

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

Signature of Presiding Judge or Court Executive

10/12/2023 | 2:33 PM PDT

Date

San Luis Obispo

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Luis Obispo

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	145.20	145.20			

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 September								2022/23
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,265,478)	\$ 5,276,406	\$ (38,984)				\$ 5,874	\$ (22,181)	\$ 211,786
Payroll	\$ 0							\$ 0	\$ 3,112
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ (225,310)
Trust							\$ (36,856)	\$ (36,856)	\$ (37,287)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 4,700
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 11,237,102						\$ 1,439,603	\$ 12,676,705	\$ 11,501,663
Total Cash and Cash Equivalents	\$ 5,980,175	\$ 5,276,406	\$ (38,984)				\$ 1,408,621	\$ 12,626,218	\$ 11,463,664
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ (1,601)	\$ 0						\$ (1,601)	\$ 0
Due From Other Courts									
Due From State	\$ 217,270	\$ 0	\$ 38,984					\$ 256,254	\$ 45,326
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,195							\$ 5,195	\$ 299
Total Receivables	\$ 220,865	\$ 0	\$ 38,984				\$ 0	\$ 259,848	\$ 45,625
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 6,201,039	\$ 5,276,406	\$ 0				\$ 1,408,621	\$ 12,886,066	\$ 11,509,289
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 70,910	\$ 0	\$ 0				\$ 0	\$ 70,910	\$ 571
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,195	\$ 5,195	\$ 299
Due to Other Courts									
Due to State	\$ 135,215	\$ 15,463	\$ 0					\$ 150,678	\$ 169,265
TC145 Liability							\$ 213,574	\$ 213,574	\$ 0
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 6,048	\$ 6,048	\$ 1,716
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 206,125	\$ 15,463	\$ 0				\$ 224,817	\$ 446,405	\$ 171,851
Civil							\$ 885,538	\$ 885,538	\$ 432,092
Criminal							\$ 194,090	\$ 194,090	\$ 190,340
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 89,988	\$ 89,988	\$ 62,459
Miscellaneous Trust									
Total Trust Deposits							\$ 1,169,616	\$ 1,169,616	\$ 684,891
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (33,735)							\$ (33,735)	\$ 96,881
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (33,735)							\$ (33,735)	\$ 96,881
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 21,295	\$ 173					\$ 14,188	\$ 35,655	\$ 29,690
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,356
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 21,295	\$ 173					\$ 14,188	\$ 35,655	\$ 31,046
Total Liabilities	\$ 193,685	\$ 15,635	\$ 0				\$ 1,408,621	\$ 1,617,941	\$ 984,669
Total Fund Balance	\$ 6,007,354	\$ 5,260,771	\$ 0					\$ 11,268,125	\$ 10,524,620
Total Liabilities and Fund Balance	\$ 6,201,039	\$ 5,276,406	\$ 0				\$ 1,408,621	\$ 12,886,066	\$ 11,509,289

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 2023/24									2022/23		
	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	\$ 9,007,160	\$ 13,369					\$ 9,020,528		\$ 8,652,697	\$ 17,747,874	
Improvement and Modernization Fund	\$ (29,030)						\$ (29,030)			\$ 35,047	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375		\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 246,284						\$ 246,284		\$ 232,704	\$ 927,961	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 610,438						\$ 610,438		\$ 21,694	\$ 928,571	
Other Miscellaneous		\$ 3,085,773					\$ 3,085,773		\$ 2,636,217	\$ 706,882	
	\$ 9,859,226	\$ 3,099,142					\$ 12,958,368		\$ 11,567,686	\$ 20,443,835	
Grants											
AB 1058 Commissioner/Facilitator			\$ (24)				\$ (24)			\$ 338,853	
Other Judicial Council Grants			\$ 1,323				\$ 1,323		\$ (14,450)	\$ 34,062	
Non-Judicial Council Grants											
			\$ 1,299				\$ 1,299		\$ (14,450)	\$ 372,915	
Other Financing Sources											
Interest Income	\$ 77,815	\$ 35,654					\$ 113,469		\$ 31,825	\$ 21,900	
Investment Income											
Donations											
Local Fees	\$ 19,372	\$ 32,092					\$ 51,464		\$ 37,093	\$ 264,000	
Non-Fee Revenues		\$ 12,819					\$ 12,819		\$ 3,860	\$ 21,000	
Enhanced Collections		\$ 24,112					\$ 24,112		\$ 0	\$ 353,200	
Escheatment											
Prior Year Revenue	\$ 447						\$ 447				
County Program - Restricted		\$ 3,691					\$ 3,691		\$ 3,379	\$ 42,935	
Reimbursement Other	\$ 0						\$ 0		\$ 29,690	\$ 373,238	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,957						\$ 1,957		\$ 122		
	\$ 99,591	\$ 108,368					\$ 207,959		\$ 105,969	\$ 1,076,273	
Total Revenues	\$ 9,958,818	\$ 3,207,510	\$ 1,299				\$ 13,167,626		\$ 11,659,205	\$ 21,893,023	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,493,119						\$ 2,493,119		\$ 2,233,547	\$ 11,751,998	
Temp Help	\$ 15,329						\$ 15,329		\$ 7,782		
Overtime	\$ 953						\$ 953		\$ (313)		
Staff Benefits	\$ 1,729,248		\$ (24)				\$ 1,729,223		\$ 1,441,880	\$ 7,488,913	
	\$ 4,238,649		\$ (24)				\$ 4,238,625		\$ 3,682,895	\$ 19,240,911	
Operating Expenses and Equipment											
General Expense	\$ 221,592						\$ 221,592		\$ 62,914	\$ 432,100	
Printing	\$ 5,329						\$ 5,329		\$ 4,291	\$ 29,100	
Telecommunications	\$ 14,003						\$ 14,003		\$ 15,270	\$ 174,300	
Postage	\$ 21,501						\$ 21,501		\$ 7,178	\$ 57,000	
Insurance	\$ 502						\$ 502			\$ 8,700	
In-State Travel	\$ 3,501						\$ 3,501		\$ 2,809	\$ 11,000	
Out-of-State Travel									\$ 0		
Training	\$ 880						\$ 880			\$ 7,000	
Security Services	\$ 1,198						\$ 1,198		\$ 727	\$ 2,800	
Facility Operations	\$ 5,583						\$ 5,583		\$ 17,192	\$ 58,800	
Utilities											
Contracted Services	\$ 172,109	\$ 56,580	\$ 1,323				\$ 230,011		\$ 225,868	\$ 1,759,054	
Consulting and Professional Services	\$ 337	\$ 0					\$ 337		\$ 1,503	\$ 643,425	
Information Technology	\$ 364,374	\$ 1,179					\$ 365,553		\$ 344,000	\$ 621,557	
Major Equipment	\$ 65,828						\$ 65,828				
Other Items of Expense	\$ 659						\$ 659		\$ 2,339	\$ 3,000	
	\$ 877,395	\$ 57,759	\$ 1,323				\$ 936,477		\$ 684,089	\$ 3,807,836	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,703						\$ 11,703		\$ 21,894	\$ 66,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (3,070)						\$ (3,070)				
	\$ 8,633						\$ 8,633		\$ 21,894	\$ 66,000	
Total Expenditures	\$ 5,124,678	\$ 57,759	\$ 1,299				\$ 5,183,735		\$ 4,388,878	\$ 23,114,747	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,834,140	\$ 3,149,751	\$ 0				\$ 7,983,891		\$ 7,270,327	\$ (1,221,724)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,173,214	\$ 2,111,020	\$ 0				\$ 3,284,234	\$ 3,284,234	\$ 3,254,293	\$ 3,254,293	
Ending Balance (Deficit)	\$ 6,007,354	\$ 5,260,771	\$ 0				\$ 11,268,125	\$ 3,284,234	\$ 10,524,620	\$ 2,032,569	

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 2023/24

2022/23

	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	\$ 1,704,286	\$ 95,764					\$ 1,800,050		\$ 1,515,997	\$ 8,230,365
Traffic & Other Infractions	\$ 121,938	\$ 31,610					\$ 153,547		\$ 135,436	\$ 689,416
Other Criminal Cases	\$ 403,264	\$ 39,946					\$ 443,210		\$ 373,902	\$ 2,243,879
Civil	\$ 419,890	\$ 3,884					\$ 423,774		\$ 360,116	\$ 1,831,403
Family & Children Services	\$ 367,427	\$ 64,000					\$ 431,427		\$ 415,596	\$ 2,007,615
Probate, Guardianship & Mental Health Services	\$ 76,291	\$ 25					\$ 76,316		\$ 80,484	\$ 471,848
Juvenile Dependency Services	\$ 57,216						\$ 57,216		\$ 47,831	\$ 240,600
Juvenile Delinquency Services									\$ 5,468	\$ 103,040
Other Court Operations	\$ 47,506						\$ 47,506		\$ 43,057	\$ 206,900
Court Interpreters	\$ 138,808	\$ 10,793					\$ 149,601		\$ 169,636	\$ 927,962
Jury Services	\$ 59,681	\$ 11,665	\$ 11,703				\$ 83,049		\$ 99,468	\$ 557,574
Security		\$ 0					\$ 0			
Trial Court Operations Program	\$ 3,396,306	\$ 257,686	\$ 11,703				\$ 3,665,696		\$ 3,246,990	\$ 17,510,602
Enhanced Collections		\$ 24,407					\$ 24,407		\$ 29,609	\$ 353,200
Other Non-Court Operations									\$ 121	
Non-Court Operations Program		\$ 24,407					\$ 24,407		\$ 29,730	\$ 353,200
Executive Office	\$ 313,085	\$ 2,561					\$ 315,646		\$ 211,526	\$ 1,094,875
Fiscal Services	\$ 100,047	\$ 9,533				\$ (3,070)	\$ 106,511		\$ 112,242	\$ 652,209
Human Resources	\$ 138,601	\$ 9,342					\$ 147,943		\$ 129,550	\$ 630,714
Business & Facilities Services		\$ 236,693					\$ 236,693		\$ 50,152	\$ 468,800
Information Technology	\$ 290,585	\$ 396,254					\$ 686,839		\$ 608,689	\$ 2,404,347
Court Administration Program	\$ 842,318	\$ 654,384				\$ (3,070)	\$ 1,493,632		\$ 1,112,158	\$ 5,250,945
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,238,625	\$ 936,477	\$ 11,703			\$ (3,070)	\$ 5,183,735		\$ 4,388,878	\$ 23,114,747