

## 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

07/18/2022

\_\_\_\_\_  
Date

San Luis Obispo

\_\_\_\_\_  
Court

FY2021/2022 QTR 4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

Court

FY2021/2022 QTR 4

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

FY2021/2022 QTR 4

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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)	129.35	133.35	135.35	135.35	141.35

<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 June									
Fiscal Year 2021/22								2020/21	
	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						
<b>ASSETS</b>									
Operations	\$ (3,735,261)		\$ (96,261)				\$ 8,482	\$ (96,783)	\$ 128,554
Payroll	\$ 0	\$ 3,726,256						\$ 0	\$ 0
Jury								\$ 5,000	\$ 5,000
Revolving	\$ 5,000								
Other									\$ 0
Distribution								\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,662)	\$ (17,662)	\$ (21,220)
Credit Card									\$ 4,700
Cash on Hand	\$ 4,700							\$ 4,700	\$ 4,700
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,171,102						\$ 807,877	\$ 6,978,979	\$ 5,489,809
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,445,541</b>	<b>\$ 3,726,256</b>	<b>\$ (96,261)</b>				<b>\$ 798,697</b>	<b>\$ 6,874,234</b>	<b>\$ 5,606,843</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 3,252
Accounts Receivable - General									
Dishonored Checks								\$ 96,772	\$ 487
Due From Employee	\$ 96,772								
Civil Jury Fees									
Trust								\$ 0	\$ 131,594
Due From Other Funds	\$ 0							\$ 0	\$ 75,402
Due From Other Governments	\$ 0	\$ 0							
Due From Other Courts								\$ 344,990	\$ 307,626
Due From State	\$ 251,356	\$ 13,114	\$ 80,520					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 0	\$ 14
General Due To/From	\$ 0							\$ 0	\$ 14
<b>Total Receivables</b>	<b>\$ 348,128</b>	<b>\$ 13,114</b>	<b>\$ 80,520</b>				<b>\$ 0</b>	<b>\$ 441,762</b>	<b>\$ 518,375</b>
Prepaid Expenses - General	\$ 133,061							\$ 133,061	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 133,061</b>							<b>\$ 133,061</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,926,731</b>	<b>\$ 3,739,369</b>	<b>\$ (15,741)</b>				<b>\$ 798,697</b>	<b>\$ 7,449,057</b>	<b>\$ 6,125,218</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 115,105
Accounts Payable - General	\$ 461	\$ 0	\$ 0				\$ 0	\$ 461	\$ 1,087
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 131,608
Due to Other Courts									
Due to State	\$ 169,265		\$ 0					\$ 169,265	\$ 13,493
TC145 Liability							\$ 215,593	\$ 215,593	\$ 246,650
Due to Other Governments	\$ 0							\$ 0	\$ 24,823
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax							\$ 754	\$ 754	\$ 1
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 169,726</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 216,347</b>	<b>\$ 386,073</b>	<b>\$ 532,767</b>
Civil							\$ 408,860	\$ 408,860	\$ 1,149,014
Criminal							\$ 101,423	\$ 101,423	\$ 243,415
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 60,435	\$ 60,435	\$ 59,789
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 570,717</b>	<b>\$ 570,717</b>	<b>\$ 1,452,218</b>
Accrued Payroll	\$ 901,738							\$ 901,738	\$ 1,170,510
Benefits Payable	\$ 106,735							\$ 106,735	\$ 93,326
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (244,313)							\$ (244,313)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 764,161</b>							<b>\$ 764,161</b>	<b>\$ 1,263,836</b>
Revenue Collected in Advance	\$ 640,773	\$ 1,881,506						\$ 2,522,279	\$ 341,171
Liabilities For Deposits	\$ 19,052	\$ 0						\$ 29,329	\$ 27,831
Jury Fees - Non-Interest							\$ 1,356	\$ 1,356	\$ 1,942
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 659,825</b>	<b>\$ 1,881,506</b>					<b>\$ 11,633</b>	<b>\$ 2,552,964</b>	<b>\$ 370,944</b>
<b>Total Liabilities</b>	<b>\$ 1,593,712</b>	<b>\$ 1,881,506</b>	<b>\$ 0</b>				<b>\$ 798,697</b>	<b>\$ 4,273,916</b>	<b>\$ 3,619,764</b>
<b>Total Fund Balance</b>	<b>\$ 1,333,019</b>	<b>\$ 1,857,863</b>	<b>\$ (15,741)</b>					<b>\$ 3,175,141</b>	<b>\$ 2,505,454</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,926,731</b>	<b>\$ 3,739,369</b>	<b>\$ (15,741)</b>				<b>\$ 798,697</b>	<b>\$ 7,449,057</b>	<b>\$ 6,125,218</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 June											
Fiscal Year 2021/22											
2020/21											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 16,269,579	\$ 95,743					\$ 16,365,322	\$ 16,494,872	\$ 14,689,713	\$ 14,592,515	
Improvement and Modernization Fund	\$ 463,864						\$ 463,864	\$ 321,401	\$ 93,879	\$ 35,435	
Judges' Compensation (0150019)	\$ 92,158						\$ 92,158	\$ 97,500	\$ 97,500	\$ 97,500	
Court Interpreter (0150037)	\$ 688,403						\$ 688,403	\$ 697,704	\$ 640,974	\$ 950,131	
Civil Coordination Reimbursement (0150091)	\$ 741,055						\$ 741,055	\$ 725,938	\$ 516,297	\$ 456,482	
MOU Reimbursements (0150010 and General)	\$ 298,957	\$ 230,824					\$ 529,781	\$ 298,957	\$ 298,957	\$ 298,957	
Other Miscellaneous	\$ 18,554,017	\$ 326,567					\$ 18,880,584	\$ 18,636,372	\$ 16,337,320	\$ 16,431,020	
Grants											
AB 1058 Commissioner/Facilitator			\$ 233,289				\$ 233,289	\$ 240,000	\$ 229,178	\$ 176,170	
Other Judicial Council Grants			\$ 19,660				\$ 19,660	\$ 29,000	\$ 33,887	\$ 29,500	
Non-Judicial Council Grants											
			\$ 252,949				\$ 252,949	\$ 269,000	\$ 263,065	\$ 205,670	
Other Financing Sources											
Interest Income	\$ 8,111	\$ 5,859					\$ 13,970	\$ 35,000	\$ 28,240	\$ 45,860	
Investment Income											
Donations											
Local Fees	\$ 108,915	\$ 129,814					\$ 238,729	\$ 367,650	\$ 257,942	\$ 373,280	
Non-Fee Revenues		\$ 23,326					\$ 23,326	\$ 40,000	\$ 25,830	\$ 54,000	
Enhanced Collections		\$ 246,053					\$ 246,053	\$ 453,200	\$ 304,841	\$ 453,200	
Escheatment							\$ 585,268		\$ 119,865		
Prior Year Revenue	\$ 585,268						\$ 585,268		\$ 40,085	\$ 50,000	
County Program - Restricted		\$ 36,391					\$ 36,391	\$ 43,000	\$ 40,085	\$ 50,000	
Reimbursement Other	\$ 112,388	\$ 112,794					\$ 225,183	\$ 282,558	\$ 301,103	\$ 284,429	
Sale of Fixed Assets								\$ 2,500	\$ 2,925		
Other Miscellaneous	\$ 555						\$ 555	\$ 2,500	\$ 4,875		
	\$ 815,238	\$ 554,238					\$ 1,369,476	\$ 1,223,908	\$ 1,085,707	\$ 1,260,789	
<b>Total Revenues</b>	<b>\$ 19,369,255</b>	<b>\$ 880,805</b>	<b>\$ 252,949</b>				<b>\$ 20,503,009</b>	<b>\$ 20,129,280</b>	<b>\$ 17,686,091</b>	<b>\$ 17,897,459</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,978,757	\$ 21,648	\$ 106,565				\$ 10,106,971	\$ 10,228,003	\$ 9,584,676	\$ 9,639,721	
Temp Help	\$ 28,225						\$ 28,225		\$ 7,268		
Overtime	\$ 26,928						\$ 26,928				
Staff Benefits	\$ 6,159,619	\$ 25,364	\$ 92,777				\$ 6,277,760	\$ 6,355,845	\$ 5,348,554	\$ 5,735,183	
	\$ 16,193,529	\$ 47,012	\$ 199,342				\$ 16,439,884	\$ 16,583,848	\$ 14,940,498	\$ 15,374,904	
Operating Expenses and Equipment											
General Expense	\$ 406,098	\$ 658	\$ 107				\$ 406,863	\$ 449,300	\$ 359,020	\$ 509,896	
Printing	\$ 18,886						\$ 18,886	\$ 32,100	\$ 24,064	\$ 36,800	
Telecommunications	\$ 164,476						\$ 164,476	\$ 150,600	\$ 143,508	\$ 163,098	
Postage	\$ 43,081						\$ 43,081	\$ 75,000	\$ 61,577	\$ 105,000	
Insurance	\$ 7,934						\$ 7,934	\$ 8,600	\$ 7,138	\$ 7,500	
In-State Travel	\$ 10,675						\$ 10,675	\$ 10,000	\$ 846	\$ 16,000	
Out-of-State Travel	\$ 7,306						\$ 7,306				
Training	\$ 13,439						\$ 13,439	\$ 8,500	\$ 4,643		
Security Services	\$ 3,657	\$ 1,500					\$ 5,157	\$ 2,500	\$ 2,258	\$ 4,000	
Facility Operations	\$ 29,941	\$ 88,962					\$ 118,903	\$ 99,128	\$ 119,074	\$ 94,859	
Utilities											
Contracted Services	\$ 1,158,083	\$ 435,646	\$ 35,401				\$ 1,629,130	\$ 1,690,531	\$ 1,277,078	\$ 1,347,505	
Consulting and Professional Services	\$ 183,458	\$ 178,071					\$ 361,529	\$ 229,000	\$ 220,566	\$ 219,000	
Information Technology	\$ 298,682	\$ 243,682					\$ 542,364	\$ 446,675	\$ 471,078	\$ 494,009	
Major Equipment	\$ 2,410						\$ 2,410	\$ 40,000	\$ 291,138	\$ 301,739	
Other Items of Expense	\$ 1,892						\$ 1,892	\$ 3,000	\$ 3,544	\$ 4,500	
	\$ 2,350,021	\$ 948,518	\$ 35,507				\$ 3,334,047	\$ 3,244,834	\$ 2,985,532	\$ 3,303,906	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 59,134						\$ 59,134	\$ 93,500	\$ 45,340	\$ 108,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,868)		\$ 39,868				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 257						\$ 257		\$ (10,234)		
	\$ 19,523		\$ 39,868				\$ 59,391	\$ 93,500	\$ 35,106	\$ 108,000	
<b>Total Expenditures</b>	<b>\$ 18,563,073</b>	<b>\$ 995,530</b>	<b>\$ 274,718</b>				<b>\$ 19,833,322</b>	<b>\$ 19,922,282</b>	<b>\$ 17,961,136</b>	<b>\$ 18,786,810</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 806,182	\$ (114,726)	\$ (21,769)				\$ 669,687	\$ 206,998	\$ (275,045)	\$ (889,351)	
Operating Transfers In (Out)	\$ (6,029)		\$ 6,029				\$ 0	\$ 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)	\$ 1,333,019	\$ 1,857,863	\$ (15,741)				\$ 3,175,141	\$ 2,712,452	\$ 2,505,454	\$ 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 June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,518,970	\$ 390,869			\$ 0	\$ 229	\$ 6,910,068	\$ 7,024,442	\$ 6,560,287	\$ 6,495,464
Traffic & Other Infractions	\$ 492,326	\$ 136,932					\$ 629,258	\$ 672,358	\$ 591,324	\$ 636,449
Other Criminal Cases	\$ 1,702,323	\$ 315,830					\$ 2,018,153	\$ 1,849,107	\$ 1,823,973	\$ 1,868,173
Civil	\$ 1,432,945	\$ 50,951					\$ 1,483,896	\$ 1,625,297	\$ 1,319,732	\$ 1,449,653
Family & Children Services	\$ 1,458,497	\$ 188,200			\$ 0		\$ 1,646,697	\$ 1,635,505	\$ 1,363,927	\$ 1,383,462
Probate, Guardianship & Mental Health Services	\$ 293,115	\$ 6,972					\$ 300,087	\$ 356,391	\$ 263,091	\$ 269,266
Juvenile Dependency Services	\$ 120,646						\$ 120,646	\$ 252,208	\$ 74,385	\$ 85,031
Juvenile Delinquency Services	\$ 86,234						\$ 86,234		\$ 25,410	\$ 89,095
Other Court Operations	\$ 195,586						\$ 195,586	\$ 188,414	\$ 186,590	\$ 178,192
Court Interpreters	\$ 622,157	\$ 103,396					\$ 725,553	\$ 840,468	\$ 711,674	\$ 950,001
Jury Services	\$ 300,992	\$ 39,202	\$ 59,134				\$ 399,327	\$ 490,255	\$ 359,890	\$ 492,303
Security										
Trial Court Operations Program	\$ 13,223,790	\$ 1,232,352	\$ 59,134		\$ 0	\$ 229	\$ 14,515,505	\$ 14,934,445	\$ 13,280,283	\$ 13,897,089
Enhanced Collections		\$ 277,577					\$ 277,577	\$ 453,200	\$ 304,841	\$ 453,200
Other Non-Court Operations									\$ 390	
Non-Court Operations Program		\$ 277,577					\$ 277,577	\$ 453,200	\$ 305,231	\$ 453,200
Executive Office	\$ 918,411	\$ 2,711					\$ 921,122	\$ 883,139	\$ 869,144	\$ 832,400
Fiscal Services	\$ 450,060	\$ 39,934					\$ 489,994	\$ 535,418	\$ 453,456	\$ 520,050
Human Resources	\$ 783,357	\$ 34,242				\$ 28	\$ 817,627	\$ 545,548	\$ 532,982	\$ 517,627
Business & Facilities Services		\$ 449,324					\$ 449,324	\$ 510,228	\$ 450,454	\$ 500,355
Information Technology	\$ 1,064,265	\$ 1,297,907					\$ 2,362,172	\$ 2,060,304	\$ 2,069,587	\$ 2,066,089
Court Administration Program	\$ 3,216,094	\$ 1,824,118				\$ 28	\$ 5,040,240	\$ 4,534,637	\$ 4,375,623	\$ 4,436,521
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 16,439,884	\$ 3,334,047	\$ 59,134		\$ 0	\$ 257	\$ 19,833,322	\$ 19,922,282	\$ 17,961,136	\$ 18,786,810

## 2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

San Luis Obispo

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	133,061	-	133,061	-	-	-	-	-	133,061	
Restricted	471,740	-	471,740	2,125,147	-	-	-	-	2,596,887	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	524,345	-	524,345	-	-	-	-	-	524,345	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 1,129,146</b>	<b>\$ -</b>	<b>\$ 1,129,146</b>	<b>\$ 2,125,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,254,293</b>	