

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

1/25/22

Date

SAN LUIS OBISPO

Court

FY2021/2022 QTR 2

Fiscal Year and Ending Quarter

Superior Court of California, County of San Luis Obispo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2021/22									2020/21
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (3,767,537)	\$ 3,808,281	\$ (24,115)			\$ 9,773	\$ 26,401	\$ (170,910)	
Payroll	\$ 11,642						\$ 11,642	\$ 10,817	
Jury Revolving	\$ 5,000						\$ 5,000	\$ 5,000	
Other Distribution								\$ 0	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust Credit Card						\$ (19,883)	\$ (19,883)	\$ (57,993)	
Cash on Hand	\$ 4,700						\$ 4,700	\$ 4,700	
Cash with County								\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 7,550,548					\$ 1,321,496	\$ 8,872,045	\$ 6,964,530	
Total Cash and Cash Equivalents	\$ 3,804,353	\$ 3,808,281	\$ (24,115)			\$ 1,311,386	\$ 8,899,904	\$ 6,756,144	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts									
Due From State	\$ 41,910	\$ 0	\$ 20,848				\$ 62,758	\$ 83,998	
Trust Due To/From						\$ 0	\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3						\$ 3	\$ 44	
Total Receivables	\$ 41,913	\$ 0	\$ 20,848			\$ 0	\$ 62,761	\$ 84,042	
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 3,846,265	\$ 3,808,281	\$ (3,267)			\$ 1,311,386	\$ 8,962,665	\$ 6,840,187	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 737	\$ 0	\$ 0			\$ 0	\$ 737	\$ 1,295	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 3	\$ 3	\$ 44	
Due to Other Courts									
Due to State	\$ 0		\$ 12,844				\$ 12,844	\$ 0	
TC145 Liability						\$ 245,701	\$ 245,701	\$ 193,302	
Due to Other Governments	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 6	\$ 6	\$ 27	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 737	\$ 0	\$ 12,844			\$ 245,710	\$ 259,291	\$ 194,669	
Civil						\$ 790,873	\$ 790,873	\$ 529,840	
Criminal						\$ 204,390	\$ 204,390	\$ 410,014	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 59,731	\$ 59,731	\$ 59,709	
Miscellaneous Trust									
Total Trust Deposits						\$ 1,054,994	\$ 1,054,994	\$ 999,563	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (27,562)						\$ (27,562)	\$ (17,873)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 2,709						\$ 2,709	\$ (1,345)	
Payroll Clearing									
Total Payroll Liabilities	\$ (24,852)						\$ (24,852)	\$ (19,218)	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 18,790	\$ 433				\$ 10,242	\$ 29,464	\$ 26,585	
Jury Fees - Non-Interest						\$ 440	\$ 440	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,790	\$ 433				\$ 10,682	\$ 29,905	\$ 26,585	
Total Liabilities	\$ (5,326)	\$ 433	\$ 12,844			\$ 1,311,386	\$ 1,319,337	\$ 1,201,598	
Total Fund Balance	\$ 3,851,591	\$ 3,807,848	\$ (16,112)				\$ 7,643,328	\$ 5,638,589	
Total Liabilities and Fund Balance	\$ 3,846,265	\$ 3,808,281	\$ (3,267)			\$ 1,311,386	\$ 8,962,665	\$ 6,840,187	

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 December											
Fiscal Year 2021/22										2020/21	
	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	\$ 10,379,934	\$ 3,854					\$ 10,383,788	\$ 16,494,872	\$ 9,976,474	\$ 14,592,515	
Improvement and Modernization Fund	\$ 428,818						\$ 428,818	\$ 321,401	\$ 0	\$ 35,435	
Judges' Compensation (0150019)	\$ 48,750						\$ 48,750	\$ 97,500	\$ 48,750	\$ 97,500	
Court Interpreter (0150037)	\$ 339,551						\$ 339,551	\$ 697,704	\$ 344,370	\$ 950,131	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 312,688						\$ 312,688	\$ 725,938	\$ 76,705	\$ 456,482	
Other Miscellaneous	\$ 298,957	\$ 2,112,331					\$ 2,411,288	\$ 298,957	\$ 298,957	\$ 298,957	
	\$ 11,808,698	\$ 2,116,185					\$ 13,924,883	\$ 18,636,372	\$ 10,745,256	\$ 16,431,020	
Grants											
AB 1058 Commissioner/Facilitator			\$ 69,414				\$ 69,414	\$ 240,000	\$ 77,311	\$ 176,170	
Other Judicial Council Grants			\$ 2,629				\$ 2,629	\$ 29,000	\$ 14,780	\$ 29,500	
Non-Judicial Council Grants											
			\$ 72,043				\$ 72,043	\$ 269,000	\$ 92,092	\$ 205,670	
Other Financing Sources											
Interest Income	\$ 1,817	\$ 1,052					\$ 2,869	\$ 35,000	\$ 9,714	\$ 45,860	
Investment Income											
Donations											
Local Fees	\$ 43,275	\$ 49,664					\$ 92,939	\$ 367,650	\$ 97,277	\$ 373,280	
Non-Fee Revenues		\$ 14,116					\$ 14,116	\$ 40,000	\$ 10,589	\$ 54,000	
Enhanced Collections		\$ 40,032					\$ 40,032	\$ 453,200	\$ 104,781	\$ 453,200	
Escheatment											
Prior Year Revenue	\$ 69,650						\$ 69,650		\$ 134,033		
County Program - Restricted		\$ 13,880					\$ 13,880	\$ 43,000	\$ 15,749	\$ 50,000	
Reimbursement Other	\$ 98,929	\$ 39,920					\$ 138,849	\$ 282,558	\$ 83,300	\$ 284,429	
Sale of Fixed Assets											
Other Miscellaneous	\$ 260						\$ 260	\$ 2,500	\$ 4,649		
	\$ 213,932	\$ 158,664					\$ 372,595	\$ 1,223,908	\$ 460,092	\$ 1,260,769	
Total Revenues	\$ 12,022,630	\$ 2,274,849	\$ 72,043				\$ 14,369,521	\$ 20,129,280	\$ 11,297,440	\$ 17,897,459	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,714,988	\$ 5,891	\$ 31,133				\$ 4,752,012	\$ 10,228,003	\$ 4,508,591	\$ 9,639,721	
Temp Help	\$ 12,122						\$ 12,122		\$ 5,959		
Overtime	\$ 17,310						\$ 17,310				
Staff Benefits	\$ 2,799,163	\$ 6,569	\$ 26,622				\$ 2,832,354	\$ 6,355,845	\$ 2,633,327	\$ 5,735,183	
	\$ 7,543,583	\$ 12,459	\$ 57,756				\$ 7,613,798	\$ 16,583,848	\$ 7,147,877	\$ 15,374,904	
Operating Expenses and Equipment											
General Expense	\$ 181,871	\$ 312	\$ 107				\$ 182,290	\$ 449,300	\$ 123,536	\$ 509,896	
Printing	\$ 8,875						\$ 8,875	\$ 32,100	\$ 10,351	\$ 36,800	
Telecommunications	\$ 50,536						\$ 50,536	\$ 150,600	\$ 68,582	\$ 163,098	
Postage	\$ 15,415						\$ 15,415	\$ 75,000	\$ 14,038	\$ 105,000	
Insurance	\$ 7,770						\$ 7,770	\$ 8,600	\$ 6,643	\$ 7,500	
In-State Travel	\$ 4,102						\$ 4,102	\$ 10,000	\$ 436	\$ 16,000	
Out-of-State Travel											
Training	\$ 4,906						\$ 4,906	\$ 8,500	\$ 774		
Security Services	\$ 2,219	\$ 500					\$ 2,719	\$ 2,500	\$ 919	\$ 4,000	
Facility Operations	\$ 15,224	\$ 20,989					\$ 36,212	\$ 99,128	\$ 47,377	\$ 94,859	
Utilities											
Contracted Services	\$ 585,542	\$ 163,207	\$ 18,741				\$ 767,490	\$ 1,690,531	\$ 508,009	\$ 1,347,505	
Consulting and Professional Services	\$ 66,036						\$ 66,036	\$ 229,000	\$ 92,125	\$ 219,000	
Information Technology	\$ 193,465	\$ 242,122					\$ 435,587	\$ 446,675	\$ 389,902	\$ 494,009	
Major Equipment								\$ 40,000		\$ 301,739	
Other Items of Expense	\$ 545						\$ 545	\$ 3,000	\$ 996	\$ 4,500	
	\$ 1,136,504	\$ 427,130	\$ 18,847				\$ 1,582,482	\$ 3,244,934	\$ 1,263,688	\$ 3,303,906	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 35,339						\$ 35,339	\$ 93,500	\$ 27,784	\$ 108,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,551)		\$ 11,551				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 28						\$ 28				
	\$ 23,817		\$ 11,551				\$ 35,368	\$ 93,500	\$ 27,784	\$ 108,000	
Total Expenditures	\$ 8,703,904	\$ 439,589	\$ 88,154				\$ 9,231,647	\$ 19,922,282	\$ 8,439,350	\$ 18,786,810	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,318,726	\$ 1,835,259	\$ (16,112)				\$ 5,137,874	\$ 206,998	\$ 2,858,091	\$ (889,351)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 532,865	\$ 1,972,589	\$ 0				\$ 2,505,454	\$ 2,505,454	\$ 2,780,498	\$ 2,780,498	
Ending Balance (Deficit)	\$ 3,851,591	\$ 3,807,848	\$ (16,112)				\$ 7,643,328	\$ 2,712,452	\$ 5,638,589	\$ 1,891,148	

Superior Court of California, County of San Luis Obispo
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended December										
Fiscal Year 2021/22									2020/21	
	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	\$ 3,091,830	\$ 178,338				\$ 0	\$ 3,270,168	\$ 7,024,442	\$ 3,067,170	\$ 6,495,464
Traffic & Other Infractions	\$ 240,852	\$ 60,189					\$ 301,041	\$ 672,358	\$ 257,959	\$ 636,449
Other Criminal Cases	\$ 889,166	\$ 71,748					\$ 960,914	\$ 1,849,107	\$ 893,047	\$ 1,868,173
Civil	\$ 627,395	\$ 23,799					\$ 651,194	\$ 1,625,297	\$ 637,353	\$ 1,449,653
Family & Children Services	\$ 682,911	\$ 76,461				\$ 0	\$ 759,372	\$ 1,635,505	\$ 676,713	\$ 1,383,462
Probate, Guardianship & Mental Health Services	\$ 104,051	\$ 108					\$ 104,159	\$ 356,391	\$ 123,187	\$ 269,266
Juvenile Dependency Services	\$ 45,175						\$ 45,175	\$ 252,208	\$ 38,638	\$ 85,031
Juvenile Delinquency Services	\$ 37,090						\$ 37,090		\$ 25,410	\$ 89,095
Other Court Operations	\$ 94,332						\$ 94,332	\$ 188,414	\$ 88,026	\$ 178,192
Court Interpreters	\$ 267,629	\$ 36,098					\$ 303,727	\$ 840,468	\$ 357,330	\$ 950,001
Jury Services	\$ 155,653	\$ 21,503	\$ 35,339				\$ 212,495	\$ 490,255	\$ 165,107	\$ 492,303
Security										
Trial Court Operations Program	\$ 6,236,083	\$ 468,243	\$ 35,339			\$ 0	\$ 6,739,665	\$ 14,934,445	\$ 6,329,939	\$ 13,897,089
Enhanced Collections		\$ 88,175					\$ 88,175	\$ 453,200	\$ 24,649	\$ 453,200
Other Non-Court Operations										
Non-Court Operations Program		\$ 88,175					\$ 88,175	\$ 453,200	\$ 24,649	\$ 453,200
Executive Office	\$ 435,773	\$ 1,044					\$ 436,817	\$ 883,139	\$ 407,087	\$ 832,400
Fiscal Services	\$ 209,763	\$ 13,231					\$ 222,993	\$ 535,418	\$ 316,923	\$ 520,050
Human Resources	\$ 253,562	\$ 23,077				\$ 28	\$ 276,667	\$ 545,548	\$ 258,863	\$ 517,627
Business & Facilities Services		\$ 173,190					\$ 173,190	\$ 510,228	\$ 183,321	\$ 500,355
Information Technology	\$ 478,617	\$ 815,523					\$ 1,294,140	\$ 2,060,304	\$ 918,568	\$ 2,066,089
Court Administration Program	\$ 1,377,715	\$ 1,026,064				\$ 28	\$ 2,403,807	\$ 4,534,637	\$ 2,084,761	\$ 4,436,521
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,613,798	\$ 1,582,482	\$ 35,339			\$ 0	\$ 9,231,647	\$ 19,922,282	\$ 8,439,350	\$ 18,786,810