

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

09/18/2012

Date

San Luis Obispo

Court

FY2012-12, 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

FY2012-12, 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo

Court

FY2012-12, 4th Quarter

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)	167.75				143.75

¹ 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
Balance Sheet
(Unaudited)

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	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	\$ (333,227)	\$ 230,501	\$ 0				\$ 85,173	\$ (17,553)	\$ (160,198)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,538,813	\$ 1,538,813	\$ 2,000,193
Credit Card									
Cash on Hand	\$ 3,010							\$ 3,010	\$ 3,670
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (325,217)	\$ 230,501	\$ 0				\$ 1,623,986	\$ 1,529,270	\$ 1,848,665
Short Term Investment	\$ 4,566,228						\$ 327,824	\$ 4,894,053	\$ 4,272,930
Investment in Financial Institution									
Total Investments	\$ 4,566,228						\$ 327,824	\$ 4,894,053	\$ 4,272,930
Accrued Revenue	\$ 100,011	\$ 113,126					\$ 0	\$ 213,137	\$ 4,630
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 2,720
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 178,964							\$ 178,964	\$ 190,695
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 106,692
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 195,742	\$ 3,453	\$ 121,969					\$ 321,164	\$ 594,773
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 743							\$ 743	\$ 708
Total Receivables	\$ 475,459	\$ 116,579	\$ 121,969				\$ 0	\$ 714,008	\$ 900,217
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	\$ 4,716,471	\$ 347,080	\$ 121,969				\$ 1,951,811	\$ 7,137,331	\$ 7,022,161
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 96,152	\$ 30,971	\$ 18,108					\$ 145,232	\$ 74,940
Accounts Payable - General	\$ 3,624	\$ 0	\$ 0				\$ 0	\$ 3,624	\$ 0
Due to Other Funds	\$ 0	\$ 75,103	\$ 103,861				\$ 743	\$ 179,707	\$ 191,403
Due to Other Courts									\$ 0
Due to State	\$ 16,385	\$ 0						\$ 16,385	\$ 16,581
TC145 Liability							\$ 335,181	\$ 335,181	\$ 319,166
Due to Other Governments	\$ 64,146	\$ 2,854						\$ 67,000	\$ 481,054
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 4,379
Interest							\$ 34	\$ 34	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 180,308	\$ 108,927	\$ 121,969				\$ 335,958	\$ 747,162	\$ 1,087,540
Civil							\$ 1,321,901	\$ 1,321,901	\$ 1,564,909
Criminal							\$ 165,016	\$ 165,016	\$ 283,682
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 64,530	\$ 64,530	\$ 70,977
Miscellaneous Trust									
Total Trust Deposits							\$ 1,551,448	\$ 1,551,448	\$ 1,919,568
Accrued Payroll	\$ 291,443	\$ 0						\$ 291,443	\$ 220,174
Benefits Payable	\$ 95,952							\$ 95,952	\$ 29,108
Deferred Compensation Payable	\$ 9,688							\$ 9,688	\$ 9,702
Deductions Payable	\$ 135,622							\$ 135,622	\$ 133,291
Payroll Clearing	\$ 0							\$ 0	\$ 2,264
Total Payroll Liabilities	\$ 532,705	\$ 0						\$ 532,705	\$ 394,538
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 3,848						\$ 33,274	\$ 37,122	\$ 60,501
Jury Fees - Non-Interest							\$ 31,131	\$ 31,131	\$ 25,950
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (132,574)							\$ (132,574)	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ (128,725)						\$ 64,405	\$ (64,321)	\$ 86,451
Total Liabilities	\$ 584,287	\$ 108,927	\$ 121,969				\$ 1,951,811	\$ 2,766,994	\$ 3,488,098
Total Fund Balance	\$ 4,132,184	\$ 238,153	\$ 0					\$ 4,370,337	\$ 3,534,064
Total Liabilities and Fund Balance	\$ 4,716,471	\$ 347,080	\$ 121,969				\$ 1,951,811	\$ 7,137,331	\$ 7,022,161

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

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	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	\$ 13,840,052	\$ 32,080					\$ 13,872,132	\$ 13,716,723	\$ 18,831,256	\$ 18,997,779	
Trial Court Improvement Fund	\$ 35,408						\$ 35,408	\$ 35,408	\$ 35,408	\$ 35,408	
Judicial Administration Efficiency & Mod Fund	\$ 86,915						\$ 86,915	\$ 91,060	\$ 98,500	\$ 113,103	
Judges' Compensation (45.25)	\$ 87,390						\$ 87,390	\$ 90,000	\$ 88,973	\$ 90,000	
Court Interpreter (45.45)	\$ 418,059						\$ 418,059	\$ 487,888	\$ 460,094	\$ 423,616	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,289,353						\$ 1,289,353	\$ 1,416,252	\$ 767,145	\$ 608,701	
Other Miscellaneous	\$ 249,107						\$ 249,107	\$ 247,336		\$ 6,654	
	\$ 16,006,283	\$ 32,080					\$ 16,038,363	\$ 16,084,667	\$ 20,281,376	\$ 20,275,261	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 379,689				\$ 379,689	\$ 381,008	\$ 375,392	\$ 381,008	
Other AOC Grants			\$ 19,573				\$ 19,573	\$ 19,139	\$ 20,798		
Non-AOC Grants											
	\$ 0		\$ 399,262				\$ 399,262	\$ 400,147	\$ 396,190	\$ 381,008	
Other Financing Sources											
Interest Income	\$ 18,827	\$ 842					\$ 19,670	\$ 22,125	\$ 22,423	\$ 27,070	
Investment Income											
Donations									\$ 181		
Local Fees	\$ 504,900	\$ 174,669					\$ 679,569	\$ 646,800	\$ 660,626	\$ 802,518	
Non-Fee Revenues	\$ 49,941						\$ 49,941	\$ 83,300	\$ 61,483	\$ 99,849	
Enhanced Collections		\$ 365,776					\$ 365,776	\$ 475,540	\$ 398,258	\$ 312,861	
Escheatment	\$ 1,400						\$ 1,400				
Prior Year Revenue									\$ 21,155		
County Program - Restricted		\$ 50,405					\$ 50,405	\$ 60,000	\$ 60,424	\$ 59,214	
Reimbursement Other	\$ 45,954						\$ 45,954	\$ 43,500	\$ 52,742	\$ 34,033	
Sale of Fixed Assets	\$ 353,103						\$ 353,103		\$ 2,605		
Other Miscellaneous											
	\$ 974,125	\$ 591,693					\$ 1,565,818	\$ 1,331,265	\$ 1,279,896	\$ 1,335,545	
Total Revenues	\$ 16,980,409	\$ 623,773	\$ 399,262				\$ 18,003,443	\$ 17,816,079	\$ 21,957,462	\$ 21,991,814	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,550,792	\$ 106,208	\$ 212,447				\$ 8,869,448	\$ 8,859,299	\$ 9,251,097	\$ 8,302,745	
Temp Help	\$ 47,859						\$ 47,859		\$ 91,539	\$ 35,971	
Overtime									\$ 29		
Staff Benefits	\$ 4,856,432	\$ 48,596	\$ 141,794				\$ 5,046,823	\$ 5,445,788	\$ 5,164,973	\$ 6,180,586	
	\$ 13,455,084	\$ 154,804	\$ 354,241				\$ 13,964,129	\$ 14,305,087	\$ 14,507,639	\$ 14,519,302	
Operating Expenses and Equipment											
General Expense	\$ 515,921		\$ 7,807				\$ 523,728	\$ 514,376	\$ 509,893	\$ 611,799	
Printing	\$ 95,906	\$ 1,169					\$ 97,075	\$ 107,900	\$ 107,191	\$ 129,473	
Telecommunications	\$ 129,848						\$ 129,848	\$ 149,811	\$ 163,824	\$ 239,478	
Postage	\$ 102,377	\$ 1,619					\$ 103,996	\$ 126,300	\$ 124,060	\$ 129,055	
Insurance	\$ 5,003						\$ 5,003	\$ 5,000	\$ 4,906	\$ 4,261	
In-State Travel	\$ 8,964		\$ 401				\$ 9,365	\$ 5,865	\$ 18,979	\$ 13,448	
Out-of-State Travel										\$ 107	
Training	\$ 205						\$ 205	\$ 3,725	\$ 4,605	\$ 20,142	
Security Services	\$ 2,373						\$ 2,373	\$ 3,300	\$ 3,573,622	\$ 3,593,297	
Facility Operations	\$ 127,944						\$ 127,944	\$ 114,370	\$ 114,795	\$ 234,600	
Utilities	\$ 2,674						\$ 2,674	\$ 9,000	\$ 8,372	\$ 9,090	
Contracted Services	\$ 789,034	\$ 419,653	\$ 19,573				\$ 1,228,259	\$ 1,412,344	\$ 1,400,690	\$ 1,274,924	
Consulting and Professional Services	\$ 743,492						\$ 743,492	\$ 985,000	\$ 1,083,176	\$ 1,167,556	
Information Technology	\$ 67,968	\$ 13,200					\$ 81,168	\$ 146,125	\$ 144,757	\$ 194,165	
Major Equipment	\$ 43,562						\$ 43,562	\$ 30,000	\$ 29,563	\$ 4,985	
Other Items of Expense	\$ 9,408						\$ 9,408	\$ 10,675	\$ 9,370	\$ 3,948	
	\$ 2,644,678	\$ 435,641	\$ 27,781				\$ 3,108,100	\$ 3,623,791	\$ 7,297,804	\$ 7,630,328	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 94,841						\$ 94,841	\$ 123,100	\$ 120,619	\$ 115,424	
Judgements, Settlements and Claims	\$ 100						\$ 100	\$ 150	\$ 130		
Debt Service											
Other									\$ 204,139		
Capital Costs											
Internal Cost Recovery	\$ (60,182)		\$ 60,182				\$ 0	\$ 74,224	\$ 0		
Prior Year Expense Adjustment	\$ (24,850)	\$ 24,850					\$ 0				
	\$ 9,909	\$ 24,850	\$ 60,182				\$ 94,941	\$ 197,474	\$ 324,888	\$ 115,424	
Total Expenditures	\$ 16,109,671	\$ 615,295	\$ 442,204				\$ 17,167,170	\$ 18,126,352	\$ 22,130,331	\$ 22,265,054	
Excess (Deficit) of Revenues Over Expenditures	\$ 870,738	\$ 8,478	\$ (42,942)				\$ 836,273	\$ (310,273)	\$ (172,869)	\$ (273,240)	
Operating Transfers In (Out)	\$ (42,942)		\$ 42,942				\$ 0	\$ 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)	\$ 4,132,184	\$ 238,153	\$ 0				\$ 4,370,337	\$ 3,223,791	\$ 3,534,064	\$ 3,433,693	

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

For the month ended Jun										
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	\$ 4,923,960	\$ 341,051			\$ 10,642		\$ 5,275,653	\$ 5,213,950	\$ 5,094,501	\$ 5,509,616
Traffic & Other Infractions	\$ 500,847	\$ 214,195					\$ 715,042	\$ 746,255	\$ 854,134	\$ 859,471
Other Criminal Cases	\$ 2,029,824	\$ 154,596					\$ 2,184,420	\$ 2,193,008	\$ 2,298,735	\$ 2,066,249
Civil	\$ 1,508,466	\$ 60,463				\$ 0	\$ 1,568,929	\$ 1,401,354	\$ 1,625,635	\$ 1,296,988
Family & Children Services	\$ 1,506,891	\$ 237,667			\$ (10,642)		\$ 1,733,916	\$ 2,145,368	\$ 1,873,005	\$ 2,041,106
Probate, Guardianship & Mental Health Services	\$ 341,706	\$ 692	\$ 100				\$ 342,498	\$ 343,404	\$ 311,456	\$ 371,126
Juvenile Dependency Services	\$ 1,554	\$ 13,500					\$ 15,054	\$ 8,000	\$ 8,000	\$ 44,945
Juvenile Delinquency Services	\$ (1,397)						\$ (1,397)		\$ 83,228	\$ 79,634
Other Court Operations	\$ 329,617						\$ 329,617	\$ 464,975	\$ 395,945	\$ 442,576
Court Interpreters	\$ 317,238	\$ 121,290					\$ 438,528	\$ 487,888	\$ 476,167	\$ 428,096
Jury Services	\$ 189,897	\$ 98,495	\$ 94,841				\$ 383,232	\$ 432,364	\$ 418,735	\$ 403,984
Security		\$ 89,370					\$ 89,370	\$ 4,700	\$ 3,576,041	\$ 3,594,257
Trial Court Operations Program	\$ 11,648,603	\$ 1,331,319	\$ 94,941		\$ 0	\$ 0	\$ 13,074,863	\$ 13,441,266	\$ 17,015,583	\$ 17,138,048
Enhanced Collections	\$ 154,804	\$ 210,972					\$ 365,776	\$ 484,290	\$ 406,982	\$ 290,931
Other Non-Court Operations		\$ 5,973					\$ 5,973		\$ 4,919	
Non-Court Operations Program	\$ 154,804	\$ 216,945					\$ 371,750	\$ 484,290	\$ 411,901	\$ 290,931
Executive Office	\$ 637,603	\$ 2,695					\$ 640,298	\$ 660,415	\$ 556,017	\$ 566,850
Fiscal Services	\$ 350,161	\$ 80,225					\$ 430,386	\$ 443,862	\$ 606,457	\$ 438,534
Human Resources	\$ 383,711	\$ 10,187					\$ 393,898	\$ 401,974	\$ 618,304	\$ 607,867
Business & Facilities Services		\$ 571,192					\$ 571,192	\$ 645,350	\$ 745,975	\$ 940,246
Information Technology	\$ 789,246	\$ 895,537					\$ 1,684,783	\$ 2,049,195	\$ 2,176,093	\$ 2,282,578
Court Administration Program	\$ 2,160,722	\$ 1,559,835					\$ 3,720,557	\$ 4,200,796	\$ 4,702,846	\$ 4,836,075
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,964,129	\$ 3,108,100	\$ 94,941		\$ 0	\$ 0	\$ 17,167,170	\$ 18,126,352	\$ 22,130,331	\$ 22,265,054

