

**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.

*Michael Powell*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*6 May 2020*

\_\_\_\_\_  
Date

San Luis Obispo

\_\_\_\_\_  
Court

FY2019-2020 3rd Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

Court

FY2019-2020 3rd Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

San Luis Obispo

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Court

FY2019-2020 3rd Qtr

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	133.75	128.75	129.75	132.75	

<sup>1</sup> 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 March								2018/19	
	Fiscal Year 2019/20							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								
<b>ASSETS</b>										
Operations	\$ (2,070,743)	\$ 2,155,954	\$ (66,592)				\$ 8,098	\$ 26,717	\$ 204,215	
Payroll	\$ 211							\$ 211	\$ 111	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (9,013)	\$ (9,013)	\$ (58,613)	
Credit Card										
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,000	
Cash with County									\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 4,580,924						\$ 1,115,538	\$ 5,696,462	\$ 3,570,035	
Total Cash and Cash Equivalents	\$ 2,520,092	\$ 2,155,954	\$ (66,592)				\$ 1,114,622	\$ 5,724,076	\$ 3,724,748	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General			\$ 0					\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ (6,174)							\$ (6,174)	\$ (5,136)	
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	\$ 60,685					\$ 74,035	\$ 99,341	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 2,452							\$ 2,452	\$ 1,941	
Total Receivables	\$ 9,628	\$ 0	\$ 60,685				\$ 0	\$ 70,313	\$ 96,146	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties	\$ 0							\$ 0	\$ 0	
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,529,720	\$ 2,155,954	\$ (5,907)				\$ 1,114,622	\$ 5,794,389	\$ 3,820,894	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 21,304	\$ 245	\$ 0				\$ 0	\$ 21,550	\$ 529	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,452	\$ 2,452	\$ 1,941	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 233,184	\$ 233,184	\$ 265,309	
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							\$ 672	\$ 672	\$ 1,875	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 21,304	\$ 245	\$ 0				\$ 236,308	\$ 257,858	\$ 269,654	
Civil							\$ 247,671	\$ 247,671	\$ 250,648	
Criminal							\$ 561,741	\$ 561,741	\$ 426,471	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 59,759	\$ 59,759	\$ 58,809	
Miscellaneous Trust										
Total Trust Deposits							\$ 869,171	\$ 869,171	\$ 735,927	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 92,866							\$ 92,866	\$ 885	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 67	
Deductions Payable	\$ (11,673)							\$ (11,673)	\$ (8,775)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 81,193							\$ 81,193	\$ (7,823)	
Revenue Collected in Advance	\$ 0	\$ 820						\$ 820	\$ 0	
Liabilities For Deposits	\$ 14,598						\$ 9,143	\$ 23,741	\$ 19,998	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 14,598	\$ 820					\$ 9,143	\$ 24,562	\$ 19,998	
Total Liabilities	\$ 117,096	\$ 1,066	\$ 0				\$ 1,114,622	\$ 1,232,783	\$ 1,017,757	
Total Fund Balance	\$ 2,412,624	\$ 2,154,888	\$ (5,907)					\$ 4,561,606	\$ 2,803,137	
Total Liabilities and Fund Balance	\$ 2,529,720	\$ 2,155,954	\$ (5,907)				\$ 1,114,622	\$ 5,794,389	\$ 3,820,894	

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 12,755,871	\$ 95,270					\$ 12,851,141	\$ 15,334,046	\$ 11,446,591	\$ 15,037,126	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 98,685		\$ 35,435	
Judges' Compensation (0150019)	\$ 73,125						\$ 73,125	\$ 97,500	\$ 73,125	\$ 97,500	
Court Interpreter (0150037)	\$ 676,385						\$ 676,385	\$ 769,270	\$ 510,519	\$ 708,525	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 306,971						\$ 306,971	\$ 483,323	\$ 198,151	\$ 447,323	
Other Miscellaneous	\$ 298,957						\$ 298,957	\$ 298,957	\$ 298,957	\$ 298,957	
	<b>\$ 14,111,308</b>	<b>\$ 95,270</b>					<b>\$ 14,206,578</b>	<b>\$ 17,081,781</b>	<b>\$ 12,527,343</b>	<b>\$ 16,624,866</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 183,065				\$ 183,065	\$ 392,899	\$ 154,319	\$ 414,681	
Other Judicial Council Grants			\$ 3,535				\$ 3,535	\$ 29,500	\$ 1,258	\$ 29,500	
Non-Judicial Council Grants											
			<b>\$ 186,600</b>				<b>\$ 186,600</b>	<b>\$ 422,399</b>	<b>\$ 155,577</b>	<b>\$ 444,181</b>	
Other Financing Sources											
Interest Income	\$ 52,149	\$ 24,635					\$ 76,784	\$ 26,000	\$ 61,500	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 164,548	\$ 121,216					\$ 285,764	\$ 479,200	\$ 298,598	\$ 493,200	
Non-Fee Revenues		\$ 31,070					\$ 31,070	\$ 54,000	\$ 32,297	\$ 54,000	
Enhanced Collections		\$ 179,047					\$ 179,047	\$ 452,500	\$ 282,580	\$ 579,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 24,802					\$ 24,802	\$ 50,000	\$ 33,551	\$ 42,000	
Reimbursement Other	\$ 159,505	\$ 30,943					\$ 190,448	\$ 284,429	\$ 101,808	\$ 297,429	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,057						\$ 1,057		\$ 1,956		
	<b>\$ 377,257</b>	<b>\$ 411,713</b>					<b>\$ 788,970</b>	<b>\$ 1,346,129</b>	<b>\$ 812,291</b>	<b>\$ 1,479,629</b>	
<b>Total Revenues</b>	<b>\$ 14,488,565</b>	<b>\$ 506,984</b>	<b>\$ 186,600</b>				<b>\$ 15,182,149</b>	<b>\$ 18,850,309</b>	<b>\$ 13,495,211</b>	<b>\$ 18,548,676</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,885,529	\$ 13,926	\$ 80,341				\$ 6,979,796	\$ 10,024,992	\$ 6,725,395	\$ 9,555,182	
Temp Help	\$ 40,792						\$ 40,792		\$ 4,494		
Overtime	\$ 1,106						\$ 1,106				
Staff Benefits	\$ 3,838,373	\$ 15,530	\$ 66,488				\$ 3,920,391	\$ 6,013,591	\$ 3,650,916	\$ 5,475,808	
	<b>\$ 10,765,800</b>	<b>\$ 29,456</b>	<b>\$ 146,829</b>				<b>\$ 10,942,085</b>	<b>\$ 16,038,583</b>	<b>\$ 10,380,804</b>	<b>\$ 15,030,990</b>	
Operating Expenses and Equipment											
General Expense	\$ 608,424						\$ 608,424	\$ 732,120	\$ 273,450	\$ 617,529	
Printing	\$ 13,240						\$ 13,240	\$ 57,616	\$ 30,664	\$ 58,100	
Telecommunications	\$ 104,688						\$ 104,688	\$ 136,386	\$ 161,800	\$ 147,486	
Postage	\$ 30,764						\$ 30,764	\$ 106,000	\$ 41,172	\$ 98,100	
Insurance	\$ 6,669						\$ 6,669	\$ 6,500	\$ 5,798	\$ 6,500	
In-State Travel	\$ 26,322		\$ 4,722				\$ 31,044	\$ 36,000	\$ 32,754	\$ 25,000	
Out-of-State Travel	\$ 2,242						\$ 2,242	\$ 29,000	\$ 2,663	\$ 2,000	
Training	\$ 2,586		\$ 1,790				\$ 4,376	\$ 9,000	\$ 4,582	\$ 38,200	
Security Services	\$ 2,292	\$ 892					\$ 3,184	\$ 1,500	\$ 2,335	\$ 2,911	
Facility Operations	\$ 92,581	\$ 33,738					\$ 126,319	\$ 133,190	\$ 272,292	\$ 432,701	
Utilities								\$ 3,000		\$ 3,000	
Contracted Services	\$ 653,778	\$ 337,855	\$ 9,800				\$ 1,001,433	\$ 1,279,016	\$ 886,340	\$ 1,310,200	
Consulting and Professional Services	\$ 327,259						\$ 327,259	\$ 460,810	\$ 120,784	\$ 241,607	
Information Technology	\$ 443,613	\$ 2,451					\$ 446,064	\$ 448,324	\$ 432,968	\$ 412,938	
Major Equipment	\$ (44,078)						\$ (44,078)	\$ 36,901	\$ 47,417	\$ 96,880	
Other Items of Expense	\$ 3,674						\$ 3,674	\$ 4,500	\$ 2,768	\$ 4,500	
	<b>\$ 2,274,057</b>	<b>\$ 374,937</b>	<b>\$ 16,312</b>				<b>\$ 2,665,305</b>	<b>\$ 3,479,863</b>	<b>\$ 2,317,786</b>	<b>\$ 3,497,652</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 75,993						\$ 75,993	\$ 108,000	\$ 82,596	\$ 97,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (29,366)		\$ 29,366				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (540)						\$ (540)				
	<b>\$ 46,086</b>		<b>\$ 29,366</b>				<b>\$ 75,452</b>	<b>\$ 108,000</b>	<b>\$ 82,596</b>	<b>\$ 97,000</b>	
<b>Total Expenditures</b>	<b>\$ 13,085,943</b>	<b>\$ 404,392</b>	<b>\$ 192,507</b>				<b>\$ 13,682,842</b>	<b>\$ 19,626,446</b>	<b>\$ 12,781,186</b>	<b>\$ 18,625,642</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,402,623	\$ 102,591	\$ (5,907)				\$ 1,499,307	\$ (776,137)	\$ 714,025	\$ (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)	\$ 2,412,624	\$ 2,154,888	\$ (5,907)				\$ 4,561,606	\$ 2,286,161	\$ 2,803,137	\$ 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 March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 4,383,604	\$ 196,003			\$ 9,883		\$ 4,589,490	\$ 6,681,191	\$ 4,416,101	\$ 6,523,752
Traffic & Other Infractions	\$ 367,682	\$ 126,243					\$ 493,924	\$ 783,214	\$ 494,149	\$ 667,601
Other Criminal Cases	\$ 1,195,743	\$ 52,541					\$ 1,248,285	\$ 1,977,117	\$ 1,342,564	\$ 1,953,126
Civil	\$ 932,125	\$ 36,985					\$ 969,110	\$ 1,730,627	\$ 808,073	\$ 1,188,457
Family & Children Services	\$ 1,181,736	\$ 98,409			\$ (9,883)		\$ 1,270,262	\$ 1,783,979	\$ 1,133,787	\$ 1,590,909
Probate, Guardianship & Mental Health Services	\$ 170,150	\$ 1,170					\$ 171,320	\$ 262,098	\$ 249,347	\$ 368,552
Juvenile Dependency Services	\$ 52,637						\$ 52,637	\$ 63,954	\$ 57,932	\$ 78,082
Juvenile Delinquency Services	\$ 66,839						\$ 66,839	\$ 91,422	\$ 63,439	\$ 88,734
Other Court Operations	\$ 133,110						\$ 133,110		\$ 131,167	\$ 174,618
Court Interpreters	\$ 377,276	\$ 361,724					\$ 739,000	\$ 769,270	\$ 592,366	\$ 709,291
Jury Services	\$ 207,419	\$ 57,008	\$ 75,993				\$ 340,419	\$ 561,999	\$ 365,706	\$ 437,065
Security									\$ 107	\$ 37,180
Trial Court Operations Program	\$ 9,068,320	\$ 930,084	\$ 75,993		\$ 0		\$ 10,074,397	\$ 14,704,871	\$ 9,654,739	\$ 13,817,367
Enhanced Collections		\$ 195,936					\$ 195,936	\$ 452,500	\$ 316,711	\$ 579,000
Other Non-Court Operations		\$ 0					\$ 0		\$ 0	
Non-Court Operations Program		\$ 195,936					\$ 195,936	\$ 452,500	\$ 316,711	\$ 579,000
Executive Office	\$ 609,646	\$ 5,563					\$ 615,208	\$ 832,401	\$ 550,315	\$ 770,995
Fiscal Services	\$ 313,031	\$ 33,876					\$ 346,907	\$ 379,556	\$ 312,973	\$ 520,676
Human Resources	\$ 272,143	\$ 26,613					\$ 298,756	\$ 514,764	\$ 269,507	\$ 364,076
Business & Facilities Services		\$ 619,210					\$ 619,210	\$ 822,295	\$ 631,852	\$ 947,302
Information Technology	\$ 678,944	\$ 854,023				\$ (540)	\$ 1,532,427	\$ 1,920,059	\$ 1,045,088	\$ 1,626,226
Court Administration Program	\$ 1,873,764	\$ 1,539,285				\$ (540)	\$ 3,412,509	\$ 4,469,075	\$ 2,809,736	\$ 4,229,275
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,942,085	\$ 2,665,305	\$ 75,993		\$ 0	\$ (540)	\$ 13,682,842	\$ 19,626,446	\$ 12,781,186	\$ 18,625,642