

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

Michael Powell Court Executive Officer

8/16/2024 | 4:34 PM PDT

Signature of Presiding Judge or Court Executive

Date

San Luis Obispo

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Luis Obispo

Court

2023-24 Q4

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	142.20

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 June								
	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							
ASSETS									
Operations	\$ (5,224,700)	\$ 5,125,955	\$ 0				\$ 26,925	\$ (71,820)	\$ (60,353)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 107,759	\$ 107,759	\$ (61,728)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 3,550
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	
Cash Equivalents	\$ 6,421,961						\$ 1,519,051	\$ 7,941,013	\$ 7,958,204
Total Cash and Cash Equivalents	\$ 1,215,811	\$ 5,125,955	\$ 0				\$ 1,653,735	\$ 7,995,501	\$ 7,844,673
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 991	\$ 3,476						\$ 4,467	\$ 2,751
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 314							\$ 314	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 145,721							\$ 145,721	\$ 121,567
Due From Other Governments	\$ 27,568	\$ 75,370						\$ 102,939	\$ 53,014
Due From Other Courts									
Due From State	\$ 782,965	\$ 182,716	\$ 83,746					\$ 1,049,427	\$ 601,846
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,841							\$ 2,841	\$ 3,122
Total Receivables	\$ 960,401	\$ 261,562	\$ 83,746				\$ 0	\$ 1,305,708	\$ 782,299
Prepaid Expenses - General	\$ 8,857							\$ 8,857	\$ 151,260
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 8,857							\$ 8,857	\$ 151,260
Other Assets									
Total Other Assets									
Total Assets	\$ 2,185,069	\$ 5,387,517	\$ 83,746				\$ 1,653,735	\$ 9,310,067	\$ 8,778,233
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 74,105	\$ 11,741	\$ 0					\$ 85,846	\$ 207,056
Accounts Payable - General	\$ 475	\$ 0	\$ 0				\$ 0	\$ 475	\$ 605
Due to Other Funds	\$ 0	\$ 61,976	\$ 83,746				\$ 2,841	\$ 148,562	\$ 124,689
Due to Other Courts									\$ 0
Due to State	\$ 184,100	\$ 2,743,673	\$ 0					\$ 2,927,773	\$ 154,468
TC145 Liability							\$ 238,537	\$ 238,537	\$ 185,930
Due to Other Governments	\$ 21,407	\$ 154,906						\$ 176,313	\$ 163,318
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 969	\$ 969	\$ 422
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 280,087	\$ 2,972,295	\$ 83,746				\$ 242,347	\$ 3,578,475	\$ 836,487
Civil							\$ 939,469	\$ 939,469	\$ 777,954
Criminal							\$ 328,345	\$ 328,345	\$ 351,041
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 121,349	\$ 121,349	\$ 80,632
Miscellaneous Trust									
Total Trust Deposits							\$ 1,389,163	\$ 1,389,163	\$ 1,209,627
Accrued Payroll	\$ 362,681							\$ 362,681	\$ 362,964
Benefits Payable	\$ 129,254							\$ 129,254	\$ 123,182
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (1,047)							\$ (1,047)	\$ 0
Total Payroll Liabilities	\$ 490,888							\$ 490,888	\$ 486,146
Revenue Collected in Advance	\$ 593,729	\$ 104,684						\$ 698,413	\$ 2,928,779
Liabilities For Deposits	\$ 25,216	\$ 0					\$ 14,248	\$ 39,464	\$ 32,909
Jury Fees - Non-Interest							\$ 7,977	\$ 7,977	\$ 52
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 618,945	\$ 104,684					\$ 22,225	\$ 745,853	\$ 2,961,740
Total Liabilities	\$ 1,389,919	\$ 3,076,979	\$ 83,746				\$ 1,653,735	\$ 6,204,380	\$ 5,493,999
Total Fund Balance	\$ 795,150	\$ 2,310,538	\$ 0					\$ 3,105,687	\$ 3,284,234
Total Liabilities and Fund Balance	\$ 2,185,069	\$ 5,387,517	\$ 83,746				\$ 1,653,735	\$ 9,310,067	\$ 8,778,233

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 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	\$ 19,647,839	\$ 105,034					\$ 19,752,873	\$ 19,399,684	\$ 18,326,636	\$ 17,747,874	
Improvement and Modernization Fund	\$ 35,047						\$ 35,047	\$ 35,047	\$ 64,076	\$ 35,047	
Judges' Compensation (0150019)	\$ 81,390						\$ 81,390	\$ 97,500	\$ 68,897	\$ 97,500	
Court Interpreter (0150037)	\$ 955,691						\$ 955,691	\$ 802,424	\$ 815,221	\$ 927,961	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,387,518						\$ 1,387,518	\$ 1,100,733	\$ 1,161,270	\$ 928,571	
Other Miscellaneous	\$ 298,957	\$ 460,293					\$ 759,250	\$ 3,384,731	\$ 606,395	\$ 706,882	
	\$ 22,406,441	\$ 565,328					\$ 22,971,769	\$ 24,820,119	\$ 21,042,496	\$ 20,443,835	
Grants											
AB 1058 Commissioner/Facilitator			\$ 238,126				\$ 238,126	\$ 308,224	\$ 253,021	\$ 338,853	
Other Judicial Council Grants			\$ 38,746				\$ 38,746	\$ 236,726	\$ 35,499	\$ 34,062	
Non-Judicial Council Grants											
			\$ 276,872				\$ 276,872	\$ 544,950	\$ 288,519	\$ 372,915	
Other Financing Sources											
Interest Income	\$ 235,522	\$ 199,114					\$ 434,636	\$ 238,938	\$ 338,625	\$ 21,900	
Investment Income											
Donations											
Local Fees	\$ 77,142	\$ 159,414					\$ 236,556	\$ 261,057	\$ 242,170	\$ 264,000	
Non-Fee Revenues		\$ 22,060					\$ 22,060	\$ 48,382	\$ 13,436	\$ 21,000	
Enhanced Collections	\$ 9,835	\$ 123,448					\$ 133,283	\$ 182,000	\$ 176,778	\$ 353,200	
Escheatment									\$ 2,159		
Prior Year Revenue	\$ (94,092)	\$ 277	\$ (24)				\$ (93,839)		\$ 41,894		
County Program - Restricted		\$ 43,220					\$ 43,220	\$ 43,000	\$ 38,703	\$ 42,935	
Reimbursement Other	\$ 205,917	\$ 0					\$ 205,917	\$ 307,572	\$ 283,520	\$ 373,238	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,635						\$ 2,635		\$ 1,571		
	\$ 436,959	\$ 547,532	\$ (24)				\$ 984,468	\$ 1,080,949	\$ 1,138,855	\$ 1,076,273	
Total Revenues	\$ 22,843,400	\$ 1,112,860	\$ 276,847				\$ 24,233,108	\$ 26,446,018	\$ 22,469,870	\$ 21,893,023	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 11,937,335		\$ 101,891				\$ 12,039,226	\$ 12,218,659	\$ 11,598,123	\$ 11,751,998	
Temp Help	\$ 32,872						\$ 32,872		\$ 25,533		
Overtime	\$ 1,576						\$ 1,576		\$ 11,606		
Staff Benefits	\$ 7,516,665		\$ 94,169				\$ 7,610,834	\$ 7,943,221	\$ 6,847,637	\$ 7,488,913	
	\$ 19,488,448		\$ 196,060				\$ 19,684,508	\$ 20,161,880	\$ 18,482,900	\$ 19,240,911	
Operating Expenses and Equipment											
General Expense	\$ 982,708	\$ 0	\$ 2,254				\$ 984,962	\$ 1,076,211	\$ 645,513	\$ 432,100	
Printing	\$ 31,863						\$ 31,863	\$ 35,600	\$ 32,780	\$ 29,100	
Telecommunications	\$ 134,891						\$ 134,891	\$ 141,187	\$ 133,606	\$ 174,300	
Postage	\$ 94,297						\$ 94,297	\$ 94,000	\$ 75,805	\$ 57,000	
Insurance	\$ 10,007						\$ 10,007	\$ 8,500	\$ 8,429	\$ 8,700	
In-State Travel	\$ 32,836		\$ 2,854				\$ 35,689	\$ 15,700	\$ 25,686	\$ 11,000	
Out-of-State Travel									\$ 0		
Training	\$ 17,707						\$ 17,707	\$ 6,250	\$ 20,628	\$ 7,000	
Security Services	\$ 3,640						\$ 3,640	\$ 3,300	\$ 2,097	\$ 2,800	
Facility Operations	\$ 195,191	\$ 688	\$ 1,803				\$ 197,682	\$ 475,802	\$ 81,498	\$ 58,800	
Utilities											
Contracted Services	\$ 1,254,705	\$ 325,492	\$ 34,689				\$ 1,614,886	\$ 1,627,935	\$ 1,555,722	\$ 1,759,054	
Consulting and Professional Services	\$ 225,148	\$ 549,183					\$ 774,331	\$ 802,138	\$ 650,402	\$ 643,425	
Information Technology	\$ 521,806	\$ 37,979					\$ 559,785	\$ 650,089	\$ 487,106	\$ 621,557	
Major Equipment	\$ 135,918	\$ 0					\$ 135,918	\$ 199,023	\$ 143,530		
Other Items of Expense	\$ 3,389						\$ 3,389	\$ 5,200	\$ 4,639	\$ 3,000	
	\$ 3,644,106	\$ 913,342	\$ 41,600				\$ 4,599,048	\$ 5,140,935	\$ 3,867,440	\$ 3,807,836	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 127,804						\$ 127,804	\$ 70,000	\$ 87,305	\$ 66,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,212)		\$ 39,212				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 319		\$ (24)				\$ 294		\$ 2,286		
	\$ 88,910		\$ 39,188				\$ 128,098	\$ 70,000	\$ 89,590	\$ 66,000	
Total Expenditures	\$ 23,221,465	\$ 913,342	\$ 276,847				\$ 24,411,654	\$ 25,372,815	\$ 22,439,930	\$ 23,114,747	
Excess (Deficit) of Revenues Over Expenditures	\$ (378,064)	\$ 199,518	\$ 0				\$ (178,546)	\$ 1,073,203	\$ 29,940	\$ (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)	\$ 795,150	\$ 2,310,538	\$ 0				\$ 3,105,687	\$ 4,357,437	\$ 3,284,234	\$ 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 June

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	\$ 7,940,833	\$ 500,996			\$ 0		\$ 8,441,829	\$ 8,805,035	\$ 7,909,301	\$ 8,230,365
Traffic & Other Infractions	\$ 569,340	\$ 170,351					\$ 739,691	\$ 624,935	\$ 732,570	\$ 689,416
Other Criminal Cases	\$ 1,770,048	\$ 717,319					\$ 2,487,367	\$ 2,620,040	\$ 2,210,757	\$ 2,243,879
Civil	\$ 1,892,028	\$ 45,318					\$ 1,937,345	\$ 2,093,137	\$ 1,853,998	\$ 1,831,403
Family & Children Services	\$ 1,812,496	\$ 285,458			\$ 0	\$ (24)	\$ 2,097,930	\$ 2,028,518	\$ 1,974,333	\$ 2,007,615
Probate, Guardianship & Mental Health Services	\$ 271,633	\$ 1,625					\$ 273,258	\$ 488,819	\$ 406,071	\$ 471,848
Juvenile Dependency Services	\$ 238,122						\$ 238,122	\$ 401,762	\$ 238,794	\$ 240,600
Juvenile Delinquency Services									\$ 5,468	\$ 103,040
Other Court Operations	\$ 212,999						\$ 212,999	\$ 215,543	\$ 210,540	\$ 206,900
Court Interpreters	\$ 687,426	\$ 194,330				\$ 450	\$ 882,207	\$ 802,425	\$ 818,607	\$ 927,962
Jury Services	\$ 216,940	\$ 83,984	\$ 127,804				\$ 428,728	\$ 273,580	\$ 446,021	\$ 557,574
Security		\$ 30,105				\$ 0	\$ 30,105		\$ 131,240	
Trial Court Operations Program	\$ 15,611,865	\$ 2,029,487	\$ 127,804		\$ 0	\$ 426	\$ 17,769,581	\$ 18,353,794	\$ 16,937,700	\$ 17,510,602
Enhanced Collections		\$ 124,037					\$ 124,037	\$ 182,000	\$ 176,778	\$ 353,200
Other Non-Court Operations									\$ 2,627	
Non-Court Operations Program		\$ 124,037					\$ 124,037	\$ 182,000	\$ 179,404	\$ 353,200
Executive Office	\$ 1,469,812	\$ 11,367					\$ 1,481,179	\$ 1,447,420	\$ 1,235,607	\$ 1,094,875
Fiscal Services	\$ 530,519	\$ 72,391				\$ 1,566	\$ 604,477	\$ 511,483	\$ 580,400	\$ 652,209
Human Resources	\$ 649,357	\$ 39,268					\$ 688,625	\$ 782,393	\$ 634,794	\$ 630,714
Business & Facilities Services		\$ 930,628				\$ (1,698)	\$ 928,931	\$ 1,141,890	\$ 575,142	\$ 468,800
Information Technology	\$ 1,422,955	\$ 1,391,870					\$ 2,814,825	\$ 2,953,835	\$ 2,296,883	\$ 2,404,347
Court Administration Program	\$ 4,072,643	\$ 2,445,524				\$ (131)	\$ 6,518,036	\$ 6,837,021	\$ 5,322,826	\$ 5,250,945
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,684,508	\$ 4,599,048	\$ 127,804		\$ 0	\$ 294	\$ 24,411,654	\$ 25,372,815	\$ 22,439,930	\$ 23,114,747