

**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

02/06/2017

\_\_\_\_\_  
Date

San Luis Obispo Superior Court

\_\_\_\_\_  
Court

FY2016-2017 2ND QTR

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo Superior Court

Court

FY2016-2017 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

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Court

FY2016-2017 2ND QTR

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	143.25	140	141		

<sup>1</sup> 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 2016/17									
	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						
<b>ASSETS</b>									
Operations	\$ (1,384,331)	\$ 1,387,617	\$ (70,434)				\$ 31,400	\$ (35,748)	\$ (41,049)
Payroll	\$ 1,442							\$ 1,442	\$ 5,433
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (133,697)	\$ (133,697)	\$ (58,048)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 4,721,506						\$ 969,364	\$ 5,690,871	\$ 6,294,331
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,347,617</b>	<b>\$ 1,387,617</b>	<b>\$ (70,434)</b>				<b>\$ 867,067</b>	<b>\$ 5,531,867</b>	<b>\$ 6,209,667</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 592							\$ 592	\$ 1,607
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	\$ 50,225					\$ 50,225	\$ 134,574
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 149							\$ 149	\$ 8
<b>Total Receivables</b>	<b>\$ 741</b>	<b>\$ 0</b>	<b>\$ 50,225</b>				<b>\$ 0</b>	<b>\$ 50,966</b>	<b>\$ 136,189</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,348,357</b>	<b>\$ 1,387,617</b>	<b>\$ (20,209)</b>				<b>\$ 867,067</b>	<b>\$ 5,582,833</b>	<b>\$ 6,345,857</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 455	\$ 0	\$ 0				\$ 0	\$ 455	\$ 20,936
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 149	\$ 149	\$ 8
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 233,097	\$ 233,097	\$ 226,946
Due to Other Governments	\$ 0	\$ 0					\$ 17,822	\$ 17,822	\$ 17,822
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,441							\$ 1,441	\$ 763
Interest							\$ 264	\$ 264	\$ 97
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,896</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 251,331</b>	<b>\$ 253,227</b>	<b>\$ 266,572</b>
Civil							\$ 321,329	\$ 321,329	\$ 1,088,375
Criminal							\$ 240,873	\$ 240,873	\$ 344,613
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 51,028	\$ 51,028	\$ 51,597
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 613,230</b>	<b>\$ 613,230</b>	<b>\$ 1,484,585</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (15,554)							\$ (15,554)	\$ (4,476)
Deferred Compensation Payable	\$ 13,614							\$ 13,614	\$ 0
Deductions Payable	\$ 3,070							\$ 3,070	\$ (614)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 1,131</b>							<b>\$ 1,131</b>	<b>\$ (5,091)</b>
Revenue Collected in Advance		\$ 0						\$ 0	\$ 2,349
Liabilities For Deposits	\$ 5,668						\$ 2,506	\$ 8,174	\$ 8,629
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 5,668</b>	<b>\$ 0</b>					<b>\$ 2,506</b>	<b>\$ 8,174</b>	<b>\$ 10,978</b>
<b>Total Liabilities</b>	<b>\$ 8,695</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 867,067</b>	<b>\$ 875,762</b>	<b>\$ 1,757,044</b>
<b>Total Fund Balance</b>	<b>\$ 3,339,663</b>	<b>\$ 1,387,617</b>	<b>\$ (20,209)</b>					<b>\$ 4,707,071</b>	<b>\$ 4,588,812</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,348,357</b>	<b>\$ 1,387,617</b>	<b>\$ (20,209)</b>				<b>\$ 867,067</b>	<b>\$ 5,582,833</b>	<b>\$ 6,345,857</b>

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 2016/17											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 8,953,714	\$ 55,662						\$ 9,009,376	\$ 13,919,320	\$ 8,724,187	\$ 13,951,119
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 35,409	\$ 0	\$ 35,408
Judges' Compensation (45.25)	\$ 48,750							\$ 48,750	\$ 97,500	\$ 45,000	\$ 90,000
Court Interpreter (45.45)	\$ 381,096							\$ 381,096	\$ 626,167	\$ 300,894	\$ 674,443
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 105,687							\$ 105,687	\$ 359,541	\$ 515,161	\$ 589,542
Other Miscellaneous	\$ 298,958							\$ 298,958	\$ 298,598	\$ 298,958	\$ 298,598
	\$ 9,788,205	\$ 55,662						\$ 9,843,667	\$ 15,336,535	\$ 9,884,200	\$ 15,639,110
Grants											
AB 1058 Commissioner/Facilitator			\$ 157,578					\$ 157,578	\$ 402,627	\$ 246,368	\$ 393,016
Other Judicial Council Grants			\$ 1,845					\$ 1,845	\$ 35,000	\$ 1,465	
Non-Judicial Council Grants											
			\$ 159,423					\$ 159,423	\$ 437,627	\$ 247,833	\$ 393,016
Other Financing Sources											
Interest Income	\$ 4,620	\$ 2,355						\$ 6,975	\$ 10,150	\$ 3,403	\$ 9,000
Investment Income											
Donations											
Local Fees	\$ 105,514	\$ 52,591						\$ 158,106	\$ 544,520	\$ 196,072	\$ 610,000
Non-Fee Revenues		\$ 27,036						\$ 27,036	\$ 46,850	\$ 16,356	\$ 45,000
Enhanced Collections		\$ 92,407						\$ 92,407	\$ 351,200	\$ 138,728	\$ 288,000
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ (285,783)					\$ (285,783)			
Reimbursement Other	\$ 15,339	\$ 35,425						\$ 50,764	\$ 328,799	\$ 99,277	\$ 254,678
Sale of Fixed Assets										\$ 1,750	
Other Miscellaneous	\$ 306							\$ 306	\$ 200	\$ 358	
	\$ 125,778	\$ (59,921)						\$ 65,857	\$ 1,316,719	\$ 469,904	\$ 1,249,678
<b>Total Revenues</b>	<b>\$ 9,913,983</b>	<b>\$ (4,259)</b>	<b>\$ 159,423</b>					<b>\$ 10,069,147</b>	<b>\$ 17,090,881</b>	<b>\$ 10,601,937</b>	<b>\$ 17,281,804</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,131,950	\$ 9,917	\$ 90,892					\$ 4,232,758	\$ 9,419,403	\$ 4,147,998	\$ 9,014,601
Temp Help										\$ 18,954	\$ 45,000
Overtime	\$ 953							\$ 953		\$ 4,472	
Staff Benefits	\$ 2,146,202	\$ 6,370	\$ 44,185					\$ 2,196,757	\$ 5,084,795	\$ 2,437,569	\$ 5,500,905
	\$ 6,279,105	\$ 16,287	\$ 135,076					\$ 6,430,468	\$ 14,504,198	\$ 6,608,993	\$ 14,560,508
Operating Expenses and Equipment											
General Expense	\$ 143,423							\$ 143,423	\$ 533,325	\$ 142,994	\$ 413,305
Printing	\$ 27,680							\$ 27,680	\$ 50,400	\$ 21,652	\$ 62,020
Telecommunications	\$ 43,579							\$ 43,579	\$ 137,798	\$ 38,770	\$ 112,692
Postage	\$ 42,923							\$ 42,923	\$ 90,100	\$ 31,365	\$ 116,700
Insurance	\$ 4,993							\$ 4,993	\$ 7,500	\$ 5,143	\$ 4,500
In-State Travel	\$ 8,913		\$ 1,354					\$ 10,266	\$ 11,900	\$ 9,223	\$ 8,700
Out-of-State Travel									\$ 4,000	\$ 2,653	
Training	\$ 11,411		\$ 115					\$ 11,526	\$ 18,325		\$ 3,600
Security Services	\$ 903	\$ 529						\$ 1,432	\$ 3,600	\$ 1,892	\$ 3,600
Facility Operations	\$ 77,969	\$ 26,794						\$ 104,764	\$ 406,192	\$ 69,672	\$ 500,906
Utilities	\$ 6,052							\$ 6,052	\$ 11,000	\$ 6,386	\$ 11,000
Contracted Services	\$ 262,417	\$ 175,698	\$ 16,072					\$ 454,186	\$ 1,144,280	\$ 477,591	\$ 1,105,627
Consulting and Professional Services	\$ 71,143							\$ 71,143	\$ 150,114	\$ 62,506	\$ 142,735
Information Technology	\$ 212,679	\$ 1,320						\$ 213,999	\$ 308,159	\$ 471,452	\$ 472,278
Major Equipment	\$ 66,525							\$ 66,525	\$ 85,388	\$ 45,582	\$ 67,190
Other Items of Expense	\$ 2,819							\$ 2,819	\$ 4,500	\$ 1,002	\$ 4,500
	\$ 983,429	\$ 204,341	\$ 17,540					\$ 1,205,311	\$ 2,966,591	\$ 1,387,883	\$ 3,025,753
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 41,234							\$ 41,234	\$ 111,000	\$ 54,671	\$ 111,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,430)	\$ 415	\$ 27,015					\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 13,804	\$ 415	\$ 27,015					\$ 41,234	\$ 111,000	\$ 54,671	\$ 111,000
<b>Total Expenditures</b>	<b>\$ 7,276,338</b>	<b>\$ 221,043</b>	<b>\$ 179,632</b>					<b>\$ 7,677,013</b>	<b>\$ 17,581,789</b>	<b>\$ 8,051,547</b>	<b>\$ 17,697,259</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 2,637,645	\$ (225,302)	\$ (20,209)					\$ 2,392,134	\$ (490,908)	\$ 2,550,389	\$ (415,455)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 702,018	\$ 1,612,919	\$ 0					\$ 2,314,937	\$ 2,314,937	\$ 2,038,423	\$ 2,038,423
Ending Balance (Deficit)	\$ 3,339,663	\$ 1,387,617	\$ (20,209)					\$ 4,707,071	\$ 1,824,029	\$ 4,588,812	\$ 1,622,968

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 2016/17							2015/16		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,500,624	\$ 143,066			\$ 7,511		\$ 2,651,200	\$ 5,915,182	\$ 2,738,157	\$ 5,941,874
Traffic & Other Infractions	\$ 234,309	\$ 47,345					\$ 281,655	\$ 686,948	\$ 232,713	\$ 535,930
Other Criminal Cases	\$ 846,036	\$ 64,554					\$ 910,590	\$ 1,998,216	\$ 956,089	\$ 2,188,742
Civil	\$ 490,423	\$ 27,785					\$ 518,207	\$ 1,244,902	\$ 510,892	\$ 1,103,538
Family & Children Services	\$ 656,418	\$ 20,615			\$ (7,511)		\$ 669,522	\$ 1,521,129	\$ 696,586	\$ 1,596,519
Probate, Guardianship & Mental Health Services	\$ 152,612	\$ 396					\$ 153,007	\$ 330,509	\$ 114,812	\$ 242,422
Juvenile Dependency Services	\$ 31,419						\$ 31,419	\$ 64,643	\$ 27,433	\$ 52,302
Juvenile Delinquency Services	\$ 36,904						\$ 36,904	\$ 82,623	\$ 18,041	
Other Court Operations	\$ 72,514						\$ 72,514	\$ 155,542	\$ 69,079	\$ 148,009
Court Interpreters	\$ 248,542	\$ 72,918					\$ 321,461	\$ 626,167	\$ 301,802	\$ 674,443
Jury Services	\$ 100,952	\$ 53,871	\$ 41,234				\$ 196,057	\$ 466,609	\$ 227,315	\$ 465,024
Security		\$ 500					\$ 500			
<b>Trial Court Operations Program</b>	<b>\$ 5,370,753</b>	<b>\$ 431,049</b>	<b>\$ 41,234</b>		<b>\$ 0</b>		<b>\$ 5,843,036</b>	<b>\$ 13,092,470</b>	<b>\$ 5,892,917</b>	<b>\$ 12,948,803</b>
Enhanced Collections		\$ 116,299					\$ 116,299	\$ 351,200	\$ 138,665	\$ 290,000
Other Non-Court Operations	\$ (43)	\$ 0					\$ (43)		\$ 0	
<b>Non-Court Operations Program</b>	<b>\$ (43)</b>	<b>\$ 116,299</b>					<b>\$ 116,256</b>	<b>\$ 351,200</b>	<b>\$ 138,665</b>	<b>\$ 290,000</b>
Executive Office	\$ 228,269	\$ 669					\$ 228,937	\$ 669,336	\$ 319,326	\$ 833,148
Fiscal Services	\$ 290,345	\$ 20,832					\$ 311,177	\$ 724,237	\$ 311,946	\$ 738,743
Human Resources	\$ 134,969	\$ 19,257					\$ 154,226	\$ 292,766	\$ 173,706	\$ 318,654
Business & Facilities Services		\$ 289,270			\$ 0		\$ 289,270	\$ 878,835	\$ 280,099	\$ 916,889
Information Technology	\$ 406,175	\$ 327,936					\$ 734,111	\$ 1,572,945	\$ 934,889	\$ 1,651,022
<b>Court Administration Program</b>	<b>\$ 1,059,757</b>	<b>\$ 657,963</b>			<b>\$ 0</b>		<b>\$ 1,717,721</b>	<b>\$ 4,138,119</b>	<b>\$ 2,019,966</b>	<b>\$ 4,458,456</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,430,468</b>	<b>\$ 1,205,311</b>	<b>\$ 41,234</b>		<b>\$ 0</b>		<b>\$ 7,677,013</b>	<b>\$ 17,581,789</b>	<b>\$ 8,051,547</b>	<b>\$ 17,697,259</b>