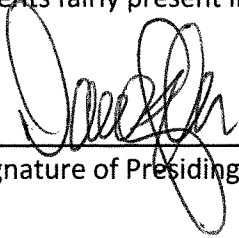


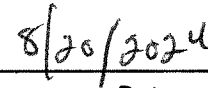
**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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Signature of Presiding Judge or Court Executive



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Date

Santa Barbara

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Court

2023-24 Q4

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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 June  
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,402,628)	\$ 2,117,564	\$ 0				\$ 136,594	\$ (148,471)	\$ (11,954)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 81,712	\$ 81,712	\$ 111,046
Civil Filing Fees							\$ 0	\$ 0	\$ 353,062
Trust							\$ (70,085)	\$ (70,085)	\$ (69,443)
Credit Card									
Cash on Hand	\$ 7,430							\$ 7,430	\$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 3,857,580						\$ 6,706,578	\$ 10,564,157	\$ 12,053,282
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,482,381</b>	<b>\$ 2,117,564</b>	<b>\$ 0</b>				<b>\$ 6,854,799</b>	<b>\$ 10,454,744</b>	<b>\$ 12,463,422</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 12,672	\$ 3,206						\$ 15,878	\$ 230,766
Accounts Receivable - General	\$ 9	\$ 0	\$ 44,706					\$ 44,715	
Dishonored Checks									
Due From Employee	\$ 18,898							\$ 18,898	\$ 76,110
Civil Jury Fees									
Trust							\$ 0	\$ 0	
Due From Other Funds	\$ 489,094						\$ 0	\$ 489,094	\$ 327,465
Due From Other Governments	\$ 868	\$ 142,464						\$ 143,331	\$ 164,114
Due From Other Courts	\$ 2,247							\$ 2,247	
Due From State	\$ 1,894,033	\$ 37,243	\$ 370,183					\$ 2,301,459	\$ 897,439
Trust Due To/From							\$ 57,109	\$ 57,109	\$ 105,034
Distribution Due To/From							\$ 12,858	\$ 12,858	\$ 16,959
Civil Filing Fee Due To/From									
General Due To/From	\$ 13,623	\$ 0						\$ 13,623	\$ 37,041
<b>Total Receivables</b>	<b>\$ 2,431,443</b>	<b>\$ 182,913</b>	<b>\$ 414,889</b>				<b>\$ 69,966</b>	<b>\$ 3,099,212</b>	<b>\$ 1,854,927</b>
Prepaid Expenses - General	\$ 110,988							\$ 110,988	\$ 841,334
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 110,988</b>							<b>\$ 110,988</b>	<b>\$ 841,334</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 4,024,813</b>	<b>\$ 2,300,477</b>	<b>\$ 414,889</b>				<b>\$ 6,924,765</b>	<b>\$ 13,664,944</b>	<b>\$ 15,159,683</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 176,874	\$ 43,167	\$ 13,520					\$ 233,561	\$ 671,416
Accounts Payable - General	\$ 28,140	\$ 398	\$ 0				\$ 0	\$ 28,537	\$ 18,314
Due to Other Funds	\$ 0	\$ 96,562	\$ 398,320				\$ 77,802	\$ 572,684	\$ 486,499
Due to Other Courts		\$ 352,334						\$ 352,334	\$ 267,195
Due to State	\$ 252,475	\$ 142,152						\$ 394,627	\$ 53,566
TC145 Liability							\$ 396,200	\$ 396,200	\$ 722,265
Due to Other Governments	\$ 59,615	\$ 2,563	\$ 3,049					\$ 65,227	\$ 52,710
AB145 Due to Other Government Agency							\$ 2,135,376	\$ 2,135,376	\$ 1,928,803
Due to Other Public Agencies									
Sales and Use Tax	\$ 48							\$ 48	\$ 1
Interest							\$ 1,346	\$ 1,346	\$ 1,235
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ (868)
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 517,152</b>	<b>\$ 637,176</b>	<b>\$ 414,889</b>				<b>\$ 2,610,723</b>	<b>\$ 4,179,940</b>	<b>\$ 4,201,135</b>
Civil							\$ 2,468,537	\$ 2,468,537	\$ 1,971,617
Criminal							\$ 1,652,908	\$ 1,652,908	\$ 1,637,944
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 153,311	\$ 153,311	\$ 78,492
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 4,278,485</b>	<b>\$ 4,278,485</b>	<b>\$ 3,691,782</b>
Accrued Payroll	\$ 2,415,455	\$ 31,228	\$ 0					\$ 2,446,683	\$ 2,143,205
Benefits Payable	\$ 31,254	\$ 0	\$ 0					\$ 31,254	\$ 8,353
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ 2,439	\$ 0	\$ 0					\$ 2,439	\$ 388
Payroll Clearing	\$ (4,983)							\$ (4,983)	\$ (2,363)
<b>Total Payroll Liabilities</b>	<b>\$ 2,444,165</b>	<b>\$ 31,228</b>	<b>\$ 0</b>					<b>\$ 2,475,393</b>	<b>\$ 2,149,583</b>
Revenue Collected in Advance	\$ 600,988	\$ 141,896	\$ 0					\$ 742,883	\$ 674,026
Liabilities For Deposits	\$ 86,827	\$ 0					\$ 33,415	\$ 120,242	\$ 110,412
Jury Fees - Non-Interest							\$ 787	\$ 787	\$ 4,993
Fees - Partial Payment & Overpayment							\$ 1,355	\$ 1,355	\$ 1,355
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 687,815</b>	<b>\$ 141,896</b>	<b>\$ 0</b>				<b>\$ 35,557</b>	<b>\$ 865,267</b>	<b>\$ 790,786</b>
<b>Total Liabilities</b>	<b>\$ 3,649,131</b>	<b>\$ 810,300</b>	<b>\$ 414,889</b>				<b>\$ 6,924,765</b>	<b>\$ 11,799,085</b>	<b>\$ 10,833,287</b>
<b>Total Fund Balance</b>	<b>\$ 375,682</b>	<b>\$ 1,490,177</b>	<b>\$ 0</b>					<b>\$ 1,865,859</b>	<b>\$ 4,326,397</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,024,813</b>	<b>\$ 2,300,477</b>	<b>\$ 414,889</b>				<b>\$ 6,924,765</b>	<b>\$ 13,664,944</b>	<b>\$ 15,159,683</b>

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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 27,788,119	\$ 211,169					\$ 27,999,288	\$ 27,969,033	\$ 27,211,429	\$ 27,013,490	
Improvement and Modernization Fund	\$ (28,787)						\$ (28,787)	\$ 406,890	\$ 142,566	\$ 169,625	
Judges' Compensation (0150019)	\$ 192,863						\$ 192,863	\$ 199,500	\$ 180,526	\$ 199,500	
Court Interpreter (0150037)	\$ 3,129,449						\$ 3,129,449	\$ 2,626,485	\$ 2,306,792	\$ 2,277,536	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,605,474						\$ 1,605,474	\$ 1,912,839	\$ 1,249,125	\$ 1,089,872	
Other Miscellaneous	\$ 1,597,661	\$ 1,187,590					\$ 2,785,251	\$ 2,839,148	\$ 2,798,429	\$ 2,825,862	
	<b>\$ 34,284,779</b>	<b>\$ 1,398,759</b>					<b>\$ 35,683,538</b>	<b>\$ 35,953,895</b>	<b>\$ 33,888,867</b>	<b>\$ 33,575,885</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 773,167				\$ 773,167	\$ 795,230	\$ 743,958	\$ 825,221	
Other Judicial Council Grants	\$ (87,265)		\$ 56,908				\$ (30,357)	\$ 30,000	\$ 28,335	\$ 28,345	
Non-Judicial Council Grants			\$ 44,706				\$ 44,706	\$ 47,900			
	<b>\$ (87,265)</b>		<b>\$ 874,781</b>				<b>\$ 787,516</b>	<b>\$ 873,130</b>	<b>\$ 772,293</b>	<b>\$ 853,566</b>	
Other Financing Sources											
Interest Income	\$ 438,431	\$ 123,341					\$ 561,772	\$ 300,000	\$ 453,681	\$ 38,855	
Investment Income											
Donations											
Local Fees	\$ 7,347	\$ 49,248					\$ 56,595	\$ 50,498	\$ 84,633	\$ 71,721	
Non-Fee Revenues											
Enhanced Collections		\$ 928,632					\$ 928,632	\$ 1,055,444	\$ 1,070,660	\$ 1,052,618	
Escheatment											
Prior Year Revenue	\$ 427,953	\$ 33,304					\$ 461,257	\$ 128,600	\$ 924,040		
County Program - Restricted		\$ 242,258					\$ 242,258	\$ 235,061	\$ 238,784	\$ 217,250	
Reimbursement Other	\$ 94,193	\$ 0					\$ 94,193	\$ 116,545	\$ 293,067	\$ 66,675	
Sale of Fixed Assets											
Other Miscellaneous	\$ 84,208						\$ 84,208	\$ 27,056	\$ 103,481	\$ 83,705	
	<b>\$ 1,052,132</b>	<b>\$ 1,376,783</b>					<b>\$ 2,428,916</b>	<b>\$ 1,913,204</b>	<b>\$ 3,168,345</b>	<b>\$ 1,530,824</b>	
<b>Total Revenues</b>	<b>\$ 35,249,646</b>	<b>\$ 2,775,542</b>	<b>\$ 874,781</b>				<b>\$ 38,899,969</b>	<b>\$ 38,740,229</b>	<b>\$ 37,829,505</b>	<b>\$ 35,960,275</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 17,988,408	\$ 507,129	\$ 354,644				\$ 18,850,180	\$ 18,750,437	\$ 18,058,701	\$ 18,401,311	
Temp Help	\$ 215,359	\$ 85,660	\$ 4,633				\$ 305,652		\$ 299,511	\$ 90,000	
Overtime	\$ 86,773	\$ 335	\$ 0				\$ 87,108		\$ 139,730	\$ 105,000	
Staff Benefits	\$ 10,952,327	\$ 356,317	\$ 286,856				\$ 11,595,499	\$ 11,762,784	\$ 10,692,223	\$ 10,830,955	
	<b>\$ 29,242,866</b>	<b>\$ 949,440</b>	<b>\$ 646,133</b>				<b>\$ 30,838,439</b>	<b>\$ 30,513,221</b>	<b>\$ 29,190,166</b>	<b>\$ 29,427,266</b>	
Operating Expenses and Equipment											
General Expense	\$ 944,208	\$ 50,132	\$ 19,810				\$ 1,014,150	\$ 889,923	\$ 1,053,909	\$ 874,050	
Printing	\$ 113,338	\$ 9,342	\$ 479				\$ 123,159	\$ 86,470	\$ 110,603	\$ 114,394	
Telecommunications	\$ 235,782	\$ 1,488	\$ 127				\$ 237,396	\$ 244,926	\$ 245,268	\$ 345,055	
Postage	\$ 138,372	\$ 12,277	\$ 503				\$ 151,151	\$ 94,470	\$ 77,292	\$ 180,000	
Insurance	\$ 51,876		\$ 84				\$ 51,960	\$ 52,800	\$ 50,415	\$ 29,000	
In-State Travel	\$ 42,457	\$ 0	\$ 25				\$ 42,481	\$ 30,900	\$ 26,868	\$ 24,800	
Out-of-State Travel	\$ 8,291						\$ 8,291	\$ 4,000	\$ 2,176	\$ 3,900	
Training	\$ 14,495		\$ 4,593				\$ 19,089	\$ 27,500	\$ 30,870	\$ 31,170	
Security Services	\$ 860,135		\$ 70,436				\$ 930,570	\$ 1,029,000	\$ 901,063	\$ 942,200	
Facility Operations	\$ 432,781	\$ 8,930	\$ 26				\$ 441,737	\$ 938,708	\$ 543,062	\$ 560,970	
Utilities											
Contracted Services	\$ 2,747,659	\$ 1,515,040	\$ 78,322				\$ 4,341,021	\$ 3,856,764	\$ 4,322,047	\$ 3,012,585	
Consulting and Professional Services	\$ 41,339	\$ 1,326					\$ 42,665	\$ 33,500	\$ 35,916	\$ 45,130	
Information Technology	\$ 479,606	\$ 1,272,214	\$ 14,444				\$ 1,766,264	\$ 1,303,480	\$ 1,136,020	\$ 1,244,173	
Major Equipment	\$ 355,779	\$ 641,870					\$ 997,648	\$ 1,078,564	\$ 455,682	\$ 550,608	
Other Items of Expense	\$ 67,565		\$ 2,787				\$ 70,352	\$ 31,725	\$ 30,572	\$ 16,406	
	<b>\$ 6,533,683</b>	<b>\$ 3,512,617</b>	<b>\$ 191,636</b>				<b>\$ 10,237,936</b>	<b>\$ 9,702,730</b>	<b>\$ 9,021,763</b>	<b>\$ 7,974,441</b>	
Special Items of Expense											
Grand Jury	\$ 17,890						\$ 17,890		\$ 19,332	\$ 25,300	
Jury Costs	\$ 237,036						\$ 237,036	\$ 200,000	\$ 220,374	\$ 106,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (128,357)		\$ 128,357				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 29,207						\$ 29,207		\$ 5,272		
	<b>\$ 155,775</b>		<b>\$ 128,357</b>				<b>\$ 284,132</b>	<b>\$ 200,000</b>	<b>\$ 244,978</b>	<b>\$ 132,100</b>	
<b>Total Expenditures</b>	<b>\$ 35,932,324</b>	<b>\$ 4,462,057</b>	<b>\$ 966,126</b>				<b>\$ 41,360,507</b>	<b>\$ 40,415,951</b>	<b>\$ 38,456,907</b>	<b>\$ 37,533,807</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (682,678)	\$ (1,686,514)	\$ (91,345)				\$ (2,460,538)	\$ (1,675,722)	\$ (627,402)	\$ (1,573,532)	
Operating Transfers In (Out)	\$ (91,345)		\$ 91,345				\$ 0	\$ 0	\$ 0	\$ 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)	\$ 375,682	\$ 1,490,177	\$ 0				\$ 1,865,859	\$ 2,650,675	\$ 4,326,397	\$ 3,380,267	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 9,074,919	\$ 649,831				\$ (42,518)	\$ 9,682,231	\$ 10,408,304	\$ 9,727,142	\$ 10,140,932
Traffic & Other Infractions	\$ 1,235,968	\$ 53,791					\$ 1,289,758	\$ 1,052,591	\$ 836,647	\$ 997,464
Other Criminal Cases	\$ 2,714,718	\$ 331,968					\$ 3,046,687	\$ 3,481,562	\$ 3,096,231	\$ 3,441,168
Civil	\$ 3,068,948	\$ 438,916	\$ 886				\$ 3,508,750	\$ 3,497,971	\$ 3,372,600	\$ 3,220,256
Family & Children Services	\$ 1,787,607	\$ 374,207			\$ 0		\$ 2,161,814	\$ 2,213,592	\$ 2,165,800	\$ 1,795,238
Probate, Guardianship & Mental Health Services	\$ 729,204	\$ 46,124					\$ 775,329	\$ 965,596	\$ 760,953	\$ 959,136
Juvenile Dependency Services	\$ 203,021	\$ 697					\$ 203,718	\$ 114,982	\$ 141,218	\$ 111,498
Juvenile Delinquency Services	\$ 346,023	\$ 27,364					\$ 373,387	\$ 450,024	\$ 430,107	\$ 398,688
Other Court Operations	\$ 2,668,225	\$ 758,427					\$ 3,426,652	\$ 1,723,939	\$ 2,986,766	\$ 1,867,614
Court Interpreters	\$ 1,633,841	\$ 1,528,343					\$ 3,162,183	\$ 2,658,688	\$ 2,839,796	\$ 2,236,535
Jury Services	\$ 763,861	\$ 182,642	\$ 237,036				\$ 1,183,538	\$ 686,047	\$ 1,046,407	\$ 753,630
Security		\$ 1,276,495					\$ 1,276,495	\$ 1,319,687	\$ 1,150,193	\$ 1,267,430
Trial Court Operations Program	\$ 24,226,334	\$ 5,668,804	\$ 237,922		\$ 0	\$ (42,518)	\$ 30,090,541	\$ 28,572,983	\$ 28,553,859	\$ 27,189,590
Enhanced Collections	\$ 651,923	\$ 310,241					\$ 962,164	\$ 1,056,887	\$ 1,028,127	\$ 1,082,247
Other Non-Court Operations	\$ 7,932	\$ 1,176,812	\$ 17,004				\$ 1,201,748	\$ 1,241,487	\$ 1,239,186	\$ 1,228,201
Non-Court Operations Program	\$ 659,855	\$ 1,487,054	\$ 17,004				\$ 2,163,912	\$ 2,298,374	\$ 2,267,313	\$ 2,310,448
Executive Office	\$ 894,783	\$ 245,252					\$ 1,140,035	\$ 950,012	\$ 1,011,846	\$ 921,433
Fiscal Services	\$ 1,526,789	\$ 93,778				\$ 552	\$ 1,621,119	\$ 1,428,908	\$ 1,686,145	\$ 1,469,678
Human Resources	\$ 909,146	\$ 123,121				\$ 73,775	\$ 1,106,043	\$ 813,423	\$ 914,830	\$ 805,461
Business & Facilities Services	\$ 11,812	\$ 578,953				\$ 1	\$ 590,766	\$ 1,676,031	\$ 256,047	\$ 1,133,840
Information Technology	\$ 2,609,721	\$ 2,040,974				\$ (2,602)	\$ 4,648,092	\$ 4,676,220	\$ 3,766,868	\$ 3,703,358
Court Administration Program	\$ 5,952,251	\$ 3,082,078				\$ 71,725	\$ 9,106,054	\$ 9,544,594	\$ 7,635,735	\$ 8,033,770
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 30,838,439	\$ 10,237,936	\$ 254,925		\$ 0	\$ 29,207	\$ 41,360,507	\$ 40,415,951	\$ 38,456,907	\$ 37,533,807