

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: 2026.01.13 09:56:05 -08'00'

Signature of Presiding Judge or Court Executive

01/13/2026

Date

Santa Barbara

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Santa Barbara

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Santa Barbara

Court

2025-26 Q2

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	224.08	218.825	214.325		

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 2025/26									2024/25
	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	\$ (2,135,309)	\$ 2,306,586	\$ (334,828)				\$ 91,738	\$ (71,813)	\$ (443,576)
Payroll	\$ 1,522	\$ 0	\$ 0					\$ 1,522	\$ 455,810
Jury Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other Distribution							\$ 67,998	\$ 67,998	\$ 55,221
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (52,305)	\$ (52,305)	\$ (234,985)
Cash on Hand	\$ 7,430							\$ 7,430	\$ 7,430
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 1,619							\$ 1,619	\$ 2,398
Cash Equivalents	\$ 2,823,516						\$ 5,988,650	\$ 8,812,167	\$ 13,594,379
Total Cash and Cash Equivalents	\$ 718,778	\$ 2,306,586	\$ (334,828)				\$ 6,096,081	\$ 8,786,617	\$ 13,456,676
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	\$ 232,972					\$ 795,635	\$ 518,287
Trust Due To/From							\$ 244,985	\$ 244,985	\$ 55,764
Distribution Due To/From							\$ 44,365	\$ 44,365	\$ 19,423
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,588	\$ 0						\$ 6,588	\$ 2
Total Receivables	\$ 569,251	\$ 0	\$ 232,972				\$ 289,351	\$ 1,091,574	\$ 639,049
Prepaid Expenses - General	\$ 0							\$ 0	\$ 303,824
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 303,824
Other Assets									
Total Other Assets									
Total Assets	\$ 1,288,029	\$ 2,306,586	\$ (101,856)				\$ 6,385,432	\$ 9,878,191	\$ 14,399,549
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,528	\$ 398	\$ 0				\$ 0	\$ 8,925	\$ 15,684
Due to Other Funds	\$ 17	\$ 25,645	\$ 0				\$ 270,277	\$ 295,939	\$ 75,189
Due to Other Courts									\$ 0
Due to State	\$ 9,184	\$ 6,054						\$ 15,239	\$ 283,895
TC145 Liability							\$ 349,828	\$ 349,828	\$ 355,665
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,893,848	\$ 1,893,848	\$ 1,879,443
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 19,825	\$ 19,825	\$ 17,483
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 17,728	\$ 32,097	\$ 0				\$ 2,533,779	\$ 2,583,604	\$ 2,627,358
Civil							\$ 3,273,055	\$ 3,273,055	\$ 1,770,595
Criminal							\$ 389,751	\$ 389,751	\$ 286,913
Unreconciled - Civil and Criminal							\$ 3,729	\$ 3,729	\$ 3,729
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 140,810	\$ 140,810	\$ 201,091
Miscellaneous Trust									
Total Trust Deposits							\$ 3,807,344	\$ 3,807,344	\$ 2,262,328
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 18,468	\$ 0	\$ 0					\$ 18,468	\$ 586
Deferred Compensation Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ (24,459)
Deductions Payable	\$ 1,443	\$ 0	\$ 0					\$ 1,443	\$ (479,309)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 19,911	\$ 0	\$ 0					\$ 19,911	\$ (503,183)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 111,535	\$ 0					\$ 34,867	\$ 146,402	\$ 129,022
Jury Fees - Non-Interest							\$ 7,087	\$ 7,087	\$ 7,103
Fees - Partial Payment & Overpayment							\$ 2,355	\$ 2,355	\$ 1,355
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 111,535	\$ 0	\$ 0				\$ 44,309	\$ 155,844	\$ 137,480
Total Liabilities	\$ 149,174	\$ 32,097	\$ 0				\$ 6,385,432	\$ 6,566,703	\$ 4,523,984
Total Fund Balance	\$ 1,138,855	\$ 2,274,489	\$ (101,856)					\$ 3,311,488	\$ 9,875,565
Total Liabilities and Fund Balance	\$ 1,288,029	\$ 2,306,586	\$ (101,856)				\$ 6,385,432	\$ 9,878,191	\$ 14,399,549

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 December										
	Fiscal Year 2025/26								2024/25		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 14,284,398	\$ 74,098					\$ 14,358,496	\$ 28,736,121	\$ 18,604,100	\$ 27,173,642	
Improvement and Modernization Fund							\$ 56,604	\$ 56,604	\$ 56,604	\$ 56,604	
Judges' Compensation (0150019)	\$ 99,750						\$ 99,750	\$ 179,800	\$ 99,750	\$ 199,500	
Court Interpreter (0150037)	\$ 1,570,946						\$ 1,570,946	\$ 3,129,876	\$ 901,381	\$ 2,795,800	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 423,665						\$ 423,665	\$ 1,587,960	\$ 1,136,083	\$ 1,854,779	
Other Miscellaneous	\$ 1,813,286	\$ 1,127,728					\$ 2,941,015	\$ 2,941,015	\$ 2,868,984	\$ 3,007,836	
	\$ 18,192,046	\$ 1,201,826					\$ 19,393,872	\$ 36,631,375	\$ 23,610,298	\$ 35,088,161	
Grants											
AB 1058 Commissioner/Facilitator			\$ 217,270				\$ 217,270	\$ 788,401	\$ 301,599	\$ 814,419	
Other Judicial Council Grants								\$ 34,284		\$ 25,899	
Non-Judicial Council Grants										\$ 1,693	
			\$ 217,270				\$ 217,270	\$ 822,685	\$ 301,599	\$ 842,011	
Other Financing Sources											
Interest Income	\$ 83,922	\$ 19,636					\$ 103,558	\$ 317,800	\$ 333,789	\$ 472,946	
Investment Income											
Donations											
Local Fees	\$ 9,461	\$ 106,554					\$ 116,015	\$ 296,985	\$ 25,456	\$ 52,094	
Non-Fee Revenues											
Enhanced Collections		\$ 342,671					\$ 342,671	\$ 934,540	\$ 349,932	\$ 983,669	
Escheatment											
Prior Year Revenue	\$ (291,470)	\$ 4,378	\$ 0				\$ (287,092)	\$ 12,500	\$ (20,428)	\$ 526,774	
County Program - Restricted		\$ (52,636)					\$ (52,636)	\$ 55,449	\$ 65,007	\$ 248,400	
Reimbursement Other	\$ 31,234	\$ 59,901					\$ 91,135	\$ 311,613	\$ 36,323	\$ 87,699	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,014						\$ 2,014		\$ 41,935	\$ 83,188	
	\$ (164,840)	\$ 480,504	\$ 0				\$ 315,664	\$ 1,928,887	\$ 832,014	\$ 2,454,770	
Total Revenues	\$ 18,027,206	\$ 1,682,330	\$ 217,270				\$ 19,926,806	\$ 39,382,947	\$ 24,743,911	\$ 38,384,943	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,512,278	\$ 186,174	\$ 176,557				\$ 8,875,008	\$ 18,616,560	\$ 7,225,656	\$ 17,646,374	
Temp Help	\$ 81,213	\$ 3,191	\$ 148				\$ 84,552	\$ 1,742	\$ 76,366	\$ 76,366	
Overtime	\$ 19,241		\$ (24)				\$ 19,217		\$ 7,431	\$ 7,431	
Staff Benefits	\$ 5,728,901	\$ 143,167	\$ 88,477				\$ 5,960,545	\$ 12,994,003	\$ 5,314,208	\$ 12,358,716	
	\$ 14,341,633	\$ 332,532	\$ 265,157				\$ 14,939,322	\$ 31,612,305	\$ 12,623,661	\$ 30,005,090	
Operating Expenses and Equipment											
General Expense	\$ 209,369	\$ 3,924	\$ 193				\$ 213,486	\$ 642,049	\$ 365,822	\$ 789,967	
Printing	\$ 13,966						\$ 13,966	\$ 188,500	\$ 43,136	\$ 130,603	
Telecommunications	\$ 123,467	\$ 673					\$ 124,140	\$ 253,883	\$ 121,160	\$ 262,352	
Postage	\$ 88,495	\$ 7,851	\$ 352				\$ 96,698	\$ 163,641	\$ 79,532	\$ 158,731	
Insurance	\$ 27,010		\$ 220				\$ 27,230	\$ 36,950	\$ 28,207	\$ 34,539	
In-State Travel	\$ 14,880						\$ 14,880	\$ 32,715	\$ 11,888	\$ 43,389	
Out-of-State Travel	\$ 7,993						\$ 7,993	\$ 10,300	\$ 284	\$ 7,461	
Training	\$ 6,627		\$ 6,512				\$ 13,138	\$ 27,800	\$ 15,050	\$ 27,250	
Security Services	\$ 398,628		\$ 1,289				\$ 399,917	\$ 889,800	\$ 423,080	\$ 941,848	
Facility Operations	\$ 161,262	\$ 3,062	\$ 490				\$ 164,814	\$ 334,797	\$ 408,426	\$ 468,484	
Utilities											
Contracted Services	\$ 1,685,842	\$ 350,958	\$ 6,314				\$ 2,043,114	\$ 4,174,129	\$ 1,520,897	\$ 3,822,391	
Consulting and Professional Services	\$ 22,041	\$ 680					\$ 22,721	\$ 49,900	\$ 21,706	\$ 40,766	
Information Technology	\$ 145,358	\$ 249,799					\$ 395,158	\$ 1,524,047	\$ 780,961	\$ 1,281,106	
Major Equipment								\$ 205,400	\$ 148,617	\$ 184,747	
Other Items of Expense	\$ 10,008		\$ 3,889				\$ 13,897	\$ 22,800	\$ 7,956	\$ 47,172	
	\$ 2,914,947	\$ 616,947	\$ 19,259				\$ 3,551,152	\$ 8,556,711	\$ 3,976,723	\$ 8,240,806	
Special Items of Expense											
Grand Jury	\$ 500						\$ 500	\$ 16,100		\$ 17,890	
Jury Costs	\$ 87,555						\$ 87,555	\$ 200,800	\$ 98,942	\$ 237,969	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (34,710)		\$ 34,710				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (991)	\$ (1,343)					\$ (2,333)	\$ 314,451	\$ 34,878	\$ 34,878	
	\$ 52,354	\$ (1,343)	\$ 34,710				\$ 85,721	\$ 531,351	\$ 133,821	\$ 255,859	
Total Expenditures	\$ 17,308,934	\$ 948,136	\$ 319,126				\$ 18,576,196	\$ 40,700,366	\$ 16,734,205	\$ 38,501,755	
Excess (Deficit) of Revenues Over Expenditures	\$ 718,272	\$ 734,193	\$ (101,856)				\$ 1,350,610	\$ (1,317,419)	\$ 8,009,706	\$ (116,812)	
Operating Transfers In (Out)								\$ 0		\$ 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)	\$ 1,138,855	\$ 2,274,489	\$ (101,856)				\$ 3,311,488	\$ 643,459	\$ 9,875,565	\$ 1,749,047	

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

	For the month ended December									
	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	\$ 4,191,831	\$ 250,495				\$ (2,876)	\$ 4,439,450	\$ 10,347,950	\$ 3,822,927	\$ 9,928,494
Traffic & Other Infractions	\$ 797,439	\$ 21,012					\$ 818,451	\$ 1,005,683	\$ 540,458	\$ 1,030,173
Other Criminal Cases	\$ 1,170,247	\$ 113,279				\$ 5,000	\$ 1,288,526	\$ 3,521,711	\$ 1,095,746	\$ 3,435,894
Civil	\$ 1,461,672	\$ 162,494	\$ 500			\$ (1,343)	\$ 1,623,324	\$ 3,931,928	\$ 1,390,444	\$ 3,334,692
Family & Children Services	\$ 909,515	\$ 136,945			\$ 0	\$ (9,405)	\$ 1,037,054	\$ 2,036,303	\$ 849,333	\$ 1,923,650
Probate, Guardianship & Mental Health Services	\$ 430,797	\$ 14,573					\$ 445,370	\$ 1,069,215	\$ 329,987	\$ 958,814
Juvenile Dependency Services	\$ 94,571						\$ 94,571	\$ 156,780	\$ 112,557	\$ 109,588
Juvenile Delinquency Services	\$ 177,739	\$ 2,910					\$ 180,649	\$ 380,891	\$ 132,813	\$ 439,428
Other Court Operations	\$ 1,412,008	\$ 51,571					\$ 1,463,579	\$ 1,592,808	\$ 1,136,602	\$ 1,589,589
Court Interpreters	\$ 582,610	\$ 1,107,825					\$ 1,690,435	\$ 3,129,276	\$ 1,655,150	\$ 2,795,800
Jury Services	\$ 395,572	\$ 53,340	\$ 87,555			\$ 144	\$ 536,610	\$ 1,144,463	\$ 508,299	\$ 1,104,232
Security		\$ 410,595					\$ 410,595	\$ 1,042,300	\$ 599,206	\$ 1,078,048
Trial Court Operations Program	\$ 11,624,000	\$ 2,325,038	\$ 88,055		\$ 0	\$ (8,479)	\$ 14,028,613	\$ 29,359,310	\$ 12,173,521	\$ 27,728,403
Enhanced Collections	\$ 322,160	\$ 124,881					\$ 447,041	\$ 1,067,940	\$ 428,932	\$ 983,669
Other Non-Court Operations	\$ (5,036)	\$ 247,656	\$ 0			\$ (700)	\$ 241,921	\$ 1,129,128	\$ 4,802	\$ 1,427,820
Non-Court Operations Program	\$ 317,125	\$ 372,537	\$ 0			\$ (700)	\$ 688,962	\$ 2,197,068	\$ 433,735	\$ 2,411,489
Executive Office	\$ 455,639	\$ 15,309				\$ 477	\$ 471,424	\$ 901,813	\$ 387,109	\$ 932,799
Fiscal Services	\$ 757,522	\$ 50,292					\$ 807,814	\$ 1,686,899	\$ 603,738	\$ 1,466,732
Human Resources	\$ 621,976	\$ 36,973				\$ (367)	\$ 658,582	\$ 845,229	\$ 552,429	\$ 847,272
Business & Facilities Services		\$ 353,801				\$ (224)	\$ 353,576	\$ 1,654,830	\$ 644,346	\$ 1,085,208
Information Technology	\$ 1,163,060	\$ 397,203				\$ 6,961	\$ 1,567,224	\$ 4,055,218	\$ 1,939,328	\$ 4,029,851
Court Administration Program	\$ 2,998,197	\$ 853,577				\$ 6,846	\$ 3,858,621	\$ 9,143,989	\$ 4,126,949	\$ 8,361,863
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,939,322	\$ 3,551,152	\$ 88,055		\$ 0	\$ (2,333)	\$ 18,576,196	\$ 40,700,366	\$ 16,734,205	\$ 38,501,755