

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.

Michael Powell

08/14/2023

Signature of Presiding Judge or Court Executive

Date

San Luis Obispo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Luis Obispo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	141.35	144.35	146.35	147.2	145.2

¹ 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 June									
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						
ASSETS									
Operations	\$ (4,628,451)	\$ 4,559,786	\$ 0				\$ 8,312	\$ (60,353)	\$ (96,783)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (61,728)	\$ (61,728)	\$ (17,662)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 4,700
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,491,449						\$ 1,466,755	\$ 7,958,204	\$ 6,978,979
Total Cash and Cash Equivalents	\$ 1,871,548	\$ 4,559,786	\$ 0				\$ 1,413,339	\$ 7,844,673	\$ 6,874,234
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 422	\$ 2,330						\$ 2,751	\$ 12,285
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 96,772
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 121,567							\$ 121,567	\$ 153,915
Due From Other Governments	\$ 12,234	\$ 40,779						\$ 53,014	\$ 88,751
Due From Other Courts									
Due From State	\$ 473,640	\$ 26,641	\$ 101,564					\$ 601,846	\$ 527,052
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,122							\$ 3,122	\$ 110
Total Receivables	\$ 610,985	\$ 69,750	\$ 101,564				\$ 0	\$ 782,299	\$ 878,886
Prepaid Expenses - General	\$ 151,260							\$ 151,260	\$ 133,061
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 151,260							\$ 151,260	\$ 133,061
Other Assets									
Total Other Assets									
Total Assets	\$ 2,633,793	\$ 4,629,536	\$ 101,564				\$ 1,413,339	\$ 8,778,233	\$ 7,886,181
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 187,294	\$ 19,761	\$ 0					\$ 207,056	\$ 92,410
Accounts Payable - General	\$ 605	\$ 0	\$ 0				\$ 0	\$ 605	\$ 461
Due to Other Funds	\$ 0	\$ 20,003	\$ 101,564				\$ 3,122	\$ 124,689	\$ 154,025
Due to Other Courts	\$ 0							\$ 0	\$ 66
Due to State	\$ 139,005	\$ 15,463	\$ 0					\$ 154,468	\$ 169,329
TC145 Liability							\$ 185,930	\$ 185,930	\$ 215,593
Due to Other Governments	\$ 28,807	\$ 134,511						\$ 163,318	\$ 105,120
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 422	\$ 422	\$ 121
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 355,712	\$ 189,738	\$ 101,564				\$ 189,473	\$ 836,487	\$ 737,125
Civil							\$ 777,954	\$ 777,954	\$ 408,860
Criminal							\$ 351,041	\$ 351,041	\$ 101,423
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 80,632	\$ 80,632	\$ 60,958
Miscellaneous Trust									
Total Trust Deposits							\$ 1,209,627	\$ 1,209,627	\$ 571,240
Accrued Payroll	\$ 362,964							\$ 362,964	\$ 901,738
Benefits Payable	\$ 123,182							\$ 123,182	\$ 106,735
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (244,313)
Total Payroll Liabilities	\$ 486,146							\$ 486,146	\$ 764,161
Revenue Collected in Advance	\$ 600,000	\$ 2,328,779						\$ 2,928,779	\$ 2,528,676
Liabilities For Deposits	\$ 18,722						\$ 14,188	\$ 32,909	\$ 29,329
Jury Fees - Non-Interest							\$ 52	\$ 52	\$ 1,356
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 618,722	\$ 2,328,779					\$ 14,240	\$ 2,961,740	\$ 2,559,361
Total Liabilities	\$ 1,460,579	\$ 2,518,516	\$ 101,564				\$ 1,413,339	\$ 5,493,999	\$ 4,631,888
Total Fund Balance	\$ 1,173,214	\$ 2,111,020	\$ 0					\$ 3,284,234	\$ 3,254,293
Total Liabilities and Fund Balance	\$ 2,633,793	\$ 4,629,536	\$ 101,564				\$ 1,413,339	\$ 8,778,233	\$ 7,886,181

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 June											
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	\$ 18,168,113	\$ 158,523					\$ 18,326,636	\$ 17,747,874	\$ 16,475,931	\$ 16,494,872	
Improvement and Modernization Fund	\$ 64,076						\$ 64,076	\$ 35,047	\$ 463,864	\$ 321,401	
Judges' Compensation (0150019)	\$ 68,897						\$ 68,897	\$ 97,500	\$ 92,158	\$ 97,500	
Court Interpreter (0150037)	\$ 815,221						\$ 815,221	\$ 927,961	\$ 688,403	\$ 697,704	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,161,270						\$ 1,161,270	\$ 928,571	\$ 741,055	\$ 725,938	
Other Miscellaneous	\$ 298,957	\$ 307,438					\$ 606,395	\$ 706,882	\$ 525,645	\$ 298,957	
	\$ 20,576,535	\$ 465,961					\$ 21,042,496	\$ 20,443,835	\$ 18,987,057	\$ 18,636,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 253,021				\$ 253,021	\$ 338,853	\$ 239,318	\$ 240,000	
Other Judicial Council Grants			\$ 35,499				\$ 35,499	\$ 34,062	\$ 35,401	\$ 29,000	
Non-Judicial Council Grants											
			\$ 288,519				\$ 288,519	\$ 372,915	\$ 274,718	\$ 269,000	
Other Financing Sources											
Interest Income	\$ 164,074	\$ 174,550					\$ 338,625	\$ 21,900	\$ 24,075	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 101,169	\$ 141,001					\$ 242,170	\$ 264,000	\$ 257,895	\$ 367,650	
Non-Fee Revenues		\$ 13,436					\$ 13,436	\$ 21,000	\$ 23,326	\$ 40,000	
Enhanced Collections		\$ 176,778					\$ 176,778	\$ 353,200	\$ 308,965	\$ 453,200	
Escheatment	\$ 2,159						\$ 2,159				
Prior Year Revenue	\$ 41,894						\$ 41,894		\$ 585,268		
County Program - Restricted		\$ 38,703					\$ 38,703	\$ 42,935	\$ 43,065	\$ 43,000	
Reimbursement Other	\$ 184,744	\$ 98,776					\$ 283,520	\$ 373,238	\$ 274,867	\$ 282,558	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,571						\$ 1,571		\$ 585	\$ 2,500	
	\$ 495,611	\$ 643,244					\$ 1,138,855	\$ 1,076,273	\$ 1,518,046	\$ 1,223,908	
Total Revenues	\$ 21,072,146	\$ 1,109,205	\$ 288,519				\$ 22,469,870	\$ 21,893,023	\$ 20,779,821	\$ 20,129,280	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 11,468,554	\$ 21,550	\$ 108,020				\$ 11,598,123	\$ 11,751,998	\$ 10,106,971	\$ 10,228,003	
Temp Help	\$ 25,533						\$ 25,533		\$ 28,225		
Overtime	\$ 11,606						\$ 11,606		\$ 26,928		
Staff Benefits	\$ 6,717,381	\$ 27,425	\$ 102,831				\$ 6,847,637	\$ 7,488,913	\$ 6,277,760	\$ 6,355,845	
	\$ 18,223,074	\$ 48,975	\$ 210,851				\$ 18,482,900	\$ 19,240,911	\$ 16,439,884	\$ 16,583,848	
Operating Expenses and Equipment											
General Expense	\$ 642,066	\$ 3,448					\$ 645,513	\$ 432,100	\$ 423,120	\$ 449,300	
Printing	\$ 32,780						\$ 32,780	\$ 29,100	\$ 20,503	\$ 32,100	
Telecommunications	\$ 133,606						\$ 133,606	\$ 174,300	\$ 176,038	\$ 150,600	
Postage	\$ 75,805						\$ 75,805	\$ 57,000	\$ 43,081	\$ 75,000	
Insurance	\$ 8,429						\$ 8,429	\$ 8,700	\$ 7,934	\$ 8,600	
In-State Travel	\$ 25,686						\$ 25,686	\$ 11,000	\$ 11,151	\$ 10,000	
Out-of-State Travel	\$ 0						\$ 0		\$ 8,416		
Training	\$ 20,628						\$ 20,628	\$ 7,000	\$ 13,439	\$ 8,500	
Security Services	\$ 1,674	\$ 423					\$ 2,097	\$ 2,800	\$ 5,157	\$ 2,500	
Facility Operations	\$ 35,568	\$ 45,930					\$ 81,498	\$ 58,800	\$ 118,912	\$ 99,128	
Utilities											
Contracted Services	\$ 1,171,421	\$ 348,802	\$ 35,499				\$ 1,555,722	\$ 1,759,054	\$ 1,696,340	\$ 1,690,531	
Consulting and Professional Services	\$ 244,859	\$ 405,543					\$ 650,402	\$ 643,425	\$ 460,738	\$ 229,000	
Information Technology	\$ 212,663	\$ 274,443					\$ 487,106	\$ 621,557	\$ 542,364	\$ 446,675	
Major Equipment	\$ 143,530						\$ 143,530		\$ 2,410	\$ 40,000	
Other Items of Expense	\$ 4,639						\$ 4,639	\$ 3,000	\$ 2,103	\$ 3,000	
	\$ 2,753,352	\$ 1,078,589	\$ 35,499				\$ 3,867,440	\$ 3,807,836	\$ 3,531,707	\$ 3,244,934	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 87,305						\$ 87,305	\$ 66,000	\$ 59,134	\$ 93,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (42,170)		\$ 42,170				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 2,286						\$ 2,286		\$ 257		
	\$ 47,420		\$ 42,170				\$ 89,590	\$ 66,000	\$ 59,391	\$ 93,500	
Total Expenditures	\$ 21,023,846	\$ 1,127,564	\$ 288,519				\$ 22,439,930	\$ 23,114,747	\$ 20,030,982	\$ 19,922,282	
Excess (Deficit) of Revenues Over Expenditures	\$ 48,300	\$ (18,359)	\$ 0				\$ 29,940	\$ (1,221,724)	\$ 748,839	\$ 206,998	
Operating Transfers In (Out)	\$ (4,231)	\$ 4,231	\$ 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)	\$ 1,173,214	\$ 2,111,020	\$ 0				\$ 3,284,234	\$ 2,032,569	\$ 3,254,293	\$ 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 June

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 7,407,221	\$ 502,080			\$ 0		\$ 7,909,301	\$ 8,230,365	\$ 6,923,415	\$ 7,024,442
Traffic & Other Infractions	\$ 581,864	\$ 150,706					\$ 732,570	\$ 689,416	\$ 639,264	\$ 672,358
Other Criminal Cases	\$ 1,617,807	\$ 592,950					\$ 2,210,757	\$ 2,243,879	\$ 2,074,612	\$ 1,849,107
Civil	\$ 1,804,125	\$ 49,873					\$ 1,853,998	\$ 1,831,403	\$ 1,484,170	\$ 1,625,297
Family & Children Services	\$ 1,646,730	\$ 327,603			\$ 0		\$ 1,974,333	\$ 2,007,615	\$ 1,664,205	\$ 1,635,505
Probate, Guardianship & Mental Health Services	\$ 405,635	\$ 436					\$ 406,071	\$ 471,848	\$ 300,087	\$ 356,391
Juvenile Dependency Services	\$ 238,794						\$ 238,794	\$ 240,600	\$ 120,646	\$ 252,208
Juvenile Delinquency Services	\$ 5,468						\$ 5,468	\$ 103,040	\$ 86,234	
Other Court Operations	\$ 210,540						\$ 210,540	\$ 206,900	\$ 195,586	\$ 188,414
Court Interpreters	\$ 648,068	\$ 168,114				\$ 2,425	\$ 818,607	\$ 927,962	\$ 726,003	\$ 840,468
Jury Services	\$ 293,053	\$ 65,663	\$ 87,305				\$ 446,021	\$ 557,574	\$ 400,192	\$ 490,255
Security		\$ 131,240					\$ 131,240			
Trial Court Operations Program	\$ 14,859,305	\$ 1,988,665	\$ 87,305		\$ 0	\$ 2,425	\$ 16,937,700	\$ 17,510,602	\$ 14,614,413	\$ 14,934,445
Enhanced Collections		\$ 176,778					\$ 176,778	\$ 353,200	\$ 308,965	\$ 453,200
Other Non-Court Operations		\$ 2,821				\$ (195)	\$ 2,627			
Non-Court Operations Program		\$ 179,599				\$ (195)	\$ 179,404	\$ 353,200	\$ 308,965	\$ 453,200
Executive Office	\$ 1,230,218	\$ 5,389					\$ 1,235,607	\$ 1,094,875	\$ 921,122	\$ 883,139
Fiscal Services	\$ 527,123	\$ 53,277					\$ 580,400	\$ 652,209	\$ 492,052	\$ 535,418
Human Resources	\$ 594,241	\$ 40,554					\$ 634,794	\$ 630,714	\$ 818,652	\$ 545,548
Business & Facilities Services		\$ 575,086				\$ 56	\$ 575,142	\$ 468,800	\$ 500,948	\$ 510,228
Information Technology	\$ 1,272,013	\$ 1,024,870				\$ 0	\$ 2,296,883	\$ 2,404,347	\$ 2,374,831	\$ 2,060,304
Court Administration Program	\$ 3,623,595	\$ 1,699,175				\$ 56	\$ 5,322,826	\$ 5,250,945	\$ 5,107,604	\$ 4,534,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,482,900	\$ 3,867,440	\$ 87,305		\$ 0	\$ 2,286	\$ 22,439,930	\$ 23,114,747	\$ 20,030,982	\$ 19,922,282