

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

08/01/2019

Date

San Luis Obispo Superior Court

Court

FY2018-2019 4th QTR

Fiscal Year and Ending Quarter

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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)

Court

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)					

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 June									
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						
ASSETS									
Operations	\$ (1,999,492)	\$ 2,007,871	\$ 0				\$ 24,527	\$ 32,905	\$ 58,005
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (30,277)	\$ (30,277)	\$ (88,682)
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,000
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 3,342,327						\$ 1,180,230	\$ 4,522,557	\$ 2,983,772
Total Cash and Cash Equivalents	\$ 1,352,535	\$ 2,007,871	\$ 0				\$ 1,174,480	\$ 4,534,886	\$ 2,962,096
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 9,682	\$ 11,417					\$ 0	\$ 21,100	\$ 10,854
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 174,903							\$ 174,903	\$ 202,377
Due From Other Governments	\$ 22,908	\$ 74,886						\$ 97,794	\$ 168,166
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 211,290	\$ 44,964	\$ 123,888					\$ 380,143	\$ 339,980
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,839							\$ 2,839	\$ 641
Total Receivables	\$ 421,623	\$ 131,267	\$ 123,888				\$ 0	\$ 676,779	\$ 722,018
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,774,158	\$ 2,139,138	\$ 123,888				\$ 1,174,480	\$ 5,211,664	\$ 3,684,114
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 105,056	\$ 35,006	\$ 0					\$ 140,062	\$ 36,418
Accounts Payable - General	\$ 518	\$ 0	\$ 0				\$ 0	\$ 518	\$ 3,390
Due to Other Funds	\$ 0	\$ 51,015	\$ 123,888				\$ 2,839	\$ 177,742	\$ 203,018
Due to Other Courts									
Due to State	\$ 160							\$ 160	\$ 32
TC145 Liability							\$ 298,671	\$ 298,671	\$ 300,065
Due to Other Governments	\$ 2,787							\$ 2,787	\$ 1,372
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 494	\$ 494	\$ 354
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 108,522	\$ 86,021	\$ 123,888				\$ 302,004	\$ 620,434	\$ 544,649
Civil							\$ 298,524	\$ 298,524	\$ 76,146
Criminal							\$ 504,319	\$ 504,319	\$ 366,589
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 61,438	\$ 61,438	\$ 53,372
Miscellaneous Trust									
Total Trust Deposits							\$ 864,281	\$ 864,281	\$ 496,106
Accrued Payroll	\$ 534,369							\$ 534,369	\$ 532,001
Benefits Payable	\$ 108,469							\$ 108,469	\$ 5,166
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 27							\$ 27	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 642,865							\$ 642,865	\$ 537,166
Revenue Collected in Advance	\$ 967	\$ 820						\$ 1,787	\$ 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	\$ (469)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,770	\$ 820					\$ 8,196	\$ 21,786	\$ 17,080
Total Liabilities	\$ 764,157	\$ 86,841	\$ 123,888				\$ 1,174,480	\$ 2,149,366	\$ 1,595,002
Total Fund Balance	\$ 1,010,002	\$ 2,052,297	\$ 0					\$ 3,062,298	\$ 2,089,112
Total Liabilities and Fund Balance	\$ 1,774,158	\$ 2,139,138	\$ 123,888				\$ 1,174,480	\$ 5,211,664	\$ 3,684,114

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,751,768	\$ 313,233			\$ 15,500		\$ 6,080,502	\$ 6,523,752	\$ 6,010,078	\$ 6,221,010
Traffic & Other Infractions	\$ 506,006	\$ 205,636					\$ 711,641	\$ 667,601	\$ 659,759	\$ 596,989
Other Criminal Cases	\$ 1,722,007	\$ 97,116					\$ 1,819,123	\$ 1,953,126	\$ 1,898,439	\$ 2,005,416
Civil	\$ 1,066,067	\$ 58,087					\$ 1,124,154	\$ 1,188,457	\$ 1,173,822	\$ 1,183,307
Family & Children Services	\$ 1,426,783	\$ 108,594			\$(15,500)		\$ 1,519,876	\$ 1,590,909	\$ 1,415,063	\$ 1,565,740
Probate, Guardianship & Mental Health Services	\$ 312,505	\$ 3,286					\$ 315,790	\$ 368,552	\$ 336,195	\$ 358,953
Juvenile Dependency Services	\$ 80,273						\$ 80,273	\$ 78,082	\$ 75,934	\$ 72,562
Juvenile Delinquency Services	\$ 87,310						\$ 87,310	\$ 88,734	\$ 82,787	\$ 86,018
Other Court Operations	\$ 182,911						\$ 182,911	\$ 174,618	\$ 170,130	\$ 165,145
Court Interpreters	\$ 662,721	\$ 153,308					\$ 816,028	\$ 709,291	\$ 689,703	\$ 690,944
Jury Services	\$ 231,515	\$ 140,616	\$ 112,919				\$ 485,049	\$ 437,065	\$ 421,967	\$ 431,895
Security		\$ 107					\$ 107	\$ 37,180	\$ 105	
Trial Court Operations Program	\$ 12,029,864	\$ 1,079,983	\$ 112,919		\$ 0		\$ 13,222,765	\$ 13,817,367	\$ 12,933,981	\$ 13,377,979
Enhanced Collections		\$ 449,924					\$ 449,924	\$ 579,000	\$ 482,976	\$ 352,400
Other Non-Court Operations		\$ 169					\$ 169		\$ 1,963	
Non-Court Operations Program		\$ 450,094					\$ 450,094	\$ 579,000	\$ 484,940	\$ 352,400
Executive Office	\$ 725,520	\$ 6,108					\$ 731,628	\$ 770,995	\$ 822,846	\$ 838,612
Fiscal Services	\$ 395,754	\$ 38,134					\$ 433,887	\$ 520,676	\$ 425,245	\$ 468,463
Human Resources	\$ 348,549	\$ 23,121					\$ 371,671	\$ 364,076	\$ 345,451	\$ 324,091
Business & Facilities Services		\$ 871,392			\$ 0		\$ 871,392	\$ 947,302	\$ 519,232	\$ 471,435
Information Technology	\$ 734,069	\$ 757,919					\$ 1,491,988	\$ 1,626,226	\$ 1,315,548	\$ 1,479,437
Court Administration Program	\$ 2,203,892	\$ 1,696,674			\$ 0		\$ 3,900,565	\$ 4,229,275	\$ 3,428,321	\$ 3,582,038
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,233,756	\$ 3,226,750	\$ 112,919		\$ 0		\$ 17,573,424	\$ 18,625,642	\$ 16,847,242	\$ 17,312,417

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Luis Obispo

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	2,003,348	-	-	-	-	2,003,348	
Committed	665,982	-	665,982	-	-	-	-	-	665,982	
Assigned	131,664	-	131,664	48,948	-	-	-	-	180,612	
Unassigned	65,751	146,605	212,356	-	-	-	-	-	212,356	
Total	\$ 863,397	\$ 146,605	\$ 1,010,002	\$ 2,052,296	\$ -	\$ -	\$ -	\$ -	\$ 3,062,298	