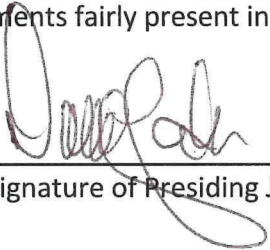


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

10/18/2024

\_\_\_\_\_  
Date

Santa Barbara

\_\_\_\_\_  
Court

2024-25 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Court

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					

<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 Santa Barbara  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Governmental Funds									
		Special Revenue								
		General	Non-Grant							
<b>ASSETS</b>										
Operations	\$ (2,601,720)	\$ 2,791,243	\$ (290,946)				\$ 40,983	\$ (60,440)	\$ (288,033)	
Payroll	\$ 2,719	\$ 0	\$ 0					\$ 2,719	\$ 792	
Jury										
Revolving	\$ 20,000							\$ 20,000	\$ 20,000	
Other										
Distribution							\$ 347,760	\$ 347,760	\$ 68,961	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (143,308)	\$ (143,308)	\$ (141,961)	
Credit Card										
Cash on Hand	\$ 7,430							\$ 7,430	\$ 7,430	
Cash with County										
Cash Outside of the JCC										
Cash Held with the JCC	\$ 2,398							\$ 2,398		
Cash Equivalents	\$ 9,323,808						\$ 4,408,001	\$ 13,731,810	\$ 17,643,916	
Total Cash and Cash Equivalents	\$ 6,754,635	\$ 2,791,243	\$ (290,946)				\$ 4,653,436	\$ 13,908,369	\$ 17,311,105	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0		\$ 44,706					\$ 44,706	\$ 0	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 868	\$ 0						\$ 868	\$ 0	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 477,665	\$ 1,284	\$ 192,432					\$ 671,381	\$ 503,072	
Trust Due To/From							\$ 84,342	\$ 84,342	\$ 142,166	
Distribution Due To/From							\$ 29,559	\$ 29,559	\$ 17,004	
Civil Filing Fee Due To/From										
General Due To/From	\$ 13,108	\$ 0						\$ 13,108	\$ 0	
Total Receivables	\$ 491,640	\$ 1,284	\$ 237,138				\$ 113,901	\$ 843,963	\$ 662,242	
Prepaid Expenses - General	\$ 103,305							\$ 103,305	\$ 835,307	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 103,305							\$ 103,305	\$ 835,307	
Other Assets										
Total Other Assets										
Total Assets	\$ 7,349,580	\$ 2,792,528	\$ (53,808)				\$ 4,767,337	\$ 14,855,637	\$ 18,808,654	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 24,697	\$ 398	\$ 0				\$ 11,650	\$ 36,745	\$ 60,245	
Due to Other Funds	\$ 2	\$ 14,089	\$ 0				\$ 112,917	\$ 127,009	\$ 159,171	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State	\$ 205,098	\$ 138,852						\$ 343,949	\$ (6,082)	
TC145 Liability							\$ 399,601	\$ 399,601	\$ 390,918	
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 1,672,491	\$ 1,672,491	\$ 1,786,057	
Due to Other Public Agencies										
Sales and Use Tax	\$ 24							\$ 24	\$ 1	
Interest							\$ 21,967	\$ 21,967	\$ 26,977	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ (868)	
Total Accounts Payable and Accrued Liab.	\$ 229,821	\$ 153,339	\$ 0				\$ 2,218,626	\$ 2,601,786	\$ 2,416,418	
Civil							\$ 1,943,981	\$ 1,943,981	\$ 2,074,851	
Criminal							\$ 389,659	\$ 389,659	\$ 2,075,634	
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 173,294	\$ 173,294	\$ 72,043	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,510,663	\$ 2,510,663	\$ 4,226,258	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 11,370	\$ 0	\$ 0					\$ 11,370	\$ (332,927)	
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Deductions Payable	\$ (996)	\$ 194	\$ 0					\$ (802)	\$ 358	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 10,374	\$ 194	\$ 0					\$ 10,568	\$ (332,569)	
Revenue Collected in Advance	\$ 0	\$ (352,334)	\$ 0					\$ (352,334)	\$ 0	
Liabilities For Deposits	\$ 91,428	\$ 0					\$ 34,357	\$ 125,784	\$ 113,483	
Jury Fees - Non-Interest							\$ 2,286	\$ 2,286	\$ 7,061	
Fees - Partial Payment & Overpayment							\$ 1,405	\$ 1,405	\$ 1,355	
Uncleared Collections										
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 91,428	\$ (352,334)	\$ 0				\$ 38,048	\$ (222,859)	\$ 121,899	
Total Liabilities	\$ 331,622	\$ (198,801)	\$ 0				\$ 4,767,337	\$ 4,900,158	\$ 6,432,006	
Total Fund Balance	\$ 7,017,958	\$ 2,991,329	\$ (53,808)					\$ 9,955,479	\$ 12,376,648	
Total Liabilities and Fund Balance	\$ 7,349,580	\$ 2,792,528	\$ (53,808)				\$ 4,767,337	\$ 14,855,637	\$ 18,808,654	

Superior Court of California, County of Santa Barbara  
 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	\$ 12,167,649	\$ 18,206					\$ 12,185,856		\$ 12,425,918	\$ 27,969,033	
Improvement and Modernization Fund									\$ 383,141	\$ 406,890	
Judges' Compensation (0150019)	\$ 49,875						\$ 49,875		\$ 49,875	\$ 199,500	
Court Interpreter (0150037)	\$ 205,013						\$ 205,013		\$ 623,325	\$ 2,626,485	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 662,903						\$ 662,903		\$ 228,284	\$ 1,912,839	
Other Miscellaneous		\$ 1,623,658					\$ 1,623,658		\$ 1,368,921	\$ 2,839,148	
	\$ 13,085,441	\$ 1,641,864					\$ 14,727,305		\$ 15,079,464	\$ 35,953,895	
Grants											
AB 1058 Commissioner/Facilitator			\$ 82,457				\$ 82,457		\$ 0	\$ 795,230	
Other Judicial Council Grants										\$ 30,000	
Non-Judicial Council Grants										\$ 47,900	
			\$ 82,457				\$ 82,457		\$ 0	\$ 873,130	
Other Financing Sources											
Interest Income	\$ 111,687	\$ 87,998					\$ 199,686		\$ 175,571	\$ 300,000	
Investment Income											
Donations											
Local Fees	\$ 2,397	\$ 11,447					\$ 13,844		\$ 11,248	\$ 50,498	
Non-Fee Revenues											
Enhanced Collections		\$ 37,121					\$ 37,121		\$ 33,304	\$ 1,055,444	
Escheatment											
Prior Year Revenue	\$ (6,340)						\$ (6,340)		\$ 3,461	\$ 128,600	
County Program - Restricted		\$ 624					\$ 624		\$ 5,989	\$ 235,061	
Reimbursement Other	\$ 17,042						\$ 17,042		\$ (184,609)	\$ 116,545	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21,329						\$ 21,329		\$ 15,296	\$ 27,056	
	\$ 146,114	\$ 137,190					\$ 283,305		\$ 60,261	\$ 1,913,204	
Total Revenues	\$ 13,231,555	\$ 1,779,054	\$ 82,457				\$ 15,093,066		\$ 15,139,725	\$ 38,740,229	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,858,922	\$ 111,813	\$ 76,338				\$ 3,047,073		\$ 3,233,418	\$ 18,750,437	
Temp Help	\$ 19,041	\$ 18,847	\$ 492				\$ 38,380		\$ 53,090		
Overtime	\$ 2,735		\$ 237				\$ 2,972		\$ 24,380		
Staff Benefits	\$ 2,554,754	\$ 84,814	\$ 42,454				\$ 2,682,023		\$ 2,476,668	\$ 11,762,784	
	\$ 5,435,453	\$ 215,475	\$ 119,522				\$ 5,770,449		\$ 5,787,556	\$ 30,513,221	
Operating Expenses and Equipment											
General Expense	\$ 94,326	\$ 986					\$ 95,312		\$ 188,239	\$ 889,923	
Printing	\$ 11,398	\$ 11,491					\$ 22,889		\$ 14,339	\$ 86,470	
Telecommunications	\$ 44,531	\$ 258					\$ 44,789		\$ 54,243	\$ 244,926	
Postage	\$ 31,122	\$ 3,755	\$ 208				\$ 35,086		\$ 40,714	\$ 94,470	
Insurance	\$ 4,273		\$ 243				\$ 4,516		\$ 52,800		
In-State Travel	\$ 4,961						\$ 4,961		\$ 3,658	\$ 30,900	
Out-of-State Travel										\$ 4,000	
Training	\$ 2,792		\$ 2,520				\$ 5,312		\$ 3,001	\$ 27,500	
Security Services	\$ 184,975		\$ 0				\$ 184,975		\$ 178,417	\$ 1,029,000	
Facility Operations	\$ 79,846	\$ 1,475					\$ 81,320		\$ 66,295	\$ 938,708	
Utilities											
Contracted Services	\$ 644,558	\$ 41,444	\$ 0				\$ 686,001		\$ 473,782	\$ 3,856,764	
Consulting and Professional Services	\$ 5,001	\$ (124)					\$ 4,877		\$ 4,673	\$ 33,500	
Information Technology	\$ 21,190	\$ 3,143					\$ 24,332		\$ 101,656	\$ 1,303,480	
Major Equipment									\$ 95,133	\$ 1,078,564	
Other Items of Expense	\$ 2,645		\$ 207				\$ 2,852		\$ 3,813	\$ 31,725	
	\$ 1,131,616	\$ 62,428	\$ 3,178				\$ 1,197,223		\$ 1,227,964	\$ 9,702,730	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 35,775						\$ 35,775		\$ 71,425	\$ 200,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,565)		\$ 13,565				\$ 0			\$ 0	
Prior Year Expense Adjustment									\$ 2,529		
	\$ 22,210		\$ 13,565				\$ 35,775		\$ 73,954	\$ 200,000	
Total Expenditures	\$ 6,589,279	\$ 277,902	\$ 136,265				\$ 7,003,446		\$ 7,089,474	\$ 40,415,951	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,642,277	\$ 1,501,152	\$ (53,808)				\$ 8,089,620		\$ 8,050,252	\$ (1,675,722)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 375,682	\$ 1,490,177	\$ 0				\$ 1,865,859	\$ 1,865,859	\$ 4,326,397	\$ 4,326,397	
Ending Balance (Deficit)	\$ 7,017,958	\$ 2,991,329	\$ (53,808)				\$ 9,955,479	\$ 1,865,859	\$ 12,376,648	\$ 2,650,675	

Superior Court of California, County of Santa Barbara  
 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	\$ 1,620,542	\$ 70,274					\$ 1,690,816		\$ 1,790,508	\$ 10,408,304
Traffic & Other Infractions	\$ 214,401	\$ 7,582					\$ 221,983		\$ 188,896	\$ 1,052,591
Other Criminal Cases	\$ 426,660	\$ 54,710					\$ 481,370		\$ 555,321	\$ 3,481,562
Civil	\$ 542,286	\$ 65,018					\$ 607,305		\$ 649,797	\$ 3,497,971
Family & Children Services	\$ 330,143	\$ 47,006			\$ 0		\$ 377,149		\$ 379,174	\$ 2,213,592
Probate, Guardianship & Mental Health Services	\$ 139,142	\$ 5,935					\$ 145,078		\$ 140,394	\$ 965,596
Juvenile Dependency Services	\$ 56,932						\$ 56,932		\$ 38,932	\$ 114,982
Juvenile Delinquency Services	\$ 49,228	\$ 1,614					\$ 50,842		\$ 68,223	\$ 450,024
Other Court Operations	\$ 480,160	\$ 12,812					\$ 492,971		\$ 502,869	\$ 1,723,939
Court Interpreters	\$ 353,914	\$ 435,510					\$ 789,424		\$ 633,422	\$ 2,658,688
Jury Services	\$ 133,294	\$ 21,269	\$ 35,775				\$ 190,339		\$ 220,368	\$ 686,047
Security		\$ 188,189					\$ 188,189		\$ 191,721	\$ 1,319,687
Trial Court Operations Program	\$ 4,346,703	\$ 909,919	\$ 35,775		\$ 0		\$ 5,292,398		\$ 5,359,626	\$ 28,572,983
Enhanced Collections	\$ 154,083	\$ 59,364					\$ 213,447		\$ 185,874	\$ 1,056,887
Other Non-Court Operations	\$ 1,606	\$ 3,197					\$ 4,802		\$ 3,298	\$ 1,241,487
Non-Court Operations Program	\$ 155,688	\$ 62,561					\$ 218,249		\$ 189,172	\$ 2,298,374
Executive Office	\$ 178,171	\$ 1,645					\$ 179,816		\$ 173,078	\$ 950,012
Fiscal Services	\$ 280,359	\$ (77)					\$ 280,282		\$ 285,458	\$ 1,428,908
Human Resources	\$ 319,056	\$ 36,530					\$ 355,586		\$ 315,896	\$ 813,423
Business & Facilities Services	\$ 0	\$ 145,580					\$ 145,580		\$ (16,188)	\$ 1,676,031
Information Technology	\$ 490,470	\$ 41,065					\$ 531,535		\$ 782,431	\$ 4,676,220
Court Administration Program	\$ 1,268,057	\$ 224,742					\$ 1,492,799		\$ 1,540,676	\$ 9,544,594
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,770,449	\$ 1,197,223	\$ 35,775		\$ 0		\$ 7,003,446		\$ 7,089,474	\$ 40,415,951