

**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.

*Michael D. Planet*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*2/3/20*

\_\_\_\_\_  
Date

Ventura

\_\_\_\_\_  
Court

2019-2nd Qtr

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

*OK  
RS  
1/31/20*      *OK  
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1/31/20*

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

Court

2019-2nd Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Ventura  


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Court  
2019-2nd Qtr  


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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)	428.40	390.65	384.55		

<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 December									
Fiscal Year 2019/20									2018/19
	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	\$ 958,280	\$ (1,110,990)	\$ 45,187				\$ 141,063	\$ 33,540	\$ (953,016)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 107,307	\$ 107,307	\$ 97,302
Civil Filing Fees							\$ 30,349	\$ 30,349	\$ 0
Trust							\$ (16,601)	\$ (16,601)	\$ (9,436)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,350							\$ 9,350	\$ 9,050
Cash with County	\$ 1,716,121	\$ 275,457					\$ 9,691,449	\$ 11,683,027	\$ 12,189,694
Cash Outside of the JCC									
Cash Equivalents	\$ 11,322,221						\$ 42,953,974	\$ 54,276,195	\$ 14,680,971
Total Cash and Cash Equivalents	\$ 14,005,972	\$ (835,533)	\$ 45,187				\$ 52,907,541	\$ 66,123,167	\$ 26,014,565
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	\$ 53,857
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 426,097					\$ 426,097	\$ 350,548
Trust Due To/From							\$ 66,754	\$ 66,754	\$ 33,150
Distribution Due To/From							\$ 155	\$ 155	\$ 2,008
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,844							\$ 5,844	\$ 19,791
Total Receivables	\$ 6,844	\$ 0	\$ 426,097				\$ 114,701	\$ 547,642	\$ 459,353
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 14,012,816	\$ (835,533)	\$ 471,284				\$ 53,022,241	\$ 66,670,809	\$ 26,473,918
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,252	\$ 64	\$ 0				\$ 0	\$ 6,316	\$ 61,533
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 72,747	\$ 72,752	\$ 54,948
Due to Other Courts									
Due to State		\$ 0						\$ 0	\$ 950,002
TC145 Liability							\$ 926,675	\$ 926,675	\$ 1,807,553
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 313,083	\$ 313,083	\$ 672,010
AB145 Due to Other Government Agency							\$ 718,301	\$ 718,301	\$ 328
Due to Other Public Agencies								\$ 71	\$ 11,583
Sales and Use Tax	\$ 71	\$ 0	\$ 0				\$ 48,671	\$ 48,671	\$ 5,910
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,328	\$ 64	\$ 0				\$ 2,079,476	\$ 2,085,868	\$ 13,296,908
Civil							\$ 41,117,861	\$ 41,117,861	\$ 10,213,200
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,691,449	\$ 9,691,449	\$ 58,626
Trust Interest Payable							\$ 94,243	\$ 94,243	
Miscellaneous Trust									
Total Trust Deposits							\$ 50,903,553	\$ 50,903,553	\$ 0
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 12,028							\$ 12,028	\$ 5,910
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 12,028	\$ 0						\$ 12,028	\$ 5,910
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 83,177						\$ 39,212	\$ 122,388	\$ 0
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 83,177		\$ 0				\$ 39,212	\$ 122,388	\$ 123,966
Total Liabilities	\$ 101,532	\$ 64	\$ 0				\$ 53,022,241	\$ 53,123,838	\$ 16,984,741
Total Fund Balance	\$ 13,911,284	\$ (835,597)	\$ 471,284					\$ 13,546,971	\$ 9,489,177
Total Liabilities and Fund Balance	\$ 14,012,816	\$ (835,533)	\$ 471,284				\$ 53,022,241	\$ 66,670,809	\$ 26,473,918

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 December											
Fiscal Year 2019/20											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 27,534,154	\$ 105,775					\$ 27,639,929	\$ 40,091,054	\$ 24,451,897	\$ 39,193,495	
Improvement and Modernization Fund	\$ 86,170						\$ 86,170	\$ 216,930		\$ 123,865	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 764,890						\$ 764,890	\$ 2,208,400	\$ 801,254	\$ 1,933,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,980,369						\$ 2,980,369	\$ 3,743,803	\$ 1,389,182	\$ 4,750,028	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,753	\$ 968,752	\$ 968,753	
	\$ 32,334,335	\$ 105,775					\$ 32,440,110	\$ 47,228,940	\$ 27,511,085	\$ 46,969,241	
Grants											
AB 1058 Commissioner/Facilitator			\$ 331,196				\$ 331,196	\$ 929,627	\$ 259,556	\$ 1,097,930	
Other Judicial Council Grants			\$ 676,367				\$ 676,367	\$ 704,467	\$ 373,032	\$ 412,673	
Non-Judicial Council Grants			\$ 6,850				\$ 6,850	\$ 16,325	\$ 5,064	\$ 16,325	
			\$ 1,014,413				\$ 1,014,413	\$ 1,650,419	\$ 637,653	\$ 1,526,928	
Other Financing Sources											
Interest Income	\$ 67,304	\$ 0					\$ 67,304	\$ 125,000	\$ 66,896	\$ 200,000	
Investment Income											
Donations											
Local Fees	\$ 184,679	\$ 251,853					\$ 436,532	\$ 1,234,900	\$ 449,475	\$ 1,284,225	
Non-Fee Revenues	\$ (22,975)	\$ 0					\$ (22,975)	\$ 81,900	\$ 0	\$ 0	
Enhanced Collections		\$ 2,513,828					\$ 2,513,828	\$ 9,834,100	\$ 2,497,405	\$ 7,815,425	
Escheatment											
Prior Year Revenue	\$ 6,364	\$ 874					\$ 7,238		\$ 10,183		
County Program - Restricted											
Reimbursement Other	\$ 35,022						\$ 35,022	\$ 95,000	\$ 35,085	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,936						\$ 1,936	\$ 15,000	\$ 3,051	\$ 15,000	
	\$ 272,331	\$ 2,766,554					\$ 3,038,884	\$ 11,385,900	\$ 3,062,094	\$ 9,409,650	
<b>Total Revenues</b>	<b>\$ 32,606,665</b>	<b>\$ 2,872,329</b>	<b>\$ 1,014,413</b>				<b>\$ 36,493,407</b>	<b>\$ 60,265,258</b>	<b>\$ 31,310,831</b>	<b>\$ 57,905,819</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 10,962,803	\$ 1,931,762	\$ 277,901				\$ 13,172,465	\$ 29,961,559	\$ 12,284,839	\$ 28,195,901	
Temp Help	\$ 31,862						\$ 31,862	\$ 126,356	\$ 22,331	\$ 86,036	
Overtime	\$ 8,107	\$ 11,172					\$ 19,279	\$ 51,000	\$ 16,406	\$ 39,500	
Staff Benefits	\$ 5,780,415	\$ 1,069,299	\$ 138,223				\$ 6,987,937	\$ 18,836,758	\$ 6,513,912	\$ 15,399,472	
	\$ 16,783,187	\$ 3,012,232	\$ 416,124				\$ 20,211,543	\$ 46,975,673	\$ 18,837,488	\$ 43,720,909	
Operating Expenses and Equipment											
General Expense	\$ 497,222	\$ 17,767	\$ 3,392				\$ 518,382	\$ 1,735,550	\$ 606,150	\$ 1,661,470	
Printing	\$ 52,009	\$ 20,223	\$ 2,253				\$ 74,486	\$ 310,800	\$ 86,391	\$ 299,048	
Telecommunications	\$ 20,631	\$ 90,764					\$ 111,396	\$ 262,800	\$ 81,230	\$ 215,900	
Postage	\$ 146,745	\$ 34,438					\$ 181,183	\$ 722,300	\$ 221,156	\$ 686,000	
Insurance	\$ 20,923						\$ 20,923	\$ 23,500	\$ 14,633	\$ 23,000	
In-State Travel	\$ 25,483	\$ 2,594	\$ 3,076				\$ 31,152	\$ 73,516	\$ 29,455	\$ 61,100	
Out-of-State Travel	\$ 5,636						\$ 5,636	\$ 18,250	\$ 6,699	\$ 18,000	
Training	\$ 14,998	\$ 3,310	\$ 910				\$ 19,215	\$ 152,936	\$ 39,339	\$ 147,910	
Security Services	\$ 775,852	\$ 3,335	\$ 35,245				\$ 814,431	\$ 1,984,025	\$ 732,277	\$ 1,763,329	
Facility Operations	\$ 117,628	\$ 28,410					\$ 146,036	\$ 1,174,099	\$ 38,028	\$ 795,418	
Utilities	\$ 4,482						\$ 4,482	\$ 5,500	\$ 2,246	\$ 6,500	
Contracted Services	\$ 2,445,124	\$ 327,070	\$ 184				\$ 2,772,377	\$ 5,794,810	\$ 2,669,607	\$ 5,454,631	
Consulting and Professional Services	\$ 564,319	\$ 16,138					\$ 580,457	\$ 1,514,312	\$ 602,998	\$ 1,322,500	
Information Technology	\$ 605,465	\$ 254,558	\$ 1,923				\$ 861,946	\$ 2,013,254	\$ 470,219	\$ 2,638,838	
Major Equipment		\$ 20,976					\$ 20,976	\$ 40,000		\$ 40,000	
Other Items of Expense	\$ 6,612						\$ 6,612	\$ 18,000	\$ 4,605	\$ 20,000	
	\$ 5,303,125	\$ 819,583	\$ 46,993				\$ 6,169,691	\$ 15,843,652	\$ 5,605,023	\$ 15,163,644	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 201,466						\$ 201,466	\$ 530,000	\$ 220,446	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (80,022)		\$ 80,022				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,969)						\$ (3,969)		\$ 6,260		
	\$ 117,475		\$ 80,022				\$ 197,497	\$ 530,000	\$ 226,707	\$ 530,000	
<b>Total Expenditures</b>	<b>\$ 22,203,787</b>	<b>\$ 3,831,816</b>	<b>\$ 543,128</b>				<b>\$ 26,578,732</b>	<b>\$ 63,349,325</b>	<b>\$ 24,669,217</b>	<b>\$ 59,414,553</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,402,878	\$ (959,487)	\$ 471,284				\$ 9,914,675	\$ (3,084,066)	\$ 6,641,614	\$ (1,508,734)	
Operating Transfers In (Out)	\$ (17,026)	\$ 17,026					\$ 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)	\$ 13,911,284	\$ (835,597)	\$ 471,284				\$ 13,546,971	\$ 548,230	\$ 9,489,177	\$ 1,335,829	

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,780,911	\$ 408,606			\$ 19,393	\$ 812	\$ 7,209,721	\$ 16,761,771	\$ 6,663,350	\$ 16,281,143
Traffic & Other Infractions	\$ 622,461	\$ 345,575					\$ 968,036	\$ 2,303,337	\$ 966,124	\$ 2,193,774
Other Criminal Cases	\$ 27,324	\$ 6,658					\$ 33,982	\$ 63,569	\$ 29,976	\$ 138,971
Civil	\$ 866,277	\$ 17,038					\$ 883,315	\$ 2,109,574	\$ 913,291	\$ 2,015,644
Family & Children Services	\$ 2,297,044	\$ 117,314			\$ 32,901	\$ (16)	\$ 2,447,244	\$ 5,847,836	\$ 2,143,673	\$ 5,256,311
Probate, Guardianship & Mental Health Services	\$ 265,565	\$ 3,059					\$ 268,624	\$ 645,711	\$ 290,067	\$ 637,711
Juvenile Dependency Services	\$ 27,123	\$ 1,191,929					\$ 1,219,052	\$ 2,158,511	\$ 1,135,354	\$ 1,926,403
Juvenile Delinquency Services	\$ 54,579	\$ 529					\$ 55,107	\$ 167,750	\$ 67,215	\$ 161,425
Other Court Operations	\$ 1,502,904	\$ 70,212					\$ 1,573,116	\$ 4,487,357	\$ 1,591,135	\$ 3,973,477
Court Interpreters	\$ 455,070	\$ 601,655					\$ 1,056,725	\$ 2,164,662	\$ 994,585	\$ 2,075,730
Jury Services	\$ 214,128	\$ 84,853	\$ 201,466				\$ 500,447	\$ 1,268,200	\$ 529,593	\$ 1,293,829
Security		\$ 825,238					\$ 825,238	\$ 2,091,725	\$ 766,304	\$ 1,858,029
Trial Court Operations Program	\$ 13,113,385	\$ 3,672,666	\$ 201,466		\$ 52,294	\$ 796	\$ 17,040,608	\$ 40,070,003	\$ 16,090,668	\$ 37,812,446
Enhanced Collections	\$ 2,807,818	\$ 588,950					\$ 3,396,768	\$ 9,886,864	\$ 3,499,012	\$ 8,804,225
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,807,818	\$ 588,950					\$ 3,396,768	\$ 9,886,864	\$ 3,499,012	\$ 8,804,225
Executive Office	\$ 867,728	\$ 10,543					\$ 878,271	\$ 1,790,445	\$ 840,538	\$ 1,677,611
Fiscal Services	\$ 1,086,422	\$ 353,446					\$ 1,439,867	\$ 3,330,447	\$ 1,193,252	\$ 2,753,730
Human Resources	\$ 653,959	\$ 35,100					\$ 689,059	\$ 1,479,845	\$ 670,884	\$ 1,391,369
Business & Facilities Services	\$ 184,530	\$ 919,044			\$ (52,294)		\$ 1,051,280	\$ 2,638,618	\$ 871,201	\$ 1,878,098
Information Technology	\$ 1,497,702	\$ 589,943				\$ (4,766)	\$ 2,082,879	\$ 4,153,104	\$ 1,503,662	\$ 5,097,073
Court Administration Program	\$ 4,290,340	\$ 1,908,075			\$ (52,294)	\$ (4,766)	\$ 6,141,356	\$ 13,392,458	\$ 5,079,537	\$ 12,797,882
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,211,543	\$ 6,169,691	\$ 201,466		\$ 0	\$ (3,969)	\$ 26,578,732	\$ 63,349,325	\$ 24,669,217	\$ 59,414,553