

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

02/17/2015

Date

San Luis Obispo Superior Court

Court

FY2014-2015 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2014-2015 2nd 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

FY2014-2015 2nd 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)	143.6	131.35	131.25		

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 2014/15								2013/14	
	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	\$ (1,019,340)	\$ 1,199,906	\$ (108,384)				\$ 39,139	\$ 111,321	\$ 1,920,205
Payroll	\$ 0							\$ 0	\$ 0
Jury								\$ 5,000	\$ 5,000
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (32,807)	\$ (32,807)	\$ (50,884)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (1,010,340)	\$ 1,199,906	\$ (108,384)				\$ 6,332	\$ 87,513	\$ 1,878,321
Short Term Investment	\$ 4,024,999							\$ 2,231,262	\$ 4,670,610
Investment in Financial Institution									
Total Investments	\$ 4,024,999						\$ 2,231,262	\$ 6,256,260	\$ 4,670,610
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 1,722							\$ 1,722	\$ 2,064
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	\$ 90,489					\$ 90,489	\$ 74,582
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 412							\$ 412	\$ 344
Total Receivables	\$ 2,134	\$ 0	\$ 90,489				\$ 0	\$ 92,623	\$ 76,990
Prepaid Expenses - General	\$ 147,766							\$ 147,766	
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 147,766							\$ 147,766	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,164,558	\$ 1,199,906	\$ (17,895)				\$ 2,237,594	\$ 6,584,162	\$ 6,625,921
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 15,166
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 412	\$ 412	\$ 344
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 229,624	\$ 229,624	\$ 250,270
Due to Other Governments	\$ 0						\$ 435,753	\$ 435,753	\$ 568,515
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 719							\$ 719	\$ 281
Interest							\$ (153)	\$ (153)	\$ 122
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 719	\$ 0	\$ 0				\$ 665,635	\$ 666,355	\$ 834,700
Civil							\$ 1,077,270	\$ 1,077,270	\$ 834,911
Criminal							\$ 440,566	\$ 440,566	\$ 199,017
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 51,616	\$ 51,616	\$ 52,231
Miscellaneous Trust									
Total Trust Deposits							\$ 1,569,452	\$ 1,569,452	\$ 1,086,159
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (4,680)							\$ (4,680)	\$ 1,255
Deferred Compensation Payable	\$ 8,653							\$ 8,653	\$ 7,929
Deductions Payable	\$ 130,906							\$ 130,906	\$ 137,457
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 134,879							\$ 134,879	\$ 146,640
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 2,632						\$ 2,506	\$ 5,138	\$ 4,006
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 3,600
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,632						\$ 2,506	\$ 5,138	\$ 7,606
Total Liabilities	\$ 138,231	\$ 0	\$ 0				\$ 2,237,594	\$ 2,375,824	\$ 2,075,105
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 1,148,003						\$ 1,148,003	\$ 389,277
Fund Balance - Committed	\$ 363,929	\$ 0						\$ 363,929	\$ 0
Fund Balance - Assigned	\$ 0							\$ 0	\$ 2,510,912
Fund Balance - Unassigned	\$ 88,571	\$ 0	\$ 0					\$ 88,571	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 2,573,828	\$ 51,903	\$ (17,895)					\$ 2,607,836	\$ 1,650,627
Total Fund Balance	\$ 3,026,327	\$ 1,199,906	\$ (17,895)					\$ 4,208,338	\$ 4,550,816
Total Liabilities and Fund Balance	\$ 3,164,558	\$ 1,199,906	\$ (17,895)				\$ 2,237,594	\$ 6,584,162	\$ 6,625,921

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 2014/15									2013/14	
	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	\$ 2,398,811	\$ 91,154			\$ 3,264		\$ 2,493,229	\$ 5,382,470	\$ 2,487,459	\$ 5,122,860
Traffic & Other Infractions	\$ 158,052	\$ 84,601					\$ 242,653	\$ 459,515	\$ 221,957	\$ 676,170
Other Criminal Cases	\$ 1,154,670	\$ 41,425					\$ 1,196,094	\$ 2,602,049	\$ 1,176,985	\$ 2,615,473
Civil	\$ 517,082	\$ 31,697					\$ 548,779	\$ 1,121,764	\$ 578,345	\$ 1,429,596
Family & Children Services	\$ 701,951	\$ 35,860			\$ (3,264)		\$ 734,547	\$ 1,470,326	\$ 873,537	\$ 1,596,686
Probate, Guardianship & Mental Health Services	\$ 78,178	\$ 0					\$ 78,178	\$ 196,695	\$ 141,777	\$ 234,577
Juvenile Dependency Services	\$ 36,902	\$ (35)					\$ 36,867	\$ 78,375	\$ 25,878	\$ 83,311
Juvenile Delinquency Services									\$ 8,929	\$ 71,822
Other Court Operations	\$ 134,065	\$ 17					\$ 134,082	\$ 367,212	\$ 140,410	\$ 408,644
Court Interpreters	\$ 193,554	\$ 56,146					\$ 249,700	\$ 473,953	\$ 175,445	\$ 364,401
Jury Services	\$ 117,928	\$ 51,917	\$ 57,986				\$ 227,831	\$ 425,635	\$ 201,169	\$ 383,860
Security		\$ 210					\$ 210		\$ 2,459	
Trial Court Operations Program	\$ 5,491,193	\$ 392,992	\$ 57,986		\$ 0		\$ 5,942,171	\$ 12,577,994	\$ 6,034,352	\$ 12,987,400
Enhanced Collections		\$ 75,588					\$ 75,588	\$ 340,000	\$ 175,325	\$ 380,499
Other Non-Court Operations		\$ 0					\$ 0		\$ 0	
Non-Court Operations Program		\$ 75,588					\$ 75,588	\$ 340,000	\$ 175,325	\$ 380,499
Executive Office	\$ 287,253	\$ 1,261					\$ 288,514	\$ 623,967	\$ 330,445	\$ 1,197,981
Fiscal Services	\$ 252,545	\$ 32,220					\$ 284,766	\$ 612,396	\$ 208,191	\$ 418,319
Human Resources	\$ 80,234	\$ 5,912					\$ 86,146	\$ 225,001	\$ 157,551	\$ 274,883
Business & Facilities Services		\$ 218,268					\$ 218,268	\$ 982,255	\$ 239,201	\$ 1,399,302
Information Technology	\$ 402,130	\$ (219,674)					\$ 182,456	\$ 1,920,975	\$ 688,371	\$ 3,157,540
Court Administration Program	\$ 1,022,162	\$ 37,988					\$ 1,060,149	\$ 4,364,594	\$ 1,623,760	\$ 6,448,025
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,513,355	\$ 506,568	\$ 57,986		\$ 0		\$ 7,077,909	\$ 17,282,588	\$ 7,833,436	\$ 19,815,924

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 2014/15										2013/14	
	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	\$ 8,313,118	\$ 67,879					\$ 8,380,997	\$ 13,030,504	\$ 7,843,346	\$ 12,237,009	
Improvement and Modernization Fund								\$ 35,409	\$ 5,153	\$ 45,948	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 90,000	\$ 45,000	\$ 90,000	
Court Interpreter (45.45)	\$ 341,475						\$ 341,475	\$ 473,953	\$ 175,082	\$ 353,861	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (12,976)						\$ (12,976)	\$ 1,429,208	\$ 332,900	\$ 2,579,493	
Other Miscellaneous	\$ 298,958						\$ 298,958	\$ 298,958	\$ 298,958	\$ 298,958	
	\$ 8,985,575	\$ 67,879					\$ 9,053,454	\$ 15,358,032	\$ 8,700,439	\$ 15,605,269	
Grants											
AB 1058 Commissioner/Facilitator			\$ 207,003				\$ 207,003	\$ 378,370	\$ 319,537	\$ 378,370	
Other AOC Grants			\$ (16,028)				\$ (16,028)			\$ 32,055	
Non-AOC Grants											
			\$ 190,976				\$ 190,976	\$ 378,370	\$ 319,537	\$ 410,425	
Other Financing Sources											
Interest Income	\$ 2,418	\$ 658					\$ 3,076	\$ 6,300	\$ 3,598	\$ 2,600	
Investment Income											
Donations											
Local Fees	\$ 189,681	\$ 52,274					\$ 241,955	\$ 572,000	\$ 204,293	\$ 737,496	
Non-Fee Revenues		\$ 29,003					\$ 29,003	\$ 42,600	\$ 14,695	\$ 41,000	
Enhanced Collections		\$ 58,943					\$ 58,943	\$ 340,000	\$ 123,051	\$ 380,499	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 17,318					\$ 17,318	\$ 50,000	\$ 18,651	\$ 51,000	
Reimbursement Other	\$ 46,069	\$ 44,839					\$ 90,908	\$ 279,678	\$ 99,800	\$ 120,156	
Sale of Fixed Assets											
Other Miscellaneous	\$ 112						\$ 112				
	\$ 238,280	\$ 203,035					\$ 441,315	\$ 1,290,578	\$ 464,087	\$ 1,332,751	
Total Revenues	\$ 9,223,855	\$ 270,914	\$ 190,976				\$ 9,685,744	\$ 17,026,980	\$ 9,484,063	\$ 17,348,445	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,039,596	\$ 13,534	\$ 91,562				\$ 4,144,692	\$ 8,088,402	\$ 4,240,105	\$ 8,814,079	
Temp Help	\$ 33,982						\$ 33,982	\$ 420,564		\$ 393,651	
Overtime	\$ 112						\$ 112		\$ 482		
Staff Benefits	\$ 2,242,446	\$ 8,593	\$ 83,530				\$ 2,334,569	\$ 5,517,933	\$ 2,386,687	\$ 5,397,326	
	\$ 6,316,136	\$ 22,127	\$ 175,092				\$ 6,513,355	\$ 14,026,899	\$ 6,627,274	\$ 14,605,056	
Operating Expenses and Equipment											
General Expense	\$ 156,122						\$ 156,122	\$ 472,617	\$ 231,220	\$ 564,605	
Printing	\$ 23,011						\$ 23,011	\$ 39,700	\$ 23,310	\$ 98,395	
Telecommunications	\$ 15,339						\$ 15,339	\$ 119,902	\$ 46,209	\$ 107,971	
Postage	\$ 18,556						\$ 18,556	\$ 110,750	\$ 42,860	\$ 114,250	
Insurance	\$ 4,579						\$ 4,579	\$ 7,000	\$ 6,359	\$ 5,500	
In-State Travel	\$ 3,294		\$ 1,408				\$ 4,702	\$ 3,000	\$ 6,489	\$ 1,450	
Out-of-State Travel											
Training			\$ 460				\$ 460		\$ 450		
Security Services	\$ 1,390	\$ 861					\$ 2,251	\$ 1,250	\$ 1,229	\$ 4,500	
Facility Operations	\$ 62,988	\$ 16,983					\$ 79,971	\$ 618,697	\$ 72,188	\$ 946,110	
Utilities	\$ 5,081						\$ 5,081	\$ 11,083	\$ 3,974	\$ 11,083	
Contracted Services	\$ 10,682	\$ 177,720					\$ 188,402	\$ 1,120,425	\$ 588,237	\$ 1,872,680	
Consulting and Professional Services	\$ 47,174						\$ 47,174	\$ 132,649	\$ 50,893	\$ 128,497	
Information Technology	\$ (59,138)	\$ 1,320					\$ (57,818)	\$ 497,116	\$ 67,043	\$ 890,168	
Major Equipment	\$ 16,903						\$ 16,903	\$ 10,000	\$ 21,129	\$ 369,159	
Other Items of Expense	\$ 1,835						\$ 1,835	\$ 6,500	\$ 2,467	\$ 6,500	
	\$ 307,816	\$ 196,884	\$ 1,868				\$ 506,568	\$ 3,150,689	\$ 1,164,058	\$ 5,120,868	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 57,986						\$ 57,986	\$ 105,000	\$ 42,101	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 4		
Capital Costs											
Internal Cost Recovery	\$ (31,911)		\$ 31,911				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 26,074		\$ 31,911				\$ 57,986	\$ 105,000	\$ 42,105	\$ 90,000	
Total Expenditures	\$ 6,650,027	\$ 219,011	\$ 208,871				\$ 7,077,909	\$ 17,282,588	\$ 7,833,436	\$ 19,815,924	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,573,828	\$ 51,903	\$ (17,895)				\$ 2,607,836	\$ (255,608)	\$ 1,650,627	\$ (2,467,479)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 452,500	\$ 1,148,003	\$ 0				\$ 1,600,502	\$ 1,600,502	\$ 2,900,189	\$ 2,900,189	
Ending Balance (Deficit)	\$ 3,026,327	\$ 1,199,906	\$ (17,895)				\$ 4,208,338	\$ 1,344,894	\$ 4,550,816	\$ 432,710	