

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

Date

Court

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 December									
Fiscal Year 2023/24									2022/23
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,552,280)	\$ 3,754,999	\$ (451,651)				\$ 107,465	\$ (141,467)	\$ (12,109)
Payroll	\$ (11,438)	\$ 0	\$ 0					\$ (11,438)	\$ (4,227)
Jury Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other Distribution							\$ 28,143	\$ 28,143	\$ 119,004
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (307,748)	\$ (307,748)	\$ 35,271
Cash on Hand	\$ 7,430							\$ 7,430	\$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 10,722,528						\$ 6,078,087	\$ 16,800,615	\$ 17,149,554
Total Cash and Cash Equivalents	\$ 7,186,240	\$ 3,754,999	\$ (451,651)				\$ 5,905,946	\$ 16,395,534	\$ 17,314,923
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 105,756	\$ 101,888						\$ 207,644	
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	\$ 0	\$ 1,284	\$ 339,655					\$ 340,939	\$ 282,375
Trust Due To/From							\$ 613,703	\$ 613,703	\$ 171,711
Distribution Due To/From							\$ 94,190	\$ 94,190	\$ 32,493
Civil Filing Fee Due To/From									
General Due To/From	\$ 42,900	\$ 0						\$ 42,900	\$ 0
Total Receivables	\$ 148,655	\$ 103,172	\$ 339,655				\$ 707,892	\$ 1,299,375	\$ 486,579
Prepaid Expenses - General	\$ 852,587							\$ 852,587	\$ 52,919
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 852,587							\$ 852,587	\$ 52,919
Other Assets									
Total Other Assets									
Total Assets	\$ 8,187,483	\$ 3,858,171	\$ (111,997)				\$ 6,613,839	\$ 18,547,497	\$ 17,854,421
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 17,689	\$ 398	\$ 0				\$ 0	\$ 18,087	\$ 34,570
Due to Other Funds	\$ 1	\$ 27,999	\$ 0				\$ 722,792	\$ 750,792	\$ 204,204
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 29,645	\$ 0						\$ 29,645	\$ 129,012
TC145 Liability							\$ 323,013	\$ 323,013	\$ 311,853
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,453,023	\$ 1,453,023	\$ 1,870,250
Due to Other Public Agencies									
Sales and Use Tax	\$ 68							\$ 68	\$ 0
Interest							\$ 27,400	\$ 27,400	\$ 12,375
Miscellaneous Accts. Pay. and Accrued Liab.	\$ (868)							\$ (868)	\$ (784)
Total Accounts Payable and Accrued Liab.	\$ 46,536	\$ 28,397	\$ 0				\$ 2,526,228	\$ 2,601,161	\$ 2,561,480
Civil							\$ 2,105,614	\$ 2,105,614	\$ 513,631
Criminal							\$ 1,836,110	\$ 1,836,110	\$ 1,740,676
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 104,192	\$ 104,192	\$ 38,116
Miscellaneous Trust									
Total Trust Deposits							\$ 4,049,645	\$ 4,049,645	\$ 2,296,152
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (54,174)	\$ 0	\$ 0					\$ (54,174)	\$ (63,760)
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ 2,383	\$ 0	\$ 0					\$ 2,383	\$ 317
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (51,791)	\$ 0	\$ 0					\$ (51,791)	\$ (63,443)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 80,508	\$ 0					\$ 33,748	\$ 114,256	\$ 104,852
Jury Fees - Non-Interest							\$ 2,862	\$ 2,862	\$ 605
Fees - Partial Payment & Overpayment							\$ 1,355	\$ 1,355	\$ 1,505
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 80,508	\$ 0	\$ 0				\$ 37,965	\$ 118,474	\$ 106,961
Total Liabilities	\$ 75,253	\$ 28,397	\$ 0				\$ 6,613,839	\$ 6,717,489	\$ 4,901,151
Total Fund Balance	\$ 8,112,230	\$ 3,829,774	\$ (111,997)					\$ 11,830,008	\$ 12,953,270
Total Liabilities and Fund Balance	\$ 8,187,483	\$ 3,858,171	\$ (111,997)				\$ 6,613,839	\$ 18,547,497	\$ 17,854,421

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

For the month ended December

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	\$ 3,814,161	\$ 308,414				\$ 2,529	\$ 4,125,104	\$ 10,408,304	\$ 4,022,237	\$ 10,140,932
Traffic & Other Infractions	\$ 442,629	\$ 30,959					\$ 473,588	\$ 1,052,591	\$ 374,382	\$ 997,464
Other Criminal Cases	\$ 1,134,902	\$ 161,024					\$ 1,295,927	\$ 3,481,562	\$ 1,317,206	\$ 3,441,168
Civil	\$ 1,305,718	\$ 226,408	\$ (24)				\$ 1,532,101	\$ 3,497,971	\$ 1,443,086	\$ 3,220,256
Family & Children Services	\$ 730,939	\$ 140,180			\$ 0		\$ 871,119	\$ 2,213,592	\$ 835,034	\$ 1,795,238
Probate, Guardianship & Mental Health Services	\$ 299,973	\$ 21,786					\$ 321,759	\$ 965,596	\$ 307,001	\$ 959,136
Juvenile Dependency Services	\$ 78,405	\$ 697					\$ 79,102	\$ 114,982	\$ 48,896	\$ 111,498
Juvenile Delinquency Services	\$ 144,101	\$ 17,329					\$ 161,430	\$ 450,024	\$ 171,593	\$ 398,688
Other Court Operations	\$ 1,055,013	\$ 152,284					\$ 1,207,297	\$ 1,723,939	\$ 1,165,526	\$ 1,867,614
Court Interpreters	\$ 762,321	\$ 605,799					\$ 1,368,120	\$ 2,658,688	\$ 1,132,566	\$ 2,236,535
Jury Services	\$ 301,504	\$ 56,362	\$ 125,649				\$ 483,515	\$ 686,047	\$ 449,998	\$ 753,630
Security		\$ 408,914					\$ 408,914	\$ 1,319,687	\$ 400,072	\$ 1,267,430
Trial Court Operations Program	\$ 10,069,666	\$ 2,130,155	\$ 125,625		\$ 0	\$ 2,529	\$ 12,327,976	\$ 28,572,983	\$ 11,667,596	\$ 27,189,590
Enhanced Collections	\$ 292,742	\$ 145,696					\$ 438,439	\$ 1,056,887	\$ 438,879	\$ 1,082,247
Other Non-Court Operations	\$ (963)	\$ 283,966	\$ 24				\$ 283,027	\$ 1,241,487	\$ 324,323	\$ 1,228,201
Non-Court Operations Program	\$ 291,779	\$ 429,663	\$ 24				\$ 721,466	\$ 2,298,374	\$ 763,201	\$ 2,310,448
Executive Office	\$ 358,521	\$ 75,457					\$ 433,978	\$ 950,012	\$ 401,780	\$ 921,433
Fiscal Services	\$ 624,580	\$ 29,418					\$ 653,998	\$ 1,428,908	\$ 735,226	\$ 1,469,678
Human Resources	\$ 480,922	\$ 45,048					\$ 525,970	\$ 813,423	\$ 563,367	\$ 805,461
Business & Facilities Services		\$ 105,158					\$ 105,158	\$ 1,676,031	\$ 158,797	\$ 1,133,840
Information Technology	\$ 1,103,272	\$ 961,170					\$ 2,064,441	\$ 4,676,220	\$ 1,571,494	\$ 3,703,358
Court Administration Program	\$ 2,567,296	\$ 1,216,250					\$ 3,783,546	\$ 9,544,594	\$ 3,430,664	\$ 8,033,770
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,928,741	\$ 3,776,068	\$ 125,649		\$ 0	\$ 2,529	\$ 16,832,988	\$ 40,415,951	\$ 15,861,462	\$ 37,533,807