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.

Darrel E. Parker Digitally signed by Darrel E. Parker
Date: 2025.08.19 11:04:28 -07'00'

Signature of Presiding Judge or Court Executive

08/19/2025

Date

Santa Barbara

Court

2024-25 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Santa Barbara

Court

2024-25 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Santa Barbara
Court

2024-25 Q4
Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs)[1] Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	227.13	223.525	218.525	215.525	219.525

[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 June								
	Fiscal Year 2024/25								2023/24
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (2,248,880)	$ 2,141,192	$ 0				$ 115,885	$ 8,197	$ (148,471)
Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Jury									
Revolving	$ 20,000							$ 20,000	$ 20,000
Other									
Distribution							$ 873,718	$ 873,718	$ 81,712
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (69,266)	$ (69,266)	$ (70,085)
Credit Card									
Cash on Hand	$ 7,430							$ 7,430	$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	$ 2,398							$ 2,398	
Cash Equivalents	$ 2,951,682						$ 5,925,219	$ 8,876,901	$ 10,564,157
Total Cash and Cash Equivalents	$ 732,630	$ 2,141,192	$ 0				$ 6,845,556	$ 9,719,377	$ 10,454,744
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 25,650	$ 186,387						$ 212,037	$ 15,878
Accounts Receivable - General	$ 9		$ 0					$ 9	$ 44,715
Dishonored Checks									
Due From Employee	$ 205,078							$ 205,078	$ 18,898
Civil Jury Fees									
Trust									$ 0
Due From Other Funds	$ 380,686						$ 0	$ 380,686	$ 489,094
Due From Other Governments	$ 0	$ 26,190						$ 26,190	$ 143,331
Due From Other Courts	$ 0							$ 0	$ 2,247
Due From State	$ 1,309,223	$ 36,877	$ 307,836					$ 1,653,936	$ 2,301,459
Trust Due To/From							$ 1,812,919	$ 1,812,919	$ 57,109
Distribution Due To/From							$ 8,977	$ 8,977	$ 12,858
Civil Filing Fee Due To/From									
General Due To/From	$ 7,047	$ 0						$ 7,047	$ 13,623
Total Receivables	$ 1,927,694	$ 249,454	$ 307,836				$ 1,821,897	$ 4,306,880	$ 3,099,212
Prepaid Expenses - General	$ 44,615							$ 44,615	$ 110,988
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 44,615							$ 44,615	$ 110,988
Other Assets									
Total Other Assets									
Total Assets	$ 2,704,939	$ 2,390,646	$ 307,836				$ 8,667,452	$ 14,070,873	$ 13,664,944
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 196,468	$ 353,998	$ 12,949					$ 563,416	$ 233,561
Accounts Payable - General	$ 23,856	$ 398	$ 0				$ 0	$ 24,253	$ 28,537
Due to Other Funds	$ 1	$ 130,526	$ 253,728				$ 1,825,375	$ 2,209,630	$ 572,684
Due to Other Courts		$ 0						$ 0	$ 352,334
Due to State	$ 15,246	$ 310,296						$ 325,542	$ 394,627
TC145 Liability							$ 407,294	$ 407,294	$ 396,200
Due to Other Governments	$ 53,486	$ 2,035	$ 4,597					$ 60,118	$ 65,227
AB145 Due to Other Government Agency							$ 2,305,815	$ 2,305,815	$ 2,135,376
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 48
Interest							$ 1,380	$ 1,380	$ 1,346
Miscellaneous Accts. Pay. and Accrued Liab.	$ 0							$ 0	$ 0
Total Accounts Payable and Accrued Liab.	$ 289,058	$ 797,252	$ 271,274				$ 4,539,865	$ 5,897,448	$ 4,179,940
Civil							$ 3,209,203	$ 3,209,203	$ 2,468,537
Criminal	$ 0						$ 636,220	$ 636,220	$ 1,652,908
Unreconciled - Civil and Criminal							$ 3,729	$ 3,729	$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							$ 235,200	$ 235,200	$ 153,311
Miscellaneous Trust									
Total Trust Deposits	$ 0						$ 4,084,352	$ 4,084,352	$ 4,278,485
Accrued Payroll	$ 1,710,418	$ 53,099	$ 36,562					$ 1,800,080	$ 2,446,683
Benefits Payable	$ 28,304	$ 0	$ 0					$ 28,304	$ 31,254
Deferred Compensation Payable	$ 0	$ 0	$ 0					$ 0	$ 0
Deductions Payable	$ 165	$ 0	$ 0					$ 165	$ 2,439
Payroll Clearing	$ (2,839)							$ (2,839)	$ (4,983)
Total Payroll Liabilities	$ 1,736,048	$ 53,099	$ 36,562					$ 1,825,709	$ 2,475,393
Revenue Collected in Advance	$ 154,762	$ 0	$ 0					$ 154,762	$ 742,883
Liabilities For Deposits	$ 104,487	$ 0					$ 34,794	$ 139,281	$ 120,242
Jury Fees - Non-Interest							$ 7,087	$ 7,087	$ 787
Fees - Partial Payment & Overpayment							$ 1,355	$ 1,355	$ 1,355
Uncleared Collections									
Other Miscellaneous Liabilities	$ 0							$ 0	$ 0
Total Other Liabilities	$ 259,249	$ 0	$ 0				$ 43,236	$ 302,485	$ 865,267
Total Liabilities	$ 2,284,355	$ 850,351	$ 307,836				$ 8,667,452	$ 12,109,995	$ 11,799,085
Total Fund Balance	$ 420,583	$ 1,540,295	$ 0					$ 1,960,878	$ 1,865,859
Total Liabilities and Fund Balance	$ 2,704,939	$ 2,390,646	$ 307,836				$ 8,667,452	$ 14,070,873	$ 13,664,944

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 June										
	Fiscal Year 2024/25									2023/24	
	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	$ 27,474,482	$ 218,816						$ 27,693,298	$ 27,173,642	$ 27,999,288	$ 27,969,033
Improvement and Modernization Fund	$ 56,604							$ 56,604	$ 56,604	$ (28,787)	$ 406,890
Judges' Compensation (0150019)	$ 179,857							$ 179,857	$ 199,500	$ 192,863	$ 199,500
Court Interpreter (0150037)	$ 3,716,610							$ 3,716,610	$ 2,795,800	$ 3,129,449	$ 2,626,485
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 1,707,299							$ 1,707,299	$ 1,854,779	$ 1,605,474	$ 1,912,839
Other Miscellaneous	$ 1,597,661	$ 1,090,455						$ 2,688,116	$ 3,007,836	$ 2,785,251	$ 2,839,148
	$ 34,732,513	$ 1,309,271						$ 36,041,784	$ 35,088,161	$ 35,683,538	$ 35,953,895
Grants											
AB 1058 Commissioner/Facilitator	$ 0		$ 755,621					$ 755,621	$ 814,419	$ 773,167	$ 795,230
Other Judicial Council Grants			$ 101,871					$ 101,871	$ 25,899	$ (30,357)	$ 30,000
Non-Judicial Council Grants			$ 3,194					$ 3,194	$ 1,693	$ 44,706	$ 47,900
	$ 0		$ 860,686					$ 860,686	$ 842,011	$ 787,516	$ 873,130
Other Financing Sources											
Interest Income	$ 266,453	$ 76,670						$ 343,123	$ 472,946	$ 561,772	$ 300,000
Investment Income											
Donations											
Local Fees	$ 100,797	$ 38,023						$ 138,819	$ 52,094	$ 56,595	$ 50,498
Non-Fee Revenues											
Enhanced Collections		$ 943,967						$ 943,967	$ 983,669	$ 928,632	$ 1,055,444
Escheatment											
Prior Year Revenue	$ 12,294	$ 4,033						$ 16,327	$ 526,774	$ 461,257	$ 128,600
County Program - Restricted		$ 248,852						$ 248,852	$ 248,400	$ 242,258	$ 235,061
Reimbursement Other	$ 89,827	$ 130,816						$ 220,643	$ 87,699	$ 94,193	$ 116,545
Sale of Fixed Assets											
Other Miscellaneous	$ 9,488							$ 9,488	$ 83,188	$ 84,208	$ 27,056
	$ 478,859	$ 1,442,361						$ 1,921,219	$ 2,454,770	$ 2,428,916	$ 1,913,204
Total Revenues	$ 35,211,371	$ 2,751,632	$ 860,686					$ 38,823,689	$ 38,384,943	$ 38,899,969	$ 38,740,229
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 16,352,061	$ 513,831	$ 393,318					$ 17,259,210	$ 17,646,374	$ 18,850,180	$ 18,750,437
Temp Help	$ 106,030	$ 84,014	$ 1,742					$ 191,787		$ 305,652	
Overtime	$ 17,698		$ 0					$ 17,698		$ 87,108	
Staff Benefits	$ 11,457,941	$ 387,676	$ 216,506					$ 12,062,123	$ 12,358,716	$ 11,595,499	$ 11,762,784
	$ 27,933,730	$ 985,521	$ 611,566					$ 29,530,817	$ 30,005,090	$ 30,838,439	$ 30,513,221
Operating Expenses and Equipment											
General Expense	$ 714,639	$ 5,573	$ 1,741					$ 721,952	$ 789,967	$ 1,014,150	$ 889,923
Printing	$ 124,503	$ 11,491	$ 27					$ 136,021	$ 130,603	$ 123,159	$ 86,470
Telecommunications	$ 245,666	$ 1,582						$ 247,247	$ 262,352	$ 237,396	$ 244,926
Postage	$ 133,132	$ 15,360	$ 665					$ 149,157	$ 158,731	$ 151,151	$ 94,470
Insurance	$ 34,364		$ 243					$ 34,607	$ 34,539	$ 51,960	$ 52,800
In-State Travel	$ 30,223	$ 249						$ 30,472	$ 43,389	$ 42,481	$ 30,900
Out-of-State Travel	$ 7,170							$ 7,170	$ 7,461	$ 8,291	$ 4,000
Training	$ 24,820		$ 6,855					$ 31,674	$ 27,250	$ 19,089	$ 27,500
Security Services	$ 869,529		$ 79,157					$ 948,686	$ 941,848	$ 930,570	$ 1,029,000
Facility Operations	$ 336,017	$ 6,113	$ 972					$ 343,102	$ 468,484	$ 441,737	$ 938,708
Utilities											
Contracted Services	$ 3,202,985	$ 1,366,140	$ 29,093					$ 4,598,219	$ 3,822,391	$ 4,341,021	$ 3,856,764
Consulting and Professional Services	$ 47,936	$ 1,500						$ 49,436	$ 40,766	$ 42,665	$ 33,500
Information Technology	$ 1,175,140	$ 148,302	$ 75,290					$ 1,398,732	$ 1,281,106	$ 1,766,264	$ 1,303,480
Major Equipment	$ 247,467	$ 27,560						$ 275,026	$ 184,747	$ 997,648	$ 1,078,564
Other Items of Expense	$ 18,682		$ 1,882					$ 20,564	$ 47,172	$ 70,352	$ 31,725
	$ 7,212,273	$ 1,583,869	$ 195,925					$ 8,992,067	$ 8,240,806	$ 10,237,936	$ 9,702,730
Special Items of Expense											
Grand Jury	$ 700							$ 700	$ 17,890	$ 17,890	
Jury Costs	$ 200,642							$ 200,642	$ 237,969	$ 237,036	$ 200,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (253,129)	$ 130,816	$ 122,313					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment	$ 3,136	$ 1,308						$ 4,444		$ 29,207	
	$ (48,651)	$ 132,124	$ 122,313					$ 205,786	$ 255,859	$ 284,132	$ 200,000
Total Expenditures	$ 35,097,352	$ 2,701,514	$ 929,804					$ 38,728,670	$ 38,501,755	$ 41,360,507	$ 40,415,951
Excess (Deficit) of Revenues Over Expenditures	$ 114,019	$ 50,118	$ (69,118)					$ 95,019	$ (116,812)	$ (2,460,538)	$ (1,675,722)
Operating Transfers In (Out)	$ (69,118)		$ 69,118					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 375,682	$ 1,490,177	$ 0					$ 1,865,859	$ 1,865,859	$ 4,326,397	$ 4,326,397
Ending Balance (Deficit)	$ 420,583	$ 1,540,295	$ 0					$ 1,960,878	$ 1,749,047	$ 1,865,859	$ 2,650,675

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

	For the month ended June									
	Fiscal Year 2024/25								2023/24	
	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	$ 8,738,427	$ 427,118				$ 868	$ 9,166,413	$ 9,928,494	$ 9,682,231	$ 10,408,304
Traffic & Other Infractions	$ 1,327,569	$ 31,947					$ 1,359,516	$ 1,030,173	$ 1,289,758	$ 1,052,591
Other Criminal Cases	$ 2,326,469	$ 376,245					$ 2,702,715	$ 3,435,894	$ 3,046,687	$ 3,481,562
Civil	$ 2,976,413	$ 367,435			$ (8,540)		$ 3,335,308	$ 3,334,692	$ 3,508,750	$ 3,497,971
Family & Children Services	$ 1,718,472	$ 420,173			$ 0	$ 0	$ 2,138,645	$ 1,923,650	$ 2,161,814	$ 2,213,592
Probate, Guardianship & Mental Health Services	$ 737,154	$ 41,734			$ 8,540		$ 787,428	$ 958,814	$ 775,329	$ 965,596
Juvenile Dependency Services	$ 259,292						$ 259,292	$ 109,588	$ 203,718	$ 114,982
Juvenile Delinquency Services	$ 308,856	$ 8,931					$ 317,787	$ 439,428	$ 373,387	$ 450,024
Other Court Operations	$ 2,645,154	$ 114,018					$ 2,759,173	$ 1,589,589	$ 3,426,652	$ 1,723,939
Court Interpreters	$ 1,486,321	$ 1,933,009					$ 3,419,330	$ 2,795,800	$ 3,162,183	$ 2,658,688
Jury Services	$ 775,401	$ 200,870	$ 200,642				$ 1,176,913	$ 1,104,232	$ 1,183,538	$ 686,047
Security		$ 1,222,576					$ 1,222,576	$ 1,078,048	$ 1,276,495	$ 1,319,687
Trial Court Operations Program	$ 23,299,528	$ 5,144,058	$ 200,642		$ 0	$ 868	$ 28,645,095	$ 27,728,403	$ 30,090,541	$ 28,572,983
Enhanced Collections	$ 686,942	$ 257,025			$ 130,816		$ 1,074,783	$ 983,669	$ 962,164	$ 1,056,887
Other Non-Court Operations	$ 5,382	$ 1,091,755	$ 700				$ 1,097,838	$ 1,427,820	$ 1,201,748	$ 1,241,487
Non-Court Operations Program	$ 692,324	$ 1,348,781	$ 700		$ 130,816		$ 2,172,621	$ 2,411,489	$ 2,163,912	$ 2,298,374
Executive Office	$ 939,972	$ 15,331					$ 955,303	$ 932,799	$ 1,140,035	$ 950,012
Fiscal Services	$ 1,358,174	$ 64,201			$ (130,816)	$ (4,899)	$ 1,286,661	$ 1,466,732	$ 1,621,119	$ 1,428,908
Human Resources	$ 776,760	$ 115,187				$ 8,475	$ 900,423	$ 847,272	$ 1,106,043	$ 813,423
Business & Facilities Services	$ 11,477	$ 817,005				$ 0	$ 828,482	$ 1,085,208	$ 590,766	$ 1,676,031
Information Technology	$ 2,452,582	$ 1,487,504			$ 0		$ 3,940,086	$ 4,029,851	$ 4,648,092	$ 4,676,220
Court Administration Program	$ 5,538,965	$ 2,499,228			$ (130,816)	$ 3,576	$ 7,910,954	$ 8,361,863	$ 9,106,054	$ 9,544,594
Expenditures Not Distributed or Posted to a Program	$ 0						$ 0		$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 29,530,817	$ 8,992,067	$ 201,342		$ 0	$ 4,444	$ 38,728,670	$ 38,501,755	$ 41,360,507	$ 40,415,951