

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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

04/17/2023

\_\_\_\_\_  
Date

San Luis Obispo

\_\_\_\_\_  
Court

2022-23 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

Court

2022-23 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

San Luis Obispo  


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 Court  
 2022-23 Q3  


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 Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	141.35	144.35	146.35	147.20	

<sup>1</sup> Total 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 2022/23								2021/22	
	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	\$ (4,546,405)	\$ 4,511,715	\$ (47,231)				\$ 5,039	\$ (76,881)	\$ 162,670
Payroll	\$ 5,002							\$ 5,002	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,267)	\$ (50,267)	\$ (48,051)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 4,700
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 8,127,956						\$ 1,079,387	\$ 9,207,342	\$ 8,680,073
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,595,103</b>	<b>\$ 4,511,715</b>	<b>\$ (47,231)</b>				<b>\$ 1,034,159</b>	<b>\$ 9,093,746</b>	<b>\$ 8,804,392</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 17,745
Due From Other Courts									
Due From State	\$ 9,301	\$ 0	\$ 57,035					\$ 66,336	\$ 137,129
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 897							\$ 897	\$ 3
<b>Total Receivables</b>	<b>\$ 10,198</b>	<b>\$ 0</b>	<b>\$ 57,035</b>				<b>\$ 0</b>	<b>\$ 67,233</b>	<b>\$ 154,876</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,605,301</b>	<b>\$ 4,511,715</b>	<b>\$ 9,804</b>				<b>\$ 1,034,159</b>	<b>\$ 9,160,978</b>	<b>\$ 8,959,288</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 224	\$ 0	\$ 0				\$ 0	\$ 224	\$ 817
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 897	\$ 897	\$ 3
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 12,844
TC145 Liability							\$ 184,457	\$ 184,457	\$ 221,060
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,937	\$ 3,937	\$ 207
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 224</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 189,291</b>	<b>\$ 189,515</b>	<b>\$ 234,930</b>
Civil							\$ 375,803	\$ 375,803	\$ 1,766,023
Criminal							\$ 373,775	\$ 373,775	\$ 249,565
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 68,900	\$ 68,900	\$ 59,600
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 818,478</b>	<b>\$ 818,478</b>	<b>\$ 2,075,189</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (24,466)							\$ (24,466)	\$ (34,854)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (24,466)</b>							<b>\$ (24,466)</b>	<b>\$ (34,854)</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 17,599						\$ 14,038	\$ 31,637	\$ 29,631
Jury Fees - Non-Interest							\$ 12,352	\$ 12,352	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 17,599</b>	<b>\$ 0</b>					<b>\$ 26,389</b>	<b>\$ 43,989</b>	<b>\$ 29,631</b>
<b>Total Liabilities</b>	<b>\$ (6,643)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,034,159</b>	<b>\$ 1,027,516</b>	<b>\$ 2,304,896</b>
<b>Total Fund Balance</b>	<b>\$ 3,611,944</b>	<b>\$ 4,511,715</b>	<b>\$ 9,804</b>					<b>\$ 8,133,463</b>	<b>\$ 6,654,372</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,605,301</b>	<b>\$ 4,511,715</b>	<b>\$ 9,804</b>				<b>\$ 1,034,159</b>	<b>\$ 9,160,978</b>	<b>\$ 8,959,288</b>

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 2022/23											
2021/22											
	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	\$ 14,714,199	\$ 92,402					\$ 14,806,602	\$ 17,747,874	\$ 13,136,363	\$ 16,494,872	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 35,047	\$ 428,818	\$ 321,401	
Judges' Compensation (0150019)	\$ 73,125						\$ 73,125	\$ 97,500	\$ 73,125	\$ 97,500	
Court Interpreter (0150037)	\$ 693,767						\$ 693,767	\$ 927,961	\$ 513,977	\$ 697,704	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 637,726						\$ 637,726	\$ 928,571	\$ 476,953	\$ 725,938	
Other Miscellaneous	\$ 298,957	\$ 2,636,217					\$ 2,935,174	\$ 706,882	\$ 2,411,288	\$ 298,957	
	\$ 16,417,774	\$ 2,728,619					\$ 19,146,393	\$ 20,443,835	\$ 17,040,523	\$ 18,636,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 168,237				\$ 168,237	\$ 338,853	\$ 152,769	\$ 240,000	
Other Judicial Council Grants			\$ 19,056				\$ 19,056	\$ 34,062	\$ 19,660	\$ 29,000	
Non-Judicial Council Grants											
			\$ 187,293				\$ 187,293	\$ 372,915	\$ 172,429	\$ 269,000	
Other Financing Sources											
Interest Income	\$ 139,327	\$ 98,376					\$ 237,703	\$ 21,900	\$ 7,232	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 59,821	\$ 89,835					\$ 149,656	\$ 264,000	\$ 182,652	\$ 367,650	
Non-Fee Revenues		\$ 9,000					\$ 9,000	\$ 21,000	\$ 18,260	\$ 40,000	
Enhanced Collections		\$ 105,876					\$ 105,876	\$ 353,200	\$ 159,321	\$ 453,200	
Escheatment	\$ 2,159						\$ 2,159				
Prior Year Revenue	\$ 41,777						\$ 41,777		\$ 146,486		
County Program - Restricted		\$ 22,763					\$ 22,763	\$ 42,935	\$ 26,435	\$ 43,000	
Reimbursement Other	\$ 79,406	\$ 57,873					\$ 137,278	\$ 373,238	\$ 217,374	\$ 282,558	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,468						\$ 1,468		\$ 398	\$ 2,500	
	\$ 323,959	\$ 383,723					\$ 707,681	\$ 1,076,273	\$ 758,157	\$ 1,223,908	
<b>Total Revenues</b>	<b>\$ 16,741,733</b>	<b>\$ 3,112,342</b>	<b>\$ 187,293</b>				<b>\$ 20,041,368</b>	<b>\$ 21,893,023</b>	<b>\$ 17,971,110</b>	<b>\$ 20,129,280</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 7,855,657	\$ 14,034	\$ 67,339				\$ 7,937,029	\$ 11,751,998	\$ 7,170,749	\$ 10,228,003	
Temp Help	\$ 15,522						\$ 15,522		\$ 13,155		
Overtime	\$ 10,190						\$ 10,190		\$ 22,588		
Staff Benefits	\$ 4,734,722	\$ 15,878	\$ 72,859				\$ 4,823,459	\$ 7,488,913	\$ 4,253,425	\$ 6,355,845	
	\$ 12,616,090	\$ 29,912	\$ 140,198				\$ 12,786,200	\$ 19,240,911	\$ 11,459,918	\$ 16,583,848	
Operating Expenses and Equipment											
General Expense	\$ 320,023	\$ 3,164					\$ 323,187	\$ 432,100	\$ 299,068	\$ 449,300	
Printing	\$ 20,572						\$ 20,572	\$ 29,100	\$ 13,260	\$ 32,100	
Telecommunications	\$ 54,051						\$ 54,051	\$ 174,300	\$ 118,260	\$ 150,600	
Postage	\$ 68,914						\$ 68,914	\$ 57,000	\$ 21,154	\$ 75,000	
Insurance	\$ 8,429						\$ 8,429	\$ 8,700	\$ 7,770	\$ 8,600	
In-State Travel	\$ 15,898						\$ 15,898	\$ 11,000	\$ 4,277	\$ 10,000	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 8,293						\$ 8,293	\$ 7,000	\$ 13,439	\$ 8,500	
Security Services	\$ 1,338	\$ 423					\$ 1,761	\$ 2,800	\$ 4,438	\$ 2,500	
Facility Operations	\$ 21,573	\$ 33,990					\$ 55,564	\$ 58,800	\$ 68,777	\$ 99,128	
Utilities											
Contracted Services	\$ 732,519	\$ 232,093	\$ 9,252				\$ 973,864	\$ 1,759,054	\$ 1,147,166	\$ 1,690,531	
Consulting and Professional Services	\$ 124,419	\$ 173,276					\$ 297,695	\$ 643,425	\$ 148,309	\$ 229,000	
Information Technology	\$ 183,094	\$ 252,915					\$ 436,008	\$ 621,557	\$ 453,194	\$ 446,675	
Major Equipment	\$ 53,405						\$ 53,405			\$ 40,000	
Other Items of Expense	\$ 3,513						\$ 3,513	\$ 3,000	\$ 1,368	\$ 3,000	
	\$ 1,616,040	\$ 695,862	\$ 9,252				\$ 2,321,153	\$ 3,807,836	\$ 2,320,480	\$ 3,244,934	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 54,845						\$ 54,845	\$ 66,000	\$ 41,536	\$ 93,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (28,040)		\$ 28,040				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 257		
	\$ 26,805		\$ 28,040				\$ 54,845	\$ 66,000	\$ 41,794	\$ 93,500	
<b>Total Expenditures</b>	<b>\$ 14,258,935</b>	<b>\$ 725,774</b>	<b>\$ 177,489</b>				<b>\$ 15,162,198</b>	<b>\$ 23,114,747</b>	<b>\$ 13,822,191</b>	<b>\$ 19,922,282</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,482,798	\$ 2,386,568	\$ 9,804				\$ 4,879,170	\$ (1,221,724)	\$ 4,148,918	\$ 206,998	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0			\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,129,146	\$ 2,125,147	\$ 0				\$ 3,254,293	\$ 3,254,293	\$ 2,505,454	\$ 2,505,454	
Ending Balance (Deficit)	\$ 3,611,944	\$ 4,511,715	\$ 9,804				\$ 8,133,463	\$ 2,032,569	\$ 6,654,372	\$ 2,712,452	

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 2022/23							2021/22		
	Personnel 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	\$ 5,079,489	\$ 279,240			\$ 0		\$ 5,358,730	\$ 8,230,365	\$ 4,928,082	\$ 7,024,442
Traffic & Other Infractions	\$ 404,473	\$ 95,299					\$ 499,772	\$ 689,416	\$ 448,457	\$ 672,358
Other Criminal Cases	\$ 1,135,113	\$ 285,952					\$ 1,421,065	\$ 2,243,879	\$ 1,366,164	\$ 1,849,107
Civil	\$ 1,234,309	\$ 36,419					\$ 1,270,728	\$ 1,831,403	\$ 1,016,963	\$ 1,625,297
Family & Children Services	\$ 1,202,931	\$ 202,394			\$ 0		\$ 1,405,325	\$ 2,007,615	\$ 1,146,210	\$ 1,635,505
Probate, Guardianship & Mental Health Services	\$ 301,559	\$ 1,511					\$ 303,070	\$ 471,848	\$ 204,071	\$ 356,391
Juvenile Dependency Services	\$ 167,432						\$ 167,432	\$ 240,600	\$ 67,183	\$ 252,208
Juvenile Delinquency Services	\$ 5,468						\$ 5,468	\$ 103,040	\$ 59,072	
Other Court Operations	\$ 146,919						\$ 146,919	\$ 206,900	\$ 141,040	\$ 188,414
Court Interpreters	\$ 430,267	\$ 97,365					\$ 527,632	\$ 927,962	\$ 485,032	\$ 840,468
Jury Services	\$ 214,372	\$ 60,282	\$ 54,845				\$ 329,500	\$ 557,574	\$ 286,749	\$ 490,255
Security										
Trial Court Operations Program	\$ 10,322,333	\$ 1,058,461	\$ 54,845		\$ 0		\$ 11,435,639	\$ 17,510,602	\$ 10,149,023	\$ 14,934,445
Enhanced Collections		\$ 119,437					\$ 119,437	\$ 353,200	\$ 179,378	\$ 453,200
Other Non-Court Operations		\$ (73)					\$ (73)			
Non-Court Operations Program		\$ 119,363					\$ 119,363	\$ 353,200	\$ 179,378	\$ 453,200
Executive Office	\$ 810,747	\$ 1,934					\$ 812,681	\$ 1,094,875	\$ 651,271	\$ 883,139
Fiscal Services	\$ 367,526	\$ 23,584					\$ 391,110	\$ 652,209	\$ 337,665	\$ 535,418
Human Resources	\$ 420,432	\$ 29,908					\$ 450,341	\$ 630,714	\$ 400,263	\$ 545,548
Business & Facilities Services		\$ 352,877					\$ 352,877	\$ 468,800	\$ 333,642	\$ 510,228
Information Technology	\$ 865,162	\$ 735,026					\$ 1,600,188	\$ 2,404,347	\$ 1,770,950	\$ 2,060,304
Court Administration Program	\$ 2,463,867	\$ 1,143,329					\$ 3,607,196	\$ 5,250,945	\$ 3,493,791	\$ 4,534,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 12,786,200</b>	<b>\$ 2,321,153</b>	<b>\$ 54,845</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,162,198</b>	<b>\$ 23,114,747</b>	<b>\$ 13,822,191</b>	<b>\$ 19,922,282</b>