

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

12/09/2015

Date

San Luis Obispo Superior Court

Court

FY2015-2016 1STQTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2015-2016 1STQTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY2015-2016 1STQTR

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)	133.75	133.75			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Schedule 7A FY 2015-16

The FY 2015-16 salary, benefits, and error information will be populated by the FY 2015-16 Schedule 7A benefits computation and data validation macro.
Superior Court - San Luis Obispo

Summary of Salary & Benefit Budgets for All Authorized Positions	FY 2015-16	FY 2014-15	Difference
Salary		\$ 9,432,713.42	
OASDI & Medicare		\$ 712,054.09	
Retirement		\$ 2,855,021.82	
Deferred Compensation		\$ -	
Workers' Compensation		\$ 168,817.60	
Health Insurance		\$ 1,251,900.00	
Other Insurance		\$ 35,254.66	
Other Benefits (Salary Driven and Non Salary Driven)		\$ 618,446.72	
Total Salary and Benefit Budget	\$ -	\$ 15,074,208.32	

Position Reconciliation	
FY 2015-16 Schedule 7A	133.75
FY 2014-15 Schedule 7A	143.60
FY 2014-15 QCAP Changes	(9.85)
FY 2014-15 Year-End FTEs	133.75
Variance	-
Reconciled	YES

Summary of Errors		
Description of Error	Schedule 7A Worksheet Cell Address	Possible Solution

Superior Court of California, County of San Luis Obispo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2015/16								2014/15	
	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	\$ (1,257,169)	\$ 1,377,493	\$ (20,051)				\$ 48,193	\$ 148,466	\$ 2,136,493
Payroll	\$ 2,140							\$ 2,140	\$ (2,281)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (44,830)	\$ (44,830)	\$ (26,106)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 5,450,430						\$ 2,044,592	\$ 7,495,022	\$ 5,151,512
Total Cash and Cash Equivalents	\$ 4,204,401	\$ 1,377,493	\$ (20,051)				\$ 2,047,954	\$ 7,609,798	\$ 7,268,617
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (542)							\$ (542)	\$ 0
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	\$ 7,222					\$ 7,222	\$ 51,421
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 7							\$ 7	\$ 358
Total Receivables	\$ (536)	\$ 0	\$ 7,222				\$ 0	\$ 6,686	\$ 51,780
Prepaid Expenses - General	\$ 0							\$ 0	\$ 147,766
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 147,766
Other Assets									
Total Other Assets									
Total Assets	\$ 4,203,865	\$ 1,377,493	\$ (12,829)				\$ 2,047,954	\$ 7,616,484	\$ 7,468,163
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 134,193	\$ 0	\$ 0				\$ 0	\$ 134,193	\$ 63,621
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7	\$ 7	\$ 358
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 280,650	\$ 280,650	\$ 272,627
Due to Other Governments	\$ 0						\$ 336,061	\$ 336,061	\$ 577,115
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,175							\$ 1,175	\$ 719
Interest							\$ 31	\$ 31	\$ 163
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 135,368	\$ 0	\$ 0				\$ 616,748	\$ 752,116	\$ 914,603
Civil							\$ 1,127,379	\$ 1,127,379	\$ 1,096,314
Criminal							\$ 249,759	\$ 249,759	\$ 345,090
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 51,562	\$ 51,562	\$ 51,343
Miscellaneous Trust									
Total Trust Deposits							\$ 1,428,700	\$ 1,428,700	\$ 1,492,747
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (5,183)							\$ (5,183)	\$ (56)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 100
Deductions Payable	\$ (133,165)							\$ (133,165)	\$ 5
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (138,348)							\$ (138,348)	\$ 49
Revenue Collected in Advance	\$ 0	\$ 2,349						\$ 2,349	
Liabilities For Deposits	\$ 6,159						\$ 2,506	\$ 8,666	\$ 5,776
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,159	\$ 2,349					\$ 2,506	\$ 11,014	\$ 5,776
Total Liabilities	\$ 3,180	\$ 2,349	\$ 0				\$ 2,047,954	\$ 2,053,483	\$ 2,413,176
Total Fund Balance	\$ 4,200,686	\$ 1,375,144	\$ (12,829)					\$ 5,563,001	\$ 5,054,986
Total Liabilities and Fund Balance	\$ 4,203,865	\$ 1,377,493	\$ (12,829)				\$ 2,047,954	\$ 7,616,484	\$ 7,468,163

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 2015/16							2014/15		
	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	\$ 1,130,787	\$ 49,274					\$ 1,180,060	\$ 5,941,874	\$ 1,103,803	\$ 5,382,470
Traffic & Other Infractions	\$ 67,933	\$ 32,062					\$ 99,995	\$ 535,930	\$ 113,957	\$ 459,515
Other Criminal Cases	\$ 407,894	\$ 15,196					\$ 423,090	\$ 2,188,742	\$ 524,827	\$ 2,602,049
Civil	\$ 218,704	\$ 13,367					\$ 232,070	\$ 1,103,538	\$ 293,918	\$ 1,121,764
Family & Children Services	\$ 287,349	\$ 21,068					\$ 308,417	\$ 1,596,519	\$ 331,480	\$ 1,470,326
Probate, Guardianship & Mental Health Services	\$ 30,952	\$ 0					\$ 30,952	\$ 242,422	\$ 46,670	\$ 196,695
Juvenile Dependency Services	\$ 11,099						\$ 11,099	\$ 52,302	\$ 16,088	\$ 78,375
Juvenile Delinquency Services	\$ 2,175						\$ 2,175			
Other Court Operations	\$ 30,138	\$ 359					\$ 30,496	\$ 148,009	\$ 59,575	\$ 367,212
Court Interpreters	\$ 103,741	\$ 21,335					\$ 125,076	\$ 674,443	\$ 107,867	\$ 473,953
Jury Services	\$ 52,141	\$ 4,969	\$ 22,217				\$ 79,327	\$ 465,024	\$ 84,627	\$ 425,635
Security									\$ 344	
Trial Court Operations Program	\$ 2,342,911	\$ 157,629	\$ 22,217				\$ 2,522,757	\$ 12,948,803	\$ 2,683,155	\$ 12,577,994
Enhanced Collections		\$ 101,837					\$ 101,837	\$ 290,000	\$ 36,914	\$ 340,000
Other Non-Court Operations		\$ 0					\$ 0		\$ 0	
Non-Court Operations Program		\$ 101,837					\$ 101,837	\$ 290,000	\$ 36,914	\$ 340,000
Executive Office	\$ 138,770	\$ 344					\$ 139,113	\$ 833,148	\$ 153,511	\$ 623,967
Fiscal Services	\$ 127,578	\$ 9,111					\$ 136,688	\$ 738,743	\$ 117,327	\$ 612,396
Human Resources	\$ 73,923	\$ 3,725					\$ 77,647	\$ 318,654	\$ 46,157	\$ 225,001
Business & Facilities Services		\$ 71,708					\$ 71,708	\$ 916,889	\$ 115,827	\$ 982,255
Information Technology	\$ 171,605	\$ 243,726					\$ 415,331	\$ 1,651,022	\$ (157,480)	\$ 1,920,975
Court Administration Program	\$ 511,875	\$ 328,613					\$ 840,488	\$ 4,458,456	\$ 275,341	\$ 4,364,594
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,854,786	\$ 588,079	\$ 22,217				\$ 3,465,081	\$ 17,697,259	\$ 2,995,410	\$ 17,282,588

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 2015/16										2014/15	
	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	\$ 6,581,916	\$ 16,245					\$ 6,598,161	\$ 13,951,119	\$ 6,404,864	\$ 13,030,504	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 35,408		\$ 35,409	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 90,000	\$ 22,500	\$ 90,000	
Court Interpreter (45.45)	\$ 141,580						\$ 141,580	\$ 674,443	\$ 107,220	\$ 473,953	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 47,914						\$ 47,914	\$ 589,542	\$ (198,760)	\$ 1,429,208	
Other Miscellaneous								\$ 298,598		\$ 298,958	
	\$ 6,793,910	\$ 16,245					\$ 6,810,155	\$ 15,639,110	\$ 6,335,824	\$ 15,358,032	
Grants											
AB 1058 Commissioner/Facilitator								\$ 393,016	\$ 41,897	\$ 378,370	
Other Judicial Council Grants			\$ (12,829)				\$ (12,829)		\$ (16,028)		
Non-Judicial Council Grants											
			\$ (12,829)				\$ (12,829)	\$ 393,016	\$ 25,870	\$ 378,370	
Other Financing Sources											
Interest Income	\$ 57	\$ 6					\$ 63	\$ 9,000	\$ 400	\$ 6,300	
Investment Income											
Donations											
Local Fees	\$ 68,850	\$ 31,561					\$ 100,411	\$ 610,000	\$ 48,098	\$ 572,000	
Non-Fee Revenues		\$ 16,356					\$ 16,356	\$ 45,000	\$ 12,465	\$ 42,600	
Enhanced Collections		\$ 65,097					\$ 65,097	\$ 288,000	\$ (4,850)	\$ 340,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 7,213					\$ 7,213	\$ 43,000	\$ 6,944	\$ 50,000	
Reimbursement Other	\$ 1,349						\$ 1,349	\$ 254,678	\$ 25,030	\$ 279,678	
Sale of Fixed Assets	\$ 1,750						\$ 1,750				
Other Miscellaneous	\$ 95						\$ 95		\$ 112		
	\$ 72,101	\$ 120,233					\$ 192,334	\$ 1,249,678	\$ 88,200	\$ 1,290,578	
Total Revenues	\$ 6,866,011	\$ 136,478	\$ (12,829)				\$ 6,989,660	\$ 17,281,804	\$ 6,449,894	\$ 17,026,980	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,756,025	\$ 2,871					\$ 1,758,896	\$ 9,014,601	\$ 1,878,794	\$ 8,088,402	
Temp Help	\$ 9,295						\$ 9,295	\$ 45,000		\$ 420,564	
Overtime									\$ 99		
Staff Benefits	\$ 1,084,750	\$ 1,844					\$ 1,086,594	\$ 5,500,905	\$ 1,070,252	\$ 5,517,933	
	\$ 2,850,070	\$ 4,715					\$ 2,854,786	\$ 14,560,506	\$ 2,949,145	\$ 14,026,899	
Operating Expenses and Equipment											
General Expense	\$ 64,926						\$ 64,926	\$ 413,305	\$ 97,752	\$ 472,617	
Printing	\$ 9,563						\$ 9,563	\$ 62,020	\$ 8,909	\$ 39,700	
Telecommunications	\$ 11,256						\$ 11,256	\$ 112,692	\$ 8,134	\$ 119,902	
Postage	\$ 1,205						\$ 1,205	\$ 116,700	\$ 10,374	\$ 110,750	
Insurance								\$ 4,500		\$ 7,000	
In-State Travel	\$ 786						\$ 786	\$ 8,700	\$ 1,783	\$ 3,000	
Out-of-State Travel											
Training									\$ 115		
Security Services	\$ 376	\$ 627					\$ 1,003	\$ 3,600	\$ 157	\$ 1,250	
Facility Operations	\$ 6,880	\$ 12,445					\$ 19,325	\$ 500,906	\$ 36,371	\$ 618,697	
Utilities	\$ 1,693						\$ 1,693	\$ 11,000	\$ 2,005	\$ 11,083	
Contracted Services	\$ 82,919	\$ 142,434	\$ 0				\$ 225,353	\$ 1,105,627	\$ (83,813)	\$ 1,120,425	
Consulting and Professional Services	\$ 21,806						\$ 21,806	\$ 142,735	\$ 18,058	\$ 132,649	
Information Technology	\$ 230,038	\$ 660					\$ 230,698	\$ 472,278	\$ (83,677)	\$ 497,116	
Major Equipment	\$ 0						\$ 0	\$ 67,190	\$ 16,903	\$ 10,000	
Other Items of Expense	\$ 464						\$ 464	\$ 4,500	\$ 1,012	\$ 6,500	
	\$ 431,912	\$ 156,166	\$ 0				\$ 588,079	\$ 3,025,753	\$ 24,083	\$ 3,150,689	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,217						\$ 22,217	\$ 111,000	\$ 22,182	\$ 105,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment											
	\$ 22,217						\$ 22,217	\$ 111,000	\$ 22,182	\$ 105,000	
Total Expenditures	\$ 3,304,200	\$ 160,882	\$ 0				\$ 3,465,081	\$ 17,697,259	\$ 2,995,410	\$ 17,282,588	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,561,811	\$ (24,404)	\$ (12,829)				\$ 3,524,579	\$ (415,455)	\$ 3,454,484	\$ (255,608)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 638,875	\$ 1,399,548	\$ 0				\$ 2,038,423	\$ 2,038,423	\$ 1,600,502	\$ 1,600,502	
Ending Balance (Deficit)	\$ 4,200,686	\$ 1,375,144	\$ (12,829)				\$ 5,563,001	\$ 1,622,968	\$ 5,054,986	\$ 1,344,894	