

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.



10/22/2021

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

FY2021-Q1

Fiscal Year and Ending Quarter



10/22/2021



10/22/2021



10/22/2021

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

FY2021-Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

Court

FY2021-Q1

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
		Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	367.05	340.81			

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 September									
Fiscal Year 2021/22								2020/21	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 59,287	\$ (264,714)	\$ (45,744)				\$ 102,779	\$ (148,392)	\$ 302,235
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 121,819	\$ 121,819	\$ 161,158
Civil Filing Fees							\$ 0	\$ 0	\$ 48,586
Trust							\$ (33,050)	\$ (33,050)	\$ (9,683)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,700						\$ 8,750	\$ 9,350
Cash with County	\$ 266,846	\$ 27,943					\$ 8,045,181	\$ 8,339,971	\$ 8,001,658
Cash Outside of the JCC									
Cash Equivalents	\$ 9,131,460						\$ 8,182,246	\$ 17,313,706	\$ 51,681,645
Total Cash and Cash Equivalents	\$ 9,464,643	\$ (235,071)	\$ (45,744)				\$ 16,418,975	\$ 25,602,803	\$ 60,194,947
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
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	\$ 335,986	\$ 0					\$ 336,986	\$ 424,963
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 735					\$ 735	\$ 139,084
Trust Due To/From							\$ 763,138	\$ 763,138	\$ 68,374
Distribution Due To/From							\$ 7,948	\$ 7,948	\$ 4,804
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,965							\$ 5,965	\$ 3,305
Total Receivables	\$ 6,965	\$ 335,986	\$ 735				\$ 771,087	\$ 1,114,773	\$ 640,529
Prepaid Expenses - General	\$ 0							\$ 0	\$ 14,359
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 14,359
Other Assets									
Total Other Assets									
Total Assets	\$ 9,471,608	\$ 100,914	\$ (45,009)				\$ 17,190,062	\$ 26,717,576	\$ 60,849,835
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,164	\$ 12,577	\$ 0				\$ 0	\$ 26,741	\$ 8,964
Due to Other Funds	\$ 473	\$ 0	\$ 0				\$ 776,578	\$ 777,051	\$ 76,483
Due to Other Courts									
Due to State	\$ 0	\$ 0					\$ 388,909	\$ 388,909	\$ 0
TC145 Liability							\$ 953,569	\$ 953,569	\$ 996,641
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 388,909
AB145 Due to Other Government Agency							\$ 680,269	\$ 680,269	\$ 637,297
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 78
Interest							\$ 66	\$ 66	\$ 1,719
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 14,637	\$ 12,577	\$ 0				\$ 2,799,392	\$ 2,826,606	\$ 2,110,091
Civil							\$ 6,199,528	\$ 6,199,528	\$ 41,235,307
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,045,181	\$ 8,045,181	\$ 7,714,040
Trust Interest Payable							\$ 92,774	\$ 92,774	\$ 268,617
Miscellaneous Trust									
Total Trust Deposits							\$ 14,337,483	\$ 14,337,483	\$ 49,217,964
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 5,941							\$ 5,941	\$ 7,459
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 5,941	\$ 0						\$ 5,941	\$ 7,459
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 79,834	\$ 0					\$ 53,187	\$ 133,021	\$ 165,417
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 79,834	\$ 0	\$ 0				\$ 53,187	\$ 133,021	\$ 165,417
Total Liabilities	\$ 100,412	\$ 12,577	\$ 0				\$ 17,190,062	\$ 17,303,052	\$ 51,500,929
Total Fund Balance	\$ 9,371,196	\$ 88,337	\$ (45,009)					\$ 9,414,524	\$ 9,348,906
Total Liabilities and Fund Balance	\$ 9,471,608	\$ 100,914	\$ (45,009)				\$ 17,190,062	\$ 26,717,576	\$ 60,849,835

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 September											
Fiscal Year 2021/22										2020/21	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 18,115,334	\$ 24,668						\$ 18,140,003	\$ 42,376,585	\$ 16,817,868	\$ 37,715,338
Improvement and Modernization Fund	\$(72,512)							\$(72,512)	\$ 107,000		\$ 108,465
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 397,693							\$ 397,693	\$ 2,071,100	\$ 376,882	\$ 2,071,100
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 399,960	\$ 360,288						\$ 760,248	\$ 5,056,920	\$ 1,855,201	\$ 6,073,382
Other Miscellaneous									\$ 968,700		\$ 968,752
	\$ 18,840,475	\$ 384,956						\$ 19,225,431	\$ 50,580,305	\$ 19,049,952	\$ 46,937,037
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 897,130	\$(39,703)	\$ 793,727
Other Judicial Council Grants			\$(38,765)					\$(38,765)	\$ 35,000	\$ 390,459	\$ 666,854
Non-Judicial Council Grants									\$ 16,300		\$ 16,325
			\$(38,765)					\$(38,765)	\$ 948,430	\$ 350,756	\$ 1,476,906
Other Financing Sources											
Interest Income	\$ 60	\$ 0						\$ 60	\$ 40,000	\$(164)	\$ 45,000
Investment Income											
Donations											
Local Fees	\$ 33,345	\$ 64,829						\$ 98,174	\$ 1,390,000	\$ 76,778	\$ 1,231,100
Non-Fee Revenues										\$ 0	
Enhanced Collections		\$ 572,096						\$ 572,096	\$ 6,210,000	\$(417,752)	\$ 8,069,000
Escheatment											
Prior Year Revenue			\$(10)					\$(10)		\$ 136,292	
County Program - Restricted											
Reimbursement Other	\$ 6,276							\$ 6,276	\$ 95,000	\$ 2,602	\$ 182,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,368							\$ 1,368	\$ 15,000	\$ 1,845	\$ 14,957
	\$ 41,049	\$ 636,915						\$ 677,964	\$ 7,750,000	\$(200,398)	\$ 9,542,557
Total Revenues	\$ 18,881,524	\$ 1,021,871	\$(38,765)					\$ 19,864,630	\$ 59,278,735	\$ 19,200,310	\$ 57,956,500
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,083,703	\$ 603,895						\$ 5,687,598	\$ 27,628,404	\$ 6,141,952	\$ 25,972,512
Temp Help	\$ 23,171							\$ 23,171	\$ 118,294	\$ 16,808	\$ 118,294
Overtime	\$ 641	\$ 45						\$ 686	\$ 26,600	\$ 1,134	\$ 33,500
Staff Benefits	\$ 3,066,534	\$ 306,735						\$ 3,373,269	\$ 14,537,947	\$ 3,652,438	\$ 15,785,472
	\$ 8,174,049	\$ 910,675						\$ 9,084,724	\$ 42,311,245	\$ 9,812,332	\$ 41,909,778
Operating Expenses and Equipment											
General Expense	\$ 133,568	\$ 1,309	\$ 431					\$ 135,307	\$ 878,999	\$ 115,430	\$ 755,843
Printing	\$ 16,453	\$ 3,335						\$ 19,788	\$ 256,900	\$ 12,183	\$ 279,700
Telecommunications	\$ 11,118	\$ 30,573						\$ 41,691	\$ 277,595	\$ 34,543	\$ 265,700
Postage	\$ 35,713	\$ 3,545						\$ 39,258	\$ 549,400	\$ 22,829	\$ 605,000
Insurance									\$ 28,500	\$ 866	\$ 23,500
In-State Travel	\$ 928							\$ 928	\$ 42,900	\$(149)	\$ 10,000
Out-of-State Travel	\$ 0							\$ 0	\$ 14,000		
Training	\$ 5,251	\$ 1,475						\$ 6,726	\$ 49,890	\$ 1,899	\$ 59,177
Security Services	\$ 432	\$ 0	\$ 5,813					\$ 6,245	\$ 2,039,505	\$ 11,524	\$ 1,981,296
Facility Operations	\$ 157,232	\$ 25,202						\$ 182,434	\$ 752,188	\$ 92,714	\$ 931,449
Utilities	\$ 1,087							\$ 1,087	\$ 8,500	\$ 950	\$ 7,200
Contracted Services	\$ 1,003,405	\$ 99,345	\$ 0					\$ 1,102,750	\$ 7,139,389	\$ 1,026,576	\$ 8,041,082
Consulting and Professional Services	\$ 26,142	\$ 3,195						\$ 29,336	\$ 1,480,376	\$ 28,206	\$ 1,452,377
Information Technology	\$ 311,221	\$ 83,987						\$ 395,207	\$ 2,399,582	\$ 425,986	\$ 2,647,133
Major Equipment									\$ 20,000		\$ 60,900
Other Items of Expense	\$ 1,577							\$ 1,577	\$ 20,000	\$ 2,446	\$ 20,000
	\$ 1,704,127	\$ 251,966	\$ 6,244					\$ 1,962,336	\$ 15,957,724	\$ 1,776,003	\$ 17,140,357
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,168							\$ 28,168	\$ 530,000	\$ 3,796	\$ 530,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 1	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 13,377	\$ 3,575						\$ 16,952		\$ 7,021	
	\$ 41,545	\$ 3,575						\$ 45,120	\$ 530,001	\$ 10,817	\$ 530,000
Total Expenditures	\$ 9,919,721	\$ 1,166,216	\$ 6,244					\$ 11,092,181	\$ 58,798,970	\$ 11,599,153	\$ 59,580,135
Excess (Deficit) of Revenues Over Expenditures	\$ 8,961,802	\$(144,344)	\$(45,009)					\$ 8,772,449	\$ 479,765	\$ 7,601,157	\$(1,623,635)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 409,394	\$ 232,681	\$ 0					\$ 642,075	\$ 642,075	\$ 1,747,749	\$ 1,747,749
Ending Balance (Deficit)	\$ 9,371,196	\$ 88,337	\$(45,009)					\$ 9,414,524	\$ 1,121,840	\$ 9,348,906	\$ 124,114

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 3,112,871	\$ 205,950				\$ (121)	\$ 3,318,699	\$ 15,846,523	\$ 3,301,352	\$ 16,624,430
Traffic & Other Infractions	\$ 259,833	\$ 100,696					\$ 360,529	\$ 2,342,156	\$ 383,377	\$ 2,573,608
Other Criminal Cases	\$ 15,048	\$ 0					\$ 15,048	\$ 2,083,889	\$ 56,957	\$ 2,917,389
Civil	\$ 373,568	\$ 2,820					\$ 376,389	\$ 1,778,231	\$ 394,588	\$ 1,913,233
Family & Children Services	\$ 1,040,634	\$ 10,503				\$ 0	\$ 1,051,137	\$ 5,247,883	\$ 1,209,311	\$ 5,498,122
Probate, Guardianship & Mental Health Services	\$ 78,077						\$ 78,077	\$ 332,578	\$ 103,210	\$ 607,241
Juvenile Dependency Services	\$ 8,651	\$ 544,712					\$ 553,363	\$ 1,719,409	\$ 607,885	\$ 1,894,650
Juvenile Delinquency Services	\$ 18,691	\$ 1,004					\$ 19,695	\$ 134,364	\$ 24,032	\$ 158,026
Other Court Operations	\$ 609,408	\$ 88,816					\$ 698,224	\$ 3,626,149	\$ 733,360	\$ 4,185,231
Court Interpreters	\$ 244,745	\$ 278,424					\$ 523,169	\$ 2,331,995	\$ 436,531	\$ 2,411,645
Jury Services	\$ 88,662	\$ 27,281	\$ 28,168			\$ 678	\$ 144,790	\$ 1,160,265	\$ 117,361	\$ 1,214,136
Security		\$ 6,245					\$ 6,245	\$ 2,031,352	\$ 11,524	\$ 1,973,059
Trial Court Operations Program	\$ 5,850,188	\$ 1,266,452	\$ 28,168			\$ 557	\$ 7,145,365	\$ 38,634,794	\$ 7,379,487	\$ 41,970,769
Enhanced Collections	\$ 910,675	\$ 166,632				\$ 3,575	\$ 1,080,882	\$ 6,475,045	\$ 1,477,911	\$ 7,103,490
Other Non-Court Operations										
Non-Court Operations Program	\$ 910,675	\$ 166,632				\$ 3,575	\$ 1,080,882	\$ 6,475,045	\$ 1,477,911	\$ 7,103,490
Executive Office	\$ 386,334	\$ 2,149					\$ 388,484	\$ 1,804,316	\$ 391,157	\$ 1,798,778
Fiscal Services	\$ 579,627	\$ 26,677				\$ 12,820	\$ 619,123	\$ 3,077,304	\$ 582,478	\$ 3,530,131
Human Resources	\$ 827,332	\$ 18,024					\$ 845,356	\$ 1,487,720	\$ 808,957	\$ 1,681,917
Business & Facilities Services	\$ 91,941	\$ 123,472					\$ 215,414	\$ 3,224,267	\$ 200,932	\$ (981,619)
Information Technology	\$ 438,627	\$ 358,930					\$ 797,557	\$ 4,095,524	\$ 758,231	\$ 4,476,668
Court Administration Program	\$ 2,323,862	\$ 529,252				\$ 12,820	\$ 2,865,934	\$ 13,689,131	\$ 2,741,755	\$ 10,505,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,084,724	\$ 1,962,336	\$ 28,168			\$ 16,952	\$ 11,092,181	\$ 58,798,970	\$ 11,599,153	\$ 59,580,135