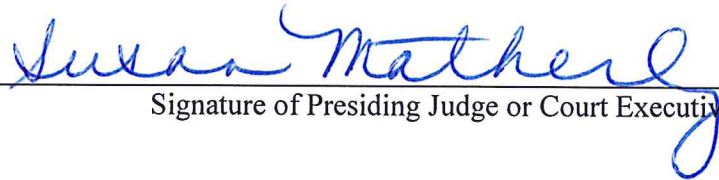


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/04/2014  
\_\_\_\_\_  
Date

San Luis Obispo Superior Court  
\_\_\_\_\_  
Court  
FY2014-2015 1st Qtr  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<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 September									
Fiscal Year 2014/15									2013/14
	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	\$ (1,099,230)	\$ 1,103,301	\$ (67,564)				\$ 2,199,986	\$ 2,136,493	\$ 2,159,093
Payroll	\$ (2,281)							\$ (2,281)	\$ 14
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (26,106)	\$ (26,106)	\$ (76,853)
Credit Card									
Cash on Hand	\$ 4,000							\$ 4,000	\$ 4,000
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (1,092,511)	\$ 1,103,301	\$ (67,564)				\$ 2,173,879	\$ 2,117,105	\$ 2,091,254
Short Term Investment	\$ 4,916,777						\$ 234,735	\$ 5,151,512	\$ 5,313,886
Investment in Financial Institution									
Total Investments	\$ 4,916,777						\$ 234,735	\$ 5,151,512	\$ 5,313,886
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 256
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	\$ 51,421					\$ 51,421	\$ 100,384
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 358							\$ 358	\$ 376
Total Receivables	\$ 358	\$ 0	\$ 51,421				\$ 0	\$ 51,780	\$ 101,016
Prepaid Expenses - General	\$ 147,766							\$ 147,766	
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 147,766							\$ 147,766	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,972,390	\$ 1,103,301	\$ (16,143)				\$ 2,408,614	\$ 7,468,163	\$ 7,506,155
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,162	\$ 0	\$ 0				\$ 62,459	\$ 63,621	\$ 12,716
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 358	\$ 358	\$ 376
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 272,627	\$ 272,627	\$ 304,573
Due to Other Governments	\$ 0						\$ 577,115	\$ 577,115	\$ 764,235
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 719							\$ 719	\$ 281
Interest							\$ 163	\$ 163	\$ 133
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,881	\$ 0	\$ 0				\$ 912,722	\$ 914,603	\$ 1,082,315
Civil							\$ 1,096,314	\$ 1,096,314	\$ 1,025,312
Criminal							\$ 345,090	\$ 345,090	\$ 251,022
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 51,343	\$ 51,343	\$ 51,942
Miscellaneous Trust									
Total Trust Deposits							\$ 1,492,747	\$ 1,492,747	\$ 1,328,276
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (56)							\$ (56)	\$ 6,314
Deferred Compensation Payable	\$ 100							\$ 100	\$ (8,787)
Deductions Payable	\$ 5							\$ 5	\$ (431)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 49							\$ 49	\$ (2,904)
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 2,632						\$ 3,144	\$ 5,776	\$ 4,006
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 3,600
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,632						\$ 3,144	\$ 5,776	\$ 7,606
Total Liabilities	\$ 4,562	\$ 0	\$ 0				\$ 2,408,614	\$ 2,413,176	\$ 2,415,293
Total Fund Balance	\$ 3,967,828	\$ 1,103,301	\$ (16,143)					\$ 5,054,986	\$ 5,090,863
Total Liabilities and Fund Balance	\$ 3,972,390	\$ 1,103,301	\$ (16,143)				\$ 2,408,614	\$ 7,468,163	\$ 7,506,155

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 2014/15									2013/14	
	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	\$ 1,061,623	\$ 42,179				\$ 0	\$ 1,103,803	\$ 5,382,470	\$ 1,106,235	\$ 5,122,860
Traffic & Other Infractions	\$ 71,863	\$ 42,094					\$ 113,957	\$ 459,515	\$ 91,865	\$ 676,170
Other Criminal Cases	\$ 503,713	\$ 21,114					\$ 524,827	\$ 2,602,049	\$ 500,654	\$ 2,615,473
Civil	\$ 259,132	\$ 34,786					\$ 293,918	\$ 1,121,764	\$ 288,015	\$ 1,429,596
Family & Children Services	\$ 314,563	\$ 16,917					\$ 331,480	\$ 1,470,326	\$ 376,952	\$ 1,596,686
Probate, Guardianship & Mental Health Services	\$ 46,670	\$ 0					\$ 46,670	\$ 196,695	\$ 57,824	\$ 234,577
Juvenile Dependency Services	\$ 16,088						\$ 16,088	\$ 78,375	\$ 5,631	\$ 83,311
Juvenile Delinquency Services									\$ 8,929	\$ 71,822
Other Court Operations	\$ 59,558	\$ 17					\$ 59,575	\$ 367,212	\$ 43,963	\$ 408,644
Court Interpreters	\$ 82,745	\$ 25,122					\$ 107,867	\$ 473,953	\$ 73,214	\$ 364,401
Jury Services	\$ 51,925	\$ 10,520	\$ 22,182				\$ 84,627	\$ 425,635	\$ 102,664	\$ 383,860
Security		\$ 344					\$ 344		\$ 509	
Trial Court Operations Program	\$ 2,467,881	\$ 193,092	\$ 22,182			\$ 0	\$ 2,683,155	\$ 12,577,994	\$ 2,656,455	\$ 12,987,400
Enhanced Collections		\$ 36,914					\$ 36,914	\$ 340,000	\$ 90,667	\$ 380,499
Other Non-Court Operations		\$ 0					\$ 0		\$ 0	
Non-Court Operations Program		\$ 36,914					\$ 36,914	\$ 340,000	\$ 90,667	\$ 380,499
Executive Office	\$ 152,999	\$ 511					\$ 153,511	\$ 623,967	\$ 145,873	\$ 1,197,981
Fiscal Services	\$ 108,888	\$ 8,439					\$ 117,327	\$ 612,396	\$ 67,908	\$ 418,319
Human Resources	\$ 42,640	\$ 3,517					\$ 46,157	\$ 225,001	\$ 61,363	\$ 274,883
Business & Facilities Services		\$ 115,827					\$ 115,827	\$ 982,255	\$ 70,103	\$ 1,399,302
Information Technology	\$ 176,737	\$ (334,217)					\$ (157,480)	\$ 1,920,975	\$ 211,450	\$ 3,157,540
Court Administration Program	\$ 481,264	\$ (205,923)					\$ 275,341	\$ 4,364,594	\$ 556,697	\$ 6,448,025
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,949,145	\$ 24,083	\$ 22,182			\$ 0	\$ 2,995,410	\$ 17,282,588	\$ 3,303,819	\$ 19,815,924

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 2014/15									2013/14		
	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	\$ 6,377,304	\$ 27,560					\$ 6,404,864	\$ 13,030,504	\$ 5,114,652	\$ 12,237,009	
Improvement and Modernization Fund								\$ 35,409	\$ 5,153	\$ 45,948	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 90,000	\$ 22,500	\$ 90,000	
Court Interpreter (45.45)	\$ 107,220						\$ 107,220	\$ 473,953	\$ 64,494	\$ 353,861	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (198,760)						\$ (198,760)	\$ 1,429,208	\$ 76,593	\$ 2,579,493	
Other Miscellaneous								\$ 298,958		\$ 298,958	
	\$ 6,308,264	\$ 27,560					\$ 6,335,824	\$ 15,358,032	\$ 5,283,392	\$ 15,605,269	
Grants											
AB 1058 Commissioner/Facilitator			\$ 41,897				\$ 41,897	\$ 378,370	\$ 66,574	\$ 378,370	
Other AOC Grants			\$ (16,028)				\$ (16,028)			\$ 32,055	
Non-AOC Grants											
			\$ 25,870				\$ 25,870	\$ 378,370	\$ 66,574	\$ 410,425	
Other Financing Sources											
Interest Income	\$ 398	\$ 2					\$ 400	\$ 6,300	\$ 547	\$ 2,600	
Investment Income											
Donations											
Local Fees	\$ 44,027	\$ 4,071					\$ 48,098	\$ 572,000	\$ 51,642	\$ 737,496	
Non-Fee Revenues		\$ 12,465					\$ 12,465	\$ 42,600	\$ 0	\$ 41,000	
Enhanced Collections		\$ (4,850)					\$ (4,850)	\$ 340,000	\$ 31,191	\$ 380,499	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 6,944					\$ 6,944	\$ 50,000	\$ 6,936	\$ 51,000	
Reimbursement Other	\$ 2,610	\$ 22,420					\$ 25,030	\$ 279,678	\$ 54,212	\$ 120,156	
Sale of Fixed Assets											
Other Miscellaneous	\$ 112						\$ 112				
	\$ 47,147	\$ 41,053					\$ 88,200	\$ 1,290,578	\$ 144,526	\$ 1,332,751	
Total Revenues	\$ 6,355,411	\$ 68,613	\$ 25,870				\$ 6,449,894	\$ 17,026,980	\$ 5,494,492	\$ 17,348,445	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,854,472	\$ 4,542	\$ 19,780				\$ 1,878,794	\$ 8,088,402	\$ 1,823,594	\$ 8,814,079	
Temp Help								\$ 420,564		\$ 393,651	
Overtime	\$ 99						\$ 99				
Staff Benefits	\$ 1,052,302	\$ 2,816	\$ 15,134				\$ 1,070,252	\$ 5,517,933	\$ 1,056,556	\$ 5,397,326	
	\$ 2,906,873	\$ 7,357	\$ 34,914				\$ 2,949,145	\$ 14,026,899	\$ 2,880,150	\$ 14,605,056	
Operating Expenses and Equipment											
General Expense	\$ 97,752						\$ 97,752	\$ 472,617	\$ 80,567	\$ 564,605	
Printing	\$ 8,909						\$ 8,909	\$ 39,700	\$ 12,858	\$ 98,395	
Telecommunications	\$ 8,134						\$ 8,134	\$ 119,902	\$ 21,891	\$ 107,971	
Postage	\$ 10,374						\$ 10,374	\$ 110,750	\$ 8,357	\$ 114,250	
Insurance								\$ 7,000		\$ 5,500	
In-State Travel	\$ 1,783						\$ 1,783	\$ 3,000	\$ 2,224	\$ 1,450	
Out-of-State Travel											
Training			\$ 115				\$ 115		\$ 450		
Security Services	\$ 157	\$ 0					\$ 157	\$ 1,250	\$ 509	\$ 4,500	
Facility Operations	\$ 31,510	\$ 4,861					\$ 36,371	\$ 618,697	\$ 30,938	\$ 946,110	
Utilities	\$ 2,005						\$ 2,005	\$ 11,083	\$ 901	\$ 11,083	
Contracted Services	\$ (194,249)	\$ 100,436					\$ (93,813)	\$ 1,120,425	\$ 203,805	\$ 1,872,680	
Consulting and Professional Services	\$ 18,058						\$ 18,058	\$ 132,649	\$ 3,780	\$ 128,497	
Information Technology	\$ (84,337)	\$ 660					\$ (83,677)	\$ 497,116	\$ 34,957	\$ 890,168	
Major Equipment	\$ 16,903						\$ 16,903	\$ 10,000		\$ 369,159	
Other Items of Expense	\$ 1,012						\$ 1,012	\$ 6,500	\$ 600	\$ 6,500	
	\$ (81,989)	\$ 105,957	\$ 115				\$ 24,083	\$ 3,150,689	\$ 401,837	\$ 5,120,868	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,182						\$ 22,182	\$ 105,000	\$ 21,828	\$ 90,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 4		
Capital Costs											
Internal Cost Recovery	\$ (6,983)		\$ 6,983				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 15,199		\$ 6,983				\$ 22,182	\$ 105,000	\$ 21,832	\$ 90,000	
Total Expenditures	\$ 2,840,083	\$ 113,314	\$ 42,012				\$ 2,995,410	\$ 17,282,588	\$ 3,303,819	\$ 19,815,924	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,515,328	\$ (44,702)	\$ (16,143)				\$ 3,454,484	\$ (255,608)	\$ 2,190,673	\$ (2,467,479)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 452,500	\$ 1,148,003	\$ 0				\$ 1,600,502	\$ 1,600,502	\$ 2,900,189	\$ 2,900,189	
Ending Balance (Deficit)	\$ 3,967,828	\$ 1,103,301	\$ (16,143)				\$ 5,054,986	\$ 1,344,894	\$ 5,090,863	\$ 432,710	