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

05/11/2016
Date

San Luis Obispo Superior Court
Court

FY2015-2016 3RD QTR
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2015-2016 3RD 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

FY2015-2016 3RD QTR

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs)[1] (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	133.75	133.75	135	141	

[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 March								
	Fiscal Year 2015/16								2014/15
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (1,263,239)	$ 1,499,245	$ (118,543)				$ 62,411	$ 179,874	$ 126,466
Payroll	$ 216,046							$ 216,046	$ 0
Jury									
Revolving	$ 5,000							$ 5,000	$ 5,000
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (350,701)	$ (350,701)	$ (57,090)
Credit Card									
Cash on Hand	$ 4,000							$ 4,000	$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	$ 2,434,015						$ 1,960,445	$ 4,394,460	$ 4,867,881
Total Cash and Cash Equivalents	$ 1,395,822	$ 1,499,245	$ (118,543)				$ 1,672,155	$ 4,448,679	$ 4,946,257
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	$ 919							$ 919	$ 1,034
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	$ 98,236					$ 98,236	$ 105,024
Trust Due To/From									$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 55							$ 55	$ 11
Total Receivables	$ 974	$ 0	$ 98,236				$ 0	$ 99,210	$ 106,069
Prepaid Expenses - General	$ 0							$ 0	$ 244,877
Salary and Travel Advances									
Counties	$ 0							$ 0	$ 0
Total Prepaid Expenses	$ 0							$ 0	$ 244,877
Other Assets									
Total Other Assets									
Total Assets	$ 1,396,796	$ 1,499,245	$ (20,307)				$ 1,672,155	$ 4,547,889	$ 5,297,202
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 140,969	$ 0	$ 0				$ 10,155	$ 151,124	$ 0
Due to Other Funds	$ 0	$ 0	$ 0				$ 55	$ 55	$ 11
Due to Other Courts	$ 0							$ 0	
Due to State	$ 0							$ 0	$ 0
TC145 Liability							$ 238,924	$ 238,924	$ 271,459
Due to Other Governments	$ 0						$ 17,822	$ 17,822	$ 435,753
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 922							$ 922	$ 1,175
Interest							$ 219	$ 219	$ 28
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 141,891	$ 0	$ 0				$ 267,174	$ 409,065	$ 708,426
Civil							$ 1,024,258	$ 1,024,258	$ 1,110,656
Criminal							$ 327,328	$ 327,328	$ 683,425
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							$ 50,888	$ 50,888	$ 51,509
Miscellaneous Trust									
Total Trust Deposits							$ 1,402,474	$ 1,402,474	$ 1,845,590
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ (12,871)							$ (12,871)	$ (10,747)
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ (224,556)							$ (224,556)	$ (157)
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ (237,427)							$ (237,427)	$ (10,904)
Revenue Collected in Advance	$ 0	$ 2,349						$ 2,349	
Liabilities For Deposits	$ 5,904						$ 2,506	$ 8,410	$ 5,138
Jury Fees - Non-Interest							$ 0	$ 0	$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	$ 0						$ 0	$ 0	$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 5,904	$ 2,349					$ 2,506	$ 10,759	$ 5,138
Total Liabilities	$ (89,632)	$ 2,349	$ 0				$ 1,672,155	$ 1,584,871	$ 2,548,251
Total Fund Balance	$ 1,486,428	$ 1,496,896	$ (20,307)					$ 2,963,018	$ 2,748,952
Total Liabilities and Fund Balance	$ 1,396,796	$ 1,499,245	$ (20,307)				$ 1,672,155	$ 4,547,889	$ 5,297,202

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 March										
	Fiscal Year 2015/16									2014/15	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue Non-Grant	Special Revenue Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 10,214,989	$ 95,599						$ 10,310,588	$ 13,951,119	$ 9,892,186	$ 13,030,504
Improvement and Modernization Fund	$ 4,678							$ 4,678	$ 35,408		$ 35,409
Judges' Compensation (45.25)	$ 67,500							$ 67,500	$ 90,000	$ 67,500	$ 90,000
Court Interpreter (45.45)	$ 487,944							$ 487,944	$ 674,443	$ 484,640	$ 473,953
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 623,679							$ 623,679	$ 589,542	$ 134,000	$ 1,429,208
Other Miscellaneous	$ 298,958							$ 298,958	$ 298,598	$ 298,958	$ 298,958
	$ 11,697,749	$ 95,599						$ 11,793,348	$ 15,639,110	$ 10,877,284	$ 15,358,032
Grants											
AB 1058 Commissioner/Facilitator			$ 350,167					$ 350,167	$ 393,016	$ 376,750	$ 378,370
Other Judicial Council Grants			$ 1,465					$ 1,465		$ 0	
Non-Judicial Council Grants											
			$ 351,632					$ 351,632	$ 393,016	$ 376,750	$ 378,370
Other Financing Sources											
Interest Income	$ 6,197	$ 2,473						$ 8,670	$ 9,000	$ 5,847	$ 6,300
Investment Income											
Donations											
Local Fees	$ 219,084	$ 103,523						$ 322,608	$ 610,000	$ 415,537	$ 572,000
Non-Fee Revenues		$ 35,138						$ 35,138	$ 45,000	$ 45,094	$ 42,600
Enhanced Collections		$ 212,370						$ 212,370	$ 288,000	$ 112,622	$ 340,000
Escheatment											
Prior Year Revenue											
County Program - Restricted		$ 23,230						$ 23,230	$ 43,000	$ 26,857	$ 50,000
Reimbursement Other	$ 103,400	$ 66,638						$ 170,037	$ 254,678	$ 168,257	$ 279,678
Sale of Fixed Assets	$ 1,750							$ 1,750			
Other Miscellaneous	$ 358							$ 358		$ 112	
	$ 330,789	$ 443,372						$ 774,161	$ 1,249,678	$ 774,327	$ 1,290,578
Total Revenues	$ 12,028,538	$ 538,971	$ 351,632					$ 12,919,141	$ 17,281,804	$ 12,028,361	$ 17,026,980
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 6,019,800	$ 18,596	$ 159,693					$ 6,198,088	$ 9,014,601	$ 6,091,511	$ 8,088,402
Temp Help	$ 27,915							$ 27,915	$ 45,000	$ 66,342	$ 420,564
Overtime	$ 14,664							$ 14,664		$ 3,744	
Staff Benefits	$ 3,489,947	$ 11,946	$ 140,115					$ 3,642,008	$ 5,500,905	$ 3,489,705	$ 5,517,933
	$ 9,552,326	$ 30,542	$ 299,807					$ 9,882,675	$ 14,560,506	$ 9,651,301	$ 14,026,899
Operating Expenses and Equipment											
General Expense	$ 237,732	$ 150						$ 237,882	$ 413,305	$ 243,666	$ 472,617
Printing	$ 35,939							$ 35,939	$ 62,020	$ 45,646	$ 39,700
Telecommunications	$ 66,415							$ 66,415	$ 112,692	$ 59,722	$ 119,902
Postage	$ 55,179							$ 55,179	$ 116,700	$ 43,758	$ 110,750
Insurance	$ 5,290							$ 5,290	$ 4,500	$ 4,579	$ 7,000
In-State Travel	$ 13,578		$ 1,772					$ 15,350	$ 8,700	$ 6,606	$ 3,000
Out-of-State Travel	$ 2,653							$ 2,653			
Training	$ 1,307							$ 1,307		$ 460	
Security Services	$ 983	$ 1,244						$ 2,228	$ 3,600	$ 2,831	$ 1,250
Facility Operations	$ 86,847	$ 26,029						$ 112,876	$ 500,906	$ 116,888	$ 618,697
Utilities	$ 8,365							$ 8,365	$ 11,000	$ 7,421	$ 11,083
Contracted Services	$ 458,296	$ 380,697	$ 20,000					$ 858,992	$ 1,105,627	$ 570,507	$ 1,120,425
Consulting and Professional Services	$ 86,298							$ 86,298	$ 142,735	$ 75,371	$ 132,649
Information Technology	$ 479,740	$ 1,760						$ 481,500	$ 472,278	$ (42,357)	$ 497,116
Major Equipment	$ 50,982							$ 50,982	$ 67,190	$ 16,903	$ 10,000
Other Items of Expense	$ 1,923							$ 1,923	$ 4,500	$ 2,576	$ 6,500
	$ 1,591,527	$ 409,879	$ 21,772					$ 2,023,178	$ 3,025,753	$ 1,154,577	$ 3,150,689
Special Items of Expense											
Grand Jury											
Jury Costs	$ 88,693							$ 88,693	$ 111,000	$ 74,033	$ 105,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (51,562)	$ 1,202	$ 50,360					$ 0		$ 0	
Prior Year Expense Adjustment											
	$ 37,131	$ 1,202	$ 50,360					$ 88,693	$ 111,000	$ 74,033	$ 105,000
Total Expenditures	$ 11,180,984	$ 441,623	$ 371,939					$ 11,994,546	$ 17,697,259	$ 10,879,912	$ 17,282,588
Excess (Deficit) of Revenues Over Expenditures	$ 847,554	$ 97,348	$ (20,307)					$ 924,595	$ (415,455)	$ 1,148,449	$ (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)	$ 1,486,428	$ 1,496,896	$ (20,307)					$ 2,963,018	$ 1,622,968	$ 2,748,952	$ 1,344,894

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

	For the month ended March									
	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	$ 3,912,817	$ 182,662			$ 8,550		$ 4,104,029	$ 5,941,874	$ 3,751,535	$ 5,382,470
Traffic & Other Infractions	$ 234,839	$ 119,548					$ 354,387	$ 535,930	$ 362,514	$ 459,515
Other Criminal Cases	$ 1,363,801	$ 75,091					$ 1,438,893	$ 2,188,742	$ 1,798,963	$ 2,602,049
Civil	$ 720,178	$ 52,013					$ 772,191	$ 1,103,538	$ 789,512	$ 1,121,764
Family & Children Services	$ 990,799	$ 56,512			$ (8,550)		$ 1,038,761	$ 1,596,519	$ 1,074,871	$ 1,470,326
Probate, Guardianship & Mental Health Services	$ 205,844	$ 1,141					$ 206,985	$ 242,422	$ 106,060	$ 196,695
Juvenile Dependency Services	$ 41,703						$ 41,703	$ 52,302	$ 60,826	$ 78,375
Juvenile Delinquency Services	$ 31,943						$ 31,943			
Other Court Operations	$ 103,159	$ 359					$ 103,518	$ 148,009	$ 194,320	$ 367,212
Court Interpreters	$ 344,441	$ 79,313					$ 423,754	$ 674,443	$ 383,829	$ 473,953
Jury Services	$ 179,686	$ 66,275	$ 88,693				$ 334,654	$ 465,024	$ 314,755	$ 425,635
Security									$ 280	
Trial Court Operations Program	$ 8,129,211	$ 632,914	$ 88,693		$ 0		$ 8,850,819	$ 12,948,803	$ 8,837,465	$ 12,577,994
Enhanced Collections		$ 223,745					$ 223,745	$ 290,000	$ 168,074	$ 340,000
Other Non-Court Operations		$ 0					$ 0		$ 1,321	
Non-Court Operations Program		$ 223,745					$ 223,745	$ 290,000	$ 169,395	$ 340,000
Executive Office	$ 496,203	$ 1,272					$ 497,476	$ 833,148	$ 437,313	$ 623,967
Fiscal Services	$ 434,133	$ 29,320					$ 463,453	$ 738,743	$ 384,166	$ 612,396
Human Resources	$ 221,419	$ 20,603					$ 242,022	$ 318,654	$ 141,750	$ 225,001
Business & Facilities Services		$ 412,282			$ 0		$ 412,282	$ 916,889	$ 412,312	$ 982,255
Information Technology	$ 601,709	$ 703,041					$ 1,304,750	$ 1,651,022	$ 497,512	$ 1,920,975
Court Administration Program	$ 1,753,464	$ 1,166,518			$ 0		$ 2,919,982	$ 4,458,456	$ 1,873,052	$ 4,364,594
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 9,882,675	$ 2,023,178	$ 88,693		$ 0		$ 11,994,546	$ 17,697,259	$ 10,879,912	$ 17,282,588