

## 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.



Acting CEO

04/27/2021

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Signature of Presiding Judge or Court Executive

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Date

Ventura

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Court

FY2020 - Q3

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Fiscal Year and Ending Quarter



04/27/2021



04/27/2021

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

Court

FY2020 - 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

FY2020 - Q3

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
		Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	410.40	372.80	366.69	343.90	

<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 2020/21							2019/20	
	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							
<b>ASSETS</b>									
Operations	\$ 1,608,365	\$ (1,590,651)	\$ (787,714)				\$ 213,564	\$ (556,436)	\$ 454,975
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 121,757	\$ 121,757	\$ 5,136
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (15,000)	\$ (15,000)	\$ (44,363)
Credit Card									\$ 0
Cash on Hand	\$ 7,050	\$ 2,300						\$ 9,350	\$ 9,350
Cash with County	\$ 321,318	\$ 14,345					\$ 7,714,040	\$ 8,049,703	\$ 9,980,923
Cash Outside of the JCC									
Cash Equivalents	\$ 5,262,082						\$ 43,470,006	\$ 48,732,088	\$ 50,142,593
<b>Total Cash and Cash Equivalents</b>	<b>\$ 7,198,815</b>	<b>\$ (1,574,006)</b>	<b>\$ (787,714)</b>				<b>\$ 51,504,367</b>	<b>\$ 56,341,462</b>	<b>\$ 60,548,614</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 432,746	\$ 0					\$ 433,746	\$ 48,793
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 502,481					\$ 502,481	\$ 220,088
Trust Due To/From							\$ 21,652	\$ 21,652	\$ 2,526
Distribution Due To/From							\$ 603	\$ 603	\$ 1,023
Civil Filing Fee Due To/From									
General Due To/From	\$ 31							\$ 31	\$ 7,786
<b>Total Receivables</b>	<b>\$ 1,031</b>	<b>\$ 432,746</b>	<b>\$ 502,481</b>				<b>\$ 22,255</b>	<b>\$ 958,513</b>	<b>\$ 280,216</b>
Prepaid Expenses - General	\$ 3,638							\$ 3,638	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 3,638</b>							<b>\$ 3,638</b>	
Other Assets									\$ 0
<b>Total Other Assets</b>									<b>\$ 0</b>
<b>Total Assets</b>	<b>\$ 7,203,485</b>	<b>\$ (1,141,260)</b>	<b>\$ (285,233)</b>				<b>\$ 51,526,621</b>	<b>\$ 57,303,612</b>	<b>\$ 60,828,829</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 23,511	\$ 3,547	\$ 0				\$ 0	\$ 27,058	\$ 5,306
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 22,286	\$ 22,286	\$ 11,335
Due to Other Courts									
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,085,201	\$ 1,085,201	\$ 982,789
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 388,909	\$ 388,909	\$ 388,909
AB145 Due to Other Government Agency							\$ 783,953	\$ 783,953	\$ 398,380
Due to Other Public Agencies									
Sales and Use Tax	\$ 44							\$ 44	\$ 136
Interest							\$ 928	\$ 928	\$ 25,686
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 23,555</b>	<b>\$ 3,547</b>	<b>\$ 0</b>				<b>\$ 2,281,277</b>	<b>\$ 2,308,379</b>	<b>\$ 1,812,541</b>
Civil							\$ 41,205,066	\$ 41,205,066	\$ 41,032,630
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,714,040	\$ 7,714,040	\$ 9,691,449
Trust Interest Payable							\$ 274,474	\$ 274,474	\$ 236,607
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 49,193,580</b>	<b>\$ 49,193,580</b>	<b>\$ 50,960,686</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (3,459)							\$ (3,459)	\$ (1,440)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (3,459)</b>	<b>\$ 0</b>						<b>\$ (3,459)</b>	<b>\$ (1,440)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 123,034	\$ 0					\$ 51,764	\$ 174,799	\$ 114,282
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 123,034</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 51,764</b>	<b>\$ 174,799</b>	<b>\$ 114,282</b>
<b>Total Liabilities</b>	<b>\$ 143,130</b>	<b>\$ 3,547</b>	<b>\$ 0</b>				<b>\$ 51,526,621</b>	<b>\$ 51,673,298</b>	<b>\$ 52,886,070</b>
<b>Total Fund Balance</b>	<b>\$ 7,060,354</b>	<b>\$ (1,144,807)</b>	<b>\$ (285,233)</b>					<b>\$ 5,630,314</b>	<b>\$ 7,942,759</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 7,203,485</b>	<b>\$ (1,141,260)</b>	<b>\$ (285,233)</b>				<b>\$ 51,526,621</b>	<b>\$ 57,303,612</b>	<b>\$ 60,828,829</b>

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 2020/21								2019/20		
	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						
	Non-Grant	Grant				Total					
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 32,145,222	\$ 172,450					\$ 32,317,671	\$ 37,715,338	\$ 33,821,280	\$ 40,091,054	
Improvement and Modernization Fund	\$ (450)						\$ (450)	\$ 108,465	\$ 86,170	\$ 216,930	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,508,702						\$ 1,508,702	\$ 2,071,100	\$ 1,288,853	\$ 2,208,400	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,874,221	\$ 2,030,052					\$ 3,904,273	\$ 6,073,382	\$ 4,149,628	\$ 5,473,803	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,752	\$ 968,752	\$ 968,753	
	\$ 36,496,446	\$ 2,202,502					\$ 38,698,948	\$ 46,937,037	\$ 40,314,683	\$ 48,958,940	
Grants											
AB 1058 Commissioner/Facilitator			\$ 502,791				\$ 502,791	\$ 793,727	\$ 552,449	\$ 929,627	
Other Judicial Council Grants			\$ 406,767				\$ 406,767	\$ 666,854	\$ 676,367	\$ 704,467	
Non-Judicial Council Grants			\$ 15,577				\$ 15,577	\$ 16,325	\$ 12,635	\$ 16,325	
			\$ 925,135				\$ 925,135	\$ 1,476,906	\$ 1,241,451	\$ 1,650,419	
Other Financing Sources											
Interest Income	\$ 24,177	\$ 5					\$ 24,182	\$ 45,000	\$ 150,124	\$ 200,000	
Investment Income											
Donations											
Local Fees	\$ 241,769	\$ 322,069					\$ 563,839	\$ 1,231,100	\$ 639,410	\$ 1,234,900	
Non-Fee Revenues	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 99,800	
Enhanced Collections		\$ 2,472,193					\$ 2,472,193	\$ 8,069,000	\$ 3,971,633	\$ 9,072,000	
Escheatment	\$ 7,704						\$ 7,704	\$ 6,241	\$ 6,241	\$ 6,241	
Prior Year Revenue	\$ 130,379	\$ 5,913	\$ 1				\$ 136,293		\$ (15,737)		
County Program - Restricted											
Reimbursement Other	\$ 90,110						\$ 90,110	\$ 182,500	\$ 53,996	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,833						\$ 5,833	\$ 14,957	\$ 2,541	\$ 15,000	
	\$ 499,973	\$ 2,800,180	\$ 1				\$ 3,300,154	\$ 9,542,557	\$ 4,808,209	\$ 10,716,700	
<b>Total Revenues</b>	\$ 36,996,420	\$ 5,002,682	\$ 925,136				\$ 42,924,238	\$ 57,956,500	\$ 46,364,343	\$ 61,326,059	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 15,679,576	\$ 2,549,527	\$ 639,810				\$ 18,868,913	\$ 25,972,512	\$ 20,742,775	\$ 29,542,059	
Temp Help	\$ 60,002						\$ 60,002	\$ 118,294	\$ 48,718	\$ 126,356	
Overtime	\$ 2,511	\$ 380					\$ 2,891	\$ 33,500	\$ 52,200	\$ 51,000	
Staff Benefits	\$ 8,416,813	\$ 1,385,999	\$ 324,190				\$ 10,127,002	\$ 15,785,472	\$ 11,091,670	\$ 16,586,958	
	\$ 24,158,902	\$ 3,935,906	\$ 963,999				\$ 29,058,807	\$ 41,909,778	\$ 31,935,362	\$ 46,306,373	
Operating Expenses and Equipment											
General Expense	\$ 410,239	\$ 5,229	\$ 10,425				\$ 425,892	\$ 755,843	\$ 823,528	\$ 1,735,550	
Printing	\$ 65,259	\$ 68,549	\$ 1,318				\$ 135,126	\$ 279,700	\$ 112,300	\$ 310,800	
Telecommunications	\$ 47,436	\$ 94,023					\$ 141,459	\$ 265,700	\$ 153,561	\$ 262,800	
Postage	\$ 167,959	\$ 111,685					\$ 279,644	\$ 605,000	\$ 291,748	\$ 722,300	
Insurance	\$ 25,732						\$ 25,732	\$ 23,500	\$ 20,923	\$ 23,500	
In-State Travel	\$ 406						\$ 406	\$ 10,000	\$ 42,351	\$ 73,516	
Out-of-State Travel									\$ 8,842	\$ 18,250	
Training	\$ 17,598	\$ 4,577					\$ 22,175	\$ 59,177	\$ 82,986	\$ 152,936	
Security Services	\$ 1,269,196	\$ 5,464	\$ 49,653				\$ 1,324,313	\$ 1,981,296	\$ 1,006,534	\$ 1,984,025	
Facility Operations	\$ 438,370	\$ 130,605	\$ 0				\$ 568,975	\$ 931,449	\$ 969,807	\$ 1,174,099	
Utilities	\$ 4,250						\$ 4,250	\$ 7,200	\$ 5,967	\$ 5,500	
Contracted Services	\$ 3,050,342	\$ 1,686,589	\$ 192				\$ 4,737,123	\$ 8,041,082	\$ 4,210,301	\$ 7,350,310	
Consulting and Professional Services	\$ 933,043	\$ 43,593					\$ 976,636	\$ 1,452,377	\$ 771,801	\$ 1,514,312	
Information Technology	\$ 855,631	\$ 384,735	\$ 965				\$ 1,241,331	\$ 2,647,133	\$ 1,308,674	\$ 2,042,654	
Major Equipment	\$ 45,289						\$ 45,289	\$ 60,900	\$ 53,604	\$ 61,000	
Other Items of Expense	\$ 11,056						\$ 11,056	\$ 20,000	\$ 7,709	\$ 18,000	
	\$ 7,341,806	\$ 2,535,049	\$ 62,553				\$ 9,939,408	\$ 17,140,357	\$ 9,870,636	\$ 17,449,552	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 35,429						\$ 35,429	\$ 530,000	\$ 259,213	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (185,209)	\$ 1,392	\$ 183,817				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 8,065	\$ (37)	\$ 1				\$ 8,029		\$ (11,331)		
	\$ (141,715)	\$ 1,355	\$ 183,818				\$ 43,458	\$ 530,000	\$ 247,882	\$ 530,000	
<b>Total Expenditures</b>	\$ 31,358,993	\$ 6,472,310	\$ 1,210,370				\$ 39,041,672	\$ 59,580,135	\$ 42,053,880	\$ 64,285,925	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,637,427	\$ (1,469,628)	\$ (285,233)				\$ 3,882,565	\$ (1,623,635)	\$ 4,310,463	\$ (2,959,866)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,422,928	\$ 324,821	\$ 0				\$ 1,747,749	\$ 1,747,749	\$ 3,632,296	\$ 3,632,296	
Ending Balance (Deficit)	\$ 7,060,354	\$ (1,144,807)	\$ (285,233)				\$ 5,630,314	\$ 124,114	\$ 7,942,759	\$ 672,430	

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

	For the month ended March									
	Fiscal Year 2020/21								2019/20	
	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	\$ 9,886,173	\$ 441,020			\$ 34,701	\$ 1,794	\$ 10,363,688	\$ 16,611,051	\$ 11,590,037	\$ 16,761,771
Traffic & Other Infractions	\$ 950,437	\$ 411,844				\$ 40	\$ 1,362,322	\$ 2,572,558	\$ 1,511,998	\$ 2,303,337
Other Criminal Cases	\$ 188,941	\$ 1,169,734			\$ 1,392		\$ 1,360,066	\$ 2,917,308	\$ 423,805	\$ 1,663,569
Civil	\$ 1,232,916	\$ 18,905					\$ 1,251,821	\$ 1,913,315	\$ 1,415,523	\$ 2,109,574
Family & Children Services	\$ 3,626,702	\$ 74,148			\$ 83,406	\$ 146	\$ 3,784,402	\$ 5,464,907	\$ 3,972,018	\$ 5,847,836
Probate, Guardianship & Mental Health Services	\$ 337,939	\$ 1,296					\$ 339,235	\$ 599,258	\$ 399,257	\$ 645,711
Juvenile Dependency Services	\$ 59,815	\$ 1,500,307					\$ 1,560,122	\$ 1,894,650	\$ 1,580,874	\$ 2,158,511
Juvenile Delinquency Services	\$ 91,509	\$ 1,916					\$ 93,425	\$ 158,026	\$ 102,522	\$ 167,750
Other Court Operations	\$ 2,072,338	\$ 232,262				\$ 171	\$ 2,304,771	\$ 4,176,686	\$ 2,529,856	\$ 4,487,357
Court Interpreters	\$ 713,893	\$ 668,693					\$ 1,382,586	\$ 2,411,645	\$ 1,564,547	\$ 2,164,662
Jury Services	\$ 259,324	\$ 86,555	\$ 35,429			\$ (216)	\$ 381,092	\$ 1,214,046	\$ 719,872	\$ 1,268,200
Security		\$ 1,338,058					\$ 1,338,058	\$ 1,973,059	\$ 1,069,813	\$ 2,091,725
Trial Court Operations Program	\$ 19,419,988	\$ 5,944,737	\$ 35,429		\$ 119,499	\$ 1,935	\$ 25,521,589	\$ 41,906,509	\$ 26,880,123	\$ 41,670,003
Enhanced Collections	\$ 3,776,514	\$ 916,936				\$ (37)	\$ 4,693,413	\$ 7,103,490	\$ 5,997,080	\$ 9,242,264
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,776,514	\$ 916,936				\$ (37)	\$ 4,693,413	\$ 7,103,490	\$ 5,997,080	\$ 9,242,264
Executive Office	\$ 1,258,558	\$ 16,803				\$ 46	\$ 1,275,407	\$ 1,769,035	\$ 1,357,488	\$ 1,790,445
Fiscal Services	\$ 1,667,179	\$ 566,471				\$ 184	\$ 2,233,833	\$ 3,512,846	\$ 2,327,441	\$ 3,311,647
Human Resources	\$ 1,157,667	\$ 83,826				\$ 130	\$ 1,241,623	\$ 1,681,917	\$ 1,048,202	\$ 1,479,845
Business & Facilities Services	\$ 278,726	\$ 1,453,528			\$ (118,108)	\$ 5,995	\$ 1,620,142	\$ (862,864)	\$ 1,471,611	\$ 2,638,618
Information Technology	\$ 1,500,175	\$ 957,106			\$ (1,392)	\$ (224)	\$ 2,455,665	\$ 4,469,202	\$ 2,971,935	\$ 4,153,104
Court Administration Program	\$ 5,862,305	\$ 3,077,734			\$ (119,499)	\$ 6,130	\$ 8,826,670	\$ 10,570,136	\$ 9,176,677	\$ 13,373,658
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 29,058,807</b>	<b>\$ 9,939,408</b>	<b>\$ 35,429</b>		<b>\$ 0</b>	<b>\$ 8,029</b>	<b>\$ 39,041,672</b>	<b>\$ 59,580,135</b>	<b>\$ 42,053,880</b>	<b>\$ 64,285,925</b>