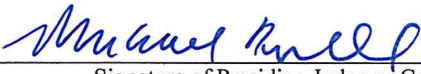


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/11/2020

Date

San Luis Obispo

Court

FY2019-2020 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

FY2019-2020 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Luis Obispo

Court

FY2019-2020 4th 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	129.75	132.75	130.75

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 June									
Fiscal Year 2019/20									2018/19
	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	\$ (2,126,928)	\$ 2,183,045	\$ 0				\$ 12,476	\$ 68,593	\$ 32,905
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (59,970)	\$ (59,970)	\$ (30,277)
Credit Card									
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,700
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 3,315,426						\$ 1,265,671	\$ 4,581,096	\$ 4,522,557
Total Cash and Cash Equivalents	\$ 1,198,198	\$ 2,183,045	\$ 0				\$ 1,218,177	\$ 4,599,420	\$ 4,534,886
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,549	\$ 7,336	\$ 0				\$ 0	\$ 12,885	\$ 21,100
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,641							\$ 3,641	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 49,841							\$ 49,841	\$ 174,903
Due From Other Governments	\$ 9,974	\$ 27,032						\$ 37,006	\$ 97,794
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 208,877	\$ 31,687	\$ 29,233					\$ 269,797	\$ 380,143
Trust Due To/From							\$ 677	\$ 677	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 190							\$ 190	\$ 2,839
Total Receivables	\$ 278,072	\$ 66,055	\$ 29,233				\$ 677	\$ 374,037	\$ 676,779
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	
Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 0							\$ 0	
Total Other Assets	\$ 0							\$ 0	
Total Assets	\$ 1,476,270	\$ 2,249,100	\$ 29,233				\$ 1,218,854	\$ 4,973,457	\$ 5,211,664
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 35,442	\$ 13,969	\$ 3,910					\$ 53,321	\$ 140,062
Accounts Payable - General	\$ 518	\$ 0	\$ 0				\$ 0	\$ 518	\$ 518
Due to Other Funds	\$ 677	\$ 24,518	\$ 25,323				\$ 190	\$ 50,708	\$ 177,742
Due to Other Courts									
Due to State	\$ 64							\$ 64	\$ 160
TC145 Liability							\$ 214,236	\$ 214,236	\$ 298,671
Due to Other Governments	\$ 3,181							\$ 3,181	\$ 2,787
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 16	\$ 16	\$ 494
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,881	\$ 38,487	\$ 29,233				\$ 214,442	\$ 322,043	\$ 620,434
Civil							\$ 475,473	\$ 475,473	\$ 298,524
Criminal							\$ 459,714	\$ 459,714	\$ 504,319
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 60,083	\$ 60,083	\$ 61,438
Miscellaneous Trust									
Total Trust Deposits							\$ 995,269	\$ 995,269	\$ 864,281
Accrued Payroll	\$ 741,418							\$ 741,418	\$ 534,369
Benefits Payable	\$ 110,487							\$ 110,487	\$ 108,469
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 27
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 851,905							\$ 851,905	\$ 642,865
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 1,787
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	\$ 0					\$ 9,143	\$ 23,741	\$ 21,786
Total Liabilities	\$ 906,385	\$ 38,487	\$ 29,233				\$ 1,218,854	\$ 2,192,958	\$ 2,149,366
Total Fund Balance	\$ 569,885	\$ 2,210,613	\$ 0					\$ 2,780,498	\$ 3,062,298
Total Liabilities and Fund Balance	\$ 1,476,270	\$ 2,249,100	\$ 29,233				\$ 1,218,854	\$ 4,973,457	\$ 5,211,664

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 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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 15,177,833		\$ 158,122					\$ 15,335,955	\$ 15,334,046	\$ 15,153,595	\$ 15,037,126
Improvement and Modernization Fund	\$ 59,577							\$ 59,577	\$ 98,685	\$ 95,028	\$ 35,435
Judges' Compensation (0150019)	\$ 97,500							\$ 97,500	\$ 97,500	\$ 97,500	\$ 97,500
Court Interpreter (0150037)	\$ 942,939							\$ 942,939	\$ 769,270	\$ 678,503	\$ 708,525
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 348,099							\$ 348,099	\$ 483,323	\$ 578,109	\$ 447,323
Other Miscellaneous	\$ 298,957							\$ 298,957	\$ 298,957	\$ 298,957	\$ 298,957
	\$ 16,924,904		\$ 158,122					\$ 17,083,027	\$ 17,081,781	\$ 16,901,692	\$ 16,624,866
Grants											
AB 1058 Commissioner/Facilitator						\$ 257,194		\$ 257,194	\$ 392,899	\$ 263,932	\$ 414,681
Other Judicial Council Grants						\$ 19,388		\$ 19,388	\$ 29,500	\$ 27,813	\$ 29,500
Non-Judicial Council Grants											
						\$ 276,582		\$ 276,582	\$ 422,399	\$ 291,745	\$ 444,181
Other Financing Sources											
Interest Income	\$ 73,535		\$ 42,807					\$ 116,342	\$ 26,000	\$ 111,437	\$ 14,000
Investment Income											
Donations											
Local Fees	\$ 208,064		\$ 152,705					\$ 360,770	\$ 479,200	\$ 455,257	\$ 493,200
Non-Fee Revenues						\$ 39,703		\$ 39,703	\$ 54,000	\$ 42,787	\$ 54,000
Enhanced Collections						\$ 274,395		\$ 274,395	\$ 452,500	\$ 449,924	\$ 579,000
Escheatment											
Prior Year Revenue						\$ (54,901)		\$ (54,901)			
County Program - Restricted						\$ 36,263		\$ 36,263	\$ 50,000	\$ 48,834	\$ 42,000
Reimbursement Other	\$ 222,678		\$ 77,249					\$ 299,928	\$ 284,429	\$ 242,854	\$ 297,429
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,248							\$ 1,248		\$ 2,081	
	\$ 505,526		\$ 568,221					\$ 1,073,746	\$ 1,346,129	\$ 1,353,174	\$ 1,479,629
Total Revenues	\$ 17,430,430		\$ 726,344			\$ 276,582		\$ 18,433,357	\$ 18,850,309	\$ 18,546,611	\$ 18,548,676
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,562,697		\$ 22,011			\$ 117,719		\$ 9,702,427	\$ 10,024,992	\$ 9,151,071	\$ 9,555,182
Temp Help	\$ 52,685							\$ 52,685		\$ 17,041	
Overtime	\$ 1,206							\$ 1,206			
Staff Benefits	\$ 5,405,236		\$ 24,546			\$ 97,876		\$ 5,527,657	\$ 6,013,591	\$ 5,065,644	\$ 5,475,808
	\$ 15,021,824		\$ 46,557			\$ 215,595		\$ 15,283,975	\$ 16,038,583	\$ 14,233,756	\$ 15,030,990
Operating Expenses and Equipment											
General Expense	\$ 749,311		\$ 2,568					\$ 751,879	\$ 732,120	\$ 567,019	\$ 617,529
Printing	\$ 17,053							\$ 17,053	\$ 57,616	\$ 43,782	\$ 58,100
Telecommunications	\$ 141,569							\$ 141,569	\$ 136,386	\$ 114,874	\$ 147,486
Postage	\$ 59,486							\$ 59,486	\$ 106,000	\$ 129,549	\$ 98,100
Insurance	\$ 6,669							\$ 6,669	\$ 6,500	\$ 5,798	\$ 6,500
In-State Travel	\$ 26,536					\$ 4,722		\$ 31,258	\$ 36,000	\$ 51,639	\$ 25,000
Out-of-State Travel	\$ 3,759							\$ 3,759	\$ 29,000	\$ 2,663	\$ 2,000
Training	\$ 3,176					\$ 1,790		\$ 4,966	\$ 9,000	\$ 4,032	\$ 38,200
Security Services	\$ 2,962					\$ 997		\$ 3,959	\$ 1,500	\$ 2,683	\$ 2,911
Facility Operations	\$ 129,140		\$ 48,661					\$ 177,801	\$ 133,190	\$ 370,954	\$ 432,701
Utilities									\$ 3,000		\$ 3,000
Contracted Services	\$ 852,233		\$ 461,947			\$ 19,388		\$ 1,333,568	\$ 1,279,016	\$ 1,259,926	\$ 1,310,200
Consulting and Professional Services	\$ 384,355							\$ 384,355	\$ 460,810	\$ 158,985	\$ 241,607
Information Technology	\$ 471,670		\$ 35,907					\$ 507,576	\$ 448,324	\$ 431,105	\$ 412,938
Major Equipment	\$ 230							\$ 230	\$ 36,901	\$ 79,362	\$ 96,880
Other Items of Expense	\$ 4,263							\$ 4,263	\$ 4,500	\$ 4,379	\$ 4,500
	\$ 2,852,411		\$ 550,080			\$ 25,900		\$ 3,428,391	\$ 3,479,863	\$ 3,226,750	\$ 3,497,652
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 80,352							\$ 80,352	\$ 108,000	\$ 112,919	\$ 97,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (43,119)					\$ 43,119		\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (77,561)							\$ (77,561)			
	\$ (40,328)					\$ 43,119		\$ 2,791	\$ 108,000	\$ 112,919	\$ 97,000
Total Expenditures	\$ 17,833,906		\$ 596,636			\$ 284,614		\$ 18,715,157	\$ 19,626,446	\$ 17,573,424	\$ 18,625,642
Excess (Deficit) of Revenues Over Expenditures	\$ (403,476)		\$ 129,708			\$ (8,032)		\$ (281,800)	\$ (776,137)	\$ 973,186	\$ (76,966)
Operating Transfers In (Out)	\$ (36,641)		\$ 28,609			\$ 8,032		\$ 0	\$ 0	\$ 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)	\$ 569,885		\$ 2,210,613			\$ 0		\$ 2,780,498	\$ 2,286,161	\$ 3,062,298	\$ 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 June									
	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	\$ 6,135,732	\$ 281,750			\$ 14,286		\$ 6,431,768	\$ 6,681,191	\$ 6,080,502	\$ 6,523,752
Traffic & Other Infractions	\$ 501,132	\$ 165,972					\$ 667,104	\$ 783,214	\$ 711,641	\$ 667,601
Other Criminal Cases	\$ 1,705,752	\$ 76,237					\$ 1,781,989	\$ 1,977,117	\$ 1,819,123	\$ 1,953,126
Civil	\$ 1,321,603	\$ 56,004					\$ 1,377,607	\$ 1,730,627	\$ 1,124,154	\$ 1,188,457
Family & Children Services	\$ 1,611,019	\$ 123,210			\$ (14,286)		\$ 1,719,943	\$ 1,783,979	\$ 1,519,876	\$ 1,590,909
Probate, Guardianship & Mental Health Services	\$ 239,375	\$ 1,170					\$ 240,545	\$ 262,098	\$ 315,790	\$ 368,552
Juvenile Dependency Services	\$ 77,804						\$ 77,804	\$ 63,954	\$ 80,273	\$ 78,082
Juvenile Delinquency Services	\$ 93,279						\$ 93,279	\$ 91,422	\$ 87,310	\$ 88,734
Other Court Operations	\$ 185,512						\$ 185,512		\$ 182,911	\$ 174,618
Court Interpreters	\$ 502,325	\$ 453,028					\$ 955,353	\$ 769,270	\$ 816,028	\$ 709,291
Jury Services	\$ 288,376	\$ 77,716	\$ 80,352				\$ 446,444	\$ 561,999	\$ 485,049	\$ 437,065
Security		\$ 5,199					\$ 5,199		\$ 107	\$ 37,180
Trial Court Operations Program	\$ 12,661,908	\$ 1,240,287	\$ 80,352		\$ 0		\$ 13,982,546	\$ 14,704,871	\$ 13,222,765	\$ 13,817,367
Enhanced Collections		\$ 274,395					\$ 274,395	\$ 452,500	\$ 449,924	\$ 579,000
Other Non-Court Operations		\$ 0					\$ 0		\$ 169	
Non-Court Operations Program		\$ 274,395					\$ 274,395	\$ 452,500	\$ 450,094	\$ 579,000
Executive Office	\$ 854,565	\$ 6,428					\$ 860,993	\$ 832,401	\$ 731,628	\$ 770,995
Fiscal Services	\$ 419,838	\$ 57,629					\$ 477,467	\$ 379,556	\$ 433,887	\$ 520,676
Human Resources	\$ 396,952	\$ 33,130					\$ 430,083	\$ 514,764	\$ 371,671	\$ 364,076
Business & Facilities Services		\$ 787,514					\$ 787,514	\$ 822,295	\$ 871,392	\$ 947,302
Information Technology	\$ 950,712	\$ 1,029,008				\$ (77,561)	\$ 1,902,158	\$ 1,920,059	\$ 1,491,988	\$ 1,626,226
Court Administration Program	\$ 2,622,067	\$ 1,913,709				\$ (77,561)	\$ 4,458,215	\$ 4,469,075	\$ 3,900,565	\$ 4,229,275
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,283,975	\$ 3,428,391	\$ 80,352		\$ 0	\$ (77,561)	\$ 18,715,157	\$ 19,626,446	\$ 17,573,424	\$ 18,625,642

Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	72,210	-	72,210	2,210,613	-	-	-	-	2,282,823	
Committed	13,672	-	13,672	-	-	-	-	-	13,672	
Assigned	484,004	-	484,004	-	-	-	-	-	484,004	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 569,885	\$ -	\$ 569,885	\$ 2,210,613	\$ -	\$ -	\$ -	\$ -	\$ 2,780,498	