

**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

04/20/2022  
\_\_\_\_\_  
Date

San Luis Obispo  
\_\_\_\_\_  
Court  
FY2021/2022 QTR 3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

Court

FY2021/2022 QTR 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Luis Obispo

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Court

FY2021/2022 QTR 3

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	129.35	133.35	135.35	135.35	

<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 June								
	Fiscal Year 2021/22							2020/21	
	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	\$ (3,907,823)	\$ 3,834,919	\$ (53,130)				\$ 5,393	\$ (120,643)	\$ 128,554
Payroll	\$ 2,484							\$ 2,484	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (66,765)	\$ (66,765)	\$ (21,220)
Credit Card									
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,700
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 7,556,877						\$ 2,108,265	\$ 9,665,142	\$ 5,489,809
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,661,237</b>	<b>\$ 3,834,919</b>	<b>\$ (53,130)</b>				<b>\$ 2,046,893</b>	<b>\$ 9,469,918</b>	<b>\$ 5,606,843</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 3,252
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 487
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 131,594
Due From Other Governments	\$ 17,745	\$ 0						\$ 17,745	\$ 75,402
Due From Other Courts									
Due From State	\$ 76,402	\$ 0	\$ 60,726					\$ 137,129	\$ 307,626
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 25	\$ 14
General Due To/From	\$ 25							\$ 25	\$ 14
<b>Total Receivables</b>	<b>\$ 94,172</b>	<b>\$ 0</b>	<b>\$ 60,726</b>				<b>\$ 0</b>	<b>\$ 154,898</b>	<b>\$ 518,375</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,755,409</b>	<b>\$ 3,834,919</b>	<b>\$ 7,596</b>				<b>\$ 2,046,893</b>	<b>\$ 9,644,817</b>	<b>\$ 6,125,218</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 115,105
Accounts Payable - General	\$ 222,458	\$ 10,750	\$ 0				\$ 0	\$ 233,208	\$ 1,087
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25	\$ 25	\$ 131,608
Due to Other Courts									
Due to State	\$ 0		\$ 12,844					\$ 12,844	\$ 13,493
TC145 Liability							\$ 0	\$ 0	\$ 246,650
Due to Other Governments	\$ 0							\$ 0	\$ 24,823
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 17	\$ 17	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 222,458</b>	<b>\$ 10,750</b>	<b>\$ 12,844</b>				<b>\$ 42</b>	<b>\$ 246,094</b>	<b>\$ 532,767</b>
Civil							\$ 1,769,652	\$ 1,769,652	\$ 1,149,014
Criminal							\$ 207,154	\$ 207,154	\$ 243,415
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 59,768	\$ 59,768	\$ 59,789
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,036,574</b>	<b>\$ 2,036,574</b>	<b>\$ 1,452,218</b>
Accrued Payroll	\$ 0							\$ 0	\$ 1,170,510
Benefits Payable	\$ 631							\$ 631	\$ 93,326
Deferred Compensation Payable	\$ (16,090)							\$ (16,090)	\$ 0
Deductions Payable	\$ (205,332)							\$ (205,332)	\$ 0
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (220,791)</b>							<b>\$ (220,791)</b>	<b>\$ 1,263,836</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 341,171
Liabilities For Deposits	\$ 18,922	\$ 433					\$ 10,277	\$ 29,631	\$ 27,831
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,942
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 18,922</b>	<b>\$ 433</b>					<b>\$ 10,277</b>	<b>\$ 29,631</b>	<b>\$ 370,944</b>
<b>Total Liabilities</b>	<b>\$ 20,589</b>	<b>\$ 11,183</b>	<b>\$ 12,844</b>				<b>\$ 2,046,893</b>	<b>\$ 2,091,508</b>	<b>\$ 3,619,764</b>
<b>Total Fund Balance</b>	<b>\$ 3,734,821</b>	<b>\$ 3,823,736</b>	<b>\$ (5,249)</b>					<b>\$ 7,553,308</b>	<b>\$ 2,505,454</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,755,409</b>	<b>\$ 3,834,919</b>	<b>\$ 7,596</b>				<b>\$ 2,046,893</b>	<b>\$ 9,644,817</b>	<b>\$ 6,125,218</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 June										
Fiscal Year 2021/22										
2020/21										
	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						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 14,678,535	\$ 55,876				\$ 14,734,411	\$ 16,494,872	\$ 14,689,713	\$ 14,592,515	
Improvement and Modernization Fund	\$ 428,818					\$ 428,818	\$ 321,401	\$ 93,879	\$ 35,435	
Judges' Compensation (0150019)	\$ 81,250					\$ 81,250	\$ 97,500	\$ 97,500	\$ 97,500	
Court Interpreter (0150037)	\$ 572,119					\$ 572,119	\$ 697,704	\$ 640,974	\$ 950,131	
Civil Coordination Reimbursement (0150091)	\$ 479,568					\$ 479,568	\$ 725,938	\$ 516,297	\$ 456,482	
MOU Reimbursements (0150010 and General)	\$ 298,957	\$ 2,112,331				\$ 2,411,288	\$ 298,957	\$ 298,957	\$ 298,957	
Other Miscellaneous	\$ 16,539,247	\$ 2,168,207				\$ 18,707,454	\$ 18,636,372	\$ 16,337,320	\$ 16,431,020	
Grants										
AB 1058 Commissioner/Facilitator			\$ 152,769			\$ 152,769	\$ 240,000	\$ 229,178	\$ 176,170	
Other Judicial Council Grants			\$ 19,660			\$ 19,660	\$ 29,000	\$ 33,887	\$ 29,500	
Non-Judicial Council Grants										
			\$ 172,429			\$ 172,429	\$ 269,000	\$ 263,065	\$ 205,670	
Other Financing Sources										
Interest Income	\$ 10,451	\$ 2,657				\$ 13,108	\$ 35,000	\$ 28,240	\$ 45,860	
Investment Income										
Donations										
Local Fees	\$ 85,821	\$ 96,831				\$ 182,652	\$ 367,650	\$ 257,942	\$ 373,280	
Non-Fee Revenues		\$ 18,260				\$ 18,260	\$ 40,000	\$ 25,830	\$ 54,000	
Enhanced Collections		\$ 159,321				\$ 159,321	\$ 453,200	\$ 304,841	\$ 453,200	
Escheatment										
Prior Year Revenue	\$ 146,486					\$ 146,486		\$ 119,865		
County Program - Restricted		\$ 26,435				\$ 26,435	\$ 43,000	\$ 40,085	\$ 50,000	
Reimbursement Other	\$ 157,494	\$ 59,880				\$ 217,374	\$ 282,558	\$ 301,103	\$ 284,429	
Sale of Fixed Assets								\$ 2,925		
Other Miscellaneous	\$ 398					\$ 398	\$ 2,500	\$ 4,875		
	\$ 400,650	\$ 363,384				\$ 764,033	\$ 1,223,908	\$ 1,065,707	\$ 1,260,769	
<b>Total Revenues</b>	<b>\$ 16,939,897</b>	<b>\$ 2,531,590</b>	<b>\$ 172,429</b>			<b>\$ 19,643,916</b>	<b>\$ 20,129,280</b>	<b>\$ 17,686,091</b>	<b>\$ 17,697,459</b>	
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 7,486,093	\$ 11,154	\$ 67,989			\$ 7,565,236	\$ 10,228,003	\$ 9,584,676	\$ 9,639,721	
Temp Help	\$ 14,344					\$ 14,344		\$ 7,268		
Overtime	\$ 22,588					\$ 22,588				
Staff Benefits	\$ 4,409,006	\$ 12,438	\$ 59,229			\$ 4,480,673	\$ 6,355,845	\$ 5,348,554	\$ 5,735,183	
	\$ 11,932,030	\$ 23,592	\$ 127,219			\$ 12,082,841	\$ 16,583,848	\$ 14,940,498	\$ 15,374,904	
Operating Expenses and Equipment										
General Expense	\$ 325,888	\$ 534	\$ 107			\$ 326,530	\$ 449,300	\$ 359,020	\$ 509,896	
Printing	\$ 14,527					\$ 14,527	\$ 32,100	\$ 24,064	\$ 36,800	
Telecommunications	\$ 120,318					\$ 120,318	\$ 150,600	\$ 143,508	\$ 163,098	
Postage	\$ 21,154					\$ 21,154	\$ 75,000	\$ 61,577	\$ 105,000	
Insurance	\$ 7,770					\$ 7,770	\$ 8,600	\$ 7,138	\$ 7,500	
In-State Travel	\$ 4,277					\$ 4,277	\$ 10,000	\$ 846	\$ 16,000	
Out-of-State Travel										
Training	\$ 13,439					\$ 13,439	\$ 8,500	\$ 4,643		
Security Services	\$ 3,027	\$ 1,500				\$ 4,527	\$ 2,500	\$ 2,258	\$ 4,000	
Facility Operations	\$ 24,260	\$ 70,391				\$ 94,651	\$ 99,128	\$ 119,074	\$ 94,859	
Utilities										
Contracted Services	\$ 880,272	\$ 341,263	\$ 24,909			\$ 1,246,444	\$ 1,690,531	\$ 1,277,078	\$ 1,347,505	
Consulting and Professional Services	\$ 149,815					\$ 149,815	\$ 229,000	\$ 220,566	\$ 219,000	
Information Technology	\$ 210,032	\$ 243,162				\$ 453,194	\$ 446,675	\$ 471,078	\$ 494,009	
Major Equipment							\$ 40,000	\$ 291,138	\$ 301,739	
Other Items of Expense	\$ 1,434					\$ 1,434	\$ 3,000	\$ 3,544	\$ 4,500	
	\$ 1,776,214	\$ 656,851	\$ 25,015			\$ 2,458,080	\$ 3,244,934	\$ 2,985,532	\$ 3,303,906	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 54,882					\$ 54,882	\$ 93,500	\$ 45,340	\$ 108,000	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (25,444)		\$ 25,444			\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 257					\$ 257		\$ (10,234)		
	\$ 29,696		\$ 25,444			\$ 55,140	\$ 93,500	\$ 35,106	\$ 108,000	
<b>Total Expenditures</b>	<b>\$ 13,737,941</b>	<b>\$ 680,443</b>	<b>\$ 177,678</b>			<b>\$ 14,596,062</b>	<b>\$ 19,922,282</b>	<b>\$ 17,961,136</b>	<b>\$ 18,786,810</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,201,956	\$ 1,851,147	\$ (5,249)			\$ 5,047,855	\$ 206,998	\$ (275,045)	\$ (889,351)	
Operating Transfers In (Out)							\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 532,865	\$ 1,972,589	\$ 0			\$ 2,505,454	\$ 2,505,454	\$ 2,780,498	\$ 2,780,498	
Ending Balance (Deficit)	\$ 3,734,821	\$ 3,823,736	\$ (5,249)			\$ 7,553,308	\$ 2,712,452	\$ 2,505,454	\$ 1,891,148	

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 2021/22							2020/21		
	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	\$ 4,886,969	\$ 308,402			\$ 0	\$ 229	\$ 5,195,600	\$ 7,024,442	\$ 6,560,287	\$ 6,495,464
Traffic & Other Infractions	\$ 372,150	\$ 96,324					\$ 468,474	\$ 672,358	\$ 591,324	\$ 636,449
Other Criminal Cases	\$ 1,324,985	\$ 96,995					\$ 1,421,980	\$ 1,849,107	\$ 1,823,973	\$ 1,868,173
Civil	\$ 1,040,051	\$ 47,426					\$ 1,087,478	\$ 1,625,297	\$ 1,319,732	\$ 1,449,653
Family & Children Services	\$ 1,087,932	\$ 126,522			\$ 0		\$ 1,214,454	\$ 1,635,505	\$ 1,363,927	\$ 1,383,462
Probate, Guardianship & Mental Health Services	\$ 220,190	\$ 195					\$ 220,385	\$ 356,391	\$ 263,091	\$ 269,266
Juvenile Dependency Services	\$ 70,852						\$ 70,852	\$ 252,208	\$ 74,385	\$ 85,031
Juvenile Delinquency Services	\$ 62,742						\$ 62,742		\$ 25,410	\$ 89,095
Other Court Operations	\$ 148,410						\$ 148,410	\$ 188,414	\$ 186,590	\$ 178,192
Court Interpreters	\$ 443,312	\$ 66,852					\$ 510,164	\$ 840,468	\$ 711,674	\$ 950,001
Jury Services	\$ 233,823	\$ 24,753	\$ 54,882				\$ 313,458	\$ 490,255	\$ 359,890	\$ 492,303
Security										
Trial Court Operations Program	\$ 9,891,415	\$ 767,469	\$ 54,882		\$ 0	\$ 229	\$ 10,713,995	\$ 14,934,445	\$ 13,280,283	\$ 13,897,089
Enhanced Collections		\$ 212,081					\$ 212,081	\$ 453,200	\$ 304,841	\$ 453,200
Other Non-Court Operations									\$ 390	
Non-Court Operations Program		\$ 212,081					\$ 212,081	\$ 453,200	\$ 305,231	\$ 453,200
Executive Office	\$ 684,991	\$ 1,568					\$ 686,558	\$ 883,139	\$ 869,144	\$ 832,400
Fiscal Services	\$ 334,515	\$ 23,627					\$ 358,142	\$ 535,418	\$ 453,456	\$ 520,050
Human Resources	\$ 388,015	\$ 29,219				\$ 28	\$ 417,263	\$ 545,548	\$ 532,982	\$ 517,627
Business & Facilities Services		\$ 354,246					\$ 354,246	\$ 510,228	\$ 450,454	\$ 500,355
Information Technology	\$ 783,906	\$ 1,069,871					\$ 1,853,777	\$ 2,060,304	\$ 2,069,587	\$ 2,066,089
Court Administration Program	\$ 2,191,427	\$ 1,478,531				\$ 28	\$ 3,669,986	\$ 4,534,637	\$ 4,375,623	\$ 4,436,521
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 12,082,841</b>	<b>\$ 2,458,080</b>	<b>\$ 54,882</b>		<b>\$ 0</b>	<b>\$ 257</b>	<b>\$ 14,596,062</b>	<b>\$ 19,922,282</b>	<b>\$ 17,961,136</b>	<b>\$ 18,786,810</b>