

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.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 June							
		Fiscal Year 2024/25							2023/24
	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						
ASSETS									
Operations	\$ (2,859,005)	\$ 2,823,364	\$ 0				\$ 37,566	\$ 1,926	\$ (71,820)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (198,702)	\$ (198,702)	\$ 107,759
Credit Card									
Cash on Hand	\$ 3,715							\$ 3,715	\$ 3,550
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 3,907,985						\$ 5,513,318	\$ 9,421,303	\$ 7,941,013
Total Cash and Cash Equivalents	\$ 1,067,696	\$ 2,823,364	\$ 0				\$ 5,352,182	\$ 9,243,242	\$ 7,995,501
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,106	\$ 26,409						\$ 30,515	\$ 4,467
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 314
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 96,632							\$ 96,632	\$ 145,721
Due From Other Governments	\$ 6,499	\$ 95,271						\$ 101,770	\$ 102,939
Due From Other Courts									
Due From State	\$ 570,762	\$ 28,182	\$ 60,903					\$ 659,847	\$ 1,049,427
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,797							\$ 1,797	\$ 2,841
Total Receivables	\$ 679,795	\$ 149,862	\$ 60,903				\$ 0	\$ 890,560	\$ 1,305,708
Prepaid Expenses - General	\$ 0							\$ 0	\$ 8,857
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 8,857
Other Assets									
Total Other Assets									
Total Assets	\$ 1,747,491	\$ 2,973,226	\$ 60,903				\$ 5,352,182	\$ 10,133,802	\$ 9,310,067
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 110,345	\$ 55,025	\$ 0					\$ 165,369	\$ 85,846
Accounts Payable - General	\$ 1,263	\$ 0	\$ 0				\$ 0	\$ 1,263	\$ 475
Due to Other Funds	\$ 0	\$ 35,729	\$ 60,903				\$ 1,797	\$ 98,429	\$ 148,562
Due to Other Courts									
Due to State	\$ 45,008	\$ 249,352	\$ 0					\$ 294,360	\$ 2,927,773
TC145 Liability							\$ 269,146	\$ 269,146	\$ 238,537
Due to Other Governments	\$ 58,605	\$ 147,110	\$ 0					\$ 205,714	\$ 176,313
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 851	\$ 851	\$ 969
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 215,220	\$ 487,215	\$ 60,903				\$ 271,794	\$ 1,035,132	\$ 3,578,475
Civil							\$ 4,415,313	\$ 4,415,313	\$ 939,469
Criminal							\$ 400,429	\$ 400,429	\$ 328,345
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 242,985	\$ 242,985	\$ 121,349
Miscellaneous Trust									
Total Trust Deposits							\$ 5,058,727	\$ 5,058,727	\$ 1,389,163
Accrued Payroll	\$ 438,041							\$ 438,041	\$ 362,681
Benefits Payable	\$ 128,831							\$ 128,831	\$ 129,254
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 65							\$ 65	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (1,047)
Total Payroll Liabilities	\$ 566,937							\$ 566,937	\$ 490,888
Revenue Collected in Advance	\$ 324,092	\$ 39,643	\$ 0					\$ 363,735	\$ 698,413
Liabilities For Deposits	\$ 30,628	\$ 173					\$ 14,619	\$ 45,419	\$ 39,464
Jury Fees - Non-Interest							\$ 7,042	\$ 7,042	\$ 7,977
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 354,720	\$ 39,815	\$ 0				\$ 21,661	\$ 416,196	\$ 745,853
Total Liabilities	\$ 1,136,877	\$ 527,030	\$ 60,903				\$ 5,352,182	\$ 7,076,992	\$ 6,204,380
Total Fund Balance	\$ 610,614	\$ 2,446,196	\$ 0					\$ 3,056,810	\$ 3,105,687
Total Liabilities and Fund Balance	\$ 1,747,491	\$ 2,973,226	\$ 60,903				\$ 5,352,182	\$ 10,133,802	\$ 9,310,067

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 2024/25									2023/24	
	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	\$ 18,840,502	\$ 163,662						\$ 19,004,163	\$ 18,678,587	\$ 19,752,873	\$ 19,399,684
Improvement and Modernization Fund	\$ 35,714							\$ 35,714	\$ 35,714	\$ 35,047	\$ 35,047
Judges' Compensation (0150019)	\$ 93,773							\$ 93,773	\$ 97,500	\$ 81,390	\$ 97,500
Court Interpreter (0150037)	\$ 918,138							\$ 918,138	\$ 942,318	\$ 955,691	\$ 802,424
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,709,457							\$ 1,709,457	\$ 1,566,043	\$ 1,387,518	\$ 1,100,733
Other Miscellaneous	\$ 298,957	\$ 531,245						\$ 830,202	\$ 907,826	\$ 759,250	\$ 3,384,731
	\$ 21,896,541	\$ 694,907						\$ 22,591,448	\$ 22,227,988	\$ 22,971,769	\$ 24,820,119
Grants											
AB 1058 Commissioner/Facilitator			\$ 182,669					\$ 182,669	\$ 243,000	\$ 238,126	\$ 308,224
Other Judicial Council Grants			\$ 235,373					\$ 235,373	\$ 235,498	\$ 38,746	\$ 236,726
Non-Judicial Council Grants											
			\$ 418,043					\$ 418,043	\$ 478,498	\$ 276,872	\$ 544,950
Other Financing Sources											
Interest Income	\$ 168,689	\$ 153,707						\$ 322,396	\$ 238,245	\$ 434,636	\$ 238,938
Investment Income											
Donations											
Local Fees	\$ 94,246	\$ 157,482						\$ 251,729	\$ 228,600	\$ 236,556	\$ 261,057
Non-Fee Revenues		\$ 22,114						\$ 22,114	\$ 22,000	\$ 22,060	\$ 48,382
Enhanced Collections	\$ 26,040	\$ 246,517						\$ 272,557	\$ 318,000	\$ 133,283	\$ 182,000
Escheatment											
Prior Year Revenue	\$ (45,289)	\$ 1,334						\$ (43,954)		\$ (93,839)	
County Program - Restricted		\$ 43,821						\$ 43,821	\$ 42,458	\$ 43,220	\$ 43,000
Reimbursement Other	\$ 184,560							\$ 184,560	\$ 299,000	\$ 205,917	\$ 307,572
Sale of Fixed Assets											
Other Miscellaneous	\$ 26							\$ 26		\$ 2,635	
	\$ 428,272	\$ 624,976						\$ 1,053,248	\$ 1,148,303	\$ 984,468	\$ 1,080,949
Total Revenues	\$ 22,324,814	\$ 1,319,883	\$ 418,043					\$ 24,062,739	\$ 23,854,789	\$ 24,233,108	\$ 26,446,018
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 11,364,358	\$ 8,530	\$ 75,024					\$ 11,447,911	\$ 11,509,481	\$ 12,039,226	\$ 12,218,659
Temp Help	\$ 5,158							\$ 5,158		\$ 32,872	
Overtime										\$ 1,576	
Staff Benefits	\$ 7,859,275	\$ 4,862	\$ 75,701					\$ 7,939,838	\$ 8,296,655	\$ 7,610,834	\$ 7,943,221
	\$ 19,228,790	\$ 13,392	\$ 150,725					\$ 19,392,907	\$ 19,806,136	\$ 19,684,508	\$ 20,161,880
Operating Expenses and Equipment											
General Expense	\$ 753,560	\$ 675						\$ 754,235	\$ 844,946	\$ 984,962	\$ 1,076,211
Printing	\$ 27,500	\$ 9,353						\$ 36,853	\$ 42,300	\$ 31,863	\$ 35,600
Telecommunications	\$ 164,552	\$ 0						\$ 164,552	\$ 136,500	\$ 134,891	\$ 141,187
Postage	\$ 100,997	\$ 0						\$ 100,997	\$ 102,200	\$ 94,297	\$ 94,000
Insurance	\$ 11,545							\$ 11,545	\$ 10,800	\$ 10,007	\$ 8,500
In-State Travel	\$ 18,895		\$ 3,865					\$ 22,759	\$ 13,200	\$ 35,689	\$ 15,700
Out-of-State Travel											
Training	\$ 3,550		\$ 1,980					\$ 5,530	\$ 12,550	\$ 17,707	\$ 6,250
Security Services	\$ 3,174							\$ 3,174	\$ 4,000	\$ 3,640	\$ 3,300
Facility Operations	\$ 20,341	\$ 0	\$ 201,225					\$ 221,566	\$ 225,575	\$ 197,682	\$ 475,802
Utilities											
Contracted Services	\$ 1,362,775	\$ 410,659	\$ 34,148					\$ 1,807,582	\$ 1,989,093	\$ 1,614,886	\$ 1,627,935
Consulting and Professional Services	\$ 198,364	\$ 573,202						\$ 771,567	\$ 867,369	\$ 774,331	\$ 802,138
Information Technology	\$ 477,372	\$ 176,943						\$ 654,315	\$ 591,878	\$ 559,785	\$ 650,089
Major Equipment										\$ 135,918	\$ 199,023
Other Items of Expense	\$ 5,776							\$ 5,776	\$ 6,000	\$ 3,389	\$ 5,200
	\$ 3,148,400	\$ 1,170,833	\$ 241,218					\$ 4,560,451	\$ 4,846,410	\$ 4,599,048	\$ 5,140,935
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 155,161							\$ 155,161	\$ 113,500	\$ 127,804	\$ 70,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (30,145)		\$ 30,145					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 3,097							\$ 3,097		\$ 294	
	\$ 128,113		\$ 30,145					\$ 158,258	\$ 113,500	\$ 128,098	\$ 70,000
Total Expenditures	\$ 22,505,303	\$ 1,184,224	\$ 422,088					\$ 24,111,616	\$ 24,766,046	\$ 24,411,654	\$ 25,372,815
Excess (Deficit) of Revenues Over Expenditures	\$ (180,490)	\$ 135,659	\$ (4,046)					\$ (48,877)	\$ (911,257)	\$ (178,546)	\$ 1,073,203
Operating Transfers In (Out)	\$ (4,046)	\$ 0	\$ 4,046					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 795,150	\$ 2,310,538	\$ 0					\$ 3,105,687	\$ 3,105,687	\$ 3,284,234	\$ 3,284,234
Ending Balance (Deficit)	\$ 610,614	\$ 2,446,196	\$ 0					\$ 3,056,810	\$ 2,194,430	\$ 3,105,687	\$ 4,357,437

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 2024/25									2023/24	
	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	\$ 8,148,459	\$ 632,760			\$ 0	\$ 0	\$ 8,781,219	\$ 9,119,670	\$ 8,441,829	\$ 8,805,035
Traffic & Other Infractions	\$ 447,214	\$ 175,578					\$ 622,792	\$ 541,725	\$ 739,691	\$ 624,935
Other Criminal Cases	\$ 1,107,569	\$ 744,250					\$ 1,851,818	\$ 2,336,590	\$ 2,487,367	\$ 2,620,040
Civil	\$ 1,708,353	\$ 46,850					\$ 1,755,203	\$ 1,804,083	\$ 1,937,345	\$ 2,093,137
Family & Children Services	\$ 1,837,373	\$ 186,865			\$ 0	\$ (619)	\$ 2,023,619	\$ 2,110,420	\$ 2,097,930	\$ 2,028,518
Probate, Guardianship & Mental Health Services	\$ 291,927						\$ 291,927	\$ 490,954	\$ 273,258	\$ 488,819
Juvenile Dependency Services	\$ 262,273						\$ 262,273	\$ 56,748	\$ 238,122	\$ 401,762
Juvenile Delinquency Services										
Other Court Operations	\$ 219,628						\$ 219,628	\$ 227,846	\$ 212,999	\$ 215,543
Court Interpreters	\$ 621,790	\$ 339,962					\$ 961,752	\$ 942,318	\$ 882,207	\$ 802,425
Jury Services	\$ 274,230	\$ 86,377	\$ 155,161				\$ 515,768	\$ 477,830	\$ 428,728	\$ 273,580
Security									\$ 30,105	
Trial Court Operations Program	\$ 14,918,815	\$ 2,212,643	\$ 155,161		\$ 0	\$ (619)	\$ 17,286,000	\$ 18,108,185	\$ 17,769,581	\$ 18,353,794
Enhanced Collections	\$ 13,392	\$ 233,125					\$ 246,517	\$ 308,000	\$ 124,037	\$ 182,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 13,392	\$ 233,125					\$ 246,517	\$ 308,000	\$ 124,037	\$ 182,000
Executive Office	\$ 1,572,548	\$ 2,605					\$ 1,575,154	\$ 1,542,941	\$ 1,481,179	\$ 1,447,420
Fiscal Services	\$ 560,450	\$ 50,155				\$ 3,716	\$ 614,322	\$ 493,043	\$ 604,477	\$ 511,483
Human Resources	\$ 872,945	\$ 35,737					\$ 908,682	\$ 656,590	\$ 688,625	\$ 782,393
Business & Facilities Services		\$ 322,643					\$ 322,643	\$ 423,578	\$ 928,931	\$ 1,141,890
Information Technology	\$ 1,454,757	\$ 1,703,542					\$ 3,158,299	\$ 3,233,709	\$ 2,814,825	\$ 2,953,835
Court Administration Program	\$ 4,460,700	\$ 2,114,683				\$ 3,716	\$ 6,579,100	\$ 6,349,861	\$ 6,518,036	\$ 6,837,021
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,392,907	\$ 4,560,451	\$ 155,161		\$ 0	\$ 3,097	\$ 24,111,616	\$ 24,766,046	\$ 24,411,654	\$ 25,372,815