\$ 13,466	\$ (21,802)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,647							\$ 1,647	\$ 581
Total Receivables	\$ 13,524	\$ 0	\$ 116				\$ 0	\$ 13,641	\$ (22,134)
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,515,760	\$ 1,683,441	\$ (31,080)				\$ 1,466,796	\$ 6,634,918	\$ 6,240,011
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 62,752	\$ 0	\$ 0				\$ 0	\$ 62,752	\$ 1,979
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,647	\$ 1,647	\$ 581
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 306,940	\$ 306,940	\$ 273,376
Due to Other Governments	\$ 0							\$ 0	\$ 17,822
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,455	\$ 2,455	\$ 961
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 62,752	\$ 0	\$ 0				\$ 311,042	\$ 373,794	\$ 294,718
Civil							\$ 722,277	\$ 722,277	\$ 621,452
Criminal							\$ 371,012	\$ 371,012	\$ 433,288
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 54,270	\$ 54,270	\$ 52,053
Miscellaneous Trust									
Total Trust Deposits							\$ 1,147,559	\$ 1,147,559	\$ 1,106,792
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 4,664							\$ 4,664	\$ (16,568)
Deferred Compensation Payable	\$ 67							\$ 67	\$ 0
Deductions Payable	\$ (9,064)							\$ (9,064)	\$ 2,385
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,333)							\$ (4,333)	\$ (14,183)
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,353						\$ 8,196	\$ 17,549	\$ 9,884
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,353	\$ 0					\$ 8,196	\$ 17,549	\$ 9,885
Total Liabilities	\$ 67,773	\$ 0	\$ 0				\$ 1,466,796	\$ 1,534,569	\$ 1,397,212
Total Fund Balance	\$ 3,447,988	\$ 1,683,440	\$ (31,080)					\$ 5,100,349	\$ 4,842,799
Total Liabilities and Fund Balance	\$ 3,515,760	\$ 1,683,441	\$ (31,080)				\$ 1,466,796	\$ 6,634,918	\$ 6,240,011

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 1,264,686	\$ 54,665					\$ 1,319,350	\$ 6,523,752	\$ 1,357,299	\$ 6,221,010
Traffic & Other Infractions	\$ 110,341	\$ 42,300					\$ 152,641	\$ 667,601	\$ 110,139	\$ 596,989
Other Criminal Cases	\$ 424,014	\$ 17,742					\$ 441,756	\$ 1,953,126	\$ 453,131	\$ 2,005,416
Civil	\$ 238,235	\$ 13,679					\$ 251,914	\$ 1,188,457	\$ 259,091	\$ 1,183,307
Family & Children Services	\$ 337,190	\$ 15,725					\$ 352,915	\$ 1,590,909	\$ 329,108	\$ 1,565,740
Probate, Guardianship & Mental Health Services	\$ 78,356	\$ 160					\$ 78,516	\$ 368,552	\$ 71,872	\$ 358,953
Juvenile Dependency Services	\$ 17,935						\$ 17,935	\$ 78,082	\$ 16,966	\$ 72,562
Juvenile Delinquency Services	\$ 19,786						\$ 19,786	\$ 88,734	\$ 18,788	\$ 86,018
Other Court Operations	\$ 41,136						\$ 41,136	\$ 174,618	\$ 37,835	\$ 165,145
Court Interpreters	\$ 160,772	\$ 26,738					\$ 187,510	\$ 709,291	\$ 145,287	\$ 690,944
Jury Services	\$ 52,129	\$ 19,158	\$ 25,893				\$ 97,180	\$ 437,065	\$ 94,659	\$ 431,895
Security		\$ 107					\$ 107	\$ 37,180	\$ 460	
Trial Court Operations Program	\$ 2,744,579	\$ 190,274	\$ 25,893				\$ 2,960,747	\$ 13,817,367	\$ 2,894,634	\$ 13,377,979
Enhanced Collections		\$ 118,795					\$ 118,795	\$ 579,000	\$ 139,440	\$ 352,400
Other Non-Court Operations		\$ 0					\$ 0		\$ 174	
Non-Court Operations Program		\$ 118,795					\$ 118,795	\$ 579,000	\$ 139,614	\$ 352,400
Executive Office	\$ 173,374	\$ 1,858					\$ 175,232	\$ 770,995	\$ 172,767	\$ 838,612
Fiscal Services	\$ 91,972	\$ 6,833					\$ 98,805	\$ 520,676	\$ 93,891	\$ 468,463
Human Resources	\$ 79,584	\$ 6,143					\$ 85,727	\$ 364,076	\$ 79,044	\$ 324,091
Business & Facilities Services		\$ 107,807					\$ 107,807	\$ 947,302	\$ 114,333	\$ 471,435
Information Technology	\$ 164,179	\$ 278,756					\$ 442,935	\$ 1,626,226	\$ 452,544	\$ 1,479,437
Court Administration Program	\$ 509,109	\$ 401,397					\$ 910,506	\$ 4,229,275	\$ 912,578	\$ 3,582,038
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,253,688	\$ 710,466	\$ 25,893				\$ 3,990,047	\$ 18,625,642	\$ 3,946,826	\$ 17,312,417

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 September											
Fiscal Year 2018/19										2017/18	
	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	\$ 6,653,411	\$ 15,850					\$ 6,669,261	\$ 15,037,126	\$ 6,414,470	\$ 13,291,900	
Improvement and Modernization Fund								\$ 35,435		\$ 35,409	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375	\$ 97,500	\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 190,478						\$ 190,478	\$ 708,525	\$ 145,869	\$ 690,944	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 18,001						\$ 18,001	\$ 447,323	\$ 17,502	\$ 380,145	
Other Miscellaneous								\$ 298,957		\$ 298,958	
	\$ 6,886,265	\$ 15,850					\$ 6,902,115	\$ 16,624,866	\$ 6,602,216	\$ 14,794,856	
Grants											
AB 1058 Commissioner/Facilitator			\$ (17,752)				\$ (17,752)	\$ 414,681	\$ 0	\$ 395,537	
Other Judicial Council Grants			\$ (11,955)				\$ (11,955)	\$ 29,500	\$ (13,195)	\$ 35,000	
Non-Judicial Council Grants											
			\$ (29,707)				\$ (29,707)	\$ 444,181	\$ (13,195)	\$ 430,537	
Other Financing Sources											
Interest Income	\$ 2,595	\$ 393					\$ 2,987	\$ 14,000	\$ 1,632	\$ 19,900	
Investment Income											
Donations											
Local Fees	\$ 48,082	\$ 36,518					\$ 84,601	\$ 493,200	\$ 82,232	\$ 442,020	
Non-Fee Revenues								\$ 54,000		\$ 46,850	
Enhanced Collections		\$ 39,932					\$ 39,932	\$ 579,000	\$ (146)	\$ 352,400	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 7,385					\$ 7,385	\$ 42,000	\$ 6,771	\$ 42,000	
Reimbursement Other	\$ 8,159	\$ (15,890)					\$ (7,731)	\$ 297,429	\$ 2,617	\$ 336,632	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,701						\$ 1,701		\$ 2,833	\$ 200	
	\$ 60,537	\$ 68,338					\$ 128,875	\$ 1,479,629	\$ 95,938	\$ 1,240,002	
Total Revenues	\$ 6,946,802	\$ 84,188	\$ (29,707)				\$ 7,001,284	\$ 18,548,676	\$ 6,684,959	\$ 16,465,395	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,125,587	\$ 3,630					\$ 2,129,217	\$ 9,555,182	\$ 2,106,162	\$ 9,354,692	
Temp Help											
Overtime											
Staff Benefits	\$ 1,120,423	\$ 4,048					\$ 1,124,471	\$ 5,475,808	\$ 1,119,800	\$ 5,317,581	
	\$ 3,246,010	\$ 7,678					\$ 3,253,688	\$ 15,030,990	\$ 3,225,961	\$ 14,672,273	
Operating Expenses and Equipment											
General Expense	\$ 72,778						\$ 72,778	\$ 617,529	\$ 59,373	\$ 454,134	
Printing	\$ 6,575						\$ 6,575	\$ 58,100	\$ 10,090	\$ 56,400	
Telecommunications	\$ 29,051						\$ 29,051	\$ 147,486	\$ 50,029	\$ 146,660	
Postage	\$ 23,615						\$ 23,615	\$ 98,100	\$ 10,159	\$ 89,100	
Insurance	\$ 4						\$ 4	\$ 6,500		\$ 7,500	
In-State Travel	\$ 5,677						\$ 5,677	\$ 25,000	\$ 3,104	\$ 10,900	
Out-of-State Travel	\$ 2,663						\$ 2,663	\$ 2,000		\$ 4,000	
Training	\$ 18		\$ 115				\$ 133	\$ 38,200	\$ 360	\$ 825	
Security Services	\$ 398	\$ 551					\$ 949	\$ 2,911	\$ 1,027	\$ 3,511	
Facility Operations	\$ 10,986	\$ 9,648					\$ 20,634	\$ 432,701	\$ 20,310	\$ 83,224	
Utilities								\$ 3,000	\$ 290	\$ 3,000	
Contracted Services	\$ 84,973	\$ 162,419	\$ 1,258				\$ 248,651	\$ 1,310,200	\$ 241,689	\$ 1,065,700	
Consulting and Professional Services	\$ 42,845						\$ 42,845	\$ 241,607	\$ 44,611	\$ 149,970	
Information Technology	\$ 208,015	\$ 714					\$ 208,729	\$ 412,938	\$ 228,869	\$ 390,720	
Major Equipment	\$ 47,532						\$ 47,532	\$ 96,880	\$ 35,046	\$ 59,000	
Other Items of Expense	\$ 631						\$ 631	\$ 4,500	\$ 564	\$ 4,500	
	\$ 535,761	\$ 173,331	\$ 1,373				\$ 710,466	\$ 3,497,652	\$ 705,520	\$ 2,529,144	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,893						\$ 25,893	\$ 97,000	\$ 15,345	\$ 111,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 25,893						\$ 25,893	\$ 97,000	\$ 15,345	\$ 111,000	
Total Expenditures	\$ 3,807,665	\$ 181,009	\$ 1,373				\$ 3,990,047	\$ 18,625,642	\$ 3,946,826	\$ 17,312,417	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,139,137	\$ (96,821)	\$ (31,080)				\$ 3,011,237	\$ (76,966)	\$ 2,738,133	\$ (847,022)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 308,850	\$ 1,780,261	\$ 0				\$ 2,089,112	\$ 2,089,112	\$ 2,104,666	\$ 2,104,666	
Ending Balance (Deficit)	\$ 3,447,988	\$ 1,683,440	\$ (31,080)				\$ 5,100,349	\$ 2,012,146	\$ 4,842,799	\$ 1,257,644	