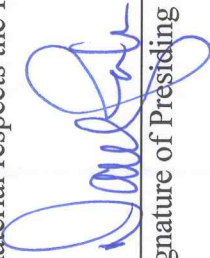


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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

6/24/14  
\_\_\_\_\_  
Date

Santa Barbara County

\_\_\_\_\_  
Court

2014 March 31

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Santa Barbara County  
Court

2014 March 31  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

\_\_\_\_\_  
 Santa Barbara County  
 Court

\_\_\_\_\_  
 2014 March 31  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	252.58	246.43	235	

<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 March									
Fiscal Year 2013/14									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,867,263)	\$ 2,338,708	\$ (385,524)				\$ 1,100,899	\$ 1,186,820	\$ 2,246,009
Payroll	\$ 4,843	\$ 0	\$ 0					\$ 4,843	\$ (2,252)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ 121,192	\$ 121,192	\$ 202,891
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (28,694)	\$ (28,694)	\$ (40,948)
Credit Card									
Cash on Hand	\$ 7,130							\$ 7,130	\$ 7,130
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (1,850,290)</b>	<b>\$ 2,338,708</b>	<b>\$ (385,524)</b>				<b>\$ 1,193,397</b>	<b>\$ 1,296,292</b>	<b>\$ 2,417,830</b>
Short Term Investment									
Investment in Financial Institution	\$ 5,319,039						\$ 4,115,121	\$ 9,434,160	\$ 9,454,564
<b>Total Investments</b>	<b>\$ 5,319,039</b>						<b>\$ 4,115,121</b>	<b>\$ 9,434,160</b>	<b>\$ 9,454,564</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 94,914					\$ 94,914	\$ 0
Trust Due To/From							\$ 635,185	\$ 635,185	\$ 130,586
Distribution Due To/From							\$ 145,675	\$ 145,675	\$ 50,240
Civil Filing Fee Due To/From									
General Due To/From	\$ 789	\$ 0						\$ 789	\$ 2,351
<b>Total Receivables</b>	<b>\$ 789</b>	<b>\$ 0</b>	<b>\$ 94,914</b>				<b>\$ 780,860</b>	<b>\$ 876,563</b>	<b>\$ 183,177</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,469,539</b>	<b>\$ 2,338,708</b>	<b>\$ (290,610)</b>				<b>\$ 6,089,378</b>	<b>\$ 11,607,015</b>	<b>\$ 12,055,571</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 78,706	\$ 2,676	\$ 1,065				\$ 18,475	\$ 100,922	\$ 9,309
Due to Other Funds	\$ 166	\$ 13,332	\$ 0				\$ 768,152	\$ 781,650	\$ 183,177
Due to Other Courts									
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 497,926	\$ 497,926	\$ 514,864
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,402,832	\$ 3,402,832	\$ 3,450,004
Due to Other Public Agencies									
Sales and Use Tax	\$ 143							\$ 143	\$ 95
Interest							\$ 173	\$ 173	\$ 433
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 1,165							\$ 1,165	\$ 885
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 80,180</b>	<b>\$ 16,008</b>	<b>\$ 1,065</b>				<b>\$ 4,687,558</b>	<b>\$ 4,784,811</b>	<b>\$ 4,158,767</b>
Civil							\$ 547,940	\$ 547,940	\$ 1,295,244
Criminal							\$ 802,843	\$ 802,843	\$ 689,483
Unreconciled - Civil and Criminal							\$ 3,654	\$ 3,654	\$ 4,154
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 20,603	\$ 20,603	\$ 20,866
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,375,040</b>	<b>\$ 1,375,040</b>	<b>\$ 2,009,747</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 920,961
Benefits Payable	\$ (159,610)	\$ 0	\$ 0					\$ (159,610)	\$ (193,995)
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 754
Deductions Payable	\$ (1,504)	\$ 0	\$ 0					\$ (1,504)	\$ (1,887)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (161,115)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (161,115)</b>	<b>\$ 725,833</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 28,013						\$ 10,995	\$ 39,007	\$ 50,346
Jury Fees - Non-Interest							\$ 15,786	\$ 15,786	\$ 27,493
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 995
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 28,013</b>						<b>\$ 26,780</b>	<b>\$ 54,793</b>	<b>\$ 78,835</b>
<b>Total Liabilities</b>	<b>\$ (52,922)</b>	<b>\$ 16,008</b>	<b>\$ 1,065</b>				<b>\$ 6,089,378</b>	<b>\$ 6,053,530</b>	<b>\$ 6,973,182</b>
<b>Total Fund Balance</b>	<b>\$ 3,522,461</b>	<b>\$ 2,322,700</b>	<b>\$ (291,676)</b>					<b>\$ 5,553,485</b>	<b>\$ 5,082,389</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,469,539</b>	<b>\$ 2,338,708</b>	<b>\$ (290,610)</b>				<b>\$ 6,089,378</b>	<b>\$ 11,607,015</b>	<b>\$ 12,055,571</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 March											
Fiscal Year 2013/14										2012/13	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 15,212,487	\$ 119,411					\$ 15,331,898	\$ 20,165,948	\$ 12,660,025	\$ 16,701,566	
Improvement and Modernization Fund									\$ 0		
Judges' Compensation (45.25)	\$ 149,625						\$ 149,625	\$ 199,500	\$ 149,625	\$ 209,000	
Court Interpreter (45.45)	\$ 1,026,529						\$ 1,026,529	\$ 1,300,000	\$ 941,825	\$ 1,302,974	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 211,117						\$ 211,117	\$ 617,240	\$ 201,714	\$ 622,180	
Other Miscellaneous	\$ 1,597,662						\$ 1,597,662	\$ 1,597,662	\$ 1,597,662	\$ 1,148,182	
	\$ 18,197,420	\$ 119,411					\$ 18,316,831	\$ 23,880,350	\$ 15,550,852	\$ 19,983,902	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 435,175				\$ 435,175	\$ 814,937	\$ 9,234	\$ 814,937	
Other AOC Grants								\$ 45,000	\$ 999		
Non-AOC Grants											
	\$ 0		\$ 435,175				\$ 435,175	\$ 859,937	\$ 10,233	\$ 814,937	
Other Financing Sources											
Interest Income	\$ 6,682	\$ 3,109					\$ 9,791	\$ 17,000	\$ 17,705	\$ 36,000	
Investment Income											
Donations											
Local Fees	\$ 47,455	\$ 199,958					\$ 247,414	\$ 215,000	\$ 365,405	\$ 571,000	
Non-Fee Revenues	\$ 125,001						\$ 125,001	\$ 155,000	\$ 142,036	\$ 141,000	
Enhanced Collections		\$ 427,619					\$ 427,619	\$ 998,026	\$ 519,664	\$ 982,200	
Escheatment											
Prior Year Revenue									\$ 11,023		
County Program - Restricted		\$ 465,092					\$ 465,092	\$ 1,096,197	\$ 595,799	\$ 1,060,300	
Reimbursement Other	\$ 46,692						\$ 46,692	\$ 48,500	\$ 25,650	\$ 50,000	
Sale of Fixed Assets	\$ 1,981						\$ 1,981				
Other Miscellaneous	\$ 19,161						\$ 19,161	\$ 8,000	\$ 6,486	\$ 10,000	
	\$ 246,953	\$ 1,095,778					\$ 1,342,731	\$ 2,537,723	\$ 1,683,769	\$ 2,850,500	
<b>Total Revenues</b>	\$ 18,444,372	\$ 1,215,189	\$ 435,175				\$ 20,094,736	\$ 27,278,010	\$ 17,244,854	\$ 23,649,339	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,265,404	\$ 642,809	\$ 358,270				\$ 10,266,482	\$ 15,411,221	\$ 11,798,659	\$ 16,605,353	
Temp Help	\$ 483,187	\$ 58,724					\$ 541,911	\$ 1,050,000	\$ 560,000	\$ 478,365	
Overtime	\$ 11,342	\$ 1,334	\$ 35				\$ 12,711	\$ 12,711	\$ 11,150		
Staff Benefits	\$ 5,554,457	\$ 412,377	\$ 187,268				\$ 6,154,102	\$ 8,138,916	\$ 5,918,379	\$ 8,364,540	
	\$ 15,314,390	\$ 1,115,243	\$ 545,573				\$ 16,975,205	\$ 24,600,137	\$ 18,288,188	\$ 25,448,258	
Operating Expenses and Equipment											
General Expense	\$ 368,998	\$ 80,598	\$ 1,364				\$ 450,960	\$ 830,270	\$ 506,191	\$ 863,538	
Printing	\$ 68,863	\$ 5,891	\$ 70				\$ 74,824	\$ 90,000	\$ 64,163	\$ 112,154	
Telecommunications	\$ 120,896	\$ 4,800	\$ 276				\$ 125,972	\$ 225,000	\$ 160,799	\$ 171,466	
Postage	\$ 96,217	\$ 13,367	\$ 256				\$ 109,839	\$ 179,900	\$ 127,641	\$ 153,163	
Insurance	\$ 19,318		\$ 657				\$ 19,975	\$ 18,058	\$ 16,402	\$ 16,839	
In-State Travel	\$ 21,491	\$ 1,406	\$ 1,102				\$ 23,999	\$ 34,350	\$ 18,273	\$ 34,418	
Out-of-State Travel	\$ 2,404						\$ 2,404				
Training	\$ 25		\$ 1,415				\$ 1,440	\$ 15,000	\$ 8,474	\$ 9,343	
Security Services	\$ 463,014		\$ 73,286				\$ 536,300	\$ 845,500	\$ 568,998	\$ 1,642,846	
Facility Operations	\$ 238,969	\$ 21,067					\$ 260,036	\$ 413,150	\$ 288,127	\$ 450,517	
Utilities		\$ 1,622					\$ 1,622	\$ 4,000	\$ 2,422	\$ 4,862	
Contracted Services	\$ 774,415	\$ 203,580	\$ 22,759				\$ 1,000,755	\$ 1,542,434	\$ 930,435	\$ 1,863,757	
Consulting and Professional Services	\$ 39,423	\$ 7,490	\$ 873				\$ 47,787	\$ 108,340	\$ 75,029	\$ 104,370	
Information Technology	\$ 453,379	\$ 21,925	\$ 5,259				\$ 480,563	\$ 761,603	\$ 564,666	\$ 755,132	
Major Equipment								\$ 2,000	\$ 2,850	\$ 17,840	
Other Items of Expense	\$ 17,818		\$ 1,617				\$ 19,435	\$ 37,000	\$ 16,876	\$ 24,339	
	\$ 2,685,229	\$ 361,746	\$ 108,934				\$ 3,155,909	\$ 5,106,605	\$ 3,351,346	\$ 6,224,584	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 151,430						\$ 151,430	\$ 200,500	\$ 122,401	\$ 243,120	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (72,344)		\$ 72,344				\$ 0			\$ 164,002	
Prior Year Expense Adjustment	\$ (15)	\$ (2,640)					\$ (2,655)				
	\$ 79,071	\$ (2,640)	\$ 72,344				\$ 148,775	\$ 200,500	\$ 122,401	\$ 407,122	
<b>Total Expenditures</b>	\$ 18,078,690	\$ 1,474,349	\$ 726,850				\$ 20,279,889	\$ 29,907,242	\$ 21,761,935	\$ 32,079,964	
Excess (Deficit) of Revenues Over Expenditures	\$ 365,682	\$ (259,160)	\$ (291,676)				\$ (185,153)	\$ (2,629,232)	\$ (4,517,082)	\$ (8,430,625)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,156,779	\$ 2,581,860	\$ 0				\$ 5,738,638	\$ 5,738,638	\$ 9,599,471	\$ 9,599,471	
Ending Balance (Deficit)	\$ 3,522,461	\$ 2,322,700	\$ (291,676)				\$ 5,553,485	\$ 3,109,406	\$ 5,082,389	\$ 1,168,846	

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

For the month ended March										
Fiscal Year 2013/14										
	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	\$ 5,343,527	\$ 435,492	\$ 0		\$ 0	\$ (48)	\$ 5,778,972	\$ 8,406,947	\$ 5,906,032	\$ 8,520,375
Traffic & Other Infractions	\$ 675,927	\$ 57,188					\$ 733,116	\$ 1,101,825	\$ 842,925	\$ 1,367,077
Other Criminal Cases	\$ 1,618,632	\$ 150,458				\$ 33	\$ 1,769,122	\$ 2,576,432	\$ 1,849,359	\$ 2,584,963
Civil	\$ 1,144,117	\$ 183,026					\$ 1,327,143	\$ 1,790,966	\$ 1,401,289	\$ 2,043,874
Family & Children Services	\$ 857,829	\$ 20,297					\$ 878,126	\$ 1,253,462	\$ 890,423	\$ 1,404,378
Probate, Guardianship & Mental Health Services	\$ 334,960	\$ 25,150					\$ 360,110	\$ 572,397	\$ 403,386	\$ 635,938
Juvenile Dependency Services	\$ 23,919						\$ 23,919	\$ 203,245	\$ 47,325	\$ 253,133
Juvenile Delinquency Services	\$ 167,618	\$ 33,435					\$ 201,053	\$ 132,565	\$ 256,791	\$ 138,958
Other Court Operations	\$ 1,984,187	\$ 385,667					\$ 2,369,854	\$ 3,241,209	\$ 2,659,183	\$ 3,681,871
Court Interpreters	\$ 708,626	\$ 193,973					\$ 902,599	\$ 1,429,760	\$ 961,505	\$ 1,483,505
Jury Services	\$ 313,710	\$ 93,750	\$ 151,430				\$ 558,890	\$ 805,327	\$ 502,071	\$ 778,938
Security		\$ 540,980					\$ 540,980	\$ 886,175	\$ 667,814	\$ 1,685,955
	\$ 13,173,051	\$ 2,119,417	\$ 151,430		\$ 0	\$ (15)	\$ 15,443,884	\$ 22,400,310	\$ 16,388,103	\$ 24,478,965
Trial Court Operations Program										
Enhanced Collections	\$ 294,792	\$ 307,131				\$ (2,640)	\$ 599,283	\$ 998,026	\$ 593,426	\$ 977,199
Other Non-Court Operations	\$ 626,826	\$ 15,972					\$ 642,798	\$ 929,907	\$ 659,499	\$ 943,284
	\$ 921,618	\$ 323,103					\$ 1,242,080	\$ 1,927,933	\$ 1,252,925	\$ 1,920,483
Non-Court Operations Program										
Executive Office	\$ 448,583	\$ 22,548					\$ 471,131	\$ 769,896	\$ 559,625	\$ 755,991
Fiscal Services	\$ 924,716	\$ 71,443				\$ 0	\$ 996,159	\$ 1,426,414	\$ 1,013,984	\$ 1,472,157
Human Resources	\$ 383,164	\$ 67,718					\$ 450,882	\$ 698,643	\$ 526,863	\$ 593,386
Business & Facilities Services		\$ 18,498					\$ 18,498	\$ 121,658	\$ 48,767	\$ 280,616
Information Technology	\$ 1,124,073	\$ 533,182					\$ 1,657,255	\$ 2,562,388	\$ 1,971,669	\$ 2,578,366
Court Administration Program	\$ 2,880,537	\$ 713,389				\$ 0	\$ 3,593,925	\$ 5,578,999	\$ 4,120,907	\$ 5,680,516
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 16,975,205	\$ 3,155,909	\$ 151,430		\$ 0	\$ (2,655)	\$ 20,279,889	\$ 29,907,242	\$ 21,761,935	\$ 32,079,964