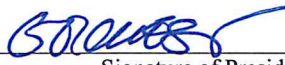


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

 for CEO M. Powell
Signature of Presiding Judge or Court Executive

1/27/2023
Date

San Luis Obispo

Court

FY2022-2023 2ND QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

FY2022-2023 2ND QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	N/A
2	
3	
4	
5	
6	
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12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo

Court

FY2022-2023 2ND QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	141.35	144.35	146.35		

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 December									
Fiscal Year 2022/23									
	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	\$ (4,434,387)	\$ 4,511,706	\$ (112,742)				\$ 4,567	\$ (30,855)	\$ 26,401
Payroll	\$ 10,686							\$ 10,686	\$ 11,642
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (146,726)	\$ (146,726)	\$ (19,883)
Cash on Hand	\$ 3,550							\$ 3,550	\$ 4,700
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 9,566,812						\$ 903,332	\$ 10,470,144	\$ 8,872,045
Total Cash and Cash Equivalents	\$ 5,151,662	\$ 4,511,706	\$ (112,742)				\$ 761,173	\$ 10,311,799	\$ 8,899,904
Short-Term Investment Investments									
Total Investments									
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	\$ 0
Due From Other Courts									
Due From State	\$ 87,545	\$ 0	\$ 111,203					\$ 198,748	\$ 62,758
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 431							\$ 431	\$ 3
Total Receivables	\$ 87,977	\$ 0	\$ 111,203				\$ 0	\$ 199,179	\$ 62,761
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 5,239,638	\$ 4,511,706	\$ (1,539)				\$ 761,173	\$ 10,510,978	\$ 8,962,665
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 737
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 431	\$ 431	\$ 3
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 12,844
TC145 Liability							\$ 190,464	\$ 190,464	\$ 245,701
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax Interest							\$ 2,512	\$ 2,512	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 193,407	\$ 193,407	\$ 259,291
Civil							\$ 348,041	\$ 348,041	\$ 790,873
Criminal							\$ 144,790	\$ 144,790	\$ 204,390
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 64,619	\$ 64,619	\$ 59,731
Miscellaneous Trust									
Total Trust Deposits							\$ 557,449	\$ 557,449	\$ 1,054,994
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (41,704)							\$ (41,704)	\$ (27,562)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,478							\$ 2,478	\$ 2,709
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (39,226)							\$ (39,226)	\$ (24,852)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 19,626						\$ 10,317	\$ 29,943	\$ 29,464
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 440
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,626	\$ 0					\$ 10,317	\$ 29,943	\$ 29,905
Total Liabilities	\$ (19,599)	\$ 0	\$ 0				\$ 761,173	\$ 741,574	\$ 1,319,337
Total Fund Balance	\$ 5,259,238	\$ 4,511,706	\$ (1,539)					\$ 9,769,404	\$ 7,643,328
Total Liabilities and Fund Balance	\$ 5,239,638	\$ 4,511,706	\$ (1,539)				\$ 761,173	\$ 10,510,978	\$ 8,962,665

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 12,160,813	\$ 53,286					\$ 12,214,099	\$ 17,747,874	\$ 10,383,788	\$ 16,494,872	
Improvement and Modernization Fund								\$ 35,047	\$ 428,818	\$ 321,401	
Judges' Compensation (0150019)	\$ 48,750						\$ 48,750	\$ 97,500	\$ 48,750	\$ 97,500	
Court Interpreter (0150037)	\$ 463,236						\$ 463,236	\$ 927,961	\$ 339,551	\$ 697,704	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 253,925						\$ 253,925	\$ 928,571	\$ 312,688	\$ 725,938	
Other Miscellaneous	\$ 298,957	\$ 2,636,217					\$ 2,935,174	\$ 706,882	\$ 2,411,288	\$ 298,957	
	\$ 13,225,681	\$ 2,689,503					\$ 15,915,184	\$ 20,443,835	\$ 13,924,883	\$ 18,636,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 111,203				\$ 111,203	\$ 338,853	\$ 69,414	\$ 240,000	
Other Judicial Council Grants			\$ 1,291				\$ 1,291	\$ 34,062	\$ 2,629	\$ 29,000	
Non-Judicial Council Grants											
			\$ 112,493				\$ 112,493	\$ 372,915	\$ 72,043	\$ 269,000	
Other Financing Sources											
Interest Income	\$ 82,695	\$ 52,005					\$ 134,700	\$ 21,900	\$ 2,869	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 39,089	\$ 56,496					\$ 95,585	\$ 264,000	\$ 92,939	\$ 367,650	
Non-Fee Revenues		\$ 9,000					\$ 9,000	\$ 21,000	\$ 14,116	\$ 40,000	
Enhanced Collections		\$ 84,413					\$ 84,413	\$ 353,200	\$ 40,032	\$ 453,200	
Escheatment											
Prior Year Revenue	\$ 36,587						\$ 36,587		\$ 69,650		
County Program - Restricted		\$ 13,541					\$ 13,541	\$ 42,935	\$ 13,880	\$ 43,000	
Reimbursement Other	\$ 26,395	\$ 29,690					\$ 56,085	\$ 373,238	\$ 138,849	\$ 282,558	
Sale of Fixed Assets											
Other Miscellaneous	\$ 255						\$ 255		\$ 260	\$ 2,500	
	\$ 185,021	\$ 245,146					\$ 430,167	\$ 1,076,273	\$ 372,695	\$ 1,223,908	
Total Revenues	\$ 13,410,702	\$ 2,934,649	\$ 112,493				\$ 16,457,844	\$ 21,893,023	\$ 14,369,521	\$ 20,129,280	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,195,558	\$ 4,513	\$ 45,070				\$ 5,245,140	\$ 11,751,998	\$ 4,752,012	\$ 10,228,003	
Temp Help	\$ 15,522						\$ 15,522		\$ 12,122		
Overtime	\$ 8,809						\$ 8,809		\$ 17,310		
Staff Benefits	\$ 3,097,686	\$ 6,933	\$ 47,599				\$ 3,152,218	\$ 7,488,913	\$ 2,832,354	\$ 6,355,845	
	\$ 8,317,575	\$ 11,446	\$ 92,669				\$ 8,421,690	\$ 19,240,911	\$ 7,613,798	\$ 16,583,848	
Operating Expenses and Equipment											
General Expense	\$ 197,376	\$ 2,993					\$ 200,369	\$ 432,100	\$ 182,290	\$ 449,300	
Printing	\$ 14,048						\$ 14,048	\$ 29,100	\$ 8,875	\$ 32,100	
Telecommunications	\$ 32,862						\$ 32,862	\$ 174,300	\$ 50,536	\$ 150,600	
Postage	\$ 18,678						\$ 18,678	\$ 57,000	\$ 15,415	\$ 75,000	
Insurance	\$ 7,797						\$ 7,797	\$ 8,700	\$ 7,770	\$ 8,600	
In-State Travel	\$ 10,362						\$ 10,362	\$ 11,000	\$ 4,102	\$ 10,000	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 2,650						\$ 2,650	\$ 7,000	\$ 4,906	\$ 8,500	
Security Services	\$ 1,029	\$ 423					\$ 1,452	\$ 2,800	\$ 2,719	\$ 2,500	
Facility Operations	\$ 10,494	\$ 22,919					\$ 33,413	\$ 58,800	\$ 36,212	\$ 99,128	
Utilities											
Contracted Services	\$ 418,955	\$ 167,750	\$ 2,830				\$ 589,534	\$ 1,759,054	\$ 767,490	\$ 1,690,531	
Consulting and Professional Services	\$ 71,753	\$ 90,464					\$ 162,217	\$ 643,425	\$ 66,036	\$ 229,000	
Information Technology	\$ 149,682	\$ 252,096					\$ 401,778	\$ 621,557	\$ 435,587	\$ 446,675	
Major Equipment										\$ 40,000	
Other Items of Expense	\$ 3,085						\$ 3,085	\$ 3,000	\$ 545	\$ 3,000	
	\$ 938,770	\$ 536,644	\$ 2,830				\$ 1,478,243	\$ 3,807,836	\$ 1,582,482	\$ 3,244,934	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,800						\$ 42,800	\$ 66,000	\$ 35,339	\$ 93,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (18,534)		\$ 18,534				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 28		
	\$ 24,266		\$ 18,534				\$ 42,800	\$ 66,000	\$ 35,368	\$ 93,500	
Total Expenditures	\$ 9,280,610	\$ 548,090	\$ 114,032				\$ 9,942,733	\$ 23,114,747	\$ 9,231,647	\$ 19,922,282	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,130,092	\$ 2,386,558	\$ (1,539)				\$ 6,515,111	\$ (1,221,724)	\$ 5,137,874	\$ 206,998	
Operating Transfers In (Out)										\$ 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)	\$ 5,259,238	\$ 4,511,706	\$ (1,539)				\$ 9,769,404	\$ 2,032,569	\$ 7,643,328	\$ 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 December									
	Fiscal Year 2022/23							2021/22		
	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	\$ 3,304,067	\$ 147,391					\$ 3,451,458	\$ 8,230,365	\$ 3,270,168	\$ 7,024,442
Traffic & Other Infractions	\$ 265,643	\$ 56,180					\$ 321,824	\$ 689,416	\$ 301,041	\$ 672,358
Other Criminal Cases	\$ 756,787	\$ 166,015					\$ 922,802	\$ 2,243,879	\$ 960,914	\$ 1,849,107
Civil	\$ 810,964	\$ 24,121					\$ 835,086	\$ 1,831,403	\$ 651,194	\$ 1,625,297
Family & Children Services	\$ 823,225	\$ 130,178			\$ 0		\$ 953,402	\$ 2,007,615	\$ 759,372	\$ 1,635,505
Probate, Guardianship & Mental Health Services	\$ 198,236	\$ 20					\$ 198,256	\$ 471,848	\$ 104,159	\$ 356,391
Juvenile Dependency Services	\$ 110,695						\$ 110,695	\$ 240,600	\$ 45,175	\$ 252,208
Juvenile Delinquency Services	\$ 5,468						\$ 5,468	\$ 103,040	\$ 37,090	
Other Court Operations	\$ 97,364						\$ 97,364	\$ 206,900	\$ 94,332	\$ 188,414
Court Interpreters	\$ 293,725	\$ 62,552					\$ 356,277	\$ 927,962	\$ 303,727	\$ 840,468
Jury Services	\$ 148,982	\$ 28,118	\$ 42,800				\$ 219,900	\$ 557,574	\$ 212,495	\$ 490,255
Security										
Trial Court Operations Program	\$ 6,815,157	\$ 614,576	\$ 42,800			\$ 0	\$ 7,472,532	\$ 17,510,602	\$ 6,739,665	\$ 14,934,445
Enhanced Collections		\$ 96,439					\$ 96,439	\$ 353,200	\$ 88,175	\$ 453,200
Other Non-Court Operations		\$ 121					\$ 121			
Non-Court Operations Program		\$ 96,561					\$ 96,561	\$ 353,200	\$ 88,175	\$ 453,200
Executive Office	\$ 515,869	\$ 1,425					\$ 517,294	\$ 1,094,875	\$ 436,817	\$ 883,139
Fiscal Services	\$ 244,362	\$ 13,958					\$ 258,320	\$ 652,209	\$ 222,993	\$ 535,418
Human Resources	\$ 273,528	\$ 22,538					\$ 296,067	\$ 630,714	\$ 276,667	\$ 545,548
Business & Facilities Services		\$ 181,338					\$ 181,338	\$ 468,800	\$ 173,190	\$ 510,228
Information Technology	\$ 572,773	\$ 547,848				\$ 0	\$ 1,120,621	\$ 2,404,347	\$ 1,294,140	\$ 2,060,304
Court Administration Program	\$ 1,606,532	\$ 767,107				\$ 0	\$ 2,373,639	\$ 5,250,945	\$ 2,403,807	\$ 4,534,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,421,690	\$ 1,478,243	\$ 42,800			\$ 0	\$ 9,942,733	\$ 23,114,747	\$ 9,231,647	\$ 19,922,282