

**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

05/10/2019

\_\_\_\_\_  
Date

San Luis Obispo Superior Court

\_\_\_\_\_  
Court

FY2018-2019 3rd QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo Superior Court

Court

FY2018-2019 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

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Court

FY2018-2019 3rd 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)		127.5	126.75	126.75	

<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 March									
Fiscal Year 2018/19									2017/18
	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	\$ (1,528,498)	\$ 1,822,928	\$ (106,032)				\$ 15,818	\$ 204,215	\$ 300,184
Payroll	\$ 111							\$ 111	\$ 217
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (58,613)	\$ (58,613)	\$ (33,880)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 2,513,991						\$ 1,056,044	\$ 3,570,035	\$ 2,971,214
Total Cash and Cash Equivalents	\$ 994,604	\$ 1,822,928	\$ (106,032)				\$ 1,013,248	\$ 3,724,748	\$ 3,246,734
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (5,136)							\$ (5,136)	\$ 1,009
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	\$ 185
Due From State	\$ 13,350	\$ 0	\$ 85,991					\$ 99,341	\$ 84,036
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,941							\$ 1,941	\$ 888
Total Receivables	\$ 10,155	\$ 0	\$ 85,991				\$ 0	\$ 96,146	\$ 86,118
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,004,759	\$ 1,822,928	\$ (20,041)				\$ 1,013,248	\$ 3,820,894	\$ 3,332,852
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 529	\$ 0	\$ 0				\$ 0	\$ 529	\$ 2,680
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,941	\$ 1,941	\$ 888
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 265,309	\$ 265,309	\$ 282,841
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1,875	\$ 1,875	\$ 1,232
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 529	\$ 0	\$ 0				\$ 269,125	\$ 269,654	\$ 287,641
Civil							\$ 250,648	\$ 250,648	\$ 184,607
Criminal							\$ 426,471	\$ 426,471	\$ 498,497
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 58,809	\$ 58,809	\$ 53,160
Miscellaneous Trust									
Total Trust Deposits							\$ 735,927	\$ 735,927	\$ 736,264
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 885							\$ 885	\$ (16,936)
Deferred Compensation Payable	\$ 67							\$ 67	\$ 0
Deductions Payable	\$ (8,775)							\$ (8,775)	\$ 88
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (7,823)							\$ (7,823)	\$ (16,848)
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 11,803						\$ 8,196	\$ 19,998	\$ 17,549
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,803	\$ 0					\$ 8,196	\$ 19,998	\$ 17,549
Total Liabilities	\$ 4,509	\$ 0	\$ 0				\$ 1,013,248	\$ 1,017,757	\$ 1,024,607
Total Fund Balance	\$ 1,000,250	\$ 1,822,928	\$ (20,041)					\$ 2,803,137	\$ 2,308,245
Total Liabilities and Fund Balance	\$ 1,004,759	\$ 1,822,928	\$ (20,041)				\$ 1,013,248	\$ 3,820,894	\$ 3,332,852

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 2018/19										2017/18	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,349,168	\$ 97,423					\$ 11,446,591	\$ 15,037,126	\$ 10,219,030	\$ 13,291,900	
Improvement and Modernization Fund								\$ 35,435	\$ 35,408	\$ 35,409	
Judges' Compensation (0150019)	\$ 73,125						\$ 73,125	\$ 97,500	\$ 73,125	\$ 97,500	
Court Interpreter (0150037)	\$ 510,519						\$ 510,519	\$ 708,525	\$ 525,940	\$ 690,944	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 198,151						\$ 198,151	\$ 447,323	\$ 244,692	\$ 380,145	
Other Miscellaneous	\$ 298,957						\$ 298,957	\$ 298,957	\$ 298,958	\$ 298,958	
	<b>\$ 12,429,920</b>	<b>\$ 97,423</b>					<b>\$ 12,527,343</b>	<b>\$ 16,624,866</b>	<b>\$ 11,397,152</b>	<b>\$ 14,794,856</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 154,319				\$ 154,319	\$ 414,681	\$ 270,113	\$ 395,537	
Other Judicial Council Grants			\$ 1,258				\$ 1,258	\$ 29,500	\$ 0	\$ 35,000	
Non-Judicial Council Grants											
			<b>\$ 155,577</b>				<b>\$ 155,577</b>	<b>\$ 444,181</b>	<b>\$ 270,113</b>	<b>\$ 430,537</b>	
Other Financing Sources											
Interest Income	\$ 41,082	\$ 20,418					\$ 61,500	\$ 14,000	\$ 30,435	\$ 19,900	
Investment Income											
Donations											
Local Fees	\$ 172,288	\$ 126,310					\$ 298,598	\$ 493,200	\$ 332,448	\$ 442,020	
Non-Fee Revenues		\$ 32,297					\$ 32,297	\$ 54,000	\$ 43,457	\$ 46,850	
Enhanced Collections		\$ 282,580					\$ 282,580	\$ 579,000	\$ 286,481	\$ 352,400	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 33,551					\$ 33,551	\$ 42,000	\$ 26,409	\$ 42,000	
Reimbursement Other	\$ 117,698	\$ (15,890)					\$ 101,808	\$ 297,429	\$ 167,442	\$ 336,632	
Sale of Fixed Assets									\$ 563		
Other Miscellaneous	\$ 1,956						\$ 1,956		\$ 3,208	\$ 200	
	<b>\$ 333,024</b>	<b>\$ 479,267</b>					<b>\$ 812,291</b>	<b>\$ 1,479,629</b>	<b>\$ 890,442</b>	<b>\$ 1,240,002</b>	
<b>Total Revenues</b>	<b>\$ 12,762,943</b>	<b>\$ 576,690</b>	<b>\$ 155,577</b>				<b>\$ 13,495,211</b>	<b>\$ 18,548,676</b>	<b>\$ 12,557,708</b>	<b>\$ 16,465,395</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,645,187	\$ 12,689	\$ 67,519				\$ 6,725,395	\$ 9,555,182	\$ 6,755,059	\$ 9,354,692	
Temp Help	\$ 4,494						\$ 4,494				
Overtime									\$ 2,678		
Staff Benefits	\$ 3,577,431	\$ 14,150	\$ 59,336				\$ 3,650,916	\$ 5,475,808	\$ 3,518,958	\$ 5,317,581	
	<b>\$ 10,227,111</b>	<b>\$ 26,838</b>	<b>\$ 126,855</b>				<b>\$ 10,380,804</b>	<b>\$ 15,030,990</b>	<b>\$ 10,276,694</b>	<b>\$ 14,672,273</b>	
Operating Expenses and Equipment											
General Expense	\$ 273,450						\$ 273,450	\$ 617,529	\$ 241,554	\$ 454,134	
Printing	\$ 30,664						\$ 30,664	\$ 58,100	\$ 35,355	\$ 56,400	
Telecommunications	\$ 161,800						\$ 161,800	\$ 147,486	\$ 123,180	\$ 146,660	
Postage	\$ 41,172						\$ 41,172	\$ 98,100	\$ 88,045	\$ 89,100	
Insurance	\$ 5,798						\$ 5,798	\$ 6,500	\$ 4,889	\$ 7,500	
In-State Travel	\$ 30,531		\$ 2,223				\$ 32,754	\$ 25,000	\$ 16,171	\$ 10,900	
Out-of-State Travel	\$ 2,663						\$ 2,663	\$ 2,000		\$ 4,000	
Training	\$ 4,107		\$ 475				\$ 4,582	\$ 38,200	\$ 1,305	\$ 825	
Security Services	\$ 883	\$ 1,452					\$ 2,335	\$ 2,911	\$ 2,323	\$ 3,511	
Facility Operations	\$ 232,476	\$ 39,816					\$ 272,292	\$ 432,701	\$ 75,814	\$ 83,224	
Utilities								\$ 3,000	\$ 301	\$ 3,000	
Contracted Services	\$ 401,632	\$ 464,014	\$ 20,695				\$ 886,340	\$ 1,310,200	\$ 946,468	\$ 1,065,700	
Consulting and Professional Services	\$ 120,784						\$ 120,784	\$ 241,607	\$ 107,693	\$ 149,970	
Information Technology	\$ 431,064	\$ 1,904					\$ 432,968	\$ 412,938	\$ 331,781	\$ 390,720	
Major Equipment	\$ 47,417						\$ 47,417	\$ 96,880	\$ 35,046	\$ 59,000	
Other Items of Expense	\$ 2,768						\$ 2,768	\$ 4,500	\$ 2,799	\$ 4,500	
	<b>\$ 1,787,208</b>	<b>\$ 507,186</b>	<b>\$ 23,392</b>				<b>\$ 2,317,786</b>	<b>\$ 3,497,652</b>	<b>\$ 2,012,724</b>	<b>\$ 2,529,144</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 82,596						\$ 82,596	\$ 97,000	\$ 64,710	\$ 111,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,371)		\$ 25,371				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	<b>\$ 57,225</b>		<b>\$ 25,371</b>				<b>\$ 82,596</b>	<b>\$ 97,000</b>	<b>\$ 64,710</b>	<b>\$ 111,000</b>	
<b>Total Expenditures</b>	<b>\$ 12,071,544</b>	<b>\$ 534,024</b>	<b>\$ 175,619</b>				<b>\$ 12,781,186</b>	<b>\$ 18,625,642</b>	<b>\$ 12,354,128</b>	<b>\$ 17,312,417</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 691,400	\$ 42,666	\$ (20,041)				\$ 714,025	\$ (76,966)	\$ 203,579	\$ (847,022)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 308,850	\$ 1,780,261	\$ 0				\$ 2,089,112	\$ 2,089,112	\$ 2,104,666	\$ 2,104,666	
Ending Balance (Deficit)	<b>\$ 1,000,250</b>	<b>\$ 1,822,928</b>	<b>\$ (20,041)</b>				<b>\$ 2,803,137</b>	<b>\$ 2,012,146</b>	<b>\$ 2,308,245</b>	<b>\$ 1,257,644</b>	

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 2018/19

2017/18

	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	\$ 4,184,001	\$ 221,903			\$ 10,197		\$ 4,416,101	\$ 6,523,752	\$ 4,376,004	\$ 6,221,010
Traffic & Other Infractions	\$ 357,282	\$ 136,867					\$ 494,149	\$ 667,601	\$ 468,500	\$ 596,989
Other Criminal Cases	\$ 1,270,836	\$ 71,729					\$ 1,342,564	\$ 1,953,126	\$ 1,389,827	\$ 2,005,416
Civil	\$ 763,976	\$ 44,097					\$ 808,073	\$ 1,188,457	\$ 847,270	\$ 1,183,307
Family & Children Services	\$ 1,066,823	\$ 77,161			\$(10,197)		\$ 1,133,787	\$ 1,590,909	\$ 1,035,822	\$ 1,565,740
Probate, Guardianship & Mental Health Services	\$ 247,411	\$ 1,937					\$ 249,347	\$ 368,552	\$ 241,428	\$ 358,953
Juvenile Dependency Services	\$ 57,932						\$ 57,932	\$ 78,082	\$ 54,814	\$ 72,562
Juvenile Delinquency Services	\$ 63,439						\$ 63,439	\$ 88,734	\$ 60,180	\$ 86,018
Other Court Operations	\$ 131,167						\$ 131,167	\$ 174,618	\$ 123,744	\$ 165,145
Court Interpreters	\$ 491,967	\$ 100,399					\$ 592,366	\$ 709,291	\$ 494,248	\$ 690,944
Jury Services	\$ 168,387	\$ 114,723	\$ 82,596				\$ 365,706	\$ 437,065	\$ 324,386	\$ 431,895
Security		\$ 107					\$ 107	\$ 37,180	\$ 105	
Trial Court Operations Program	\$ 8,803,220	\$ 768,923	\$ 82,596		\$ 0		\$ 9,654,739	\$ 13,817,367	\$ 9,416,328	\$ 13,377,979
Enhanced Collections		\$ 316,711					\$ 316,711	\$ 579,000	\$ 322,461	\$ 352,400
Other Non-Court Operations		\$ 0					\$ 0		\$ 914	
Non-Court Operations Program		\$ 316,711					\$ 316,711	\$ 579,000	\$ 323,375	\$ 352,400
Executive Office	\$ 546,474	\$ 3,842					\$ 550,315	\$ 770,995	\$ 627,775	\$ 838,612
Fiscal Services	\$ 284,128	\$ 28,845					\$ 312,973	\$ 520,676	\$ 299,213	\$ 468,463
Human Resources	\$ 252,858	\$ 16,650					\$ 269,507	\$ 364,076	\$ 248,198	\$ 324,091
Business & Facilities Services		\$ 631,852					\$ 631,852	\$ 947,302	\$ 379,775	\$ 471,435
Information Technology	\$ 494,125	\$ 550,964					\$ 1,045,088	\$ 1,626,226	\$ 1,059,465	\$ 1,479,437
Court Administration Program	\$ 1,577,584	\$ 1,232,152					\$ 2,809,736	\$ 4,229,275	\$ 2,614,425	\$ 3,582,038
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,380,804	\$ 2,317,786	\$ 82,596		\$ 0		\$ 12,781,186	\$ 18,625,642	\$ 12,354,128	\$ 17,312,417