

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

Signature of Presiding Judge or Court Executive

October 28, 2025 | 4:24 PM PDT

Date

San Luis Obispo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Luis Obispo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Luis Obispo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	142.60	137.60			

¹ 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								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,548,892)	\$ 3,466,317	\$ (30,652)				\$ 13,363	\$ (99,863)	\$ (196,047)
Payroll	\$ 1,060							\$ 1,060	\$ 17,389
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (74,824)	\$ (74,824)	\$ (12,991)
Credit Card									
Cash on Hand	\$ 3,715							\$ 3,715	\$ 3,550
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 6,062,046						\$ 5,404,852	\$ 11,466,898	\$ 12,927,805
Total Cash and Cash Equivalents	\$ 2,532,930	\$ 3,466,317	\$ (30,652)				\$ 5,343,391	\$ 11,311,987	\$ 12,754,706
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	\$ 0	\$ 0	\$ 14,463					\$ 14,463	\$ 251,581
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 1,401
Total Receivables	\$ 0	\$ 0	\$ 14,463				\$ 0	\$ 14,463	\$ 252,981
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,532,930	\$ 3,466,317	\$ (16,188)				\$ 5,343,391	\$ 11,326,450	\$ 13,007,688
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 45,753	\$ 0	\$ 0				\$ 0	\$ 45,753	\$ 11,764
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,401
Due to Other Courts									
Due to State	\$ 24,848	\$ 249,352	\$ 0					\$ 274,200	\$ 2,849,646
TC145 Liability							\$ 233,637	\$ 233,637	\$ 202,802
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 17,898	\$ 17,898	\$ 6,548
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 70,601	\$ 249,352	\$ 0				\$ 251,535	\$ 571,488	\$ 3,072,162
Civil							\$ 4,312,164	\$ 4,312,164	\$ 969,676
Criminal							\$ 488,009	\$ 488,009	\$ 302,882
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 267,473	\$ 267,473	\$ 130,667
Miscellaneous Trust									
Total Trust Deposits							\$ 5,067,646	\$ 5,067,646	\$ 1,403,226
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (62,667)							\$ (62,667)	\$ (45,274)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 65							\$ 65	\$ 0
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (62,603)							\$ (62,603)	\$ (45,274)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 33,346	\$ 173					\$ 14,747	\$ 48,266	\$ 40,210
Jury Fees - Non-Interest							\$ 9,463	\$ 9,463	\$ 2,335
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 33,346	\$ 173	\$ 0				\$ 24,210	\$ 57,729	\$ 42,545
Total Liabilities	\$ 41,344	\$ 249,524	\$ 0				\$ 5,343,391	\$ 5,634,260	\$ 4,472,659
Total Fund Balance	\$ 2,491,585	\$ 3,216,793	\$ (16,188)					\$ 5,692,190	\$ 8,535,029
Total Liabilities and Fund Balance	\$ 2,532,930	\$ 3,466,317	\$ (16,188)				\$ 5,343,391	\$ 11,326,450	\$ 13,007,688

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 2025/26										2024/25	
	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	\$ 6,302,754	\$ 13,551					\$ 6,316,305	\$ 19,495,236	\$ 8,596,269	\$ 18,678,587	
Improvement and Modernization Fund								\$ 35,714		\$ 35,714	
Judges' Compensation (0150019)	\$ 24,375						\$ 24,375	\$ 97,500	\$ 24,375	\$ 97,500	
Court Interpreter (0150037)	\$ 216,435						\$ 216,435	\$ 857,809	\$ 242,870	\$ 942,318	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 288,666						\$ 288,666	\$ 1,225,548	\$ 607,222	\$ 1,566,043	
Other Miscellaneous	\$ 241,500	\$ 713,293					\$ 954,793	\$ 1,055,493	\$ 661,602	\$ 907,826	
	\$ 7,073,730	\$ 726,844					\$ 7,800,574	\$ 22,767,300	\$ 10,132,338	\$ 22,227,988	
Grants											
AB 1058 Commissioner/Facilitator								\$ 279,295	\$ 13,980	\$ 243,000	
Other Judicial Council Grants			\$ (14,998)				\$ (14,998)	\$ 32,082	\$ 185,549	\$ 235,498	
Non-Judicial Council Grants											
			\$ (14,998)				\$ (14,998)	\$ 311,377	\$ 199,529	\$ 478,498	
Other Financing Sources											
Interest Income	\$ 22,481	\$ 39,643					\$ 62,124	\$ 203,906	\$ 166,837	\$ 238,245	
Investment Income											
Donations											
Local Fees	\$ 15,499	\$ 43,584					\$ 59,082	\$ 252,920	\$ 30,529	\$ 228,600	
Non-Fee Revenues		\$ 6,112					\$ 6,112	\$ 22,113	\$ 5,899	\$ 22,000	
Enhanced Collections	\$ 5,460	\$ 20,229					\$ 25,689	\$ 250,000	\$ 23,947	\$ 318,000	
Escheatment											
Prior Year Revenue	\$ 3,559						\$ 3,559		\$ 15,610		
County Program - Restricted		\$ 8,604					\$ 8,604	\$ 40,158	\$ 5,179	\$ 42,458	
Reimbursement Other	\$ 25,388						\$ 25,388	\$ 226,000	\$ 4,793	\$ 299,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ (22)		
	\$ 72,387	\$ 118,172					\$ 190,559	\$ 995,097	\$ 252,772	\$ 1,148,303	
Total Revenues	\$ 7,146,117	\$ 845,016	\$ (14,998)				\$ 7,976,135	\$ 24,073,774	\$ 10,584,638	\$ 23,854,789	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,162,715						\$ 2,162,715	\$ 11,511,539	\$ 2,468,839	\$ 11,509,481	
Temp Help	\$ 30,947						\$ 30,947				
Overtime											
Staff Benefits	\$ 1,802,557						\$ 1,802,557	\$ 8,367,540	\$ 1,793,299	\$ 8,296,655	
	\$ 3,996,218						\$ 3,996,218	\$ 19,879,078	\$ 4,262,139	\$ 19,806,136	
Operating Expenses and Equipment											
General Expense	\$ 344,691						\$ 344,691	\$ 530,579	\$ 59,102	\$ 844,946	
Printing	\$ 4,593	\$ 819					\$ 5,412	\$ 41,500	\$ 5,791	\$ 42,300	
Telecommunications	\$ 13,327						\$ 13,327	\$ 125,900	\$ 13,187	\$ 136,500	
Postage	\$ 1,683						\$ 1,683	\$ 93,000	\$ 6,772	\$ 102,200	
Insurance	\$ 357						\$ 357	\$ 11,800	\$ 1,199	\$ 10,800	
In-State Travel	\$ 3,746						\$ 3,746	\$ 18,500	\$ 7,582	\$ 13,200	
Out-of-State Travel											
Training	\$ 300		\$ 1,190				\$ 1,490	\$ 6,000	\$ 1,980	\$ 12,550	
Security Services	\$ 579						\$ 579	\$ 2,800	\$ 788	\$ 4,000	
Facility Operations	\$ 4,034						\$ 4,034	\$ 17,300	\$ 204,220	\$ 225,575	
Utilities											
Contracted Services	\$ 293,969	\$ 73,600	\$ 0				\$ 367,569	\$ 1,838,151	\$ 167,536	\$ 1,989,093	
Consulting and Professional Services	\$ 49,954	\$ 0					\$ 49,953	\$ 1,028,951	\$ 16,668	\$ 867,369	
Information Technology	\$ 422,899						\$ 422,899	\$ 719,811	\$ 375,416	\$ 591,878	
Major Equipment											
Other Items of Expense	\$ 347						\$ 347	\$ 4,600	\$ 534	\$ 6,000	
	\$ 1,140,479	\$ 74,419	\$ 1,190				\$ 1,216,088	\$ 4,438,892	\$ 860,775	\$ 4,846,410	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 128,450						\$ 128,450	\$ 155,500	\$ 32,383	\$ 113,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 69,000	\$ 0		
Prior Year Expense Adjustment											
	\$ 128,450						\$ 128,450	\$ 224,500	\$ 32,383	\$ 113,500	
Total Expenditures	\$ 5,265,146	\$ 74,419	\$ 1,190				\$ 5,340,756	\$ 24,542,470	\$ 5,155,297	\$ 24,766,046	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,880,971	\$ 770,597	\$ (16,188)				\$ 2,635,379	\$ (468,696)	\$ 5,429,342	\$ (911,257)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 610,614	\$ 2,446,196	\$ 0				\$ 3,056,810	\$ 3,056,810	\$ 3,105,687	\$ 3,105,687	
Ending Balance (Deficit)	\$ 2,491,585	\$ 3,216,793	\$ (16,188)				\$ 5,692,190	\$ 2,588,114	\$ 8,535,029	\$ 2,194,430	

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 2025/26

2024/25

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,579,621	\$ 96,844					\$ 1,676,465	\$ 8,733,220	\$ 2,031,004	\$ 9,119,670
Traffic & Other Infractions	\$ 77,984	\$ 19,955					\$ 97,939	\$ 634,655	\$ 160,866	\$ 541,725
Other Criminal Cases	\$ 218,209	\$ 23,648					\$ 241,858	\$ 2,083,459	\$ 314,322	\$ 2,336,590
Civil	\$ 426,320	\$ 1,436					\$ 427,756	\$ 2,463,208	\$ 353,009	\$ 1,804,083
Family & Children Services	\$ 357,422	\$ 29,604					\$ 387,026	\$ 2,108,290	\$ 434,670	\$ 2,110,420
Probate, Guardianship & Mental Health Services	\$ 51,315						\$ 51,315	\$ 676,844	\$ 53,984	\$ 490,954
Juvenile Dependency Services	\$ 55,395						\$ 55,395	\$ 119,412	\$ 56,961	\$ 56,748
Juvenile Delinquency Services										
Other Court Operations	\$ 45,434						\$ 45,434	\$ 119,848	\$ 46,650	\$ 227,846
Court Interpreters	\$ 51,045	\$ 178,796					\$ 229,841	\$ 662,604	\$ 220,407	\$ 942,318
Jury Services	\$ 81,318	\$ 4,919	\$ 128,450				\$ 214,687	\$ 629,135	\$ 84,534	\$ 477,830
Security										
Trial Court Operations Program	\$ 2,944,065	\$ 355,202	\$ 128,450				\$ 3,427,716	\$ 18,230,673	\$ 3,756,407	\$ 18,108,185
Enhanced Collections		\$ 53,174					\$ 53,174	\$ 225,000	\$ 21,400	\$ 308,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 53,174					\$ 53,174	\$ 225,000	\$ 21,400	\$ 308,000
Executive Office	\$ 280,391	\$ 300					\$ 280,691	\$ 1,393,740	\$ 336,146	\$ 1,542,941
Fiscal Services	\$ 119,371	\$ 10,874					\$ 130,246	\$ 668,199	\$ 134,798	\$ 493,043
Human Resources	\$ 348,759	\$ 7,543					\$ 356,302	\$ 559,730	\$ 165,609	\$ 656,590
Business & Facilities Services		\$ 66,716					\$ 66,716	\$ 418,915	\$ 34,827	\$ 423,578
Information Technology	\$ 303,633	\$ 722,279					\$ 1,025,911	\$ 3,046,213	\$ 706,110	\$ 3,233,709
Court Administration Program	\$ 1,052,153	\$ 807,712					\$ 1,859,866	\$ 6,086,797	\$ 1,377,491	\$ 6,349,861
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,996,218	\$ 1,216,088	\$ 128,450				\$ 5,340,756	\$ 24,542,470	\$ 5,155,297	\$ 24,766,046