

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

*Michael Powell*

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Signature of Presiding Judge or Court Executive

10/12/2024 | 1:24 PM PDT

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Date

San Luis Obispo

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Luis Obispo

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

San Luis Obispo

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	142.20	141.60			

<sup>1</sup> Total 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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (5,331,519)	\$ 5,401,705	\$ (271,554)				\$ 5,321	\$ (196,047)	\$ (22,181)
Payroll	\$ 17,389							\$ 17,389	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,991)	\$ (12,991)	\$ (36,856)
Credit Card									
Cash on Hand	\$ 3,550							\$ 3,550	\$ 3,550
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 11,289,438						\$ 1,638,367	\$ 12,927,805	\$ 12,676,705
Total Cash and Cash Equivalents	\$ 5,993,858	\$ 5,401,705	\$ (271,554)				\$ 1,630,697	\$ 12,754,706	\$ 12,626,218
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	\$ (1,601)
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 251,581					\$ 251,581	\$ 256,254
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,401							\$ 1,401	\$ 5,195
Total Receivables	\$ 1,401	\$ 0	\$ 251,581				\$ 0	\$ 252,981	\$ 259,848
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 5,995,259	\$ 5,401,705	\$ (19,974)				\$ 1,630,697	\$ 13,007,688	\$ 12,886,066
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,764	\$ 0	\$ 0				\$ 0	\$ 11,764	\$ 70,910
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,401	\$ 1,401	\$ 5,195
Due to Other Courts									
Due to State	\$ 106,131	\$ 2,743,516	\$ 0					\$ 2,849,646	\$ 150,678
TC145 Liability							\$ 202,802	\$ 202,802	\$ 213,574
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 6,548	\$ 6,548	\$ 6,048
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 117,895	\$ 2,743,516	\$ 0				\$ 210,751	\$ 3,072,162	\$ 446,405
Civil							\$ 969,676	\$ 969,676	\$ 885,538
Criminal							\$ 302,882	\$ 302,882	\$ 194,090
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 130,667	\$ 130,667	\$ 89,988
Miscellaneous Trust									
Total Trust Deposits							\$ 1,403,226	\$ 1,403,226	\$ 1,169,616
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (45,274)							\$ (45,274)	\$ (33,735)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (45,274)							\$ (45,274)	\$ (33,735)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 25,824						\$ 14,385	\$ 40,210	\$ 35,655
Jury Fees - Non-Interest							\$ 2,335	\$ 2,335	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 25,824	\$ 0					\$ 16,720	\$ 42,545	\$ 35,655
Total Liabilities	\$ 98,446	\$ 2,743,516	\$ 0				\$ 1,630,697	\$ 4,472,659	\$ 1,617,941
Total Fund Balance	\$ 5,896,813	\$ 2,658,189	\$ (19,974)					\$ 8,535,029	\$ 11,268,125
Total Liabilities and Fund Balance	\$ 5,995,259	\$ 5,401,705	\$ (19,974)				\$ 1,630,697	\$ 13,007,688	\$ 12,886,066

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 2024/25								2023/24			
	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	\$ 8,582,831	\$ 13,438					\$ 8,596,269		\$ 9,020,528	\$ 19,399,684	
Improvement and Modernization Fund									\$ (29,030)	\$ 35,047	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375		\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 242,870						\$ 242,870		\$ 246,284	\$ 802,424	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 607,222						\$ 607,222		\$ 610,438	\$ 1,100,733	
Other Miscellaneous		\$ 661,602					\$ 661,602		\$ 3,085,773	\$ 3,384,731	
	\$ 9,457,298	\$ 675,040					\$ 10,132,338		\$ 12,958,368	\$ 24,820,119	
Grants											
AB 1058 Commissioner/Facilitator			\$ 13,980				\$ 13,980		\$ (24)	\$ 308,224	
Other Judicial Council Grants			\$ 185,549				\$ 185,549		\$ 1,323	\$ 236,726	
Non-Judicial Council Grants											
			\$ 199,529				\$ 199,529		\$ 1,299	\$ 544,950	
Other Financing Sources											
Interest Income	\$ 114,495	\$ 52,342					\$ 166,837		\$ 113,469	\$ 238,938	
Investment Income											
Donations											
Local Fees	\$ 6,591	\$ 23,938					\$ 30,529		\$ 51,464	\$ 261,057	
Non-Fee Revenues		\$ 5,899					\$ 5,899		\$ 12,819	\$ 48,382	
Enhanced Collections	\$ 3,395	\$ 20,552					\$ 23,947		\$ 24,112	\$ 182,000	
Escheatment											
Prior Year Revenue	\$ 15,610						\$ 15,610		\$ 447		
County Program - Restricted		\$ 5,179					\$ 5,179		\$ 3,691	\$ 43,000	
Reimbursement Other	\$ 4,793						\$ 4,793		\$ 0	\$ 307,572	
Sale of Fixed Assets											
Other Miscellaneous	\$ (22)						\$ (22)		\$ 1,957		
	\$ 144,862	\$ 107,910					\$ 252,772		\$ 207,959	\$ 1,080,949	
Total Revenues	\$ 9,602,160	\$ 782,949	\$ 199,529				\$ 10,584,638		\$ 13,167,626	\$ 26,446,018	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,464,091		\$ 4,749				\$ 2,468,839		\$ 2,493,119	\$ 12,218,659	
Temp Help									\$ 15,329		
Overtime									\$ 953		
Staff Benefits	\$ 1,786,398		\$ 6,901				\$ 1,793,299		\$ 1,729,223	\$ 7,943,221	
	\$ 4,250,489		\$ 11,650				\$ 4,262,139		\$ 4,238,625	\$ 20,161,880	
Operating Expenses and Equipment											
General Expense	\$ 39,396	\$ 19,706					\$ 59,102		\$ 221,592	\$ 1,076,211	
Printing	\$ 5,791						\$ 5,791		\$ 5,329	\$ 35,600	
Telecommunications	\$ 77	\$ 13,110					\$ 13,187		\$ 14,003	\$ 141,187	
Postage	\$ 4,487	\$ 2,285					\$ 6,772		\$ 21,501	\$ 94,000	
Insurance	\$ 1,199						\$ 1,199		\$ 502	\$ 8,500	
In-State Travel	\$ 5,264		\$ 2,318				\$ 7,582		\$ 3,501	\$ 15,700	
Out-of-State Travel											
Training	\$ 0		\$ 1,980				\$ 1,980		\$ 880	\$ 6,250	
Security Services	\$ 788						\$ 788		\$ 1,198	\$ 3,300	
Facility Operations	\$ 2,995		\$ 201,225				\$ 204,220		\$ 5,583	\$ 475,802	
Utilities											
Contracted Services	\$ 127,440	\$ 40,096					\$ 167,536		\$ 230,011	\$ 1,627,935	
Consulting and Professional Services	\$ 16,668	\$ 0					\$ 16,668		\$ 337	\$ 802,138	
Information Technology	\$ 15,315	\$ 360,101					\$ 375,416		\$ 365,553	\$ 650,089	
Major Equipment									\$ 65,828	\$ 199,023	
Other Items of Expense	\$ 534						\$ 534		\$ 659	\$ 5,200	
	\$ 219,954	\$ 435,298	\$ 205,523				\$ 860,775		\$ 936,477	\$ 5,140,935	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 32,383						\$ 32,383		\$ 11,703	\$ 70,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,330)		\$ 2,330				\$ 0				
Prior Year Expense Adjustment									\$ (3,070)		
	\$ 30,053		\$ 2,330				\$ 32,383		\$ 8,633	\$ 70,000	
Total Expenditures	\$ 4,500,497	\$ 435,298	\$ 219,502				\$ 5,155,297		\$ 5,183,735	\$ 25,372,815	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,101,664	\$ 347,652	\$ (19,974)				\$ 5,429,342		\$ 7,983,891	\$ 1,073,203	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 795,150	\$ 2,310,538	\$ 0				\$ 3,105,687	\$ 3,105,687	\$ 3,284,234	\$ 3,284,234	
Ending Balance (Deficit)	\$ 5,896,813	\$ 2,658,189	\$ (19,974)				\$ 8,535,029	\$ 3,105,687	\$ 11,268,125	\$ 4,357,437	

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 2024/25

2023/24

	Personnel 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	\$ 1,767,150	\$ 263,854				\$ 0	\$ 2,031,004		\$ 1,800,050	\$ 8,805,035
Traffic & Other Infractions	\$ 139,674	\$ 21,191					\$ 160,866		\$ 153,547	\$ 624,935
Other Criminal Cases	\$ 298,422	\$ 15,900					\$ 314,322		\$ 443,210	\$ 2,620,040
Civil	\$ 353,009	\$ 0					\$ 353,009		\$ 423,774	\$ 2,093,137
Family & Children Services	\$ 394,521	\$ 40,149				\$ 0	\$ 434,670		\$ 431,427	\$ 2,028,518
Probate, Guardianship & Mental Health Services	\$ 53,984						\$ 53,984		\$ 76,316	\$ 488,819
Juvenile Dependency Services	\$ 56,961						\$ 56,961		\$ 57,216	\$ 401,762
Juvenile Delinquency Services										
Other Court Operations	\$ 46,650						\$ 46,650		\$ 47,506	\$ 215,543
Court Interpreters	\$ 185,006	\$ 35,401					\$ 220,407		\$ 149,601	\$ 802,425
Jury Services	\$ 49,547	\$ 2,604	\$ 32,383				\$ 84,534		\$ 83,049	\$ 273,580
Security									\$ 0	
Trial Court Operations Program	\$ 3,344,924	\$ 379,099	\$ 32,383			\$ 0	\$ 3,756,407		\$ 3,665,696	\$ 18,353,794
Enhanced Collections		\$ 21,400					\$ 21,400		\$ 24,407	\$ 182,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 21,400					\$ 21,400		\$ 24,407	\$ 182,000
Executive Office	\$ 335,740	\$ 406					\$ 336,146		\$ 315,646	\$ 1,447,420
Fiscal Services	\$ 124,302	\$ 10,496					\$ 134,798		\$ 106,511	\$ 511,483
Human Resources	\$ 145,217	\$ 20,391					\$ 165,609		\$ 147,943	\$ 782,393
Business & Facilities Services		\$ 34,827					\$ 34,827		\$ 236,693	\$ 1,141,890
Information Technology	\$ 311,955	\$ 394,155					\$ 706,110		\$ 686,839	\$ 2,953,835
Court Administration Program	\$ 917,214	\$ 460,276					\$ 1,377,491		\$ 1,493,632	\$ 6,837,021
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,262,139	\$ 860,775	\$ 32,383			\$ 0	\$ 5,155,297		\$ 5,183,735	\$ 25,372,815