

## 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

1/17/2024 | 3:15 PM PST

---

Date

San Luis Obispo

---

Court

2023-24 Q2

---

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

---

Court

2023-24 Q2

---

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Luis Obispo

---

Court

2023-24 Q2

---

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	145.20	145.20	144.20		

<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 December									
Fiscal Year 2023/24									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						
<b>ASSETS</b>									
Operations	\$ (5,171,195)	\$ 5,225,014	\$ (122,489)				\$ 22,506	\$ (46,164)	\$ (30,855)
Payroll	\$ 0							\$ 0	\$ 10,686
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (23,311)	\$ (23,311)	\$ (146,726)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 3,550
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 9,735,061						\$ 1,788,014	\$ 11,523,075	\$ 10,470,144
Total Cash and Cash Equivalents	\$ 4,582,416	\$ 5,225,014	\$ (122,489)				\$ 1,787,210	\$ 11,472,151	\$ 10,311,799
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	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 24,929	\$ 0	\$ 122,489					\$ 147,418	\$ 198,748
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 943							\$ 943	\$ 431
Total Receivables	\$ 25,872	\$ 0	\$ 122,489				\$ 0	\$ 148,361	\$ 199,179
Prepaid Expenses - General	\$ 125,632							\$ 125,632	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 125,632							\$ 125,632	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,733,920	\$ 5,225,014	\$ 0				\$ 1,787,210	\$ 11,746,144	\$ 10,510,978
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 52,032	\$ 295	\$ 0				\$ 0	\$ 52,327	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 943	\$ 943	\$ 431
Due to Other Courts									\$ 0
Due to State	\$ 113,095	\$ 15,463	\$ 0					\$ 128,558	\$ 0
TC145 Liability							\$ 151,845	\$ 151,845	\$ 190,464
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 8,021	\$ 8,021	\$ 2,512
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 165,127	\$ 15,757	\$ 0				\$ 160,809	\$ 341,693	\$ 193,407
Civil							\$ 1,287,424	\$ 1,287,424	\$ 348,041
Criminal							\$ 219,382	\$ 219,382	\$ 144,790
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 105,407	\$ 105,407	\$ 64,619
Miscellaneous Trust									
Total Trust Deposits							\$ 1,612,213	\$ 1,612,213	\$ 557,449
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (34,832)							\$ (34,832)	\$ (41,704)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (1,867)							\$ (1,867)	\$ 2,478
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (36,699)							\$ (36,699)	\$ (39,226)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 21,713	\$ 173					\$ 14,188	\$ 36,073	\$ 29,943
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 21,713	\$ 173					\$ 14,188	\$ 36,073	\$ 29,943
Total Liabilities	\$ 150,141	\$ 15,930	\$ 0				\$ 1,787,210	\$ 1,953,280	\$ 741,574
Total Fund Balance	\$ 4,583,780	\$ 5,209,084	\$ 0					\$ 9,792,863	\$ 9,769,404
Total Liabilities and Fund Balance	\$ 4,733,920	\$ 5,225,014	\$ 0				\$ 1,787,210	\$ 11,746,144	\$ 10,510,978

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 12,485,963	\$ (3,348)					\$ 12,482,616	\$ 19,399,684	\$ 12,214,099	\$ 17,747,874	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 35,047		\$ 35,047	
Judges' Compensation (0150019)	\$ 48,750						\$ 48,750	\$ 97,500	\$ 48,750	\$ 97,500	
Court Interpreter (0150037)	\$ 478,142						\$ 478,142	\$ 802,424	\$ 463,236	\$ 927,961	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 940,077						\$ 940,077	\$ 1,100,733	\$ 253,925	\$ 928,571	
Other Miscellaneous	\$ 298,957	\$ 3,085,773					\$ 3,384,730	\$ 3,384,731	\$ 2,935,174	\$ 706,882	
	<b>\$ 14,251,889</b>	<b>\$ 3,082,426</b>					<b>\$ 17,334,315</b>	<b>\$ 24,820,119</b>	<b>\$ 15,915,184</b>	<b>\$ 20,443,835</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 122,489				\$ 122,489	\$ 308,224	\$ 111,203	\$ 338,853	
Other Judicial Council Grants			\$ 1,323				\$ 1,323	\$ 236,726	\$ 1,291	\$ 34,062	
Non-Judicial Council Grants											
			<b>\$ 123,812</b>				<b>\$ 123,812</b>	<b>\$ 544,950</b>	<b>\$ 112,493</b>	<b>\$ 372,915</b>	
Other Financing Sources											
Interest Income	\$ 174,881	\$ 92,694					\$ 267,575	\$ 238,938	\$ 134,700	\$ 21,900	
Investment Income											
Donations											
Local Fees	\$ 31,733	\$ 74,498					\$ 106,231	\$ 261,057	\$ 95,585	\$ 264,000	
Non-Fee Revenues		\$ 12,819					\$ 12,819	\$ 48,382	\$ 9,000	\$ 21,000	
Enhanced Collections	\$ 1,085	\$ 27,297					\$ 28,382	\$ 182,000	\$ 84,413	\$ 353,200	
Escheatment											
Prior Year Revenue	\$ (21,988)	\$ 277	\$ (24)				\$ (21,735)		\$ 36,587		
County Program - Restricted		\$ 13,358					\$ 13,358	\$ 43,000	\$ 13,541	\$ 42,935	
Reimbursement Other	\$ 6,054						\$ 6,054	\$ 307,572	\$ 56,085	\$ 373,238	
Sale of Fixed Assets											
Other Miscellaneous	\$ 83						\$ 83		\$ 255		
	<b>\$ 191,848</b>	<b>\$ 220,942</b>	<b>\$ (24)</b>				<b>\$ 412,766</b>	<b>\$ 1,080,949</b>	<b>\$ 430,167</b>	<b>\$ 1,076,273</b>	
<b>Total Revenues</b>	<b>\$ 14,443,737</b>	<b>\$ 3,303,368</b>	<b>\$ 123,788</b>				<b>\$ 17,870,893</b>	<b>\$ 26,446,018</b>	<b>\$ 16,457,844</b>	<b>\$ 21,893,023</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 5,667,625		\$ 52,879				\$ 5,720,505	\$ 12,218,659	\$ 5,245,140	\$ 11,751,998	
Temp Help	\$ 28,924						\$ 28,924		\$ 15,522		
Overtime	\$ 1,576						\$ 1,576		\$ 8,809		
Staff Benefits	\$ 3,636,854		\$ 47,845				\$ 3,684,699	\$ 7,943,221	\$ 3,152,218	\$ 7,488,913	
	<b>\$ 9,334,979</b>		<b>\$ 100,725</b>				<b>\$ 9,435,703</b>	<b>\$ 20,161,880</b>	<b>\$ 8,421,690</b>	<b>\$ 19,240,911</b>	
Operating Expenses and Equipment											
General Expense	\$ 448,025						\$ 448,025	\$ 1,076,211	\$ 200,369	\$ 432,100	
Printing	\$ 12,726						\$ 12,726	\$ 35,600	\$ 14,048	\$ 29,100	
Telecommunications	\$ 34,677						\$ 34,677	\$ 141,187	\$ 32,862	\$ 174,300	
Postage	\$ 48,220						\$ 48,220	\$ 94,000	\$ 18,678	\$ 57,000	
Insurance	\$ 10,076						\$ 10,076	\$ 8,500	\$ 7,797	\$ 8,700	
In-State Travel	\$ 12,499		\$ 1,620				\$ 14,118	\$ 15,700	\$ 10,362	\$ 11,000	
Out-of-State Travel									\$ 0		
Training	\$ 3,824						\$ 3,824	\$ 6,250	\$ 2,650	\$ 7,000	
Security Services	\$ 2,070						\$ 2,070	\$ 3,300	\$ 1,452	\$ 2,800	
Facility Operations	\$ 48,610						\$ 48,610	\$ 475,802	\$ 33,413	\$ 58,800	
Utilities											
Contracted Services	\$ 480,291	\$ 111,134	\$ 1,323				\$ 592,748	\$ 1,627,935	\$ 589,534	\$ 1,759,054	
Consulting and Professional Services	\$ 50,948	\$ 0					\$ 50,948	\$ 802,138	\$ 162,217	\$ 643,425	
Information Technology	\$ 437,248	\$ 45,504					\$ 482,752	\$ 650,089	\$ 401,778	\$ 621,557	
Major Equipment	\$ 65,828	\$ 48,666					\$ 114,494	\$ 199,023			
Other Items of Expense	\$ 1,287						\$ 1,287	\$ 5,200	\$ 3,085	\$ 3,000	
	<b>\$ 1,656,328</b>	<b>\$ 205,304</b>	<b>\$ 2,943</b>				<b>\$ 1,864,574</b>	<b>\$ 5,140,935</b>	<b>\$ 1,478,243</b>	<b>\$ 3,807,836</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 65,427						\$ 65,427	\$ 70,000	\$ 42,800	\$ 66,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,145)		\$ 20,145				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (3,418)		\$ (24)				\$ (3,442)		\$ 0		
	<b>\$ 41,864</b>		<b>\$ 20,121</b>				<b>\$ 61,985</b>	<b>\$ 70,000</b>	<b>\$ 42,800</b>	<b>\$ 66,000</b>	
<b>Total Expenditures</b>	<b>\$ 11,033,171</b>	<b>\$ 205,304</b>	<b>\$ 123,788</b>				<b>\$ 11,362,263</b>	<b>\$ 25,372,815</b>	<b>\$ 9,942,733</b>	<b>\$ 23,114,747</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,410,566	\$ 3,098,064	\$ 0				\$ 6,508,630	\$ 1,073,203	\$ 6,515,111	\$ (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)	\$ 4,583,780	\$ 5,209,084	\$ 0				\$ 9,792,863	\$ 4,357,437	\$ 9,769,404	\$ 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 December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,741,723	\$ 212,991			\$ 0		\$ 3,954,714	\$ 8,805,035	\$ 3,451,458	\$ 8,230,365
Traffic & Other Infractions	\$ 270,174	\$ 84,017					\$ 354,191	\$ 624,935	\$ 321,824	\$ 689,416
Other Criminal Cases	\$ 888,904	\$ 72,033					\$ 960,937	\$ 2,620,040	\$ 922,802	\$ 2,243,879
Civil	\$ 940,298	\$ 11,587					\$ 951,885	\$ 2,093,137	\$ 835,086	\$ 1,831,403
Family & Children Services	\$ 848,610	\$ 117,818			\$ 0	\$ (24)	\$ 966,404	\$ 2,028,518	\$ 953,402	\$ 2,007,615
Probate, Guardianship & Mental Health Services	\$ 168,885	\$ 25					\$ 168,910	\$ 488,819	\$ 198,256	\$ 471,848
Juvenile Dependency Services	\$ 124,936						\$ 124,936	\$ 401,762	\$ 110,695	\$ 240,600
Juvenile Delinquency Services								\$ 5,468	\$ 103,040	
Other Court Operations	\$ 103,359						\$ 103,359	\$ 215,543	\$ 97,364	\$ 206,900
Court Interpreters	\$ 315,713	\$ 73,914					\$ 389,626	\$ 802,425	\$ 356,277	\$ 927,962
Jury Services	\$ 111,836	\$ 48,160	\$ 65,427				\$ 225,423	\$ 273,580	\$ 219,900	\$ 557,574
Security		\$ 0				\$ 0	\$ 0			
Trial Court Operations Program	\$ 7,514,437	\$ 620,545	\$ 65,427		\$ 0	\$ (24)	\$ 8,200,384	\$ 18,353,794	\$ 7,472,532	\$ 17,510,602
Enhanced Collections		\$ 31,283					\$ 31,283	\$ 182,000	\$ 96,439	\$ 353,200
Other Non-Court Operations									\$ 121	
Non-Court Operations Program		\$ 31,283					\$ 31,283	\$ 182,000	\$ 96,561	\$ 353,200
Executive Office	\$ 700,394	\$ 4,161					\$ 704,554	\$ 1,447,420	\$ 517,294	\$ 1,094,875
Fiscal Services	\$ 244,281	\$ 21,090				\$ (1,720)	\$ 263,651	\$ 511,483	\$ 258,320	\$ 652,209
Human Resources	\$ 302,873	\$ 28,324					\$ 331,197	\$ 782,393	\$ 296,067	\$ 630,714
Business & Facilities Services		\$ 500,903				\$ (1,698)	\$ 499,205	\$ 1,141,890	\$ 181,338	\$ 468,800
Information Technology	\$ 673,718	\$ 658,269					\$ 1,331,987	\$ 2,953,835	\$ 1,120,621	\$ 2,404,347
Court Administration Program	\$ 1,921,267	\$ 1,212,746				\$ (3,418)	\$ 3,130,595	\$ 6,837,021	\$ 2,373,639	\$ 5,250,945
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,435,703	\$ 1,864,574	\$ 65,427		\$ 0	\$ (3,442)	\$ 11,362,263	\$ 25,372,815	\$ 9,942,733	\$ 23,114,747