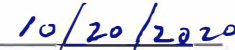


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



\_\_\_\_\_  
Date

San Luis Obispo

\_\_\_\_\_  
Court

FY2020-2021 1st QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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Court

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Fiscal Year and Ending Quarter

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

<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 September  
 Fiscal Year 2020/21

2019/20

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,907,375)	\$ 1,983,836	\$ (20,716)				\$ 19,359	\$ 75,103	\$ (11,330)
Payroll	\$ 0							\$ 0	\$ 1,432
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ (220,077)	\$ (220,077)	\$ 0
Trust	\$ 0						\$ (89,634)	\$ (89,634)	\$ (13,360)
Credit Card									
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,700
Cash with County	\$ 0		\$ 0					\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 5,635,451						\$ 1,359,813	\$ 6,995,264	\$ 7,421,071
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,737,775</b>	<b>\$ 1,983,836</b>	<b>\$ (20,716)</b>				<b>\$ 1,069,461</b>	<b>\$ 6,770,356</b>	<b>\$ 7,407,512</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ (6,908)
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	\$ 16,858	\$ 7,272	\$ 20,180					\$ 44,309	\$ 14,719
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 61							\$ 61	\$ 2,338
<b>Total Receivables</b>	<b>\$ 16,919</b>	<b>\$ 7,272</b>	<b>\$ 20,180</b>				<b>\$ 0</b>	<b>\$ 44,370</b>	<b>\$ 10,148</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,754,694</b>	<b>\$ 1,991,107</b>	<b>\$ (536)</b>				<b>\$ 1,069,461</b>	<b>\$ 6,814,726</b>	<b>\$ 7,417,661</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 549	\$ 0	\$ 0				\$ 0	\$ 549	\$ 849
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 61	\$ 61	\$ 2,338
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 311,224
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							\$ 54	\$ 54	\$ 2,343
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 549</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 114</b>	<b>\$ 663</b>	<b>\$ 316,755</b>
Civil							\$ 519,871	\$ 519,871	\$ 340,330
Criminal							\$ 480,696	\$ 480,696	\$ 792,545
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 59,638	\$ 59,638	\$ 62,719
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,060,204</b>	<b>\$ 1,060,204</b>	<b>\$ 1,195,594</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (16,662)							\$ (16,662)	\$ (2,997)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,957							\$ 2,957	\$ (3,123)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (13,704)</b>							<b>\$ (13,704)</b>	<b>\$ (6,121)</b>
Revenue Collected in Advance									\$ 820
Liabilities For Deposits	\$ 14,598						\$ 9,143	\$ 23,741	\$ 19,998
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 14,598</b>						<b>\$ 9,143</b>	<b>\$ 23,741</b>	<b>\$ 20,819</b>
<b>Total Liabilities</b>	<b>\$ 1,443</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,069,461</b>	<b>\$ 1,070,904</b>	<b>\$ 1,527,047</b>
<b>Total Fund Balance</b>	<b>\$ 3,753,251</b>	<b>\$ 1,991,107</b>	<b>\$ (536)</b>					<b>\$ 5,743,822</b>	<b>\$ 5,890,614</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,754,694</b>	<b>\$ 1,991,107</b>	<b>\$ (536)</b>				<b>\$ 1,069,461</b>	<b>\$ 6,814,726</b>	<b>\$ 7,417,661</b>

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 2020/21									2019/20		
	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	\$ 6,403,241	\$ 15,217					\$ 6,418,458		\$ 6,569,094	\$ 15,334,046	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (1)	\$ 98,685	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375		\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 169,259						\$ 169,259		\$ 188,260	\$ 769,270	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 63,681						\$ 63,681		\$ 27,614	\$ 483,323	
Other Miscellaneous										\$ 298,957	
	\$ 6,660,556	\$ 15,217					\$ 6,675,773		\$ 6,809,342	\$ 17,081,781	
Grants											
AB 1058 Commissioner/Facilitator			\$ 18,811				\$ 18,811	\$ 176,170	\$ 0	\$ 392,899	
Other Judicial Council Grants			\$ (536)				\$ (536)	\$ 29,500	\$ (11,510)	\$ 29,500	
Non-Judicial Council Grants											
			\$ 18,275				\$ 18,275	\$ 205,670	\$ (11,510)	\$ 422,399	
Other Financing Sources											
Interest Income	\$ 93	\$ 13					\$ 106		\$ 4,176	\$ 26,000	
Investment Income											
Donations											
Local Fees	\$ 21,366	\$ 16,498					\$ 37,864		\$ 79,212	\$ 479,200	
Non-Fee Revenues		\$ 8,679					\$ 8,679		\$ 12,194	\$ 54,000	
Enhanced Collections		\$ 23,601					\$ 23,601		\$ 490	\$ 452,500	
Escheatment											
Prior Year Revenue	\$ 134,033						\$ 134,033				
County Program - Restricted		\$ 6,064					\$ 6,064		\$ 1,003	\$ 50,000	
Reimbursement Other	\$ 51,915						\$ 51,915		\$ 68,903	\$ 284,429	
Sale of Fixed Assets											
Other Miscellaneous	\$ 175						\$ 175		\$ 867		
	\$ 207,583	\$ 54,855					\$ 262,438		\$ 166,845	\$ 1,346,129	
<b>Total Revenues</b>	<b>\$ 6,868,139</b>	<b>\$ 70,072</b>	<b>\$ 18,275</b>				<b>\$ 6,956,486</b>	<b>\$ 205,670</b>	<b>\$ 6,964,677</b>	<b>\$ 18,850,309</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,064,785	\$ 2,442	\$ 9,810				\$ 2,077,037	\$ 160,509	\$ 2,204,216	\$ 10,024,992	
Temp Help	\$ 4,851						\$ 4,851		\$ 12,222		
Overtime											
Staff Benefits	\$ 1,281,555	\$ 2,723	\$ 7,709				\$ 1,291,988	\$ 88,946	\$ 1,196,771	\$ 6,013,591	
	\$ 3,351,191	\$ 5,165	\$ 17,519				\$ 3,373,876	\$ 249,455	\$ 3,413,209	\$ 16,038,583	
Operating Expenses and Equipment											
General Expense	\$ 52,115						\$ 52,115		\$ 91,856	\$ 732,120	
Printing	\$ 6,814						\$ 6,814		\$ (3,178)	\$ 57,616	
Telecommunications	\$ 24,933						\$ 24,933		\$ 28,444	\$ 136,386	
Postage	\$ 12,191						\$ 12,191		\$ 12,143	\$ 106,000	
Insurance	\$ 169						\$ 169		\$ 160	\$ 6,500	
In-State Travel	\$ 319						\$ 319		\$ 12,724	\$ 36,000	
Out-of-State Travel										\$ 29,000	
Training	\$ 0						\$ 0		\$ 2,490	\$ 9,000	
Security Services	\$ 249						\$ 249		\$ 874	\$ 1,500	
Facility Operations	\$ 7,435	\$ 13,119					\$ 20,554		\$ 36,572	\$ 133,190	
Utilities										\$ 3,000	
Contracted Services	\$ 145,358	\$ 36,982	\$ 0				\$ 182,340	\$ 29,500	\$ 186,592	\$ 1,279,016	
Consulting and Professional Services	\$ 49,986						\$ 49,986		\$ 49,036	\$ 460,810	
Information Technology	\$ 22,740	\$ 234,312					\$ 257,051		\$ 327,074	\$ 448,324	
Major Equipment									\$ (44,078)	\$ 36,901	
Other Items of Expense	\$ 654						\$ 654		\$ 1,054	\$ 4,500	
	\$ 322,962	\$ 284,413	\$ 0				\$ 607,375	\$ 29,500	\$ 701,763	\$ 3,479,863	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,912						\$ 11,912		\$ 21,390	\$ 108,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,504)		\$ 3,504				\$ 0				
Prior Year Expense Adjustment											
	\$ 8,408		\$ 3,504				\$ 11,912		\$ 21,390	\$ 108,000	
<b>Total Expenditures</b>	<b>\$ 3,682,561</b>	<b>\$ 289,578</b>	<b>\$ 21,023</b>				<b>\$ 3,993,162</b>	<b>\$ 278,955</b>	<b>\$ 4,136,361</b>	<b>\$ 19,626,446</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,185,578	\$ (219,506)	\$ (2,748)				\$ 2,963,324	\$ (73,285)	\$ 2,828,316	\$ (776,137)	
Operating Transfers In (Out)	\$ (2,212)		\$ 2,212				\$ 0	\$ 73,285		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 569,885	\$ 2,210,613	\$ 0				\$ 2,780,498	\$ 2,780,498	\$ 3,062,298	\$ 3,062,298	
Ending Balance (Deficit)	\$ 3,753,251	\$ 1,991,107	\$ (536)				\$ 5,743,822	\$ 2,780,498	\$ 5,890,614	\$ 2,286,161	

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 2020/21									2019/20	
	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	\$ 1,365,838	\$ 40,806			\$ 1,084		\$ 1,407,729	\$ 72,385	\$ 1,447,331	\$ 6,681,191
Traffic & Other Infractions	\$ 99,440	\$ 15,150					\$ 114,591		\$ 152,182	\$ 783,214
Other Criminal Cases	\$ 394,741	\$ 13,773					\$ 408,514	\$ 29,500	\$ 371,886	\$ 1,977,117
Civil	\$ 273,632	\$ 979					\$ 274,611		\$ 240,112	\$ 1,730,627
Family & Children Services	\$ 292,755	\$ 26,629			\$ (1,084)		\$ 318,300	\$ 177,070	\$ 437,569	\$ 1,783,979
Probate, Guardianship & Mental Health Services	\$ 55,110	\$ 20					\$ 55,130		\$ 52,392	\$ 262,098
Juvenile Dependency Services	\$ 19,796						\$ 19,796		\$ 19,339	\$ 63,954
Juvenile Delinquency Services	\$ 25,410						\$ 25,410		\$ 20,848	\$ 91,422
Other Court Operations	\$ 40,353						\$ 40,353		\$ 41,623	
Court Interpreters	\$ 105,339	\$ 78,659					\$ 183,999		\$ 219,031	\$ 769,270
Jury Services	\$ 45,183	\$ 13,108	\$ 11,912				\$ 70,202		\$ 97,565	\$ 561,999
Security										
Trial Court Operations Program	\$ 2,717,598	\$ 189,124	\$ 11,912		\$ 0		\$ 2,918,634	\$ 278,955	\$ 3,099,879	\$ 14,704,871
Enhanced Collections		\$ 24,145					\$ 24,145		\$ 735	\$ 452,500
Other Non-Court Operations									\$ 0	
Non-Court Operations Program		\$ 24,145					\$ 24,145		\$ 735	\$ 452,500
Executive Office	\$ 187,751	\$ 540					\$ 188,291		\$ 189,794	\$ 832,401
Fiscal Services	\$ 79,355	\$ 8,190					\$ 87,545		\$ 108,691	\$ 379,556
Human Resources	\$ 182,212	\$ 5,844					\$ 188,056		\$ 91,677	\$ 514,764
Business & Facilities Services		\$ 83,531					\$ 83,531		\$ 107,925	\$ 822,295
Information Technology	\$ 206,961	\$ 296,000					\$ 502,960		\$ 537,658	\$ 1,920,059
Court Administration Program	\$ 656,278	\$ 394,105					\$ 1,050,383		\$ 1,035,746	\$ 4,469,075
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,373,876	\$ 607,375	\$ 11,912		\$ 0		\$ 3,993,162	\$ 278,955	\$ 4,136,361	\$ 19,626,446