

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

05/08/2020

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.



05/08/2020

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

2019-3rd Qtr

Fiscal Year and Ending Quarter

Richard Cabral 05/08/2020



05/08/2020

05/08/2020



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

2019-3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

 Court
 2019-3rd Qtr

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	428.40	390.65	384.55	389.48	

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 Ventura
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2019/20								2018/19	
	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	\$ 983,582	\$ (702,205)	\$ 48,370				\$ 125,228	\$ 454,975	\$ 152,292
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 5,136	\$ 5,136	\$ 50,436
Civil Filing Fees							\$ 0	\$ 0	\$ 58,048
Trust							\$ (44,363)	\$ (44,363)	\$ (72,508)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,350							\$ 9,350	\$ 9,350
Cash with County	\$ 271,673	\$ 17,801					\$ 9,691,449	\$ 9,980,923	\$ 10,545,755
Cash Outside of the JCC									
Cash Equivalents	\$ 7,165,324						\$ 42,977,269	\$ 50,142,593	\$ 9,485,868
Total Cash and Cash Equivalents	\$ 8,429,929	\$ (684,404)	\$ 48,370				\$ 52,754,719	\$ 60,548,614	\$ 20,209,240
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 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	\$ 1,001	\$ 0	\$ 0				\$ 47,792	\$ 48,793	\$ 60,297
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 220,088					\$ 220,088	\$ 464,142
Trust Due To/From							\$ 2,526	\$ 2,526	\$ 25,498
Distribution Due To/From							\$ 1,023	\$ 1,023	\$ 2,465
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 7,786							\$ 7,786	\$ 14,882
Total Receivables	\$ 8,787	\$ 0	\$ 220,088				\$ 51,341	\$ 280,216	\$ 567,284
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 8,438,716	\$ (684,404)	\$ 268,457				\$ 52,806,060	\$ 60,828,829	\$ 20,776,524
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,894	\$ 1,446	\$ 0				\$ 966	\$ 5,306	\$ 31,003
Due to Other Funds	\$ 40	\$ 0	\$ 0				\$ 11,295	\$ 11,335	\$ 42,845
Due to Other Courts									
Due to State		\$ 0						\$ 0	
TC145 Liability							\$ 982,789	\$ 982,789	\$ 1,117,865
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 388,909	\$ 388,909	\$ 1,080,165
AB145 Due to Other Government Agency							\$ 398,380	\$ 398,380	\$ 786,939
Due to Other Public Agencies									
Sales and Use Tax	\$ 136	\$ 0	\$ 0					\$ 136	\$ 383
Interest							\$ 25,686	\$ 25,686	\$ 12,161
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,069	\$ 1,446	\$ 0				\$ 1,808,026	\$ 1,812,541	\$ 3,071,361
Civil							\$ 41,032,630	\$ 41,032,630	\$ 2,734,166
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,691,449	\$ 9,691,449	\$ 10,213,200
Trust Interest Payable							\$ 236,607	\$ 236,607	\$ 69,584
Miscellaneous Trust									
Total Trust Deposits							\$ 50,960,686	\$ 50,960,686	\$ 13,016,952
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (1,440)							\$ (1,440)	\$ 5,910
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,440)	\$ 0						\$ (1,440)	\$ 5,910
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 76,935						\$ 37,347	\$ 114,282	\$ 122,916
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 76,935		\$ 0				\$ 37,347	\$ 114,282	\$ 122,916
Total Liabilities	\$ 78,564	\$ 1,446	\$ 0				\$ 52,806,060	\$ 52,866,070	\$ 16,217,138
Total Fund Balance	\$ 8,360,152	\$ (685,850)	\$ 268,457					\$ 7,942,769	\$ 4,559,386
Total Liabilities and Fund Balance	\$ 8,438,716	\$ (684,404)	\$ 268,457				\$ 52,806,060	\$ 60,828,829	\$ 20,776,524

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 March										
	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	Total Funds						
	Non-Grant	Grant				Info Purposes Only	Annual	Info Purposes Only	Annual		
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 33,639,127	\$ 182,153					\$ 33,821,280	\$ 40,091,054	\$ 29,918,186	\$ 39,193,495	
Improvement and Modernization Fund	\$ 86,170						\$ 86,170	\$ 216,930		\$ 123,865	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,288,853						\$ 1,288,853	\$ 2,208,400	\$ 1,428,334	\$ 1,933,100	
Civil Coordination Reimbursement (0150091)	\$ 2,466,600	\$ 1,683,029					\$ 4,149,628	\$ 5,473,803	\$ 2,737,759	\$ 4,750,028	
MOU Reimbursements (0150010 and General)	\$ 968,752						\$ 968,752	\$ 968,753	\$ 968,752	\$ 968,753	
Other Miscellaneous											
	\$ 38,449,502	\$ 1,865,182					\$ 40,314,683	\$ 48,958,940	\$ 35,053,031	\$ 46,969,241	
Grants											
AB 1058 Commissioner/Facilitator			\$ 552,449				\$ 552,449	\$ 929,627	\$ 591,457	\$ 1,097,930	
Other Judicial Council Grants			\$ 676,367				\$ 676,367	\$ 704,467	\$ 386,245	\$ 412,673	
Non-Judicial Council Grants			\$ 12,635				\$ 12,635	\$ 16,325	\$ 11,504	\$ 16,325	
			\$ 1,241,451				\$ 1,241,451	\$ 1,850,419	\$ 989,206	\$ 1,526,928	
Other Financing Sources											
Interest Income	\$ 150,124	\$ 0					\$ 150,124	\$ 200,000	\$ 151,726	\$ 200,000	
Investment Income											
Donations											
Local Fees	\$ 268,006	\$ 371,404					\$ 639,410	\$ 1,234,900	\$ 754,721	\$ 1,284,225	
Non-Fee Revenues	\$ 0	\$ 0					\$ 0	\$ 99,800	\$ 0	\$ 0	
Enhanced Collections		\$ 3,971,633					\$ 3,971,633	\$ 9,072,000	\$ 4,012,227	\$ 7,815,425	
Escheatment	\$ 6,241						\$ 6,241				
Prior Year Revenue	\$ (16,611)	\$ 874					\$ (15,737)		\$ 110,587		
County Program - Restricted											
Reimbursement Other	\$ 53,996						\$ 53,996	\$ 95,000	\$ 52,934	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,541						\$ 2,541	\$ 15,000	\$ 4,647	\$ 15,000	
	\$ 464,298	\$ 4,343,910					\$ 4,808,209	\$ 10,716,700	\$ 5,086,842	\$ 9,409,850	
Total Revenues	\$ 38,913,800	\$ 6,209,092	\$ 1,241,451				\$ 46,364,343	\$ 61,326,059	\$ 41,129,079	\$ 57,905,819	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 17,273,285	\$ 3,015,671	\$ 453,819				\$ 20,742,775	\$ 29,542,059	\$ 19,674,879	\$ 28,195,901	
Temp Help	\$ 48,718						\$ 48,718	\$ 126,356	\$ 39,299	\$ 85,036	
Overtime	\$ 33,573	\$ 18,627					\$ 52,200	\$ 51,000	\$ 29,584	\$ 39,500	
Staff Benefits	\$ 9,188,183	\$ 1,678,002	\$ 225,485				\$ 11,091,670	\$ 16,588,958	\$ 10,461,403	\$ 15,399,472	
	\$ 26,543,759	\$ 4,712,300	\$ 679,304				\$ 31,935,362	\$ 46,306,373	\$ 30,205,165	\$ 43,720,909	
Operating Expenses and Equipment											
General Expense	\$ 714,631	\$ 95,291	\$ 13,606				\$ 823,528	\$ 1,735,550	\$ 878,311	\$ 1,661,470	
Printing	\$ 77,284	\$ 32,473	\$ 2,543				\$ 112,300	\$ 310,800	\$ 143,380	\$ 299,048	
Telecommunications	\$ 29,108	\$ 124,455					\$ 153,561	\$ 262,800	\$ 164,785	\$ 215,900	
Postage	\$ 294,203	\$ 57,545					\$ 291,748	\$ 722,300	\$ 346,929	\$ 696,000	
Insurance	\$ 20,923						\$ 20,923	\$ 23,500	\$ 17,685	\$ 23,000	
In-State Travel	\$ 28,105	\$ 11,171	\$ 3,076				\$ 42,351	\$ 73,516	\$ 44,495	\$ 61,100	
Out-of-State Travel	\$ 7,239	\$ 1,603					\$ 8,842	\$ 18,250	\$ 7,767	\$ 18,000	
Training	\$ 27,158	\$ 4,671	\$ 51,158				\$ 82,986	\$ 152,936	\$ 51,530	\$ 147,910	
Security Services	\$ 930,936	\$ 4,002	\$ 71,597				\$ 1,006,534	\$ 1,984,025	\$ 1,172,122	\$ 1,763,329	
Facility Operations	\$ 276,634	\$ 693,173					\$ 969,807	\$ 1,174,099	\$ 59,496	\$ 795,418	
Utilities	\$ 5,967						\$ 5,967	\$ 5,500	\$ 6,500	\$ 6,500	
Contracted Services	\$ 3,360,609	\$ 831,159	\$ 18,533				\$ 4,210,301	\$ 7,360,310	\$ 3,950,703	\$ 5,454,631	
Consulting and Professional Services	\$ 743,789	\$ 28,032					\$ 771,801	\$ 1,514,312	\$ 898,649	\$ 1,322,500	
Information Technology	\$ 895,913	\$ 410,467	\$ 2,293				\$ 1,308,674	\$ 2,042,854	\$ 1,126,263	\$ 2,638,838	
Major Equipment	\$ 26,257	\$ 27,347					\$ 53,604	\$ 61,000		\$ 40,000	
Other Items of Expense	\$ 7,709						\$ 7,709	\$ 18,000	\$ 7,690	\$ 20,000	
	\$ 7,386,442	\$ 2,321,389	\$ 162,805				\$ 9,870,636	\$ 17,449,552	\$ 8,873,308	\$ 15,163,844	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 259,213						\$ 259,213	\$ 530,000	\$ 332,020	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (130,885)		\$ 130,885				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (10,915)	\$ (416)					\$ (11,331)		\$ 6,760		
	\$ 117,412	\$ (416)	\$ 130,885				\$ 247,882	\$ 530,000	\$ 338,781	\$ 530,000	
Total Expenditures	\$ 34,047,613	\$ 7,033,273	\$ 972,994				\$ 42,053,880	\$ 64,285,925	\$ 39,417,266	\$ 59,414,553	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,866,187	\$ (824,181)	\$ 268,457				\$ 4,310,463	\$ (2,959,866)	\$ 1,711,823	\$ (1,508,734)	
Operating Transfers In (Out)	\$ (31,467)	\$ 31,467					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,525,432	\$ 106,864	\$ 0				\$ 3,632,296	\$ 3,632,296	\$ 2,847,583	\$ 2,847,563	
Ending Balance (Deficit)	\$ 8,360,152	\$ (685,850)	\$ 268,457				\$ 7,942,759	\$ 672,430	\$ 4,559,388	\$ 1,338,829	

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

	For the month ended March									
	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	\$ 10,890,467	\$ 663,372			\$ 35,385	\$ 812	\$ 11,590,037	\$ 16,761,771	\$ 10,768,238	\$ 16,281,143
Traffic & Other Infractions	\$ 1,010,652	\$ 501,347					\$ 1,511,998	\$ 2,303,337	\$ 1,521,438	\$ 2,193,774
Other Criminal Cases	\$ 44,181	\$ 379,623					\$ 423,805	\$ 1,663,569	\$ 45,212	\$ 138,971
Civil	\$ 1,386,456	\$ 29,067					\$ 1,415,523	\$ 2,109,574	\$ 1,450,619	\$ 2,015,644
Family & Children Services	\$ 3,707,760	\$ 196,502			\$ 67,771	\$ (16)	\$ 3,972,018	\$ 5,847,836	\$ 3,470,389	\$ 5,256,311
Probate, Guardianship & Mental Health Services	\$ 393,886	\$ 5,371					\$ 399,257	\$ 645,711	\$ 470,457	\$ 637,711
Juvenile Dependency Services	\$ 46,831	\$ 1,534,043					\$ 1,580,874	\$ 2,158,511	\$ 1,630,037	\$ 1,926,403
Juvenile Delinquency Services	\$ 82,837	\$ 19,685					\$ 102,522	\$ 167,750	\$ 97,592	\$ 161,425
Other Court Operations	\$ 2,421,833	\$ 108,023					\$ 2,529,856	\$ 4,487,357	\$ 2,532,427	\$ 3,973,477
Court Interpreters	\$ 736,599	\$ 827,948					\$ 1,564,547	\$ 2,164,662	\$ 1,512,665	\$ 2,075,730
Jury Services	\$ 337,534	\$ 123,125	\$ 259,213				\$ 719,872	\$ 1,268,200	\$ 816,981	\$ 1,293,829
Security		\$ 1,069,813					\$ 1,069,813	\$ 2,091,725	\$ 1,229,000	\$ 1,858,029
Trial Court Operations Program	\$ 21,059,037	\$ 5,457,920	\$ 259,213		\$ 103,157	\$ 796	\$ 26,880,123	\$ 41,670,003	\$ 25,545,055	\$ 37,812,446
Enhanced Collections	\$ 4,425,210	\$ 1,572,286				\$ (416)	\$ 5,997,080	\$ 9,242,264	\$ 5,552,699	\$ 8,804,225
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,425,210	\$ 1,572,286				\$ (416)	\$ 5,997,080	\$ 9,242,264	\$ 5,552,699	\$ 8,804,225
Executive Office	\$ 1,337,983	\$ 19,505					\$ 1,357,488	\$ 1,790,445	\$ 1,308,279	\$ 1,677,611
Fiscal Services	\$ 1,774,582	\$ 552,859					\$ 2,327,441	\$ 3,311,647	\$ 1,946,599	\$ 2,753,730
Human Resources	\$ 983,746	\$ 64,468				\$ (12)	\$ 1,048,202	\$ 1,479,845	\$ 1,018,974	\$ 1,391,369
Business & Facilities Services	\$ 292,262	\$ 1,282,505			\$ (103,157)		\$ 1,471,611	\$ 2,638,618	\$ 1,268,067	\$ 1,878,098
Information Technology	\$ 2,062,542	\$ 921,093				\$ (11,700)	\$ 2,971,935	\$ 4,153,104	\$ 2,777,584	\$ 5,097,073
Court Administration Program	\$ 6,451,116	\$ 2,840,430			\$ (103,157)	\$ (11,712)	\$ 9,176,677	\$ 13,373,658	\$ 8,319,502	\$ 12,797,882
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,935,362	\$ 9,870,636	\$ 259,213		\$ 0	\$ (11,331)	\$ 42,053,880	\$ 64,285,925	\$ 39,417,256	\$ 59,414,553