

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

02/23/2016

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Date

Santa Barbara

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Court

2015 / 2

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Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Santa Barbara

Court

2015 / 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Santa Barbara

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Court

2015 / 2

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	235.38	226.67	232.66		

<sup>1</sup> The 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 December									
Fiscal Year 2015/16								2014/15	
	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	\$ (2,098,070)	\$ 2,101,405	\$ (174,999)				\$ 338,173	\$ 166,509	\$ 162,827
Payroll	\$ 2,343	\$ 0	\$ 0					\$ 2,343	\$ 297
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 132,671	\$ 132,671	\$ 124,770
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (30,098)	\$ (30,098)	\$ (46,915)
Credit Card									
Cash on Hand	\$ 7,130							\$ 7,130	\$ 7,130
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 8,252,140						\$ 7,014,293	\$ 15,266,433	\$ 12,841,832
<b>Total Cash and Cash Equivalents</b>	<b>\$ 6,168,543</b>	<b>\$ 2,101,405</b>	<b>\$ (174,999)</b>				<b>\$ 7,455,038</b>	<b>\$ 15,549,988</b>	<b>\$ 13,094,941</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 5,719	\$ 0					\$ 5,719	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 126,810					\$ 126,810	\$ 77,584
Trust Due To/From							\$ 3,012,797	\$ 3,012,797	\$ 286,702
Distribution Due To/From							\$ 285,036	\$ 285,036	\$ 73,069
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,187	\$ 62						\$ 2,249	\$ 701
<b>Total Receivables</b>	<b>\$ 2,187</b>	<b>\$ 5,781</b>	<b>\$ 126,810</b>				<b>\$ 3,297,833</b>	<b>\$ 3,432,611</b>	<b>\$ 418,056</b>
Prepaid Expenses - General	\$ 1,020							\$ 1,020	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,020</b>							<b>\$ 1,020</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,171,750</b>	<b>\$ 2,107,186</b>	<b>\$ (48,168)</b>				<b>\$ 10,752,871</b>	<b>\$ 18,983,618</b>	<b>\$ 13,512,996</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,208	\$ 0	\$ 0				\$ 3,669	\$ 6,878	\$ 44,000
Due to Other Funds	\$ 251	\$ 56,998	\$ 0				\$ 3,242,832	\$ 3,300,082	\$ 340,472
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 438,335	\$ 438,335	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,543,478	\$ 2,543,478	\$ 3,234,287
Due to Other Public Agencies									
Sales and Use Tax	\$ 86							\$ 86	\$ 81
Interest							\$ 1,067	\$ 1,067	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 572							\$ 572	\$ 937
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 4,118</b>	<b>\$ 56,998</b>	<b>\$ 0</b>				<b>\$ 6,229,382</b>	<b>\$ 6,290,497</b>	<b>\$ 3,619,810</b>
Civil							\$ 3,141,922	\$ 3,141,922	\$ 1,574,474
Criminal							\$ 1,335,916	\$ 1,335,916	\$ 437,859
Unreconciled - Civil and Criminal							\$ 3,654	\$ 3,654	\$ 3,654
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 21,351	\$ 21,351	\$ 21,462
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 4,502,843</b>	<b>\$ 4,502,843</b>	<b>\$ 2,037,449</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (116,295)	\$ 0	\$ 0					\$ (116,295)	\$ (90,825)
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ 8,341	\$ 0	\$ 0					\$ 8,341	\$ 4,830
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (107,954)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (107,954)</b>	<b>\$ (85,995)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 36,390						\$ 13,410	\$ 49,800	\$ 43,066
Jury Fees - Non-Interest							\$ 6,367	\$ 6,367	\$ 2,536
Fees - Partial Payment & Overpayment							\$ 870	\$ 870	\$ 1,375
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 64,750							\$ 64,750	\$ 18,150
<b>Total Other Liabilities</b>	<b>\$ 101,140</b>						<b>\$ 20,647</b>	<b>\$ 121,787</b>	<b>\$ 65,127</b>
<b>Total Liabilities</b>	<b>\$ (2,697)</b>	<b>\$ 56,998</b>	<b>\$ 0</b>				<b>\$ 10,752,871</b>	<b>\$ 10,807,173</b>	<b>\$ 5,636,391</b>
<b>Total Fund Balance</b>	<b>\$ 6,174,447</b>	<b>\$ 2,050,188</b>	<b>\$ (48,168)</b>					<b>\$ 8,176,446</b>	<b>\$ 7,876,605</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,171,750</b>	<b>\$ 2,107,186</b>	<b>\$ (48,168)</b>				<b>\$ 10,752,871</b>	<b>\$ 18,983,618</b>	<b>\$ 13,512,996</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 December											
	Fiscal Year 2015/16								2014/15		
	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	\$ 13,530,205	\$ 83,656						\$ 13,613,861	\$ 21,071,609	\$ 13,103,451	\$ 20,359,820
Improvement and Modernization Fund	\$ (1)							\$ (1)	\$ 56,712	\$ 0	\$ 56,712
Judges' Compensation (45.25)	\$ 99,750							\$ 99,750	\$ 199,500	\$ 99,750	\$ 199,500
Court Interpreter (45.45)	\$ 663,288							\$ 663,288	\$ 1,575,469	\$ 645,824	\$ 1,516,515
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 238,041							\$ 238,041	\$ 542,657	\$ 172,829	\$ 501,115
Other Miscellaneous	\$ 1,597,662							\$ 1,597,662	\$ 1,597,662	\$ 1,597,662	\$ 1,597,662
	\$ 16,128,945	\$ 83,656						\$ 16,212,601	\$ 25,043,609	\$ 15,619,516	\$ 24,231,324
Grants											
AB 1058 Commissioner/Facilitator			\$ 379,814					\$ 379,814	\$ 796,374	\$ 230,282	\$ 814,937
Other Judicial Council Grants									\$ 35,278	\$ 0	\$ 44,000
Non-Judicial Council Grants									\$ 73,022		
			\$ 379,814					\$ 379,814	\$ 904,674	\$ 230,282	\$ 858,937
Other Financing Sources											
Interest Income	\$ 4,407	\$ 1,956						\$ 6,363	\$ 8,000	\$ 5,735	\$ 16,000
Investment Income											
Donations											
Local Fees	\$ 51,203	\$ 71,974						\$ 123,177	\$ 254,000	\$ 134,193	\$ 256,000
Non-Fee Revenues	\$ 125,000							\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Enhanced Collections		\$ 278,890						\$ 278,890	\$ 1,031,761	\$ 291,305	\$ 1,058,563
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 285,077						\$ 285,077	\$ 1,073,049	\$ 375,029	\$ 1,115,000
Reimbursement Other	\$ 57,162							\$ 57,162	\$ 115,000	\$ 59,875	\$ 116,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,138							\$ 13,138	\$ 12,000	\$ 14,501	\$ 2,000
	\$ 250,910	\$ 637,898						\$ 888,808	\$ 2,618,810	\$ 880,636	\$ 2,689,063
<b>Total Revenues</b>	<b>\$ 16,379,855</b>	<b>\$ 721,554</b>	<b>\$ 379,814</b>					<b>\$ 17,481,222</b>	<b>\$ 28,567,093</b>	<b>\$ 16,730,435</b>	<b>\$ 27,778,324</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,506,094	\$ 457,621	\$ 174,839					\$ 6,138,553	\$ 15,039,872	\$ 6,128,878	\$ 14,273,059
Temp Help	\$ 194,260	\$ 18,915	\$ 6,011					\$ 219,186	\$ 487,339	\$ 261,763	\$ 761,034
Overtime	\$ 43,696	\$ 1,031	\$ 244					\$ 44,970		\$ 18,878	
Staff Benefits	\$ 3,841,184	\$ 326,882	\$ 125,400					\$ 4,293,466	\$ 8,300,017	\$ 4,169,401	\$ 7,915,592
	\$ 9,585,233	\$ 804,449	\$ 306,494					\$ 10,695,176	\$ 23,827,228	\$ 10,576,912	\$ 22,949,685
Operating Expenses and Equipment											
General Expense	\$ 195,231	\$ 17,179	\$ 920					\$ 213,330	\$ 757,317	\$ 264,894	\$ 648,885
Printing	\$ 21,919	\$ 6,129	\$ 0					\$ 28,048	\$ 105,895	\$ 26,418	\$ 97,500
Telecommunications	\$ 80,573	\$ 1,170						\$ 81,743	\$ 192,450	\$ 83,172	\$ 187,115
Postage	\$ 54,865	\$ 16,610	\$ 60					\$ 71,535	\$ 156,285	\$ 77,313	\$ 153,155
Insurance	\$ 11,405		\$ 198					\$ 11,603	\$ 20,185	\$ 15,078	\$ 21,475
In-State Travel	\$ 14,957	\$ 3,907	\$ 3,577					\$ 22,441	\$ 30,455	\$ 16,173	\$ 35,870
Out-of-State Travel	\$ 3,622							\$ 3,622	\$ 6,360	\$ 2,098	\$ 2,000
Training	\$ 982		\$ 360					\$ 1,342	\$ 16,650	\$ 9,280	\$ 15,000
Security Services	\$ 205,320		\$ 35,316					\$ 240,635	\$ 598,125	\$ 348,056	\$ 805,900
Facility Operations	\$ 162,157	\$ 12,248						\$ 174,405	\$ 380,370	\$ 177,368	\$ 357,470
Utilities		\$ 1,215						\$ 1,215	\$ 2,500	\$ 640	\$ 2,800
Contracted Services	\$ 580,873	\$ 138,739	\$ 21,616					\$ 741,229	\$ 1,854,053	\$ 692,263	\$ 1,592,993
Consulting and Professional Services	\$ 45,781	\$ 2,651	\$ 128					\$ 48,559	\$ 121,750	\$ 51,815	\$ 105,515
Information Technology	\$ 382,914	\$ 202,985	\$ 4,356					\$ 590,254	\$ 1,591,475	\$ 625,384	\$ 2,251,025
Major Equipment									\$ 524,960	\$ 213,313	
Other Items of Expense	\$ 13,066		\$ 2,081					\$ 15,147	\$ 28,550	\$ 13,105	\$ 30,000
	\$ 1,773,665	\$ 402,832	\$ 68,613					\$ 2,245,110	\$ 6,387,160	\$ 2,816,370	\$ 6,306,703
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 78,126							\$ 78,126	\$ 250,000	\$ 111,234	\$ 208,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (52,895)		\$ 52,895					\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 25,231		\$ 52,895					\$ 78,126	\$ 250,000	\$ 111,234	\$ 208,000
<b>Total Expenditures</b>	<b>\$ 11,384,129</b>	<b>\$ 1,207,281</b>	<b>\$ 428,002</b>					<b>\$ 13,019,412</b>	<b>\$ 30,454,408</b>	<b>\$ 13,504,516</b>	<b>\$ 29,464,388</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 4,995,726</b>	<b>\$ (485,727)</b>	<b>\$ (48,188)</b>					<b>\$ 4,461,810</b>	<b>\$ (1,897,315)</b>	<b>\$ 3,225,919</b>	<b>\$ (1,685,064)</b>
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,178,721	\$ 2,535,915	\$ 0					\$ 3,714,636	\$ 3,714,636	\$ 4,650,687	\$ 4,650,687
Ending Balance (Deficit)	\$ 6,174,447	\$ 2,050,168	\$ (48,188)					\$ 8,176,446	\$ 1,817,321	\$ 7,876,605	\$ 2,965,623

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

	For the month ended December									
	Fiscal Year 2015/16							2014/15		
	Personal 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	\$ 3,448,848	\$ 239,381			\$ 0		\$ 3,688,229	\$ 8,502,668	\$ 3,882,421	\$ 8,332,007
Traffic & Other Infractions	\$ 424,681	\$ 20,536					\$ 445,217	\$ 923,633	\$ 435,506	\$ 886,080
Other Criminal Cases	\$ 929,301	\$ 110,481					\$ 1,039,781	\$ 2,413,585	\$ 1,060,862	\$ 2,346,434
Civil	\$ 745,590	\$ 126,298					\$ 871,888	\$ 1,857,043	\$ 817,748	\$ 1,727,197
Family & Children Services	\$ 616,078	\$ 39,626			\$ 0		\$ 655,704	\$ 1,235,069	\$ 560,052	\$ 1,075,285
Probate, Guardianship & Mental Health Services	\$ 138,738	\$ 16,388					\$ 155,126	\$ 460,454	\$ 204,949	\$ 466,692
Juvenile Dependency Services	\$ 26,000						\$ 26,000	\$ 128,814	\$ 18,207	\$ 24,075
Juvenile Delinquency Services	\$ 108,351	\$ 18,854					\$ 127,205	\$ 199,553	\$ 129,411	\$ 291,778
Other Court Operations	\$ 1,275,709	\$ 221,705					\$ 1,497,413	\$ 3,565,668	\$ 1,436,495	\$ 3,362,494
Court Interpreters	\$ 484,943	\$ 207,153					\$ 692,097	\$ 1,577,813	\$ 605,688	\$ 1,399,130
Jury Services	\$ 172,417	\$ 46,757	\$ 78,126				\$ 297,300	\$ 828,560	\$ 342,441	\$ 696,461
Security		\$ 245,275					\$ 245,275	\$ 651,200	\$ 355,693	\$ 815,450
Trial Court Operations Program	\$ 8,370,657	\$ 1,292,452	\$ 78,126		\$ 0		\$ 9,741,235	\$ 22,344,060	\$ 9,849,472	\$ 21,423,083
Enhanced Collections	\$ 191,136	\$ 180,783					\$ 371,919	\$ 1,031,761	\$ 374,392	\$ 1,043,613
Other Non-Court Operations	\$ 420,531	\$ 12,743					\$ 433,274	\$ 944,786	\$ 436,553	\$ 994,129
Non-Court Operations Program	\$ 611,667	\$ 193,526					\$ 805,193	\$ 1,976,547	\$ 810,944	\$ 2,037,742
Executive Office	\$ 171,141	\$ 32,949					\$ 204,090	\$ 431,514	\$ 154,375	\$ 337,947
Fiscal Services	\$ 575,007	\$ 56,562					\$ 631,569	\$ 1,125,276	\$ 541,782	\$ 1,053,407
Human Resources	\$ 244,169	\$ 32,567					\$ 276,735	\$ 632,197	\$ 336,288	\$ 704,697
Business & Facilities Services		\$ 9,088					\$ 9,088	\$ 186,560	\$ 9,865	\$ 45,175
Information Technology	\$ 723,535	\$ 627,966					\$ 1,351,501	\$ 3,768,254	\$ 1,801,789	\$ 3,862,337
Court Administration Program	\$ 1,713,852	\$ 759,132					\$ 2,472,984	\$ 6,143,801	\$ 2,844,100	\$ 6,003,563
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,696,176	\$ 2,245,110	\$ 78,126		\$ 0		\$ 13,019,412	\$ 30,464,408	\$ 13,504,516	\$ 29,464,388