

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
Michael Powell

4/19/2024 | 2:14 PM PDT

Date

San Luis Obispo

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Luis Obispo

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	145.20	145.20	144.20	143.20	

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 March								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (5,206,756)	\$ 5,079,320	\$ (118,973)				\$ 6,881	\$ (239,528)	\$ (76,881)	
Payroll	\$ 1,105							\$ 1,105	\$ 5,002	
Jury										
Revolving	\$ 15,000							\$ 15,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (371,953)	\$ (371,953)	\$ (50,267)	
Credit Card										
Cash on Hand	\$ 3,550							\$ 3,550	\$ 3,550	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 7,753,575						\$ 1,845,304	\$ 9,598,879	\$ 9,207,342	
Total Cash and Cash Equivalents	\$ 2,566,474	\$ 5,079,320	\$ (118,973)				\$ 1,480,232	\$ 9,007,054	\$ 9,093,746	
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	\$ (120)	\$ 0						\$ (120)	\$ 0	
Due From Other Courts										
Due From State	\$ 76,002	\$ 0	\$ 117,739					\$ 193,741	\$ 66,336	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 1,343							\$ 1,343	\$ 897	
Total Receivables	\$ 77,225	\$ 0	\$ 117,739				\$ 0	\$ 194,964	\$ 67,233	
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	\$ 2,769,332	\$ 5,079,320	\$ (1,234)				\$ 1,480,232	\$ 9,327,650	\$ 9,160,978	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 2,800	\$ 0	\$ 0				\$ 0	\$ 2,800	\$ 224	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,343	\$ 1,343	\$ 897	
Due to Other Courts									\$ 0	
Due to State	\$ 355	\$ 285	\$ 0					\$ 640	\$ 0	
TC145 Liability							\$ 224,089	\$ 224,089	\$ 184,457	
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 8,206	\$ 8,206	\$ 3,937	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 3,155	\$ 285	\$ 0				\$ 233,639	\$ 237,078	\$ 189,515	
Civil							\$ 795,159	\$ 795,159	\$ 375,803	
Criminal							\$ 332,986	\$ 332,986	\$ 373,775	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 104,201	\$ 104,201	\$ 68,900	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,232,346	\$ 1,232,346	\$ 818,478	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (48,262)							\$ (48,262)	\$ (24,466)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing									\$ 0	
Total Payroll Liabilities	\$ (48,262)							\$ (48,262)	\$ (24,466)	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 22,138	\$ 0					\$ 14,248	\$ 36,386	\$ 31,637	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 12,352	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 22,138	\$ 0					\$ 14,248	\$ 36,386	\$ 43,989	
Total Liabilities	\$ (22,969)	\$ 285	\$ 0				\$ 1,480,232	\$ 1,457,548	\$ 1,027,516	
Total Fund Balance	\$ 2,792,301	\$ 5,079,035	\$ (1,234)					\$ 7,870,102	\$ 8,133,463	
Total Liabilities and Fund Balance	\$ 2,769,332	\$ 5,079,320	\$ (1,234)				\$ 1,480,232	\$ 9,327,650	\$ 9,160,978	

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 March											
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	\$ 15,053,486	\$ 36,561					\$ 15,090,048	\$ 19,399,684	\$ 14,806,602	\$ 17,747,874	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 35,047	\$ 0	\$ 35,047	
Judges' Compensation (0150019)	\$ 73,125						\$ 73,125	\$ 97,500	\$ 73,125	\$ 97,500	
Court Interpreter (0150037)	\$ 710,000						\$ 710,000	\$ 802,424	\$ 693,767	\$ 927,961	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,455,139						\$ 1,455,139	\$ 1,100,733	\$ 637,726	\$ 928,571	
Other Miscellaneous	\$ 298,957	\$ 3,085,773					\$ 3,384,730	\$ 3,384,731	\$ 2,935,174	\$ 706,882	
	\$ 17,590,707	\$ 3,122,335					\$ 20,713,042	\$ 24,820,119	\$ 19,146,393	\$ 20,443,835	
Grants											
AB 1058 Commissioner/Facilitator			\$ 157,425				\$ 157,425	\$ 308,224	\$ 168,237	\$ 338,853	
Other Judicial Council Grants			\$ 1,323				\$ 1,323	\$ 236,726	\$ 19,056	\$ 34,062	
Non-Judicial Council Grants											
			\$ 158,748				\$ 158,748	\$ 544,950	\$ 187,293	\$ 372,915	
Other Financing Sources											
Interest Income	\$ 217,023	\$ 175,476					\$ 392,500	\$ 238,938	\$ 237,703	\$ 21,900	
Investment Income											
Donations											
Local Fees	\$ 55,138	\$ 111,860					\$ 166,999	\$ 261,057	\$ 149,656	\$ 264,000	
Non-Fee Revenues		\$ 16,824					\$ 16,824	\$ 48,382	\$ 9,000	\$ 21,000	
Enhanced Collections	\$ 5,215	\$ 41,681					\$ 46,896	\$ 182,000	\$ 105,876	\$ 353,200	
Escheatment									\$ 2,159		
Prior Year Revenue	\$ (16,155)	\$ 278	\$ (24)				\$ (15,901)		\$ 41,777		
County Program - Restricted		\$ 24,033					\$ 24,033	\$ 43,000	\$ 22,763	\$ 42,935	
Reimbursement Other	\$ 86,138	\$ 0					\$ 86,137	\$ 307,572	\$ 137,278	\$ 373,238	
Sale of Fixed Assets											
Other Miscellaneous	\$ 887						\$ 887		\$ 1,468		
	\$ 348,246	\$ 370,152	\$ (24)				\$ 718,374	\$ 1,080,949	\$ 707,681	\$ 1,076,273	
Total Revenues	\$ 17,938,953	\$ 3,492,487	\$ 158,724				\$ 21,590,164	\$ 26,446,018	\$ 20,041,368	\$ 21,893,023	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,504,050		\$ 67,102				\$ 8,571,153	\$ 12,218,659	\$ 7,937,029	\$ 11,751,998	
Temp Help	\$ 32,872						\$ 32,872		\$ 15,522		
Overtime	\$ 1,576						\$ 1,576		\$ 10,190		
Staff Benefits	\$ 5,444,583		\$ 62,735				\$ 5,507,319	\$ 7,943,221	\$ 4,823,459	\$ 7,488,913	
	\$ 13,983,081		\$ 129,838				\$ 14,112,919	\$ 20,161,880	\$ 12,786,200	\$ 19,240,911	
Operating Expenses and Equipment											
General Expense	\$ 602,517						\$ 602,517	\$ 1,076,211	\$ 323,187	\$ 432,100	
Printing	\$ 20,674						\$ 20,674	\$ 35,600	\$ 20,572	\$ 29,100	
Telecommunications	\$ 85,002						\$ 85,002	\$ 141,187	\$ 54,051	\$ 174,300	
Postage	\$ 71,752						\$ 71,752	\$ 94,000	\$ 68,914	\$ 57,000	
Insurance	\$ 10,007						\$ 10,007	\$ 8,500	\$ 8,429	\$ 8,700	
In-State Travel	\$ 20,274		\$ 2,854				\$ 23,127	\$ 15,700	\$ 15,898	\$ 11,000	
Out-of-State Travel									\$ 0		
Training	\$ 9,274						\$ 9,274	\$ 6,250	\$ 8,293	\$ 7,000	
Security Services	\$ 2,857						\$ 2,857	\$ 3,300	\$ 1,761	\$ 2,800	
Facility Operations	\$ 56,941						\$ 56,941	\$ 475,802	\$ 55,564	\$ 58,800	
Utilities											
Contracted Services	\$ 716,814	\$ 178,754	\$ 1,323				\$ 896,891	\$ 1,627,935	\$ 973,864	\$ 1,759,054	
Consulting and Professional Services	\$ 113,038	\$ 251,252					\$ 364,290	\$ 802,138	\$ 297,695	\$ 643,425	
Information Technology	\$ 477,016	\$ 45,799					\$ 522,815	\$ 650,089	\$ 436,008	\$ 621,557	
Major Equipment	\$ 87,252	\$ 48,666					\$ 135,918	\$ 199,023	\$ 53,405		
Other Items of Expense	\$ 2,404						\$ 2,404	\$ 5,200	\$ 3,513	\$ 3,000	
	\$ 2,275,822	\$ 524,471	\$ 4,177				\$ 2,804,469	\$ 5,140,935	\$ 2,321,153	\$ 3,807,836	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 89,899						\$ 89,899	\$ 70,000	\$ 54,845	\$ 66,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,968)		\$ 25,968				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (2,968)		\$ (24)				\$ (2,992)		\$ 0		
	\$ 60,963		\$ 25,943				\$ 86,907	\$ 70,000	\$ 54,845	\$ 66,000	
Total Expenditures	\$ 16,319,866	\$ 524,471	\$ 159,958				\$ 17,004,295	\$ 25,372,815	\$ 15,162,198	\$ 23,114,747	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,619,087	\$ 2,968,016	\$ (1,234)				\$ 4,585,868	\$ 1,073,203	\$ 4,879,170	\$ (1,221,724)	
Operating Transfers In (Out)									\$ 0		
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)	\$ 2,792,301	\$ 5,079,035	\$ (1,234)				\$ 7,870,102	\$ 4,357,437	\$ 8,133,463	\$ 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 March										
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	\$ 5,617,844	\$ 351,378				\$ 0	\$ 5,969,221	\$ 8,805,035	\$ 5,358,730	\$ 8,230,365
Traffic & Other Infractions	\$ 404,619	\$ 121,131					\$ 525,750	\$ 624,935	\$ 499,772	\$ 689,416
Other Criminal Cases	\$ 1,330,569	\$ 350,457					\$ 1,681,026	\$ 2,620,040	\$ 1,421,065	\$ 2,243,879
Civil	\$ 1,394,371	\$ 22,493					\$ 1,416,864	\$ 2,093,137	\$ 1,270,728	\$ 1,831,403
Family & Children Services	\$ 1,278,451	\$ 172,970			\$ 0	\$ (24)	\$ 1,451,397	\$ 2,028,518	\$ 1,405,325	\$ 2,007,615
Probate, Guardianship & Mental Health Services	\$ 225,194	\$ 2,025					\$ 227,219	\$ 488,819	\$ 303,070	\$ 471,848
Juvenile Dependency Services	\$ 181,375						\$ 181,375	\$ 401,762	\$ 167,432	\$ 240,600
Juvenile Delinquency Services								\$ 5,468	\$ 103,040	
Other Court Operations	\$ 152,507						\$ 152,507	\$ 215,543	\$ 146,919	\$ 206,900
Court Interpreters	\$ 473,351	\$ 131,296				\$ 450	\$ 605,096	\$ 802,425	\$ 527,632	\$ 927,962
Jury Services	\$ 162,330	\$ 62,216	\$ 89,899				\$ 314,444	\$ 273,580	\$ 329,500	\$ 557,574
Security		\$ 30,105				\$ 0	\$ 30,105			
Trial Court Operations Program	\$ 11,220,610	\$ 1,244,071	\$ 89,899		\$ 0	\$ 426	\$ 12,555,006	\$ 18,353,794	\$ 11,435,639	\$ 17,510,602
Enhanced Collections		\$ 42,240					\$ 42,240	\$ 182,000	\$ 119,437	\$ 353,200
Other Non-Court Operations									\$ (73)	
Non-Court Operations Program		\$ 42,240					\$ 42,240	\$ 182,000	\$ 119,363	\$ 353,200
Executive Office	\$ 1,043,077	\$ 7,111					\$ 1,050,188	\$ 1,447,420	\$ 812,681	\$ 1,094,875
Fiscal Services	\$ 371,883	\$ 34,482				\$ (1,720)	\$ 404,645	\$ 511,483	\$ 391,110	\$ 652,209
Human Resources	\$ 463,865	\$ 31,986					\$ 495,851	\$ 782,393	\$ 450,341	\$ 630,714
Business & Facilities Services		\$ 626,279				\$ (1,698)	\$ 624,581	\$ 1,141,890	\$ 352,877	\$ 468,800
Information Technology	\$ 1,013,484	\$ 818,299					\$ 1,831,783	\$ 2,953,835	\$ 1,600,188	\$ 2,404,347
Court Administration Program	\$ 2,892,309	\$ 1,518,158				\$ (3,418)	\$ 4,407,049	\$ 6,837,021	\$ 3,607,196	\$ 5,250,945
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,112,919	\$ 2,804,469	\$ 89,899		\$ 0	\$ (2,992)	\$ 17,004,295	\$ 25,372,815	\$ 15,162,198	\$ 23,114,747