

**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

08/11/2023

\_\_\_\_\_  
Date

Ventura

\_\_\_\_\_  
Court

2022-23 Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter



08/10/2023



08/10/2023



08/11/2023

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Ventura

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	372.05	341.35	343.38	344.32	343.06

<sup>1</sup> 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 Ventura  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2022/23									2021/22
	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						
<b>ASSETS</b>									
Operations	\$ (1,792,620)	\$ 736,415	\$ 0				\$ 67,662	\$ (988,543)	\$ (119,402)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 625,716	\$ 625,716	\$ 105,551
Civil Filing Fees							\$ 3,652	\$ 3,652	\$ 63,023
Trust							\$ (8,894)	\$ (8,894)	\$ (2,392)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,800						\$ 8,850	\$ 8,750
Cash with County	\$ 360,407	\$ 7,768					\$ 8,200,781	\$ 8,568,956	\$ 9,745,754
Cash Outside of the JCC									
Cash Equivalents	\$ 7,574,725						\$ 3,260,914	\$ 10,835,639	\$ 14,255,993
Total Cash and Cash Equivalents	\$ 6,149,562	\$ 745,983	\$ 0				\$ 12,149,831	\$ 19,045,377	\$ 24,057,277
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,704	\$ 1,653						\$ 4,357	\$ 13,869
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 316,675						\$ 0	\$ 316,675	\$ 311,440
Due From Other Governments	\$ 13,554	\$ 393,216	\$ 0					\$ 406,770	\$ 244,646
Due From Other Courts		\$ 157,877						\$ 157,877	\$ 129,922
Due From State	\$ 733,417	\$ 51,075	\$ 325,121					\$ 1,109,613	\$ 1,027,121
Trust Due To/From							\$ 473,051	\$ 473,051	\$ 3,797
Distribution Due To/From							\$ 495	\$ 495	\$ 635
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 12,190							\$ 12,190	\$ 10,307
Total Receivables	\$ 1,078,540	\$ 603,820	\$ 325,121				\$ 473,546	\$ 2,481,027	\$ 1,741,738
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 7,228,102	\$ 1,349,803	\$ 325,121				\$ 12,623,377	\$ 21,526,403	\$ 25,799,015
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 337,347	\$ 99,505	\$ 18,303					\$ 455,155	\$ 612,863
Accounts Payable - General	\$ 67,140	\$ 6,481	\$ 0				\$ 0	\$ 73,621	\$ 134,196
Due to Other Funds	\$ 495	\$ 49,325	\$ 267,349				\$ 485,241	\$ 802,411	\$ 326,180
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 636,580	\$ 0					\$ 0	\$ 636,580	\$ 1,059,915
TC145 Liability							\$ 782,603	\$ 782,603	\$ 1,168,362
Due to Other Governments	\$ 511,993	\$ 316,000	\$ 39,469				\$ 0	\$ 867,462	\$ 797,615
AB145 Due to Other Government Agency							\$ 732,158	\$ 732,158	\$ 753,556
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 30
Interest							\$ 1,577	\$ 1,577	\$ 517
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,553,555	\$ 471,311	\$ 325,121				\$ 2,001,579	\$ 4,351,566	\$ 4,853,231
Civil							\$ 2,238,942	\$ 2,238,942	\$ 5,898,547
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,200,781	\$ 8,200,781	\$ 7,607,415
Trust Interest Payable							\$ 126,634	\$ 126,634	\$ 98,952
Miscellaneous Trust									
Total Trust Deposits							\$ 10,566,357	\$ 10,566,357	\$ 13,604,914
Accrued Payroll	\$ 745,829	\$ 87,160						\$ 832,990	\$ 2,080,253
Benefits Payable	\$ 0							\$ 0	\$ 5,850
Deferred Compensation Payable									
Deductions Payable	\$ 3,654	\$ (3,654)						\$ 0	\$ 0
Payroll Clearing	\$ (43,084)							\$ (43,084)	
Total Payroll Liabilities	\$ 706,400	\$ 83,506						\$ 789,906	\$ 2,086,103
Revenue Collected in Advance	\$ 596,244	\$ 0	\$ 0					\$ 596,244	\$ 2,839,422
Liabilities For Deposits	\$ 69,425	\$ 0					\$ 55,441	\$ 124,866	\$ 120,376
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 665,669	\$ 0	\$ 0				\$ 55,441	\$ 721,110	\$ 2,959,798
Total Liabilities	\$ 2,925,623	\$ 554,817	\$ 325,121				\$ 12,623,377	\$ 16,428,939	\$ 23,504,047
Total Fund Balance	\$ 4,302,479	\$ 794,986	\$ 0					\$ 5,097,465	\$ 2,294,969
Total Liabilities and Fund Balance	\$ 7,228,102	\$ 1,349,803	\$ 325,121				\$ 12,623,377	\$ 21,526,403	\$ 25,799,015

Superior Court of California, County of Ventura  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended June											
Fiscal Year 2022/23										2021/22	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 46,125,963	\$ 300,098					\$ 46,426,060	\$ 45,931,755	\$ 41,872,303	\$ 43,879,438	
Improvement and Modernization Fund	\$ 107,035						\$ 107,035	\$ 107,035	\$ 107,035	\$ 107,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,717,055						\$ 2,717,055	\$ 2,247,384	\$ 2,376,920	\$ 2,080,409	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,279,016	\$ 0					\$ 3,279,016	\$ 3,372,564	\$ 3,877,843	\$ 5,056,920	
Other Miscellaneous	\$ 968,752	\$ 2,198,124					\$ 3,166,876	\$ 3,166,876	\$ 1,545,975	\$ 2,359,008	
	<b>\$ 53,197,821</b>	<b>\$ 2,498,222</b>					<b>\$ 55,696,043</b>	<b>\$ 54,825,614</b>	<b>\$ 49,780,075</b>	<b>\$ 53,482,775</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 607,628				\$ 607,628	\$ 594,424	\$ 642,663	\$ 897,130	
Other Judicial Council Grants			\$ 109,701				\$ 109,701	\$ 342,119	\$ 68,941	\$ 35,000	
Non-Judicial Council Grants			\$ 16,325				\$ 16,325	\$ 16,300	\$ 16,325	\$ 16,300	
			<b>\$ 733,654</b>				<b>\$ 733,654</b>	<b>\$ 952,843</b>	<b>\$ 727,929</b>	<b>\$ 948,430</b>	
Other Financing Sources											
Interest Income	\$ 407,565	\$ 51,441					\$ 459,007	\$ 300,000	\$ 34,813	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 117,005	\$ (55,415)					\$ 61,590	\$ 1,289,800	\$ 1,260,287	\$ 1,444,426	
Non-Fee Revenues											
Enhanced Collections		\$ 5,539,621					\$ 5,539,621	\$ 6,121,000	\$ 5,937,913	\$ 6,010,000	
Escheatment											
Prior Year Revenue	\$ (280)	\$ 1,188,640					\$ 1,188,359		\$ (125,476)		
County Program - Restricted											
Reimbursement Other	\$ 40,740						\$ 40,740	\$ 295,205	\$ 33,825	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 54,808						\$ 54,808	\$ 15,000	\$ 7,471	\$ 15,000	
	<b>\$ 619,838</b>	<b>\$ 6,724,287</b>					<b>\$ 7,344,125</b>	<b>\$ 8,021,005</b>	<b>\$ 7,148,832</b>	<b>\$ 7,589,426</b>	
<b>Total Revenues</b>	<b>\$ 53,817,660</b>	<b>\$ 9,222,508</b>	<b>\$ 733,654</b>				<b>\$ 63,773,822</b>	<b>\$ 63,799,463</b>	<b>\$ 57,656,837</b>	<b>\$ 62,020,630</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 25,369,775	\$ 2,424,770	\$ 438,150				\$ 28,232,695	\$ 30,456,809	\$ 27,070,813	\$ 28,042,362	
Temp Help	\$ 215,431	\$ 1,785					\$ 217,216	\$ 119,076	\$ 100,588	\$ 118,294	
Overtime	\$ 122,540	\$ 37,726					\$ 160,266	\$ 157,000	\$ 22,528	\$ 26,600	
Staff Benefits	\$ 12,316,730	\$ 1,242,827	\$ 215,343				\$ 13,774,900	\$ 15,109,267	\$ 13,346,292	\$ 14,537,947	
	<b>\$ 38,024,476</b>	<b>\$ 3,707,109</b>	<b>\$ 653,493</b>				<b>\$ 42,385,077</b>	<b>\$ 45,842,152</b>	<b>\$ 40,540,221</b>	<b>\$ 42,725,203</b>	
Operating Expenses and Equipment											
General Expense	\$ 982,591	\$ 34,875	\$ 31,199				\$ 1,048,665	\$ 1,077,730	\$ 1,317,617	\$ 878,999	
Printing	\$ 133,100	\$ 156,096					\$ 289,195	\$ 265,100	\$ 239,783	\$ 256,900	
Telecommunications	\$ 136,541	\$ 180,384	\$ 1,706				\$ 318,631	\$ 320,207	\$ 254,506	\$ 277,595	
Postage	\$ 372,455	\$ 152,569					\$ 525,024	\$ 492,700	\$ 467,591	\$ 549,400	
Insurance	\$ 28,370						\$ 28,370	\$ 28,500	\$ 28,690	\$ 28,500	
In-State Travel	\$ 25,455	\$ 2,201					\$ 27,656	\$ 32,000	\$ 5,530	\$ 42,900	
Out-of-State Travel	\$ 6,362	\$ 1,462					\$ 7,824	\$ 13,700	\$ 2,897	\$ 14,000	
Training	\$ 44,493	\$ 7,295					\$ 51,788	\$ 49,000	\$ 53,322	\$ 49,890	
Security Services	\$ 2,166,717	\$ 9,000	\$ 44,777				\$ 2,220,494	\$ 2,229,865	\$ 1,962,028	\$ 2,039,505	
Facility Operations	\$ 464,115	\$ 135,938					\$ 600,053	\$ 760,226	\$ 577,414	\$ 752,188	
Utilities	\$ 10,526						\$ 10,526	\$ 8,500	\$ 6,883	\$ 8,500	
Contracted Services	\$ 4,713,652	\$ 3,222,028	\$ 40,510				\$ 7,976,191	\$ 7,946,598	\$ 7,115,488	\$ 8,779,707	
Consulting and Professional Services	\$ 1,635,556	\$ 34,776	\$ 22,377				\$ 1,692,709	\$ 1,611,950	\$ 1,577,587	\$ 1,480,376	
Information Technology	\$ 1,386,612	\$ 405,523	\$ 2,916				\$ 1,795,051	\$ 2,530,898	\$ 1,563,099	\$ 2,399,582	
Major Equipment	\$ 444,913						\$ 444,913	\$ 625,530	\$ 113,277	\$ 20,000	
Other Items of Expense	\$ 22,880						\$ 22,880	\$ 20,000	\$ 17,991	\$ 20,000	
	<b>\$ 12,574,337</b>	<b>\$ 4,342,148</b>	<b>\$ 143,485</b>				<b>\$ 17,059,970</b>	<b>\$ 18,012,504</b>	<b>\$ 15,303,704</b>	<b>\$ 17,598,042</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 348,994						\$ 348,994	\$ 530,000	\$ 186,716	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 46						\$ 46				
Capital Costs											
Internal Cost Recovery	\$ (120,822)	\$ 987	\$ 119,835				\$ 0	\$ 1	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 8,413	\$ 1,168,826					\$ 1,177,239		\$ (26,698)		
	<b>\$ 236,630</b>	<b>\$ 1,169,813</b>	<b>\$ 119,835</b>				<b>\$ 1,526,278</b>	<b>\$ 530,001</b>	<b>\$ 160,018</b>	<b>\$ 530,001</b>	
<b>Total Expenditures</b>	<b>\$ 50,835,443</b>	<b>\$ 9,219,069</b>	<b>\$ 916,813</b>				<b>\$ 60,971,326</b>	<b>\$ 64,384,657</b>	<b>\$ 56,003,943</b>	<b>\$ 60,853,246</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,982,217	\$ 3,439	\$ (183,159)				\$ 2,802,496	\$ (585,195)	\$ 1,652,893	\$ 1,167,385	
Operating Transfers In (Out)	\$ (183,159)	\$ 0	\$ 183,159				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,503,421	\$ 791,547	\$ 0				\$ 2,294,969	\$ 2,294,969	\$ 642,075	\$ 642,075	
Ending Balance (Deficit)	<b>\$ 4,302,479</b>	<b>\$ 794,986</b>	<b>\$ 0</b>				<b>\$ 5,097,465</b>	<b>\$ 1,709,774</b>	<b>\$ 2,294,969</b>	<b>\$ 1,809,460</b>	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 14,847,302	\$ 1,114,196			\$ 38,100	\$ 29,299	\$ 16,028,897	\$ 16,919,872	\$ 15,332,342	\$ 16,843,757
Traffic & Other Infractions	\$ 275,528	\$ 715,147				\$ 1,068,719	\$ 2,059,394	\$ 2,302,578	\$ 2,092,419	\$ 2,268,729
Other Criminal Cases	\$ 87,736	\$ 2,296,228			\$ 987		\$ 2,384,950	\$ 2,478,464	\$ 2,047,439	\$ 3,474,197
Civil	\$ 1,859,935	\$ 27,556				\$ (671)	\$ 1,886,819	\$ 1,976,263	\$ 1,779,693	\$ 1,793,549
Family & Children Services	\$ 5,690,489	\$ 106,643			\$ 81,735	\$ 101,535	\$ 5,980,402	\$ 5,608,031	\$ 5,341,109	\$ 5,295,953
Probate, Guardianship & Mental Health Services	\$ 389,714	\$ 929					\$ 390,643	\$ 371,459	\$ 372,952	\$ 336,197
Juvenile Dependency Services	\$ 41,334	\$ 1,910,274					\$ 1,951,608	\$ 1,968,594	\$ 1,806,562	\$ 1,719,409
Juvenile Delinquency Services	\$ 151,656	\$ 4,080					\$ 155,736	\$ 145,376	\$ 145,565	\$ 134,364
Other Court Operations	\$ 3,148,134	\$ 355,124			\$ 0	\$ 3,772	\$ 3,507,031	\$ 3,630,021	\$ 2,969,181	\$ 3,667,985
Court Interpreters	\$ 1,382,884	\$ 1,369,427				\$ (2,299)	\$ 2,750,011	\$ 2,595,670	\$ 2,384,958	\$ 2,359,737
Jury Services	\$ 463,001	\$ 290,705	\$ 348,994				\$ 1,102,699	\$ 1,177,890	\$ 838,169	\$ 1,162,890
Security		\$ 2,411,020					\$ 2,411,020	\$ 2,401,724	\$ 2,087,759	\$ 2,031,352
Trial Court Operations Program	\$ 28,337,711	\$ 10,601,328	\$ 348,994		\$ 120,822	\$ 1,200,355	\$ 40,609,210	\$ 41,575,941	\$ 37,198,148	\$ 41,088,118
Enhanced Collections	\$ 4,634,137	\$ 1,418,438				\$ (1,387)	\$ 6,051,188	\$ 6,705,540	\$ 5,784,550	\$ 6,506,245
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,634,137	\$ 1,418,438				\$ (1,387)	\$ 6,051,188	\$ 6,705,540	\$ 5,784,550	\$ 6,506,245
Executive Office	\$ 2,183,167	\$ 31,830					\$ 2,214,997	\$ 1,882,382	\$ 1,913,876	\$ 1,942,971
Fiscal Services	\$ 2,975,956	\$ 739,702			\$ (539)	\$ (8,430)	\$ 3,706,689	\$ 3,351,138	\$ 3,191,992	\$ 3,157,634
Human Resources	\$ 1,523,573	\$ 135,098				\$ 181	\$ 1,658,852	\$ 1,475,821	\$ 1,622,990	\$ 1,539,604
Business & Facilities Services	\$ 478,929	\$ 2,252,108	\$ 46		\$ (119,835)	\$ (13,479)	\$ 2,597,768	\$ 4,796,282	\$ 2,344,693	\$ 2,479,312
Information Technology	\$ 2,251,603	\$ 1,881,466				\$ (448)	\$ 4,132,622	\$ 4,597,553	\$ 3,947,693	\$ 4,139,362
Court Administration Program	\$ 9,413,229	\$ 5,040,204	\$ 46		\$ (120,822)	\$ (21,729)	\$ 14,310,927	\$ 16,103,176	\$ 13,021,245	\$ 13,258,883
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 42,385,077	\$ 17,059,970	\$ 349,039		\$ 0	\$ 1,177,239	\$ 60,971,326	\$ 64,384,657	\$ 56,003,943	\$ 60,853,246