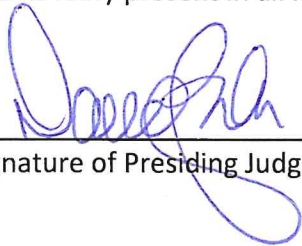


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/23/2023

Date

Santa Barbara

Court

2023-24 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) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

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 Santa Barbara
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								2022/23
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (4,351,810)	\$ 4,223,809	\$ (249,492)				\$ 89,460	\$ (288,033)	\$ 293,673
Payroll	\$ 792	\$ 0	\$ 0					\$ 792	\$ 7,158
Jury Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other Distribution							\$ 68,961	\$ 68,961	\$ 63,689
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (141,961)	\$ (141,961)	\$ (84,762)
Cash on Hand	\$ 7,430							\$ 7,430	\$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 11,190,118						\$ 6,453,798	\$ 17,643,916	\$ 17,112,392
Total Cash and Cash Equivalents	\$ 6,866,531	\$ 4,223,809	\$ (249,492)				\$ 6,470,257	\$ 17,311,105	\$ 17,419,579
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							\$ 0	\$ 0	
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 399,088	\$ 1,284	\$ 102,700					\$ 503,072	\$ 434,012
Trust Due To/From							\$ 142,166	\$ 142,166	\$ 416,278
Distribution Due To/From							\$ 17,004	\$ 17,004	\$ 109,664
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 12,764
Total Receivables	\$ 399,088	\$ 1,284	\$ 102,700				\$ 159,171	\$ 662,242	\$ 972,718
Prepaid Expenses - General	\$ 835,307							\$ 835,307	\$ 83,338
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 835,307							\$ 835,307	\$ 83,338
Other Assets									
Total Other Assets									
Total Assets	\$ 8,100,926	\$ 4,225,093	\$ (146,793)				\$ 6,629,428	\$ 18,808,654	\$ 18,475,635
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 57,846	\$ 398	\$ 0				\$ 2,001	\$ 60,245	\$ 254,143
Due to Other Funds	\$ 0	\$ 4,114	\$ 0				\$ 155,057	\$ 159,171	\$ 538,706
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ (6,082)	\$ 0						\$ (6,082)	\$ 440,340
TC145 Liability							\$ 390,918	\$ 390,918	\$ 347,165
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,786,057	\$ 1,786,057	\$ 1,898,446
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	\$ 0
Interest							\$ 26,977	\$ 26,977	\$ 8,535
Miscellaneous Accts. Pay. and Accrued Liab.	\$ (868)							\$ (868)	\$ (566)
Total Accounts Payable and Accrued Liab.	\$ 50,897	\$ 4,511	\$ 0				\$ 2,361,010	\$ 2,416,418	\$ 3,486,769
Civil							\$ 2,074,851	\$ 2,074,851	\$ 711,140
Criminal							\$ 2,075,634	\$ 2,075,634	\$ 1,568,480
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 72,043	\$ 72,043	\$ 32,227
Miscellaneous Trust									
Total Trust Deposits							\$ 4,226,258	\$ 4,226,258	\$ 2,315,576
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (332,927)	\$ 0	\$ 0					\$ (332,927)	\$ (267,886)
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ 358	\$ 0	\$ 0					\$ 358	\$ 346
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (332,569)	\$ 0	\$ 0					\$ (332,569)	\$ (267,540)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 79,739	\$ 0					\$ 33,744	\$ 113,483	\$ 103,769
Jury Fees - Non-Interest							\$ 7,061	\$ 7,061	\$ 2,116
Fees - Partial Payment & Overpayment							\$ 1,355	\$ 1,355	\$ 1,355
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 79,739	\$ 0	\$ 0				\$ 42,160	\$ 121,899	\$ 107,240
Total Liabilities	\$ (201,933)	\$ 4,511	\$ 0				\$ 6,629,428	\$ 6,432,006	\$ 5,642,045
Total Fund Balance	\$ 8,302,859	\$ 4,220,582	\$ (146,793)					\$ 12,376,648	\$ 12,833,589
Total Liabilities and Fund Balance	\$ 8,100,926	\$ 4,225,093	\$ (146,793)				\$ 6,629,428	\$ 18,808,654	\$ 18,475,635

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 2023/24									2022/23		
	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	\$ 12,408,930	\$ 16,989					\$ 12,425,918		\$ 11,871,300	\$ 27,013,490	
Improvement and Modernization Fund	\$ 383,141						\$ 383,141		\$ 20,545	\$ 169,625	
Judges' Compensation (0150019)	\$ 49,875						\$ 49,875		\$ 49,875	\$ 199,500	
Court Interpreter (0150037)	\$ 623,325						\$ 623,325		\$ 562,253	\$ 2,277,536	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 228,284						\$ 228,284		\$ 189,393	\$ 1,089,872	
Other Miscellaneous		\$ 1,368,921					\$ 1,368,921		\$ 1,328,201	\$ 2,825,862	
	\$ 13,693,555	\$ 1,385,909					\$ 15,079,464		\$ 14,021,567	\$ 33,575,885	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0		\$ 87,114	\$ 825,221	
Other Judicial Council Grants									\$ 112,725	\$ 28,345	
Non-Judicial Council Grants											
			\$ 0				\$ 0		\$ 199,840	\$ 853,566	
Other Financing Sources											
Interest Income	\$ 112,403	\$ 63,167					\$ 175,571		\$ 49,637	\$ 38,855	
Investment Income											
Donations											
Local Fees	\$ 1,223	\$ 10,025					\$ 11,248		\$ 15,925	\$ 71,721	
Non-Fee Revenues											
Enhanced Collections		\$ 33,304					\$ 33,304		\$ 116,927	\$ 1,052,618	
Escheatment											
Prior Year Revenue	\$ 3,461						\$ 3,461		\$ 21,092		
County Program - Restricted		\$ 5,989					\$ 5,989		\$ 16,319	\$ 217,250	
Reimbursement Other	\$ (82,720)	\$ (101,888)					\$ (184,609)		\$ 25,401	\$ 66,675	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,296						\$ 15,296		\$ 13,304	\$ 83,705	
	\$ 49,663	\$ 10,598					\$ 60,261		\$ 258,605	\$ 1,530,824	
Total Revenues	\$ 13,743,218	\$ 1,396,508	\$ 0				\$ 15,139,725		\$ 14,480,011	\$ 35,960,275	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,040,445	\$ 107,382	\$ 85,592				\$ 3,233,418		\$ 3,130,696	\$ 18,401,311	
Temp Help	\$ 32,072	\$ 20,086	\$ 932				\$ 53,090		\$ 50,528	\$ 90,000	
Overtime	\$ 24,230		\$ 150				\$ 24,380		\$ 20,784	\$ 105,000	
Staff Benefits	\$ 2,353,612	\$ 75,365	\$ 47,690				\$ 2,476,668		\$ 2,239,683	\$ 10,830,955	
	\$ 5,450,359	\$ 202,833	\$ 134,364				\$ 5,787,556		\$ 5,441,690	\$ 29,427,266	
Operating Expenses and Equipment											
General Expense	\$ 186,572	\$ 1,668					\$ 188,239		\$ 154,689	\$ 874,050	
Printing	\$ 14,339						\$ 14,339		\$ 13,575	\$ 114,394	
Telecommunications	\$ 53,933	\$ 277	\$ 33				\$ 54,243		\$ 32,700	\$ 345,055	
Postage	\$ 37,782	\$ 2,841	\$ 90				\$ 40,714		\$ 9,926	\$ 180,000	
Insurance										\$ 29,000	
In-State Travel	\$ 3,658						\$ 3,658		\$ 5,126	\$ 24,800	
Out-of-State Travel									\$ 750	\$ 3,900	
Training	\$ 1,426		\$ 1,575				\$ 3,001		\$ 5,741	\$ 31,170	
Security Services	\$ 168,029		\$ 10,388				\$ 178,417		\$ 159,923	\$ 942,200	
Facility Operations	\$ 64,495	\$ 1,800					\$ 66,295		\$ 115,280	\$ 560,970	
Utilities											
Contracted Services	\$ 425,372	\$ 48,410	\$ 0				\$ 473,782		\$ 426,414	\$ 3,012,585	
Consulting and Professional Services	\$ 4,659	\$ 14					\$ 4,673		\$ 3,765	\$ 45,130	
Information Technology	\$ 95,770	\$ 5,887					\$ 101,656		\$ 123,379	\$ 1,244,173	
Major Equipment	\$ 6,245	\$ 88,888					\$ 95,133		\$ 36,727	\$ 550,608	
Other Items of Expense	\$ 3,471		\$ 343				\$ 3,813		\$ 4,772	\$ 16,406	
	\$ 1,065,750	\$ 149,785	\$ 12,428				\$ 1,227,964		\$ 1,092,768	\$ 7,974,441	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0		\$ 0	\$ 25,300	
Jury Costs	\$ 71,425						\$ 71,425		\$ 65,761	\$ 106,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,529						\$ 2,529				
	\$ 73,954						\$ 73,954		\$ 65,761	\$ 132,100	
Total Expenditures	\$ 6,590,064	\$ 352,618	\$ 146,793				\$ 7,089,474		\$ 6,600,219	\$ 37,533,807	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,153,154	\$ 1,043,890	\$ (146,793)				\$ 8,050,252		\$ 7,879,791	\$ (1,573,532)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,149,705	\$ 3,176,692	\$ 0				\$ 4,326,397	\$ 4,326,397	\$ 4,953,798	\$ 4,953,798	
Ending Balance (Deficit)	\$ 8,302,859	\$ 4,220,582	\$ (146,793)				\$ 12,376,648	\$ 4,326,397	\$ 12,833,589	\$ 3,380,267	

Superior Court of California, County of Santa Barbara
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 1,691,850	\$ 96,129				\$ 2,529	\$ 1,790,508		\$ 1,665,032	\$ 10,140,932
Traffic & Other Infractions	\$ 176,665	\$ 12,231					\$ 188,896		\$ 151,833	\$ 997,464
Other Criminal Cases	\$ 481,024	\$ 74,298					\$ 555,321		\$ 576,221	\$ 3,441,168
Civil	\$ 581,198	\$ 68,623	\$ (24)				\$ 649,797		\$ 589,506	\$ 3,220,256
Family & Children Services	\$ 320,254	\$ 58,920					\$ 379,174		\$ 367,382	\$ 1,795,238
Probate, Guardianship & Mental Health Services	\$ 132,158	\$ 8,235					\$ 140,394		\$ 118,240	\$ 959,136
Juvenile Dependency Services	\$ 38,519	\$ 413					\$ 38,932		\$ 22,473	\$ 111,498
Juvenile Delinquency Services	\$ 61,643	\$ 6,580					\$ 68,223		\$ 67,819	\$ 398,688
Other Court Operations	\$ 437,480	\$ 65,389					\$ 502,869		\$ 501,977	\$ 1,867,614
Court Interpreters	\$ 367,663	\$ 265,758					\$ 633,422		\$ 541,952	\$ 2,236,535
Jury Services	\$ 122,878	\$ 26,065	\$ 71,425				\$ 220,368		\$ 197,017	\$ 753,630
Security		\$ 191,721					\$ 191,721		\$ 158,399	\$ 1,267,430
Trial Court Operations Program	\$ 4,411,331	\$ 874,364	\$ 71,401			\$ 2,529	\$ 5,359,626		\$ 4,957,850	\$ 27,189,590
Enhanced Collections	\$ 143,607	\$ 42,267					\$ 185,874		\$ 185,888	\$ 1,082,247
Other Non-Court Operations	\$ 3,211	\$ 63	\$ 24				\$ 3,298		\$ 4,204	\$ 1,228,201
Non-Court Operations Program	\$ 146,818	\$ 42,330	\$ 24				\$ 189,172		\$ 190,092	\$ 2,310,448
Executive Office	\$ 155,183	\$ 17,895					\$ 173,078		\$ 188,892	\$ 921,433
Fiscal Services	\$ 276,910	\$ 8,548					\$ 285,458		\$ 311,890	\$ 1,469,678
Human Resources	\$ 300,476	\$ 15,420					\$ 315,896		\$ 349,991	\$ 805,461
Business & Facilities Services		\$ (16,188)					\$ (16,188)		\$ 29,525	\$ 1,133,840
Information Technology	\$ 496,837	\$ 285,595					\$ 782,431		\$ 571,980	\$ 3,703,358
Court Administration Program	\$ 1,229,406	\$ 311,270					\$ 1,540,676		\$ 1,452,277	\$ 8,033,770
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,787,556	\$ 1,227,964	\$ 71,425			\$ 2,529	\$ 7,089,474		\$ 6,600,219	\$ 37,533,807