

**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.

*Brenda M. Cormick*

04/25/2022

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Signature of Presiding Judge or Court Executive

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Date

Ventura

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Court

FY2021-Q3

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Fiscal Year and Ending Quarter

*J. Rubalson*

04/25/2022

*Richard Cabral*

04/25/2022

*Robert...*

04/25/2022

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

Court

FY2021-Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Ventura

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Court

FY2021-Q3

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	367.05	340.81	338.81	333.93	

<sup>1</sup> 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 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						
<b>ASSETS</b>									
Operations	\$ (1,073,771)	\$ 1,023,538	\$ (33,415)				\$ 112,119	\$ 28,471	\$ (556,436)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 83,207	\$ 83,207	\$ 121,757
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (307,858)	\$ (307,858)	\$ (15,000)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,700						\$ 8,750	\$ 9,350
Cash with County	\$ 288,353	\$ 46,561					\$ 8,045,181	\$ 8,380,095	\$ 8,049,703
Cash Outside of the JCC									
Cash Equivalents	\$ 7,643,558						\$ 8,201,754	\$ 15,845,312	\$ 48,732,088
Total Cash and Cash Equivalents	\$ 6,865,190	\$ 1,071,799	\$ (33,415)				\$ 16,134,403	\$ 24,037,976	\$ 56,341,462
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	\$ 316,193	\$ 4,698					\$ 321,891	\$ 433,746
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 502,481
Trust Due To/From							\$ 15,189	\$ 15,189	\$ 21,652
Distribution Due To/From							\$ 1,194	\$ 1,194	\$ 603
Civil Filing Fee Due To/From									
General Due To/From	\$ 42							\$ 42	\$ 31
Total Receivables	\$ 1,042	\$ 316,193	\$ 4,698				\$ 16,383	\$ 338,316	\$ 958,513
Prepaid Expenses - General	\$ 0							\$ 0	\$ 3,638
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 3,638
Other Assets									
Total Other Assets									
Total Assets	\$ 6,866,233	\$ 1,387,992	\$ (28,718)				\$ 16,150,786	\$ 24,376,293	\$ 57,303,612
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 873	\$ 7,670	\$ 0				\$ 0	\$ 8,543	\$ 27,058
Due to Other Funds	\$ 40	\$ 0	\$ 0				\$ 16,385	\$ 16,425	\$ 22,286
Due to Other Courts									
Due to State	\$ 0	\$ 0					\$ 388,909	\$ 388,909	\$ 0
TC145 Liability							\$ 932,057	\$ 932,057	\$ 1,085,201
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 388,909
AB145 Due to Other Government Agency							\$ 748,215	\$ 748,215	\$ 783,953
Due to Other Public Agencies									
Sales and Use Tax	\$ 8							\$ 8	\$ 44
Interest							\$ 706	\$ 706	\$ 928
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 138							\$ 138	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,058	\$ 7,670	\$ 0				\$ 2,086,272	\$ 2,095,001	\$ 2,308,379
Civil							\$ 5,877,180	\$ 5,877,180	\$ 41,205,066
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,045,181	\$ 8,045,181	\$ 7,714,040
Trust Interest Payable							\$ 88,803	\$ 88,803	\$ 274,474
Miscellaneous Trust									
Total Trust Deposits							\$ 14,011,164	\$ 14,011,164	\$ 49,193,580
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 3,076							\$ 3,076	\$ (3,459)
Deferred Compensation Payable									
Deductions Payable	\$ 20,318	\$ 669						\$ 20,987	
Payroll Clearing									
Total Payroll Liabilities	\$ 23,394	\$ 669						\$ 24,063	\$ (3,459)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 69,667	\$ 0					\$ 53,350	\$ 123,017	\$ 174,799
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 69,667	\$ 0	\$ 0				\$ 53,350	\$ 123,017	\$ 174,799
Total Liabilities	\$ 94,119	\$ 8,339	\$ 0				\$ 16,150,786	\$ 16,253,244	\$ 51,673,298
Total Fund Balance	\$ 6,772,114	\$ 1,379,653	\$ (28,718)					\$ 8,123,049	\$ 5,630,314
Total Liabilities and Fund Balance	\$ 6,866,233	\$ 1,387,992	\$ (28,718)				\$ 16,150,786	\$ 24,376,293	\$ 57,303,612

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 2021/22								2020/21			
	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		Grant									
	Non-Grant	Grant										
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 33,975,511	\$ 169,942						\$ 34,145,453	\$ 43,879,438	\$ 32,317,671	\$ 37,715,338	
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 107,000	\$ (450)	\$ 108,465	
Judges' Compensation (0150019)												
Court Interpreter (0150037)	\$ 1,522,307							\$ 1,522,307	\$ 2,080,409	\$ 1,508,702	\$ 2,071,100	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 1,768,429	\$ 1,129,811						\$ 2,898,240	\$ 5,056,920	\$ 3,904,273	\$ 6,073,382	
Other Miscellaneous	\$ 968,752	\$ 1,390,308						\$ 2,359,060	\$ 2,359,008	\$ 968,752	\$ 968,752	
	\$ 38,234,999	\$ 2,690,061						\$ 40,925,060	\$ 53,482,775	\$ 38,698,948	\$ 46,937,037	
Grants												
AB 1058 Commissioner/Facilitator			\$ 429,889					\$ 429,889	\$ 897,130	\$ 502,791	\$ 793,727	
Other Judicial Council Grants			\$ 48,771					\$ 48,771	\$ 35,000	\$ 406,767	\$ 666,854	
Non-Judicial Council Grants			\$ 9,734					\$ 9,734	\$ 16,300	\$ 15,577	\$ 16,325	
			\$ 488,395					\$ 488,395	\$ 948,430	\$ 925,135	\$ 1,476,906	
Other Financing Sources												
Interest Income	\$ 9,750	\$ 0						\$ 9,750	\$ 25,000	\$ 24,182	\$ 45,000	
Investment Income												
Donations												
Local Fees	\$ 75,151	\$ 631,028						\$ 706,179	\$ 1,444,426	\$ 563,839	\$ 1,231,100	
Non-Fee Revenues										\$ 0		
Enhanced Collections		\$ 3,183,439						\$ 3,183,439	\$ 6,010,000	\$ 2,472,193	\$ 8,069,000	
Escheatment										\$ 7,704		
Prior Year Revenue	\$ 77,799	\$ (132)	\$ 0					\$ 77,667		\$ 136,293		
County Program - Restricted												
Reimbursement Other	\$ 19,463							\$ 19,463	\$ 95,000	\$ 90,110	\$ 182,500	
Sale of Fixed Assets												
Other Miscellaneous	\$ 5,144							\$ 5,144	\$ 15,000	\$ 5,833	\$ 14,957	
	\$ 187,307	\$ 3,814,336	\$ 0					\$ 4,001,642	\$ 7,589,426	\$ 3,300,154	\$ 9,542,557	
<b>Total Revenues</b>	<b>\$ 38,422,306</b>	<b>\$ 6,504,397</b>	<b>\$ 488,394</b>					<b>\$ 45,415,097</b>	<b>\$ 62,020,630</b>	<b>\$ 42,924,238</b>	<b>\$ 57,956,500</b>	
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 16,708,748	\$ 2,351,807	\$ 264,375					\$ 19,324,930	\$ 28,042,362	\$ 18,868,913	\$ 25,972,512	
Temp Help	\$ 71,631							\$ 71,631	\$ 118,294	\$ 60,002	\$ 118,294	
Overtime	\$ 6,974	\$ 197						\$ 7,171	\$ 26,600	\$ 2,891	\$ 33,500	
Staff Benefits	\$ 8,368,216	\$ 1,229,991	\$ 130,287					\$ 9,728,495	\$ 14,537,947	\$ 10,127,002	\$ 15,785,472	
	\$ 25,155,569	\$ 3,581,995	\$ 394,662					\$ 29,132,226	\$ 42,725,203	\$ 29,058,807	\$ 41,909,778	
Operating Expenses and Equipment												
General Expense	\$ 411,891	\$ 6,757	\$ 27,943					\$ 446,590	\$ 878,999	\$ 425,892	\$ 755,843	
Printing	\$ 77,676	\$ 8,793						\$ 86,469	\$ 256,900	\$ 135,126	\$ 279,700	
Telecommunications	\$ 47,470	\$ 106,302						\$ 153,771	\$ 277,595	\$ 141,459	\$ 265,700	
Postage	\$ 127,741	\$ 7,489						\$ 135,230	\$ 549,400	\$ 279,644	\$ 605,000	
Insurance	\$ 27,734							\$ 27,734	\$ 28,500	\$ 25,732	\$ 23,500	
In-State Travel	\$ 1,993							\$ 1,993	\$ 42,900	\$ 406	\$ 10,000	
Out-of-State Travel	\$ 2,897							\$ 2,897	\$ 14,000			
Training	\$ 29,380	\$ 2,410						\$ 31,790	\$ 49,890	\$ 22,175	\$ 59,177	
Security Services	\$ 980,250	\$ 4,732	\$ 27,290					\$ 1,012,272	\$ 2,039,505	\$ 1,324,313	\$ 1,981,296	
Facility Operations	\$ 393,092	\$ 56,001						\$ 449,093	\$ 752,188	\$ 568,975	\$ 931,449	
Utilities	\$ 4,967							\$ 4,967	\$ 8,500	\$ 4,250	\$ 7,200	
Contracted Services	\$ 3,228,062	\$ 1,319,046	\$ 0					\$ 4,547,108	\$ 8,779,707	\$ 4,737,123	\$ 8,041,082	
Consulting and Professional Services	\$ 870,824	\$ 22,393						\$ 893,217	\$ 1,480,376	\$ 976,636	\$ 1,452,377	
Information Technology	\$ 678,818	\$ 236,866	\$ 659					\$ 916,343	\$ 2,399,582	\$ 1,241,331	\$ 2,647,133	
Major Equipment	\$ 11,159							\$ 11,159	\$ 20,000	\$ 45,289	\$ 60,900	
Other Items of Expense	\$ 12,327							\$ 12,327	\$ 20,000	\$ 11,056	\$ 20,000	
	\$ 6,906,278	\$ 1,770,788	\$ 55,892					\$ 8,732,958	\$ 17,598,042	\$ 9,939,408	\$ 17,140,357	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 95,637							\$ 95,637	\$ 530,000	\$ 35,429	\$ 530,000	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (66,559)		\$ 66,559					\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (31,340)	\$ 4,642	\$ 0					\$ (26,698)		\$ 8,029		
	\$ (2,261)	\$ 4,642	\$ 66,558					\$ 68,939	\$ 530,001	\$ 43,458	\$ 530,000	
<b>Total Expenditures</b>	<b>\$ 32,059,586</b>	<b>\$ 5,357,425</b>	<b>\$ 517,112</b>					<b>\$ 37,934,124</b>	<b>\$ 60,853,246</b>	<b>\$ 39,041,672</b>	<b>\$ 59,580,135</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,362,720	\$ 1,146,971	\$ (28,718)					\$ 7,480,973	\$ 1,167,385	\$ 3,882,565	\$ (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)	\$ 6,772,114	\$ 1,379,653	\$ (28,718)					\$ 8,123,049	\$ 1,809,460	\$ 5,630,314	\$ 124,114	

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

For the month ended March

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 10,280,709	\$ 651,659			\$ 23,971	\$ 281	\$ 10,956,620	\$ 16,745,375	\$ 10,363,688	\$ 16,624,430
Traffic & Other Infractions	\$ 978,176	\$ 334,442					\$ 1,312,619	\$ 2,260,654	\$ 1,362,322	\$ 2,573,608
Other Criminal Cases	\$ 50,978	\$ 918,723					\$ 969,701	\$ 3,474,197	\$ 1,360,066	\$ 2,917,389
Civil	\$ 1,234,592	\$ 18,212					\$ 1,252,804	\$ 1,785,170	\$ 1,251,821	\$ 1,913,233
Family & Children Services	\$ 3,609,506	\$ 52,973			\$ 42,588	\$ 0	\$ 3,705,066	\$ 5,293,663	\$ 3,784,402	\$ 5,498,122
Probate, Guardianship & Mental Health Services	\$ 265,351	\$ 305					\$ 265,655	\$ 336,197	\$ 339,235	\$ 607,241
Juvenile Dependency Services	\$ 41,588	\$ 1,390,194				\$ (903)	\$ 1,430,879	\$ 1,719,409	\$ 1,560,122	\$ 1,894,650
Juvenile Delinquency Services	\$ 101,137	\$ 1,420					\$ 102,557	\$ 134,364	\$ 93,425	\$ 158,026
Other Court Operations	\$ 1,876,730	\$ 246,358			\$ 0		\$ 2,123,088	\$ 3,663,114	\$ 2,304,771	\$ 4,185,231
Court Interpreters	\$ 806,848	\$ 831,437					\$ 1,638,285	\$ 2,359,737	\$ 1,382,586	\$ 2,411,645
Jury Services	\$ 339,787	\$ 112,630	\$ 95,637			\$ 678	\$ 548,732	\$ 1,162,890	\$ 381,092	\$ 1,214,136
Security		\$ 1,097,503					\$ 1,097,503	\$ 2,031,352	\$ 1,338,058	\$ 1,973,059
Trial Court Operations Program	\$ 19,585,402	\$ 5,655,856	\$ 95,637		\$ 66,559	\$ 56	\$ 25,403,510	\$ 40,966,121	\$ 25,521,589	\$ 41,970,769
Enhanced Collections	\$ 3,375,535	\$ 504,860				\$ 4,642	\$ 3,885,038	\$ 6,506,245	\$ 4,693,413	\$ 7,103,490
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,375,535	\$ 504,860				\$ 4,642	\$ 3,885,038	\$ 6,506,245	\$ 4,693,413	\$ 7,103,490
Executive Office	\$ 1,306,132	\$ 19,389					\$ 1,325,520	\$ 1,898,178	\$ 1,275,407	\$ 1,798,778
Fiscal Services	\$ 1,694,134	\$ 593,117				\$ 12,820	\$ 2,300,071	\$ 3,106,197	\$ 2,233,833	\$ 3,530,131
Human Resources	\$ 1,261,956	\$ 63,903				\$ (92)	\$ 1,325,767	\$ 1,525,066	\$ 1,241,623	\$ 1,681,917
Business & Facilities Services	\$ 366,244	\$ 1,136,775			\$ (66,559)	\$ (364)	\$ 1,436,097	\$ 2,731,636	\$ 1,620,142	\$ (981,619)
Information Technology	\$ 1,542,823	\$ 759,058				\$ (43,760)	\$ 2,258,121	\$ 4,119,803	\$ 2,455,665	\$ 4,476,668
Court Administration Program	\$ 6,171,289	\$ 2,572,241			\$ (66,559)	\$ (31,396)	\$ 8,645,575	\$ 13,380,880	\$ 8,826,670	\$ 10,505,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 29,132,226	\$ 8,732,958	\$ 95,637		\$ 0	\$ (26,698)	\$ 37,934,124	\$ 60,853,246	\$ 39,041,672	\$ 59,580,135