

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 Optional	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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (2,831,498)	\$ 2,938,290	\$ (197,411)				\$ 99,956	\$ 9,338	\$ (60,440)
Payroll	\$ 2,323	\$ 0	\$ 0					\$ 2,323	\$ 2,719
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 111,786	\$ 111,786	\$ 347,760
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (199,382)	\$ (199,382)	\$ (143,308)
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	\$ 2,398
Cash Equivalents	\$ 5,500,655						\$ 6,105,465	\$ 11,606,120	\$ 13,731,810
Total Cash and Cash Equivalents	\$ 2,701,308	\$ 2,938,290	\$ (197,411)				\$ 6,117,825	\$ 11,560,012	\$ 13,908,369
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 44,706
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	\$ 868
Due From Other Courts									\$ 0
Due From State	\$ 562,663	\$ 0	\$ 168,597					\$ 731,260	\$ 671,381
Trust Due To/From							\$ 2,660,510	\$ 2,660,510	\$ 84,342
Distribution Due To/From							\$ 62,901	\$ 62,901	\$ 29,559
Civil Filing Fee Due To/From									
General Due To/From	\$ 30,818	\$ 0						\$ 30,818	\$ 13,108
Total Receivables	\$ 593,482	\$ 0	\$ 168,597				\$ 2,723,411	\$ 3,485,489	\$ 843,963
Prepaid Expenses - General	\$ 29,040							\$ 29,040	\$ 103,305
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 29,040							\$ 29,040	\$ 103,305
Other Assets									
Total Other Assets									
Total Assets	\$ 3,323,829	\$ 2,938,290	\$ (28,814)				\$ 8,841,236	\$ 15,074,541	\$ 14,855,637
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,228	\$ 398	\$ 0				\$ 0	\$ 8,625	\$ 36,745
Due to Other Funds	\$ 24	\$ 28,159	\$ 0				\$ 2,726,046	\$ 2,754,229	\$ 127,009
Due to Other Courts									\$ 0
Due to State	\$ 9,184	\$ 310,296						\$ 319,480	\$ 343,949
TC145 Liability							\$ 435,153	\$ 435,153	\$ 399,601
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,166,412	\$ 2,166,412	\$ 1,672,491
Due to Other Public Agencies									
Sales and Use Tax	\$ 33							\$ 33	\$ 24
Interest							\$ 20,941	\$ 20,941	\$ 21,967
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 17,469	\$ 338,852	\$ 0				\$ 5,348,552	\$ 5,704,873	\$ 2,601,786
Civil							\$ 2,943,440	\$ 2,943,440	\$ 1,943,981
Criminal							\$ 385,553	\$ 385,553	\$ 389,659
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 116,102	\$ 116,102	\$ 173,294
Miscellaneous Trust									
Total Trust Deposits							\$ 3,448,824	\$ 3,448,824	\$ 2,510,663
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (160,087)	\$ 0	\$ 0					\$ (160,087)	\$ 11,370
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Deductions Payable	\$ 1,197	\$ 0	\$ 0					\$ 1,197	\$ (802)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (158,890)	\$ 0	\$ 0					\$ (158,890)	\$ 10,568
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ (352,334)
Liabilities For Deposits	\$ 107,794	\$ 0					\$ 34,863	\$ 142,657	\$ 125,784
Jury Fees - Non-Interest							\$ 7,642	\$ 7,642	\$ 2,286
Fees - Partial Payment & Overpayment							\$ 1,355	\$ 1,355	\$ 1,405
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 107,794	\$ 0	\$ 0				\$ 43,860	\$ 151,654	\$ (222,859)
Total Liabilities	\$ (33,627)	\$ 338,853	\$ 0				\$ 8,841,236	\$ 9,146,461	\$ 4,900,158
Total Fund Balance	\$ 3,357,456	\$ 2,599,437	\$ (28,814)					\$ 5,928,080	\$ 9,955,479
Total Liabilities and Fund Balance	\$ 3,323,829	\$ 2,938,290	\$ (28,814)				\$ 8,841,236	\$ 15,074,541	\$ 14,855,637

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 2025/26									2024/25	
	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	\$ 9,007,547	\$ 18,351						\$ 9,025,898		\$ 12,185,856	\$ 27,173,642
Improvement and Modernization Fund											\$ 56,604
Judges' Compensation (0150019)	\$ 49,875							\$ 49,875		\$ 49,875	\$ 199,500
Court Interpreter (0150037)	\$ 791,516							\$ 791,516		\$ 205,013	\$ 2,795,800
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 253,661							\$ 253,661		\$ 662,903	\$ 1,854,779
Other Miscellaneous	\$ 215,625	\$ 1,127,728						\$ 1,343,354		\$ 1,623,658	\$ 3,007,836
	\$ 10,318,225	\$ 1,146,079						\$ 11,464,304		\$ 14,727,305	\$ 35,088,161
Grants											
AB 1058 Commissioner/Facilitator			\$ 97,939					\$ 97,939		\$ 82,457	\$ 814,419
Other Judicial Council Grants											\$ 25,899
Non-Judicial Council Grants											\$ 1,693
			\$ 97,939					\$ 97,939		\$ 82,457	\$ 842,011
Other Financing Sources											
Interest Income	\$ 54,206	\$ 0						\$ 54,206		\$ 199,686	\$ 472,946
Investment Income											
Donations											
Local Fees	\$ 17,972	\$ 12,927						\$ 30,899		\$ 13,844	\$ 52,094
Non-Fee Revenues											
Enhanced Collections		\$ 107,831						\$ 107,831		\$ 37,121	\$ 983,669
Escheatment											
Prior Year Revenue	\$ 12,452							\$ 12,452		\$ (6,340)	\$ 526,774
County Program - Restricted		\$ (52,636)						\$ (52,636)		\$ 624	\$ 248,400
Reimbursement Other	\$ 13,635	\$ 25,184						\$ 38,820		\$ 17,042	\$ 87,699
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,663							\$ 1,663		\$ 21,329	\$ 83,188
	\$ 99,928	\$ 93,305						\$ 193,233		\$ 283,305	\$ 2,454,770
Total Revenues	\$ 10,418,153	\$ 1,239,385	\$ 97,939					\$ 11,755,476		\$ 15,093,066	\$ 38,384,943
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,587,036	\$ 78,126	\$ 67,564					\$ 3,732,727		\$ 3,047,073	\$ 17,646,374
Temp Help	\$ 42,887	\$ 1,317	\$ 148					\$ 44,351		\$ 38,380	
Overtime	\$ 11,084							\$ 11,084		\$ 2,972	
Staff Benefits	\$ 2,530,975	\$ 62,338	\$ 37,035					\$ 2,630,349		\$ 2,682,023	\$ 12,358,716
	\$ 6,171,982	\$ 141,781	\$ 104,747					\$ 6,418,511		\$ 5,770,449	\$ 30,005,090
Operating Expenses and Equipment											
General Expense	\$ 95,442	\$ 2,062	\$ 120					\$ 97,623		\$ 95,312	\$ 789,967
Printing	\$ (1,542)							\$ (1,542)		\$ 22,889	\$ 130,603
Telecommunications	\$ 56,135	\$ 270						\$ 56,406		\$ 44,789	\$ 262,352
Postage	\$ 43,774	\$ 4,017	\$ 166					\$ 47,957		\$ 35,086	\$ 158,731
Insurance	\$ 5,260		\$ 220					\$ 5,480		\$ 4,516	\$ 34,539
In-State Travel	\$ 4,757							\$ 4,757		\$ 4,961	\$ 43,389
Out-of-State Travel	\$ 7,413							\$ 7,413			\$ 7,461
Training	\$ 2,820		\$ 3,885					\$ 6,705		\$ 5,312	\$ 27,250
Security Services	\$ 181,969		\$ 1,289					\$ 183,258		\$ 184,975	\$ 941,848
Facility Operations	\$ 81,831	\$ 1,474						\$ 83,304		\$ 81,320	\$ 468,484
Utilities											
Contracted Services	\$ 755,826	\$ 30,568	\$ 0					\$ 786,394		\$ 686,001	\$ 3,822,391
Consulting and Professional Services	\$ 6,500	\$ 0						\$ 6,500		\$ 4,877	\$ 40,766
Information Technology	\$ 41,295	\$ 70						\$ 41,364		\$ 24,332	\$ 1,281,106
Major Equipment											\$ 184,747
Other Items of Expense	\$ 2,577		\$ 189					\$ 2,765		\$ 2,852	\$ 47,172
	\$ 1,284,055	\$ 38,461	\$ 5,869					\$ 1,328,384		\$ 1,197,223	\$ 8,240,806
Special Items of Expense											
Grand Jury	\$ (700)							\$ (700)			\$ 17,890
Jury Costs	\$ 36,142							\$ 36,142		\$ 35,775	\$ 237,969
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,138)		\$ 16,138					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 5,939							\$ 5,939			
	\$ 25,242		\$ 16,138					\$ 41,380		\$ 35,775	\$ 255,859
Total Expenditures	\$ 7,481,279	\$ 180,242	\$ 126,753					\$ 7,788,275		\$ 7,003,446	\$ 38,501,755
Excess (Deficit) of Revenues Over Expenditures	\$ 2,936,873	\$ 1,059,142	\$ (28,814)					\$ 3,967,202		\$ 8,089,620	\$ (116,812)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 420,583	\$ 1,540,295	\$ 0					\$ 1,960,878	\$ 1,960,878	\$ 1,865,859	\$ 1,865,859
Ending Balance (Deficit)	\$ 3,357,456	\$ 2,599,437	\$ (28,814)					\$ 5,928,080	\$ 1,960,878	\$ 9,955,479	\$ 1,749,047

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 1,772,122	\$ 88,837					\$ 1,860,959		\$ 1,690,816	\$ 9,928,494
Traffic & Other Infractions	\$ 315,902	\$ 10,920					\$ 326,822		\$ 221,983	\$ 1,030,173
Other Criminal Cases	\$ 496,808	\$ 43,921					\$ 540,729		\$ 481,370	\$ 3,435,894
Civil	\$ 618,084	\$ 74,009					\$ 692,093		\$ 607,305	\$ 3,334,692
Family & Children Services	\$ 387,105	\$ 67,903			\$ 0	\$ 4,185	\$ 459,193		\$ 377,149	\$ 1,923,650
Probate, Guardianship & Mental Health Services	\$ 168,209	\$ 6,004					\$ 174,213		\$ 145,078	\$ 958,814
Juvenile Dependency Services	\$ 37,144						\$ 37,144		\$ 56,932	\$ 109,588
Juvenile Delinquency Services	\$ 71,274	\$ 1,215					\$ 72,489		\$ 50,842	\$ 439,428
Other Court Operations	\$ 593,136	\$ 27,234					\$ 620,370		\$ 492,971	\$ 1,589,589
Court Interpreters	\$ 266,153	\$ 518,028					\$ 784,181		\$ 789,424	\$ 2,795,800
Jury Services	\$ 163,090	\$ 22,537	\$ 36,142			\$ 0	\$ 221,769		\$ 190,339	\$ 1,104,232
Security		\$ 184,917					\$ 184,917		\$ 188,189	\$ 1,078,048
Trial Court Operations Program	\$ 4,889,028	\$ 1,045,524	\$ 36,142		\$ 0	\$ 4,185	\$ 5,974,879		\$ 5,292,398	\$ 27,728,403
Enhanced Collections	\$ 134,663	\$ 38,059					\$ 172,722		\$ 213,447	\$ 983,669
Other Non-Court Operations	\$ (6,428)	\$ 45	\$ (700)				\$ (7,083)		\$ 4,802	\$ 1,427,820
Non-Court Operations Program	\$ 128,235	\$ 38,104	\$ (700)				\$ 165,639		\$ 218,249	\$ 2,411,489
Executive Office	\$ 197,860	\$ 10,464				\$ 477	\$ 208,800		\$ 179,816	\$ 932,799
Fiscal Services	\$ 313,984	\$ 20,615					\$ 334,599		\$ 280,282	\$ 1,466,732
Human Resources	\$ 395,361	\$ 24,253					\$ 419,614		\$ 355,586	\$ 847,272
Business & Facilities Services		\$ 136,758					\$ 136,758		\$ 145,580	\$ 1,085,208
Information Technology	\$ 494,043	\$ 52,666				\$ 1,277	\$ 547,986		\$ 531,535	\$ 4,029,851
Court Administration Program	\$ 1,401,248	\$ 244,755				\$ 1,754	\$ 1,647,757		\$ 1,492,799	\$ 8,361,863
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,418,511	\$ 1,328,384	\$ 35,442		\$ 0	\$ 5,939	\$ 7,788,275		\$ 7,003,446	\$ 38,501,755