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

5/1/2023
Date

Santa Barbara
Court

2022-23 Q3
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions

Santa Barbara
Court

2022-23 Q3
Fiscal Year and Ending Quarter

		Positions Filled			
	Total Authorized Court Positions[1] (OPTIONAL)	1st Quarter (OPTIONAL)	2nd Quarter (OPTIONAL)	3rd Quarter (OPTIONAL)	4th Quarter
Court Employee Positions	241.525	223.525	226.775	221.775	

[1] Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Santa Barbara
Court

2022-23 Q3
Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Santa Barbara
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended March								
	Fiscal Year 2022/23								2021/22
	Governmental Funds								
		Special Revenue						Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (3,940,894)	$ 3,949,529	$ (340,908)				$ 78,968	$ (253,306)	$ 120,562
Payroll	$ 26,669	$ 0	$ 0					$ 26,669	$ 32,004
Jury									
Revolving	$ 20,000							$ 20,000	$ 20,000
Other									
Distribution							$ 130,754	$ 130,754	$ 26,766
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (226,694)	$ (226,694)	$ (29,091)
Credit Card									
Cash on Hand	$ 7,430							$ 7,430	$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	$ 8,426,579						$ 5,091,122	$ 13,517,700	$ 14,547,293
Total Cash and Cash Equivalents	$ 4,539,783	$ 3,949,529	$ (340,908)				$ 5,074,150	$ 13,222,554	$ 14,724,965
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									
Due From Other Funds	$ 0						$ 0	$ 0	$ 0
Due From Other Governments		$ 0						$ 0	$ 283,324
Due From Other Courts									
Due From State	$ 0	$ 0	$ 272,958					$ 272,958	$ 515,586
Trust Due To/From							$ 780,384	$ 780,384	$ 287,052
Distribution Due To/From							$ 111,639	$ 111,639	$ 70,248
Civil Filing Fee Due To/From									
General Due To/From	$ 25,643	$ 0						$ 25,643	$ 25
Total Receivables	$ 25,643	$ 0	$ 272,958				$ 892,022	$ 1,190,623	$ 1,156,235
Prepaid Expenses - General	$ 43,619							$ 43,619	$ 31,383
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 43,619							$ 43,619	$ 31,383
Other Assets									
Total Other Assets									
Total Assets	$ 4,609,046	$ 3,949,529	$ (67,951)				$ 5,966,173	$ 14,456,796	$ 15,912,582
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 15,681	$ 398	$ 0				$ 0	$ 16,079	$ 14,754
Due to Other Funds	$ 1	$ 51,058	$ 0				$ 866,607	$ 917,666	$ 357,325
Due to Other Courts									
Due to State	$ 128,084	$ 1,284						$ 129,368	$ 0
TC145 Liability							$ 323,567	$ 323,567	$ 394,189
Due to Other Governments	$ 0	$ 0	$ 0					$ 0	$ 0
AB145 Due to Other Government Agency							$ 2,296,928	$ 2,296,928	$ 1,892,178
Due to Other Public Agencies									
Sales and Use Tax	$ 3							$ 3	$ 0
Interest							$ 17,519	$ 17,519	$ 505
Miscellaneous Accts. Pay. and Accrued Liab.	$ (833)							$ (833)	$ (829)
Total Accounts Payable and Accrued Liab.	$ 142,935	$ 52,739	$ 0				$ 3,504,622	$ 3,700,296	$ 2,658,121
Civil							$ 721,651	$ 721,651	$ 2,038,074
Criminal							$ 1,648,756	$ 1,648,756	$ 1,436,489
Unreconciled - Civil and Criminal							$ 3,729	$ 3,729	$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							$ 47,723	$ 47,723	$ 52,012
Miscellaneous Trust									
Total Trust Deposits							$ 2,421,859	$ 2,421,859	$ 3,530,304
Accrued Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Benefits Payable	$ (76,665)	$ 0	$ 0					$ (76,665)	$ 13,317
Deferred Compensation Payable	$ 0	$ 0	$ 0					$ 0	$ 0
Deductions Payable	$ 358	$ 0	$ 0					$ 358	$ (670)
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ (76,307)	$ 0	$ 0					$ (76,307)	$ 12,648
Revenue Collected in Advance	$ 0	$ 0	$ 0					$ 0	$ 0
Liabilities For Deposits	$ 75,368						$ 33,739	$ 109,107	$ 96,108
Jury Fees - Non-Interest							$ 4,103	$ 4,103	$ 2,968
Fees - Partial Payment & Overpayment							$ 1,850	$ 1,850	$ 1,468
Uncleared Collections									
Other Miscellaneous Liabilities	$ 0							$ 0	$ 0
Total Other Liabilities	$ 75,368	$ 0	$ 0				$ 39,692	$ 115,060	$ 100,544
Total Liabilities	$ 141,996	$ 52,739	$ 0				$ 5,966,173	$ 6,160,908	$ 6,301,617
Total Fund Balance	$ 4,467,049	$ 3,896,789	$ (67,951)					$ 8,295,888	$ 9,610,966
Total Liabilities and Fund Balance	$ 4,609,046	$ 3,949,529	$ (67,951)				$ 5,966,173	$ 14,456,796	$ 15,912,582

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

	For the month ended March									
	Fiscal Year 2022/23								2021/22	
	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	$ 6,156,199	$ 464,072	$ 0				$ 6,620,271	$ 10,140,932	$ 6,216,127	$ 10,040,573
Traffic & Other Infractions	$ 546,222	$ 35,901					$ 582,123	$ 997,464	$ 756,702	$ 905,890
Other Criminal Cases	$ 1,788,073	$ 320,262					$ 2,108,336	$ 3,441,168	$ 1,910,652	$ 2,911,585
Civil	$ 1,980,822	$ 305,589	$ 0				$ 2,286,411	$ 3,220,256	$ 2,126,041	$ 2,664,273
Family & Children Services	$ 1,148,645	$ 252,879			$ 0		$ 1,401,524	$ 1,795,238	$ 1,242,089	$ 1,664,998
Probate, Guardianship & Mental Health Services	$ 464,102	$ 42,655					$ 506,757	$ 959,136	$ 320,499	$ 922,158
Juvenile Dependency Services	$ 87,538	$ 3,545					$ 91,082	$ 111,498	$ 61,563	$ 182,035
Juvenile Delinquency Services	$ 256,647	$ 24,637					$ 281,285	$ 398,688	$ 271,475	$ 291,613
Other Court Operations	$ 1,756,505	$ 150,653					$ 1,907,158	$ 1,867,614	$ 1,806,782	$ 2,463,716
Court Interpreters	$ 1,079,410	$ 794,067					$ 1,873,478	$ 2,236,535	$ 2,006,938	$ 2,880,012
Jury Services	$ 443,419	$ 161,862	$ 185,944				$ 791,225	$ 753,630	$ 610,578	$ 740,933
Security		$ 689,137					$ 689,137	$ 1,267,430	$ 518,198	$ 847,884
Trial Court Operations Program	$ 15,707,582	$ 3,245,260	$ 185,944		$ 0		$ 19,138,786	$ 27,189,590	$ 17,847,645	$ 26,515,670
Enhanced Collections	$ 472,719	$ 251,108					$ 723,828	$ 1,082,247	$ 710,202	$ 1,111,228
Other Non-Court Operations	$ 11,239	$ 612,026					$ 623,265	$ 1,228,201	$ 456,505	$ 1,572,214
Non-Court Operations Program	$ 483,958	$ 863,135					$ 1,347,093	$ 2,310,448	$ 1,166,708	$ 2,683,442
Executive Office	$ 618,169	$ 74,958					$ 693,126	$ 921,433	$ 506,161	$ 833,260
Fiscal Services	$ 992,723	$ 135,437					$ 1,128,160	$ 1,469,678	$ 893,598	$ 1,219,199
Human Resources	$ 707,054	$ 85,283					$ 792,337	$ 805,461	$ 779,078	$ 792,834
Business & Facilities Services		$ 245,538					$ 245,538	$ 1,133,840	$ 20,063	$ 985,643
Information Technology	$ 1,505,035	$ 1,023,527					$ 2,528,562	$ 3,703,358	$ 2,212,245	$ 3,430,778
Court Administration Program	$ 3,822,981	$ 1,564,743					$ 5,387,723	$ 8,033,770	$ 4,411,145	$ 7,261,714
Expenditures Not Distributed or Posted to a Program	$ 0						$ 0	$ 0	$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 20,014,521	$ 5,673,138	$ 185,944		$ 0		$ 25,873,602	$ 37,533,807	$ 23,425,497	$ 36,460,826

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 2022/23									2021/22	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 20,656,074	$ 120,004						$ 20,776,078	$ 27,013,490	$ 20,411,132	$ 26,085,628
Improvement and Modernization Fund	$ 241,680							$ 241,680	$ 169,625		$ 256,890
Judges' Compensation (0150019)	$ 149,625							$ 149,625	$ 199,500	$ 149,625	$ 199,500
Court Interpreter (0150037)	$ 1,705,776							$ 1,705,776	$ 2,277,536	$ 1,572,616	$ 2,071,133
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 669,925							$ 669,925	$ 1,089,872	$ 671,669	$ 1,096,322
Other Miscellaneous	$ 1,597,661	$ 1,328,201						$ 2,925,862	$ 2,825,862	$ 2,818,754	$ 2,818,754
	$ 25,020,740	$ 1,448,206						$ 26,468,945	$ 33,575,885	$ 25,623,795	$ 32,528,227
Grants											
AB 1058 Commissioner/Facilitator			$ 521,029					$ 521,029	$ 825,221	$ 481,291	$ 785,851
Other Judicial Council Grants	$ 0		$ 14,163					$ 14,163	$ 28,345	$ 214,894	$ 139,277
Non-Judicial Council Grants											
	$ 0		$ 535,191					$ 535,191	$ 853,566	$ 696,185	$ 925,128
Other Financing Sources											
Interest Income	$ 240,698	$ 99,456						$ 340,154	$ 38,855	$ 12,330	$ 79,200
Investment Income											
Donations											
Local Fees	$ 6,488	$ 45,099						$ 51,587	$ 71,721	$ 79,071	$ 68,555
Non-Fee Revenues											
Enhanced Collections		$ 640,498						$ 640,498	$ 1,052,618	$ 673,436	$ 1,111,228
Escheatment											
Prior Year Revenue	$ 897,257							$ 897,257		$ 42,569	
County Program - Restricted		$ 146,803						$ 146,803	$ 217,250	$ 139,525	$ 218,180
Reimbursement Other	$ 59,443							$ 59,443	$ 66,675	$ 644,804	$ 351,121
Sale of Fixed Assets											
Other Miscellaneous	$ 75,814							$ 75,814	$ 83,705	$ 56,522	$ 76,745
	$ 1,279,699	$ 931,856						$ 2,211,555	$ 1,530,824	$ 1,648,255	$ 1,905,029
Total Revenues	$ 26,300,439	$ 2,380,062	$ 535,191					$ 29,215,692	$ 35,960,275	$ 27,968,235	$ 35,358,384
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 11,580,041	$ 391,040	$ 265,353					$ 12,236,434	$ 18,401,311	$ 11,184,090	$ 17,804,754
Temp Help	$ 160,227	$ 34,615	$ 2,056					$ 196,898	$ 90,000	$ 206,846	$ 557,456
Overtime	$ 100,347							$ 100,347	$ 105,000	$ 109,720	
Staff Benefits	$ 7,029,736	$ 246,043	$ 205,063					$ 7,480,842	$ 10,830,955	$ 7,157,784	$ 10,049,209
	$ 18,870,350	$ 671,698	$ 472,472					$ 20,014,521	$ 29,427,266	$ 18,658,439	$ 28,411,419
Operating Expenses and Equipment											
General Expense	$ 599,323	$ 35,744	$ 304					$ 635,371	$ 874,050	$ 480,278	$ 699,607
Printing	$ 77,890	$ 9,197	$ 39					$ 87,127	$ 114,394	$ 114,878	$ 67,448
Telecommunications	$ 143,020	$ 1,122	$ 93					$ 144,235	$ 345,055	$ 200,074	$ 280,936
Postage	$ 46,945	$ 7,845	$ 629					$ 55,420	$ 180,000	$ 66,919	$ 103,070
Insurance	$ 50,262		$ 154					$ 50,415	$ 29,000	$ 19,277	$ 27,150
In-State Travel	$ 18,712	$ 0						$ 18,712	$ 24,800	$ 9,070	$ 23,806
Out-of-State Travel	$ 1,883							$ 1,883	$ 3,900		$ 0
Training	$ 23,901							$ 23,901	$ 31,170	$ 13,677	$ 20,400
Security Services	$ 573,714		$ 32,089					$ 605,803	$ 942,200	$ 509,536	$ 841,620
Facility Operations	$ 359,566	$ 7,653						$ 367,219	$ 560,970	$ 266,255	$ 609,327
Utilities											
Contracted Services	$ 1,676,452	$ 863,510	$ 14,173					$ 2,554,134	$ 3,012,585	$ 2,227,901	$ 4,104,934
Consulting and Professional Services	$ 23,671	$ 751						$ 24,422	$ 45,130	$ 23,775	$ 66,768
Information Technology	$ 549,488	$ 238,581	$ 458					$ 788,527	$ 1,244,173	$ 560,290	$ 856,975
Major Equipment	$ 290,177	$ 6,568						$ 296,746	$ 550,608	$ 82,066	$ 82,066
Other Items of Expense	$ 17,928		$ 1,294					$ 19,222	$ 16,406	$ 8,005	$ 18,300
	$ 4,452,933	$ 1,170,972	$ 49,233					$ 5,673,138	$ 7,974,441	$ 4,582,001	$ 7,802,407
Special Items of Expense											
Grand Jury	$ 0							$ 0	$ 25,300	$ 388	$ 0
Jury Costs	$ 185,944							$ 185,944	$ 106,800	$ 60,651	$ 247,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (81,517)		$ 81,517					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment										$ 124,018	
	$ 104,427		$ 81,517					$ 185,944	$ 132,100	$ 185,056	$ 247,000
Total Expenditures	$ 23,427,710	$ 1,842,670	$ 603,222					$ 25,873,602	$ 37,533,807	$ 23,425,497	$ 36,460,826
Excess (Deficit) of Revenues Over Expenditures	$ 2,872,729	$ 537,392	$ (68,031)					$ 3,342,090	$ (1,573,532)	$ 4,542,738	$ (1,102,442)
Operating Transfers In (Out)	$ (80)		$ 80					$ 0	$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 1,594,401	$ 3,359,398	$ 0					$ 4,953,798	$ 4,953,798	$ 5,068,228	$ 5,068,228
Ending Balance (Deficit)	$ 4,467,049	$ 3,896,789	$ (67,951)					$ 8,295,888	$ 3,380,267	$ 9,610,966	$ 3,965,786