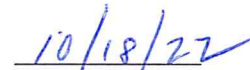


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

San Luis Obispo

Court

FY2022-2023 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

FY2022-2023 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo

Court

FY2022-2023 1st QTR

Fiscal Year and Ending Quarter

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

¹ 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 September											
Fiscal Year 2022/23											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	2021/22	
	General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant								
ASSETS											
Operations	\$ (4,249,403)	\$ 4,515,293	\$ (61,066)				\$ 6,962	\$ 211,786	\$ (25,638)		
Payroll	\$ 3,112							\$ 3,112	\$ 28		
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000		
Other Distribution											
Civil Filing Fees							\$ (225,310)	\$ (225,310)	\$ 0		
Trust							\$ (37,287)	\$ (37,287)	\$ (78,439)		
Credit Card											
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,700		
Cash with County											
Cash Outside of the JCC											
Cash Equivalents	\$ 10,547,449						\$ 954,214	\$ 11,501,663	\$ 7,544,892		
Total Cash and Cash Equivalents	\$ 6,310,858	\$ 4,515,293	\$ (61,066)				\$ 698,579	\$ 11,463,664	\$ 7,450,543		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Receivable - General											
Dishonored Checks	\$ 0							\$ 0	\$ 0		
Due From Employee											
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	\$ 0	\$ 0	\$ 45,326					\$ 45,326	\$ 10,881		
Trust Due To/From							\$ 0	\$ 0	\$ 0		
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From	\$ 299							\$ 299	\$ 2		
Total Receivables	\$ 299	\$ 0	\$ 45,326				\$ 0	\$ 45,625	\$ 10,883		
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 6,311,158	\$ 4,515,293	\$ (15,741)				\$ 698,579	\$ 11,509,289	\$ 7,461,426		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 571	\$ 0	\$ 0				\$ 0	\$ 571	\$ 2,747		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 299	\$ 299	\$ 2		
Due to Other Courts	\$ 0							\$ 0	\$ 0		
Due to State	\$ 169,265		\$ 0					\$ 169,265	\$ 12,844		
TC145 Liability								\$ 0	\$ 214,784		
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax											
Interest							\$ 1,716	\$ 1,716	\$ 6		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 169,836	\$ 0	\$ 0				\$ 2,015	\$ 171,851	\$ 230,382		
Civil							\$ 432,092	\$ 432,092	\$ 863,664		
Criminal							\$ 190,340	\$ 190,340	\$ 141,359		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 62,459	\$ 62,459	\$ 59,766		
Miscellaneous Trust											
Total Trust Deposits							\$ 684,891	\$ 684,891	\$ 1,064,789		
Accrued Payroll	\$ 0							\$ 0	\$ 0		
Benefits Payable	\$ 96,881							\$ 96,881	\$ (26,472)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ 0		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ 96,881							\$ 96,881	\$ (26,472)		
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0		
Liabilities For Deposits	\$ 19,374						\$ 10,317	\$ 29,690	\$ 28,972		
Jury Fees - Non-Interest							\$ 1,356	\$ 1,356	\$ 1,942		
Fees - Partial Payment & Overpayment											
Uncleared Collections											
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 19,374	\$ 0					\$ 11,673	\$ 31,046	\$ 30,914		
Total Liabilities	\$ 286,090	\$ 0	\$ 0				\$ 698,579	\$ 984,669	\$ 1,299,614		
Total Fund Balance	\$ 6,025,067	\$ 4,515,293	\$ (15,741)					\$ 10,524,620	\$ 6,161,812		
Total Liabilities and Fund Balance	\$ 6,311,158	\$ 4,515,293	\$ (15,741)				\$ 698,579	\$ 11,509,289	\$ 7,461,426		

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 2022/23											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,639,491	\$ 13,206					\$ 8,652,697		\$ 7,096,010	\$ 16,494,872	
Improvement and Modernization Fund									\$ 322,806	\$ 321,401	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375		\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 232,704						\$ 232,704		\$ 165,125	\$ 697,704	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 21,694						\$ 21,694		\$ 86,673	\$ 725,938	
Other Miscellaneous		\$ 2,636,217					\$ 2,636,217			\$ 298,957	
	\$ 8,918,264	\$ 2,649,422					\$ 11,567,686		\$ 7,694,989	\$ 18,636,372	
Grants											
AB 1058 Commissioner/Facilitator									\$ 10,881	\$ 240,000	
Other Judicial Council Grants				\$ (14,450)			\$ (14,450)		\$ 2,629	\$ 29,000	
Non-Judicial Council Grants				\$ (14,450)			\$ (14,450)			\$ 269,000	
Other Financing Sources											
Interest Income	\$ 22,168	\$ 9,656					\$ 31,825		\$ 17	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 15,576	\$ 21,517					\$ 37,093		\$ 43,379	\$ 367,650	
Non-Fee Revenues		\$ 3,860					\$ 3,860		\$ 5,922	\$ 40,000	
Enhanced Collections		\$ 0					\$ 0		\$ 17,127	\$ 453,200	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,379					\$ 3,379		\$ 7,010	\$ 43,000	
Reimbursement Other	\$ 0	\$ 29,690					\$ 29,690		\$ 49,636	\$ 282,558	
Sale of Fixed Assets											
Other Miscellaneous	\$ 122						\$ 122		\$ 106	\$ 2,500	
	\$ 37,866	\$ 68,103					\$ 105,969		\$ 123,197	\$ 1,223,908	
Total Revenues	\$ 8,956,130	\$ 2,717,525	\$ (14,450)				\$ 11,659,205		\$ 7,831,695	\$ 20,129,280	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,232,953	\$ 594					\$ 2,233,547		\$ 1,946,394	\$ 10,228,003	
Temp Help	\$ 7,782						\$ 7,782		\$ 4,670		
Overtime	\$ (313)						\$ (313)		\$ 4,193		
Staff Benefits	\$ 1,440,967	\$ 913					\$ 1,441,880		\$ 1,319,150	\$ 6,355,845	
	\$ 3,681,389	\$ 1,507					\$ 3,682,895		\$ 3,274,406	\$ 16,583,848	
Operating Expenses and Equipment											
General Expense	\$ 60,059	\$ 2,854					\$ 62,914		\$ 66,343	\$ 449,300	
Printing	\$ 4,291						\$ 4,291		\$ 3,866	\$ 32,100	
Telecommunications	\$ 15,270						\$ 15,270		\$ 28,958	\$ 150,600	
Postage	\$ 7,178						\$ 7,178		\$ 4,912	\$ 75,000	
Insurance									\$ 110	\$ 8,600	
In-State Travel	\$ 2,809						\$ 2,809		\$ 253	\$ 10,000	
Out-of-State Travel	\$ 0						\$ 0				
Training									\$ 2,062	\$ 8,500	
Security Services	\$ 515	\$ 211					\$ 727		\$ 1,072	\$ 2,500	
Facility Operations	\$ 4,234	\$ 12,958					\$ 17,192		\$ 19,560	\$ 99,128	
Utilities											
Contracted Services	\$ 166,005	\$ 58,572	\$ 1,291				\$ 225,868		\$ 400,322	\$ 1,690,531	
Consulting and Professional Services	\$ 1,503	\$ 0					\$ 1,503		\$ 33,443	\$ 229,000	
Information Technology	\$ 92,723	\$ 251,277					\$ 344,000		\$ 324,126	\$ 446,675	
Major Equipment										\$ 40,000	
Other Items of Expense	\$ 2,339						\$ 2,339		\$ 182	\$ 3,000	
	\$ 356,926	\$ 325,873	\$ 1,291				\$ 684,089		\$ 885,209	\$ 3,244,934	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,894						\$ 21,894		\$ 15,722	\$ 93,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment											
	\$ 21,894						\$ 21,894		\$ 15,722	\$ 93,500	
Total Expenditures	\$ 4,060,208	\$ 327,379	\$ 1,291				\$ 4,388,878		\$ 4,175,337	\$ 19,922,282	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,895,921	\$ 2,390,146	\$ (15,741)				\$ 7,270,327		\$ 3,656,359	\$ 206,998	
Operating Transfers In (Out)										\$ 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)	\$ 6,025,067	\$ 4,515,293	\$ (15,741)				\$ 10,524,620	\$ 3,254,293	\$ 6,161,812	\$ 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 September									
	Fiscal Year 2022/23							2021/22		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,449,044	\$ 66,953					\$ 1,515,997		\$ 1,429,178	\$ 7,024,442
Traffic & Other Infractions	\$ 114,820	\$ 20,616					\$ 135,436		\$ 129,734	\$ 672,358
Other Criminal Cases	\$ 341,506	\$ 32,396					\$ 373,902		\$ 420,807	\$ 1,849,107
Civil	\$ 348,577	\$ 11,539					\$ 360,116		\$ 280,728	\$ 1,625,297
Family & Children Services	\$ 347,518	\$ 68,078					\$ 415,596		\$ 315,416	\$ 1,635,505
Probate, Guardianship & Mental Health Services	\$ 80,464	\$ 20					\$ 80,484		\$ 35,072	\$ 356,391
Juvenile Dependency Services	\$ 47,831						\$ 47,831		\$ 21,463	\$ 252,208
Juvenile Delinquency Services	\$ 5,468						\$ 5,468		\$ 10,210	
Other Court Operations	\$ 43,057						\$ 43,057		\$ 40,899	\$ 188,414
Court Interpreters	\$ 144,512	\$ 25,124					\$ 169,636		\$ 149,717	\$ 840,468
Jury Services	\$ 75,182	\$ 2,392	\$ 21,894				\$ 99,468		\$ 83,734	\$ 490,255
Security										
Trial Court Operations Program	\$ 2,997,978	\$ 227,119	\$ 21,894				\$ 3,246,990		\$ 2,916,958	\$ 14,934,445
Enhanced Collections		\$ 29,609					\$ 29,609		\$ 40,032	\$ 453,200
Other Non-Court Operations		\$ 121					\$ 121			
Non-Court Operations Program		\$ 29,730					\$ 29,730		\$ 40,032	\$ 453,200
Executive Office	\$ 210,553	\$ 973					\$ 211,526		\$ 189,780	\$ 883,139
Fiscal Services	\$ 105,329	\$ 6,913					\$ 112,242		\$ 97,597	\$ 535,418
Human Resources	\$ 122,062	\$ 7,488					\$ 129,550		\$ 120,973	\$ 545,548
Business & Facilities Services		\$ 50,152					\$ 50,152		\$ 75,841	\$ 510,228
Information Technology	\$ 246,973	\$ 361,715					\$ 608,689		\$ 734,156	\$ 2,060,304
Court Administration Program	\$ 684,918	\$ 427,240					\$ 1,112,158		\$ 1,218,347	\$ 4,534,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,682,895	\$ 684,089	\$ 21,894				\$ 4,388,878		\$ 4,175,337	\$ 19,922,282