

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



Signature of Presiding Judge or Court Executive

08/13/20

Date

Ventura

Court

2019-4th Qtr

Fiscal Year and Ending Quarter

08/12/2020

08/12/20

08/13/20



Richard Cabral



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura
Court
2019-4th Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

Court
2019-4th 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	385.53

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 June								
	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	\$ (325,764)	\$ 1,265,590	\$ 0				\$ 134,185	\$ 1,074,011	\$ 833,050
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 186,344	\$ 186,344	\$ 106,517
Civil Filing Fees							\$ 92,778	\$ 92,778	\$ 96,271
Trust							\$ (96,287)	\$ (96,287)	\$ (29,091)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,350							\$ 9,350	\$ 9,350
Cash with County	\$ 1,741,465	\$ 264,493					\$ 9,691,449	\$ 11,697,407	\$ 9,741,655
Cash Outside of the JCC									
Cash Equivalents	\$ 1,077,804						\$ 42,490,268	\$ 43,568,072	\$ 8,425,650
Total Cash and Cash Equivalents	\$ 2,502,856	\$ 1,530,083	\$ 0				\$ 52,498,737	\$ 58,531,676	\$ 19,183,402
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 12,620	\$ 3,600	\$ 0				\$ 0	\$ 16,219	\$ 24,705
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,043,857						\$ 0	\$ 1,043,857	\$ 785,779
Due From Other Governments	\$ 36,091	\$ 1,450,089	\$ 0				\$ 0	\$ 1,486,181	\$ 201,387
Due From Other Courts	\$ 0	\$ 35,807					\$ 0	\$ 35,807	\$ 132,642
Due From State	\$ 317,915	\$ 418,849	\$ 207,724					\$ 944,488	\$ 1,298,301
Trust Due To/From							\$ 25,345	\$ 25,345	\$ 31,587
Distribution Due To/From							\$ 20	\$ 20	\$ 565
Civil Filing Fee Due To/From								\$ 71	\$ 0
General Due To/From	\$ 71							\$ 71	\$ 3,543
Total Receivables	\$ 1,410,555	\$ 1,908,345	\$ 207,724				\$ 25,365	\$ 3,551,988	\$ 2,478,508
Prepaid Expenses - General	\$ 14,359							\$ 14,359	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 14,359							\$ 14,359	
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 3,927,769	\$ 3,438,428	\$ 207,724				\$ 52,524,102	\$ 60,098,023	\$ 21,661,910
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 163,429	\$ 86,886	\$ 5,702					\$ 256,017	\$ 266,630
Accounts Payable - General	\$ 26,319	\$ 155	\$ 0				\$ 0	\$ 26,474	\$ 16,908
Due to Other Funds	\$ 20	\$ 859,507	\$ 184,350				\$ 25,416	\$ 1,069,293	\$ 821,474
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State		\$ 6,160						\$ 6,160	\$ 6,700
TC145 Liability							\$ 336,600	\$ 336,600	\$ 1,101,153
Due to Other Governments	\$ 391,754	\$ 554,156	\$ 2,343				\$ 388,909	\$ 1,337,162	\$ 1,017,522
AB145 Due to Other Government Agency							\$ 774,033	\$ 774,033	\$ 719,245
Due to Other Public Agencies									
Sales and Use Tax	\$ 185	\$ 0	\$ 0					\$ 185	\$ 782
Interest							\$ 8	\$ 8	\$ 1,557
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 581,707	\$ 1,506,865	\$ 192,394				\$ 1,524,967	\$ 3,805,933	\$ 3,951,970
Civil							\$ 40,999,160	\$ 40,999,160	\$ 2,227,899
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,691,449	\$ 9,691,449	\$ 9,691,449
Trust Interest Payable							\$ 270,982	\$ 270,982	\$ 83,559
Miscellaneous Trust									
Total Trust Deposits							\$ 50,961,590	\$ 50,961,590	\$ 12,002,907
Accrued Payroll	\$ 1,742,693	\$ 244,631						\$ 1,987,324	\$ 1,606,907
Benefits Payable	\$ 3,585							\$ 3,585	\$ 5,910
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,746,278	\$ 244,631						\$ 1,990,909	\$ 1,612,817
Revenue Collected in Advance	\$ 63,630	\$ 1,362,061	\$ 15,329					\$ 1,441,021	\$ 339,284
Liabilities For Deposits	\$ 113,317	\$ 50					\$ 37,131	\$ 150,498	\$ 122,637
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (90)						\$ 413	\$ 323	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 176,857	\$ 1,362,111	\$ 15,329				\$ 37,544	\$ 1,591,842	\$ 461,921
Total Liabilities	\$ 2,504,841	\$ 3,113,607	\$ 207,724				\$ 52,524,102	\$ 58,350,274	\$ 18,029,614
Total Fund Balance	\$ 1,422,928	\$ 324,821	\$ 0					\$ 1,747,749	\$ 3,632,296
Total Liabilities and Fund Balance	\$ 3,927,769	\$ 3,438,428	\$ 207,724				\$ 52,524,102	\$ 60,098,023	\$ 21,661,910

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 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						
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 40,050,064	\$ 282,761						\$ 40,332,825	\$ 40,091,054	\$ 39,079,093	\$ 39,193,495
Improvement and Modernization Fund	\$ 66,170							\$ 66,170	\$ 216,930	\$ 15,294	\$ 123,865
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,818,616							\$ 1,818,616	\$ 2,208,400	\$ 2,068,804	\$ 1,933,100
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,178,819	\$ 1,122,556						\$ 4,301,375	\$ 5,473,803	\$ 4,156,331	\$ 4,750,028
Other Miscellaneous	\$ 968,752							\$ 968,752	\$ 968,753	\$ 968,752	\$ 968,753
	\$ 46,102,421	\$ 1,405,317						\$ 47,507,737	\$ 48,958,940	\$ 46,288,263	\$ 46,969,241
Grants											
AB 1058 Commissioner/Facilitator			\$ 731,545					\$ 731,545	\$ 929,627	\$ 937,833	\$ 1,097,930
Other Judicial Council Grants			\$ 689,975					\$ 689,975	\$ 704,467	\$ 372,547	\$ 412,673
Non-Judicial Council Grants			\$ 19,959					\$ 19,959	\$ 16,325	\$ 16,326	\$ 16,325
			\$ 1,441,479					\$ 1,441,479	\$ 1,650,419	\$ 1,326,706	\$ 1,526,928
Other Financing Sources											
Interest Income	\$ 213,585	\$ 0						\$ 213,585	\$ 200,000	\$ 243,031	\$ 200,000
Investment Income											
Donations											
Local Fees	\$ 479,542	\$ 628,971						\$ 1,108,514	\$ 1,234,900	\$ 1,303,710	\$ 1,284,225
Non-Fee Revenues	\$ 0	\$ 174,724						\$ 174,724	\$ 99,800	\$ 259,250	\$ 0
Enhanced Collections		\$ 7,207,975						\$ 7,207,975	\$ 9,072,000	\$ 6,586,116	\$ 7,815,425
Escheatment	\$ 6,241							\$ 6,241			
Prior Year Revenue	\$ 6,364	\$ (22,101)						\$ (15,737)		\$ 124,127	
County Program - Restricted											
Reimbursement Other	\$ 56,422							\$ 56,422	\$ 95,000	\$ 78,692	\$ 95,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,097							\$ 12,097	\$ 15,000	\$ 9,027	\$ 15,000
	\$ 774,251	\$ 7,989,570						\$ 8,763,821	\$ 10,716,700	\$ 8,603,953	\$ 9,409,850
Total Revenues	\$ 46,876,672	\$ 9,394,887	\$ 1,441,479					\$ 57,713,038	\$ 61,328,059	\$ 56,218,922	\$ 57,905,810
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 24,199,193	\$ 3,515,449	\$ 931,066					\$ 28,645,709	\$ 29,542,059	\$ 27,120,487	\$ 28,195,901
Temp Help	\$ 64,813							\$ 64,813	\$ 126,356	\$ 56,914	\$ 86,036
Overtime	\$ 237,737	\$ 39,020	\$ 723					\$ 277,480	\$ 51,000	\$ 39,017	\$ 39,500
Staff Benefits	\$ 12,889,451	\$ 1,982,396	\$ 467,338					\$ 15,339,185	\$ 16,586,958	\$ 14,402,537	\$ 15,399,472
	\$ 37,391,194	\$ 5,536,865	\$ 1,399,127					\$ 44,327,186	\$ 46,306,373	\$ 41,618,956	\$ 43,720,909
Operating Expenses and Equipment											
General Expense	\$ 1,112,703	\$ 107,660	\$ 82,051					\$ 1,302,414	\$ 1,735,550	\$ 1,393,757	\$ 1,661,470
Printing	\$ 135,243	\$ 103,819	\$ 3,848					\$ 242,910	\$ 310,800	\$ 217,551	\$ 299,048
Telecommunications	\$ 73,001	\$ 157,202	\$ 592					\$ 230,795	\$ 262,800	\$ 247,353	\$ 215,900
Postage	\$ 409,269	\$ 126,232						\$ 535,501	\$ 722,300	\$ 538,231	\$ 696,000
Insurance	\$ 20,923							\$ 20,923	\$ 23,500	\$ 18,487	\$ 23,000
In-State Travel	\$ 36,869	\$ 11,291	\$ 3,076					\$ 51,235	\$ 73,516	\$ 70,855	\$ 61,100
Out-of-State Travel	\$ 7,876	\$ 1,974						\$ 9,850	\$ 18,250	\$ 8,677	\$ 18,000
Training	\$ 37,882	\$ 4,995	\$ 67,827					\$ 110,705	\$ 152,936	\$ 147,738	\$ 147,910
Security Services	\$ 1,880,892	\$ 8,004	\$ 79,640					\$ 1,968,535	\$ 1,984,025	\$ 1,779,496	\$ 1,763,329
Facility Operations	\$ 383,499	\$ 716,522	\$ 17,668					\$ 1,117,690	\$ 1,174,099	\$ 741,109	\$ 795,418
Utilities	\$ 7,123							\$ 7,123	\$ 5,500	\$ 5,258	\$ 6,500
Contracted Services	\$ 4,264,374	\$ 1,859,310	\$ 19,515					\$ 6,163,200	\$ 7,350,310	\$ 5,247,159	\$ 5,454,631
Consulting and Professional Services	\$ 1,300,806	\$ 56,977	\$ 14,102					\$ 1,371,884	\$ 1,514,312	\$ 1,298,529	\$ 1,322,500
Information Technology	\$ 1,218,313	\$ 546,275	\$ 13,536					\$ 1,778,123	\$ 2,042,654	\$ 1,578,501	\$ 2,638,838
Major Equipment	\$ 26,257	\$ 27,347						\$ 53,604	\$ 61,000	\$ 9,584	\$ 40,000
Other Items of Expense	\$ 13,410							\$ 13,410	\$ 18,000	\$ 15,481	\$ 20,000
	\$ 10,948,440	\$ 3,727,607	\$ 301,853					\$ 14,977,901	\$ 17,449,552	\$ 13,317,566	\$ 15,163,644
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 303,829							\$ 303,829	\$ 530,000	\$ 490,416	\$ 530,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (266,440)	\$ 1,132	\$ 265,308					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (10,915)	\$ (416)						\$ (11,331)		\$ 7,250	
	\$ 26,474	\$ 716	\$ 265,308					\$ 292,498	\$ 530,000	\$ 497,667	\$ 530,000
Total Expenditures	\$ 48,366,107	\$ 9,265,189	\$ 1,966,289					\$ 59,597,586	\$ 64,285,925	\$ 55,434,189	\$ 59,414,553
Excess (Deficit) of Revenues Over Expenditures	\$ (1,489,436)	\$ 129,698	\$ (524,809)					\$ (1,884,547)	\$ (2,959,866)	\$ 784,733	\$ (1,508,734)
Operating Transfers In (Out)	\$ (613,068)	\$ 88,259	\$ 524,809					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,525,432	\$ 106,864	\$ 0					\$ 3,632,296	\$ 3,632,296	\$ 2,847,563	\$ 2,847,563
Ending Balance (Deficit)	\$ 1,422,928	\$ 324,821	\$ 0					\$ 1,747,749	\$ 672,430	\$ 3,632,296	\$ 1,338,829

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

For the month ended June										
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	\$ 15,237,993	\$ 874,440			\$ 55,662	\$ 812	\$ 16,168,907	\$ 16,761,771	\$ 14,837,169	\$ 16,281,143
Traffic & Other Infractions	\$ 1,422,162	\$ 774,762					\$ 2,196,924	\$ 2,303,337	\$ 2,185,273	\$ 2,193,774
Other Criminal Cases	\$ 294,116	\$ 1,115,903			\$ 1,132		\$ 1,411,151	\$ 1,663,569	\$ 375,614	\$ 138,971
Civil	\$ 1,908,474	\$ 33,095					\$ 1,941,569	\$ 2,109,574	\$ 1,946,576	\$ 2,015,644
Family & Children Services	\$ 5,163,628	\$ 339,683			\$ 136,894	\$ (16)	\$ 5,640,189	\$ 5,847,836	\$ 4,909,166	\$ 5,256,311
Probate, Guardianship & Mental Health Services	\$ 519,791	\$ 5,577					\$ 525,369	\$ 645,711	\$ 648,547	\$ 637,711
Juvenile Dependency Services	\$ 73,250	\$ 2,047,390					\$ 2,120,639	\$ 2,158,511	\$ 1,935,910	\$ 1,926,403
Juvenile Delinquency Services	\$ 135,759	\$ 21,972					\$ 157,731	\$ 167,750	\$ 162,518	\$ 161,425
Other Court Operations	\$ 3,356,583	\$ 151,501					\$ 3,508,084	\$ 4,487,357	\$ 3,637,681	\$ 3,973,477
Court Interpreters	\$ 1,059,654	\$ 933,098					\$ 1,992,752	\$ 2,164,662	\$ 2,071,350	\$ 2,075,730
Jury Services	\$ 469,981	\$ 181,976	\$ 303,829				\$ 955,786	\$ 1,268,200	\$ 1,149,260	\$ 1,293,829
Security		\$ 2,071,658					\$ 2,071,658	\$ 2,091,725	\$ 1,861,387	\$ 1,858,029
Trial Court Operations Program	\$ 29,641,391	\$ 8,551,055	\$ 303,829		\$ 193,688	\$ 796	\$ 38,690,758	\$ 41,670,003	\$ 35,720,452	\$ 37,812,446
Enhanced Collections	\$ 5,160,162	\$ 2,087,132				\$ (416)	\$ 7,246,878	\$ 9,242,264	\$ 6,757,106	\$ 8,804,225
Other Non-Court Operations										
Non-Court Operations Program	\$ 5,160,162	\$ 2,087,132				\$ (416)	\$ 7,246,878	\$ 9,242,264	\$ 6,757,106	\$ 8,804,225
Executive Office	\$ 1,893,167	\$ 25,340					\$ 1,918,507	\$ 1,790,445	\$ 1,791,525	\$ 1,677,611
Fiscal Services	\$ 3,124,961	\$ 791,368					\$ 3,916,328	\$ 3,311,647	\$ 3,325,264	\$ 2,753,730
Human Resources	\$ 1,327,779	\$ 137,532				\$ (12)	\$ 1,465,299	\$ 1,479,845	\$ 1,388,333	\$ 1,391,369
Business & Facilities Services	\$ 392,358	\$ 1,997,468			\$ (192,556)		\$ 2,197,270	\$ 2,638,618	\$ 2,230,355	\$ 1,878,098
Information Technology	\$ 2,787,370	\$ 1,388,007			\$ (1,132)	\$ (11,700)	\$ 4,162,546	\$ 4,153,104	\$ 4,221,153	\$ 5,097,073
Court Administration Program	\$ 9,525,634	\$ 4,339,715			\$ (193,688)	\$ (11,712)	\$ 13,659,949	\$ 13,373,658	\$ 12,956,631	\$ 12,797,882
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,327,186	\$ 14,977,901	\$ 303,829		\$ 0	\$ (11,331)	\$ 59,597,585	\$ 64,285,925	\$ 55,434,189	\$ 59,414,553

Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	14,359	-	14,359	-	-	-	-	-	14,359	
Restricted	107,885	-	107,885	150,096	-	-	-	-	257,981	
Committed	166,227	-	166,227	53,268	-	-	-	-	219,495	
Assigned	1,134,457	-	1,134,457	121,456	-	-	-	-	1,255,913	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,422,928	\$ -	\$ 1,422,928	\$ 324,821	\$ -	\$ -	\$ -	\$ -	\$ 1,747,749	