

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

12/18/2019

Date

Santa Barbara

Court

2019-20 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

¹ 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 September
 Fiscal Year 2019/20

2018/19

	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						
ASSETS									
Operations	\$ (2,410,953)	\$ 2,060,525	\$ 67,520				\$ 130,356	\$ (152,552)	\$ 115,199
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,386
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution							\$ 67,237	\$ 67,237	\$ 123,971
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (35,881)	\$ (35,881)	\$ (39,806)
Credit Card									
Cash on Hand	\$ 7,130							\$ 7,130	\$ 7,130
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 9,682,946						\$ 5,474,117	\$ 15,157,063	\$ 14,179,255
Total Cash and Cash Equivalents	\$ 7,284,124	\$ 2,060,525	\$ 67,520				\$ 5,635,829	\$ 15,047,997	\$ 14,392,135
Short-Term Investment Investments									
Total Investments									
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	\$ 283,324	\$ 0					\$ 283,324	\$ 283,324
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 143,980	\$ 0	\$ 173,238					\$ 317,217	\$ 148,925
Trust Due To/From							\$ 441,406	\$ 441,406	\$ 729,677
Distribution Due To/From							\$ 94,867	\$ 94,867	\$ 50,897
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,671	\$ 0						\$ 10,671	\$ 3,816
Total Receivables	\$ 154,650	\$ 283,324	\$ 173,238				\$ 536,274	\$ 1,147,485	\$ 1,216,639
Prepaid Expenses - General	\$ 360,885							\$ 360,885	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 360,885							\$ 360,885	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 7,799,658	\$ 2,343,848	\$ 240,757				\$ 6,172,102	\$ 16,556,366	\$ 15,608,773
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,850	\$ 1,259	\$ 0				\$ 836	\$ 26,945	\$ 10,364
Due to Other Funds	\$ 133	\$ 38,675	\$ 0				\$ 508,135	\$ 546,944	\$ 784,390
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 566,631	\$ 566,631	\$ 473,418
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,203,543	\$ 2,203,543	\$ 2,221,881
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 109
Interest							\$ 9,296	\$ 9,296	\$ 7,598
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 540							\$ 540	\$ 421
Total Accounts Payable and Accrued Liab.	\$ 25,567	\$ 39,934	\$ 0				\$ 3,288,442	\$ 3,353,943	\$ 3,498,179
Civil							\$ 2,239,621	\$ 2,239,621	\$ 1,501,113
Criminal							\$ 561,736	\$ 561,736	\$ 765,386
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 51,015	\$ 51,015	\$ 42,162
Miscellaneous Trust									
Total Trust Deposits							\$ 2,856,101	\$ 2,856,101	\$ 2,312,391
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (94,511)	\$ 0	\$ 0					\$ (94,511)	\$ 174,248
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ (790)	\$ 0	\$ 0					\$ (790)	\$ (345)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (95,301)	\$ 0	\$ 0					\$ (95,301)	\$ 173,903
Revenue Collected in Advance	\$ 103,000		\$ 256,984					\$ 359,984	\$ 264,333
Liabilities For Deposits	\$ 55,566						\$ 23,816	\$ 79,382	\$ 300,508
Jury Fees - Non-Interest							\$ 2,439	\$ 2,439	\$ 1,036
Fees - Partial Payment & Overpayment							\$ 1,305	\$ 1,305	\$ 1,965
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 114,982
Total Other Liabilities	\$ 158,566		\$ 256,984				\$ 27,560	\$ 443,110	\$ 682,824
Total Liabilities	\$ 88,833	\$ 39,934	\$ 256,984				\$ 6,172,102	\$ 6,557,853	\$ 6,667,298
Total Fund Balance	\$ 7,710,825	\$ 2,303,914	\$ (16,226)					\$ 9,998,513	\$ 8,941,475
Total Liabilities and Fund Balance	\$ 7,799,658	\$ 2,343,848	\$ 240,757				\$ 6,172,102	\$ 16,556,366	\$ 15,608,773

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 September											
Fiscal Year 2019/20								2018/19			
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 10,266,810	\$ 18,275					\$ 10,285,085	\$ 24,307,489	\$ 10,356,988	\$ 23,772,005	
Improvement and Modernization Fund								\$ 57,012		\$ 57,012	
Judges' Compensation (0150019)	\$ 49,875						\$ 49,875	\$ 199,500	\$ 49,875	\$ 199,500	
Court Interpreter (0150037)	\$ 514,322						\$ 514,322	\$ 2,289,803	\$ 452,342	\$ 2,167,624	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 183,975						\$ 183,975	\$ 1,152,183	\$ (77,416)	\$ 950,454	
Other Miscellaneous								\$ 1,597,661		\$ 1,597,662	
	\$ 11,014,982	\$ 18,275					\$ 11,033,257	\$ 29,603,648	\$ 10,781,789	\$ 28,744,257	
Grants											
AB 1058 Commissioner/Facilitator			\$ 118,209				\$ 118,209	\$ 778,568	\$ 54,846	\$ 861,134	
Other Judicial Council Grants	\$ 109,574		\$ 14,984				\$ 124,558	\$ 402,176	\$ 78,832	\$ 256,984	
Non-Judicial Council Grants											
	\$ 109,574		\$ 133,193				\$ 242,767	\$ 1,180,744	\$ 133,677	\$ 1,118,118	
Other Financing Sources											
Interest Income	\$ 12,840	\$ 504					\$ 13,344	\$ 160,000	\$ 8,503	\$ 103,850	
Investment Income											
Donations											
Local Fees	\$ 5,369	\$ 15,300					\$ 20,669	\$ 135,235	\$ 26,434	\$ 194,855	
Non-Fee Revenues								\$ 125,000		\$ 125,000	
Enhanced Collections		\$ (90,761)					\$ (90,761)	\$ 1,195,202	\$ 8,478	\$ 809,678	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ (44,759)					\$ (44,759)	\$ 1,295,852	\$ 44,730	\$ 1,311,020	
Reimbursement Other	\$ 27,328						\$ 27,328	\$ 797,846	\$ 15,051	\$ 74,250	
Sale of Fixed Assets	\$ 1,501						\$ 1,501				
Other Miscellaneous	\$ 20,250						\$ 20,250	\$ 83,000	\$ 19,651	\$ 19,860	
	\$ 67,288	\$ (119,715)					\$ (52,427)	\$ 3,792,135	\$ 122,847	\$ 2,638,513	
Total Revenues	\$ 11,191,844	\$ (101,440)	\$ 133,193				\$ 11,223,597	\$ 34,576,527	\$ 11,038,314	\$ 32,500,888	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,546,616	\$ 171,463	\$ 70,925				\$ 2,789,004	\$ 17,168,923	\$ 2,639,190	\$ 16,707,902	
Temp Help	\$ 18,157	\$ 5,814					\$ 23,971	\$ 252,134	\$ 37,668	\$ 284,114	
Overtime	\$ 7,100	\$ 3,036	\$ 225				\$ 10,361	\$ 54,500	\$ 7,462	\$ 100,000	
Staff Benefits	\$ 1,854,554	\$ 124,310	\$ 46,224				\$ 2,025,087	\$ 9,620,781	\$ 1,925,685	\$ 9,308,411	
	\$ 4,426,427	\$ 304,623	\$ 117,374				\$ 4,848,423	\$ 27,096,338	\$ 4,610,005	\$ 26,400,427	
Operating Expenses and Equipment											
General Expense	\$ 118,809	\$ 2,854	\$ 10				\$ 121,672	\$ 608,410	\$ 114,690	\$ 832,540	
Printing	\$ 53,446						\$ 53,446	\$ 103,035	\$ 3,610	\$ 102,866	
Telecommunications	\$ 46,863	\$ 299					\$ 47,162	\$ 239,695	\$ 45,458	\$ 245,624	
Postage	\$ (3,449)	\$ 4,361	\$ 45				\$ 957	\$ 159,816	\$ 2,439	\$ 98,639	
Insurance	\$ 0						\$ 0	\$ 15,165		\$ 12,850	
In-State Travel	\$ 3,264	\$ 524	\$ 784				\$ 4,571	\$ 40,551	\$ 111	\$ 59,736	
Out-of-State Travel	\$ 1,504						\$ 1,504	\$ 8,010	\$ 2,925	\$ 9,100	
Training	\$ 5,560		\$ 1,935				\$ 7,495	\$ 26,900	\$ 2,375	\$ 14,550	
Security Services	\$ 93,643		\$ 8,055				\$ 101,697	\$ 888,206	\$ 113,292	\$ 730,375	
Facility Operations	\$ 49,342	\$ 2,078					\$ 51,420	\$ 780,320	\$ 57,005	\$ 538,622	
Utilities											
Contracted Services	\$ 344,530	\$ 170,434	\$ 2,878				\$ 517,842	\$ 3,311,674	\$ 341,449	\$ 2,347,172	
Consulting and Professional Services	\$ 17,646	\$ 996	\$ 52				\$ 18,694	\$ 99,490	\$ 18,358	\$ 96,409	
Information Technology	\$ 89,520	\$ 9					\$ 89,529	\$ 1,644,443	\$ 8,116	\$ 433,158	
Major Equipment	\$ 248,546						\$ 248,546	\$ 678,391	\$ 16,215	\$ 433,287	
Other Items of Expense	\$ 5,373		\$ 226				\$ 5,599	\$ 42,519	\$ 5,037	\$ 35,950	
	\$ 1,074,596	\$ 181,554	\$ 13,984				\$ 1,270,135	\$ 8,646,625	\$ 731,080	\$ 5,990,878	
Special Items of Expense											
Grand Jury	\$ (20)						\$ (20)		\$ 0	\$ 6,000	
Jury Costs	\$ 57,947						\$ 57,947	\$ 255,410	\$ 88,328	\$ 193,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (18,062)		\$ 18,062				\$ 0	\$ 0		\$ 1	
Prior Year Expense Adjustment									\$ (6,298)		
	\$ 39,866		\$ 18,062				\$ 57,927	\$ 255,410	\$ 82,030	\$ 199,001	
Total Expenditures	\$ 5,540,889	\$ 486,177	\$ 149,419				\$ 6,176,486	\$ 35,998,373	\$ 5,423,115	\$ 32,590,306	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,650,955	\$ (587,618)	\$ (16,226)				\$ 5,047,111	\$ (1,421,846)	\$ 5,615,199	\$ (89,418)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,059,870	\$ 2,891,532	\$ 0				\$ 4,951,402	\$ 4,951,402	\$ 3,326,276	\$ 3,326,276	
Ending Balance (Deficit)	\$ 7,710,825	\$ 2,303,914	\$ (16,226)				\$ 9,998,513	\$ 3,529,556	\$ 8,941,475	\$ 3,236,858	

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

For the month ended September

Fiscal Year 2019/20

2018/19

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,512,962	\$ 111,462					\$ 1,624,424	\$ 9,893,736	\$ 1,579,174	\$ 8,955,966
Traffic & Other Infractions	\$ 211,410	\$ 13,949					\$ 225,359	\$ 917,654	\$ 209,549	\$ 945,957
Other Criminal Cases	\$ 440,859	\$ 52,570					\$ 493,429	\$ 3,005,154	\$ 437,698	\$ 2,683,224
Civil	\$ 458,016	\$ 69,712	\$ (20)				\$ 527,709	\$ 2,390,523	\$ 452,717	\$ 2,566,493
Family & Children Services	\$ 267,645	\$ 15,726			\$ 0		\$ 283,371	\$ 2,096,021	\$ 266,884	\$ 1,421,270
Probate, Guardianship & Mental Health Services	\$ 76,467	\$ 6,974					\$ 83,441	\$ 763,304	\$ 78,374	\$ 439,508
Juvenile Dependency Services	\$ 10,551	\$ 266					\$ 10,816	\$ 181,201	\$ 12,544	\$ 97,846
Juvenile Delinquency Services	\$ 72,190	\$ 7,666					\$ 79,856	\$ 318,080	\$ 72,346	\$ 345,933
Other Court Operations	\$ 425,655	\$ 75,375					\$ 501,030	\$ 2,966,684	\$ 500,349	\$ 3,383,956
Court Interpreters	\$ 236,938	\$ 236,433					\$ 473,371	\$ 2,319,626	\$ 413,377	\$ 2,167,624
Jury Services	\$ 91,055	\$ 103,691	\$ 57,947				\$ 252,693	\$ 826,154	\$ 188,198	\$ 709,510
Security		\$ 104,070					\$ 104,070	\$ 906,266	\$ 116,236	\$ 826,732
Trial Court Operations Program	\$ 3,803,748	\$ 797,893	\$ 57,927		\$ 0		\$ 4,659,569	\$ 26,584,403	\$ 4,327,446	\$ 24,544,019
Enhanced Collections	\$ 101,270	\$ 126,439					\$ 227,710	\$ 1,195,202	\$ 115,537	\$ 809,678
Other Non-Court Operations	\$ 164,067	\$ 3,662					\$ 167,729	\$ 2,050,315	\$ 222,946	\$ 1,623,333
Non-Court Operations Program	\$ 265,338	\$ 130,101					\$ 395,438	\$ 3,245,517	\$ 338,483	\$ 2,433,011
Executive Office	\$ 109,213	\$ 7,205					\$ 116,418	\$ 529,407	\$ 75,755	\$ 743,987
Fiscal Services	\$ 231,104	\$ 10,857					\$ 241,960	\$ 1,143,753	\$ 208,765	\$ 1,168,567
Human Resources	\$ 122,390	\$ 683					\$ 123,074	\$ 737,893	\$ 118,400	\$ 670,135
Business & Facilities Services		\$ (31,177)					\$ (31,177)	\$ 250,509	\$ (28,863)	\$ 177,624
Information Technology	\$ 316,630	\$ 354,573					\$ 671,203	\$ 3,506,891	\$ 383,129	\$ 2,852,963
Court Administration Program	\$ 779,337	\$ 342,141					\$ 1,121,478	\$ 6,168,453	\$ 757,187	\$ 5,613,276
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,848,423	\$ 1,270,135	\$ 57,927		\$ 0		\$ 6,176,486	\$ 35,998,373	\$ 5,423,115	\$ 32,590,306