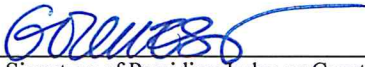


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/4/19

Date

San Luis Obispo Superior Court

Court

FY2019-2020 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo Superior Court

Court

FY2019-2020 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Luis Obispo Superior Court

Court

FY2019-2020 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)	133.75	128.75			

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								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,058,882)	\$ 2,055,144	\$ (19,045)				\$ 11,453	\$ (11,330)	\$ 73,890
Payroll	\$ 1,432							\$ 1,432	\$ 3,193
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (13,360)	\$ (13,360)	\$ (186,050)
Credit Card									
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 5,899,468						\$ 1,521,602	\$ 7,421,071	\$ 6,721,244
Total Cash and Cash Equivalents	\$ 3,851,718	\$ 2,055,144	\$ (19,045)				\$ 1,519,695	\$ 7,407,512	\$ 6,621,277
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (6,908)							\$ (6,908)	\$ (1,473)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 13,350	\$ 0	\$ 1,369					\$ 14,719	\$ 13,466
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,338							\$ 2,338	\$ 1,647
Total Receivables	\$ 8,780	\$ 0	\$ 1,369				\$ 0	\$ 10,148	\$ 13,641
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,860,498	\$ 2,055,144	\$ (17,676)				\$ 1,519,695	\$ 7,417,661	\$ 6,634,918
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 849	\$ 0	\$ 0				\$ 0	\$ 849	\$ 62,752
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,338	\$ 2,338	\$ 1,647
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 311,224	\$ 311,224	\$ 306,940
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,343	\$ 2,343	\$ 2,455
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 849	\$ 0	\$ 0				\$ 315,906	\$ 316,755	\$ 373,794
Civil							\$ 340,330	\$ 340,330	\$ 722,277
Criminal							\$ 792,545	\$ 792,545	\$ 371,012
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 62,719	\$ 62,719	\$ 54,270
Miscellaneous Trust									
Total Trust Deposits							\$ 1,195,594	\$ 1,195,594	\$ 1,147,559
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (2,997)							\$ (2,997)	\$ 4,664
Deferred Compensation Payable	\$ 0							\$ 0	\$ 67
Deductions Payable	\$ (3,123)							\$ (3,123)	\$ (9,064)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (6,121)							\$ (6,121)	\$ (4,333)
Revenue Collected in Advance	\$ 0	\$ 820						\$ 820	\$ 0
Liabilities For Deposits	\$ 11,803						\$ 8,196	\$ 19,998	\$ 17,549
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,803	\$ 820					\$ 8,196	\$ 20,819	\$ 17,549
Total Liabilities	\$ 6,531	\$ 820	\$ 0				\$ 1,519,695	\$ 1,527,047	\$ 1,534,569
Total Fund Balance	\$ 3,853,967	\$ 2,054,324	\$ (17,676)					\$ 5,890,614	\$ 5,100,349
Total Liabilities and Fund Balance	\$ 3,860,498	\$ 2,055,144	\$ (17,676)				\$ 1,519,695	\$ 7,417,661	\$ 6,634,918

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 2019/20										2018/19	
	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	\$ 6,556,062	\$ 13,032					\$ 6,569,094	\$ 15,334,046	\$ 6,669,261	\$ 15,037,126	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 98,685		\$ 35,435	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375	\$ 97,500	\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 188,260						\$ 188,260	\$ 769,270	\$ 190,478	\$ 708,525	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 27,614						\$ 27,614	\$ 483,323	\$ 18,001	\$ 447,323	
Other Miscellaneous								\$ 298,957		\$ 298,957	
	\$ 6,796,310	\$ 13,032					\$ 6,809,342	\$ 17,081,781	\$ 6,902,115	\$ 16,624,866	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 392,899	\$ (17,752)	\$ 414,681	
Other Judicial Council Grants			\$ (11,510)				\$ (11,510)	\$ 29,500	\$ (11,955)	\$ 29,500	
Non-Judicial Council Grants											
			\$ (11,510)				\$ (11,510)	\$ 422,399	\$ (29,707)	\$ 444,181	
Other Financing Sources											
Interest Income	\$ 3,970	\$ 206					\$ 4,176	\$ 26,000	\$ 2,987	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 44,948	\$ 34,263					\$ 79,212	\$ 479,200	\$ 84,601	\$ 493,200	
Non-Fee Revenues		\$ 12,194					\$ 12,194	\$ 54,000		\$ 54,000	
Enhanced Collections		\$ 490					\$ 490	\$ 452,500	\$ 39,932	\$ 579,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,003					\$ 1,003	\$ 50,000	\$ 7,385	\$ 42,000	
Reimbursement Other	\$ 76,174	\$ (7,272)					\$ 68,903	\$ 284,429	\$ (7,731)	\$ 297,429	
Sale of Fixed Assets											
Other Miscellaneous	\$ 867						\$ 867		\$ 1,701		
	\$ 125,959	\$ 40,886					\$ 166,845	\$ 1,346,129	\$ 128,875	\$ 1,479,629	
Total Revenues	\$ 6,922,269	\$ 53,918	\$ (11,510)				\$ 6,964,677	\$ 18,850,309	\$ 7,001,284	\$ 18,548,676	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,200,140	\$ 4,076					\$ 2,204,216	\$ 10,024,992	\$ 2,129,217	\$ 9,555,182	
Temp Help	\$ 12,222						\$ 12,222				
Overtime											
Staff Benefits	\$ 1,192,226	\$ 4,545					\$ 1,196,771	\$ 6,013,591	\$ 1,124,471	\$ 5,475,808	
	\$ 3,404,588	\$ 8,620					\$ 3,413,209	\$ 16,038,583	\$ 3,253,688	\$ 15,030,990	
Operating Expenses and Equipment											
General Expense	\$ 91,856						\$ 91,856	\$ 732,120	\$ 72,778	\$ 617,529	
Printing	\$ (3,178)						\$ (3,178)	\$ 57,616	\$ 6,575	\$ 58,100	
Telecommunications	\$ 28,444						\$ 28,444	\$ 136,386	\$ 29,051	\$ 147,486	
Postage	\$ 12,143						\$ 12,143	\$ 106,000	\$ 23,615	\$ 98,100	
Insurance	\$ 160						\$ 160	\$ 6,500	\$ 4	\$ 6,500	
In-State Travel	\$ 8,440		\$ 4,284				\$ 12,724	\$ 36,000	\$ 5,677	\$ 25,000	
Out-of-State Travel								\$ 29,000	\$ 2,663	\$ 2,000	
Training	\$ 2,375		\$ 115				\$ 2,490	\$ 9,000	\$ 133	\$ 38,200	
Security Services	\$ 450	\$ 424					\$ 874	\$ 1,500	\$ 949	\$ 2,911	
Facility Operations	\$ 25,433	\$ 11,138					\$ 36,572	\$ 133,190	\$ 20,634	\$ 432,701	
Utilities								\$ 3,000		\$ 3,000	
Contracted Services	\$ 153,851	\$ 30,973	\$ 1,768				\$ 186,592	\$ 1,279,016	\$ 248,651	\$ 1,310,200	
Consulting and Professional Services	\$ 49,036						\$ 49,036	\$ 460,810	\$ 42,845	\$ 241,607	
Information Technology	\$ 326,338	\$ 735					\$ 327,074	\$ 448,324	\$ 208,729	\$ 412,938	
Major Equipment	\$ (44,078)						\$ (44,078)	\$ 36,901	\$ 47,532	\$ 96,880	
Other Items of Expense	\$ 1,054						\$ 1,054	\$ 4,500	\$ 631	\$ 4,500	
	\$ 652,326	\$ 43,271	\$ 6,166				\$ 701,763	\$ 3,479,863	\$ 710,466	\$ 3,497,652	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,390						\$ 21,390	\$ 108,000	\$ 25,893	\$ 97,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 21,390						\$ 21,390	\$ 108,000	\$ 25,893	\$ 97,000	
Total Expenditures	\$ 4,078,304	\$ 51,891	\$ 6,166				\$ 4,136,361	\$ 19,626,446	\$ 3,990,047	\$ 18,625,642	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,843,965	\$ 2,027	\$ (17,676)				\$ 2,828,316	\$ (776,137)	\$ 3,011,237	\$ (76,966)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,010,002	\$ 2,052,297	\$ 0				\$ 3,062,298	\$ 3,062,298	\$ 2,089,112	\$ 2,089,112	
Ending Balance (Deficit)	\$ 3,853,967	\$ 2,054,324	\$ (17,676)				\$ 5,890,614	\$ 2,286,161	\$ 5,100,349	\$ 2,012,146	

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 2019/20									2018/19	
	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	\$ 1,392,451	\$ 54,880					\$ 1,447,331	\$ 6,681,191	\$ 1,319,350	\$ 6,523,752
Traffic & Other Infractions	\$ 118,563	\$ 33,619					\$ 152,182	\$ 783,214	\$ 152,641	\$ 667,601
Other Criminal Cases	\$ 354,711	\$ 17,175					\$ 371,886	\$ 1,977,117	\$ 441,756	\$ 1,953,126
Civil	\$ 239,198	\$ 914					\$ 240,112	\$ 1,730,627	\$ 251,914	\$ 1,188,457
Family & Children Services	\$ 394,590	\$ 42,979					\$ 437,569	\$ 1,783,979	\$ 352,915	\$ 1,590,909
Probate, Guardianship & Mental Health Services	\$ 52,126	\$ 266					\$ 52,392	\$ 262,098	\$ 78,516	\$ 368,552
Juvenile Dependency Services	\$ 19,339						\$ 19,339	\$ 63,954	\$ 17,935	\$ 78,082
Juvenile Delinquency Services	\$ 20,848						\$ 20,848	\$ 91,422	\$ 19,786	\$ 88,734
Other Court Operations	\$ 41,623						\$ 41,623		\$ 41,136	\$ 174,618
Court Interpreters	\$ 143,347	\$ 75,685					\$ 219,031	\$ 769,270	\$ 187,510	\$ 709,291
Jury Services	\$ 56,109	\$ 20,067	\$ 21,390				\$ 97,565	\$ 561,999	\$ 97,180	\$ 437,065
Security									\$ 107	\$ 37,180
Trial Court Operations Program	\$ 2,832,905	\$ 245,585	\$ 21,390				\$ 3,099,879	\$ 14,704,871	\$ 2,960,747	\$ 13,817,367
Enhanced Collections		\$ 735					\$ 735	\$ 452,500	\$ 118,795	\$ 579,000
Other Non-Court Operations		\$ 0					\$ 0		\$ 0	
Non-Court Operations Program		\$ 735					\$ 735	\$ 452,500	\$ 118,795	\$ 579,000
Executive Office	\$ 188,994	\$ 800					\$ 189,794	\$ 832,401	\$ 175,232	\$ 770,995
Fiscal Services	\$ 97,375	\$ 11,316					\$ 108,691	\$ 379,556	\$ 98,805	\$ 520,676
Human Resources	\$ 83,110	\$ 8,567					\$ 91,677	\$ 514,764	\$ 85,727	\$ 364,076
Business & Facilities Services		\$ 107,925					\$ 107,925	\$ 822,295	\$ 107,807	\$ 947,302
Information Technology	\$ 210,824	\$ 326,834					\$ 537,658	\$ 1,920,059	\$ 442,935	\$ 1,626,226
Court Administration Program	\$ 580,304	\$ 455,443					\$ 1,035,746	\$ 4,469,075	\$ 910,506	\$ 4,229,275
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,413,209	\$ 701,763	\$ 21,390				\$ 4,136,361	\$ 19,626,446	\$ 3,990,047	\$ 18,625,642