

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.



08/23/2021

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

FY2020 - Q4

Fiscal Year and Ending Quarter



Richard Cabral



08/23/2021

08/23/2021

08/23/2021

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

FY2020 - Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

Court

FY2020 - Q4

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)	410.40	372.80	366.69	343.90	333.80

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 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	\$ (5,743,838)	\$ (199,233)	\$ (136,554)				\$ 130,112	\$ (5,949,512)	\$ 1,051,980
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 12,893	\$ 12,893	\$ 272,755
Civil Filing Fees							\$ 38,677	\$ 38,677	\$ 57,451
Trust							\$ (145,617)	\$ (145,617)	\$ (282,278)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,700						\$ 8,750	\$ 8,750
Cash with County	\$ 314,882	\$ 27,402					\$ 8,045,181	\$ 8,387,466	\$ 9,459,965
Cash Outside of the JCC									
Cash Equivalents	\$ 8,069,991						\$ 42,551,659	\$ 50,621,649	\$ 44,884,219
Total Cash and Cash Equivalents	\$ 2,648,085	\$ (170,131)	\$ (136,554)				\$ 50,632,905	\$ 52,974,306	\$ 55,452,843
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 3,031
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 12,589
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 317,810
Due From Other Governments	\$ 1,001	\$ 0	\$ 0					\$ 1,001	\$ 187,746
Due From Other Courts		\$ 0						\$ 0	\$ 338,983
Due From State	\$ 0	\$ 0	\$ 97,054					\$ 97,054	\$ 990,078
Trust Due To/From							\$ 26,992	\$ 26,992	\$ 98,387
Distribution Due To/From							\$ 3,280	\$ 3,280	\$ 100
Civil Filing Fee Due To/From									
General Due To/From	\$ 898							\$ 898	\$ 3,495
Total Receivables	\$ 1,899	\$ 0	\$ 97,054				\$ 30,272	\$ 129,224	\$ 1,952,221
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,649,984	\$ (170,131)	\$ (39,500)				\$ 50,663,177	\$ 53,103,530	\$ 57,405,064
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 504,801
Accounts Payable - General	\$ 39,472	\$ 1,240	\$ 0				\$ 0	\$ 40,712	\$ 28,074
Due to Other Funds	\$ 105	\$ 0	\$ 0				\$ 31,065	\$ 31,170	\$ 419,793
Due to Other Courts									
Due to State	\$ 0	\$ 0					\$ 388,909	\$ 388,909	\$ 687,870
TC145 Liability							\$ 247,878	\$ 247,878	\$ 1,008,764
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 962,936
AB145 Due to Other Government Agency							\$ 1,008,582	\$ 1,008,582	\$ 722,452
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 120
Interest							\$ 0	\$ 0	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 39,577	\$ 1,240	\$ 0				\$ 1,676,434	\$ 1,717,251	\$ 4,334,812
Civil							\$ 40,623,606	\$ 40,623,606	\$ 40,708,719
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,045,181	\$ 8,045,181	\$ 8,045,181
Trust Interest Payable							\$ 264,769	\$ 264,769	\$ 264,592
Miscellaneous Trust									
Total Trust Deposits							\$ 48,933,556	\$ 48,933,556	\$ 49,018,492
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 1,852,503
Benefits Payable	\$ (2,940)							\$ (2,940)	\$ 0
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (2,940)	\$ 0						\$ (2,940)	\$ 1,852,503
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,427,485
Liabilities For Deposits	\$ 79,834	\$ 0					\$ 53,187	\$ 133,021	\$ 129,697
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	\$ 1,557,181
Total Liabilities	\$ 116,471	\$ 1,240	\$ 0				\$ 50,663,177	\$ 50,780,888	\$ 56,762,989
Total Fund Balance	\$ 2,533,513	\$ (171,371)	\$ (39,500)					\$ 2,322,642	\$ 642,075
Total Liabilities and Fund Balance	\$ 2,649,984	\$ (170,131)	\$ (39,500)				\$ 50,663,177	\$ 53,103,530	\$ 57,405,064

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 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	\$ 5,993,506		\$ (25,756)					\$ 5,967,749		\$ 38,101,836	\$ 37,715,338	
Improvement and Modernization Fund	\$ (72,512)							\$ (72,512)		\$ 72,512	\$ 108,465	
Judges' Compensation (0150019)												
Court Interpreter (0150037)	\$ 50,958							\$ 50,958		\$ 1,883,120	\$ 2,071,100	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ (26,374)		\$ 360,288					\$ 333,915		\$ 4,595,092	\$ 6,073,382	
Other Miscellaneous										\$ 968,752	\$ 968,752	
	\$ 5,945,577		\$ 334,532					\$ 6,280,110		\$ 45,621,312	\$ 46,937,037	
Grants												
AB 1058 Commissioner/Facilitator										\$ (735)	\$ (735)	
Other Judicial Council Grants										\$ (38,765)	\$ (38,765)	
Non-Judicial Council Grants												
			\$ (39,500)					\$ (39,500)		\$ 1,200,738	\$ 1,476,906	
Other Financing Sources												
Interest Income	\$ 29		\$ 0					\$ 29		\$ 33,251	\$ 45,000	
Investment Income												
Donations												
Local Fees	\$ 0		\$ (8,901)					\$ (8,901)		\$ 1,035,595	\$ 1,231,100	
Non-Fee Revenues										\$ 0	\$ 0	
Enhanced Collections			\$ (263,781)					\$ (263,781)		\$ 5,012,643	\$ 8,069,000	
Escheatment										\$ 52,049	\$ 52,049	
Prior Year Revenue										\$ 243,491	\$ 243,491	
County Program - Restricted												
Reimbursement Other	\$ 785							\$ 785		\$ 93,755	\$ 182,500	
Sale of Fixed Assets												
Other Miscellaneous	\$ 587							\$ 587		\$ 7,346	\$ 14,957	
	\$ 1,401		\$ (272,682)					\$ (271,282)		\$ 6,478,130	\$ 9,542,557	
Total Revenues	\$ 5,946,978		\$ 61,850					\$ 5,969,328		\$ 53,300,179	\$ 57,956,500	
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 2,408,338		\$ 289,617					\$ 2,697,955		\$ 25,715,408	\$ 25,972,512	
Temp Help	\$ 11,476							\$ 11,476		\$ 89,436	\$ 118,294	
Overtime	\$ 235		\$ 19					\$ 254		\$ 4,741	\$ 33,500	
Staff Benefits	\$ 1,138,731		\$ 146,580					\$ 1,285,311		\$ 13,622,604	\$ 15,785,472	
	\$ 3,558,781		\$ 436,216					\$ 3,994,997		\$ 39,432,189	\$ 41,909,778	
Operating Expenses and Equipment												
General Expense	\$ 25,654		\$ 411					\$ 26,065		\$ 665,447	\$ 755,843	
Printing	\$ 1,406		\$ (1,225)					\$ 181		\$ 222,321	\$ 279,700	
Telecommunications	\$ 2,008		\$ 650					\$ 2,658		\$ 218,974	\$ 265,700	
Postage	\$ 8,230		\$ 0					\$ 8,230		\$ 430,781	\$ 605,000	
Insurance										\$ 26,687	\$ 23,500	
In-State Travel	\$ 163							\$ 163		\$ 477	\$ 10,000	
Out-of-State Travel	\$ (245)							\$ (245)				
Training	\$ 1,432		\$ 100					\$ 1,532		\$ 46,478	\$ 59,177	
Security Services	\$ (154,271)		\$ (683)		\$ 0			\$ (154,954)		\$ 1,954,151	\$ 1,981,296	
Facility Operations	\$ 78,179		\$ 13,146					\$ 91,325		\$ 965,002	\$ 931,449	
Utilities	\$ 529							\$ 529		\$ 6,117	\$ 7,200	
Contracted Services	\$ 440,394		\$ 17,219		\$ 0			\$ 457,613		\$ 6,764,365	\$ 8,041,082	
Consulting and Professional Services	\$ (67,146)		\$ (82)					\$ (67,229)		\$ 1,562,890	\$ 1,452,377	
Information Technology	\$ (79,502)		\$ 2,297					\$ (77,204)		\$ 1,955,131	\$ 2,647,133	
Major Equipment										\$ 45,289	\$ 60,900	
Other Items of Expense	\$ 105							\$ 105		\$ 15,252	\$ 20,000	
	\$ 256,935		\$ 31,833		\$ 0			\$ 288,769		\$ 14,879,364	\$ 17,140,357	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 7,142							\$ 7,142		\$ 69,525	\$ 530,000	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery										\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0							\$ 0		\$ 24,776	\$ 24,776	
	\$ 7,142							\$ 7,142		\$ 94,300	\$ 530,000	
Total Expenditures	\$ 3,822,859		\$ 468,049		\$ 0			\$ 4,290,908		\$ 54,405,853	\$ 59,580,135	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,124,119		\$ (406,200)		\$ (39,500)			\$ 1,678,420		\$ (1,105,673)	\$ (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)	\$ 2,533,513		\$ (173,518)		\$ (39,500)			\$ 2,320,495	\$ 642,075	\$ 642,075	\$ 124,114	

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

	For the month ended June									
	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	\$ 1,483,273	\$ 59,986					\$ 1,543,259		\$ 14,405,551	\$ 16,624,430
Traffic & Other Infractions	\$ 124,594	\$ 30,850					\$ 155,444		\$ 1,990,066	\$ 2,573,608
Other Criminal Cases	\$ 7,129	\$ 0					\$ 7,129		\$ 2,165,147	\$ 2,917,389
Civil	\$ 181,866	\$ 0					\$ 181,866		\$ 1,731,271	\$ 1,913,233
Family & Children Services	\$ 488,817	\$ (285)				\$ 0	\$ 488,532		\$ 5,197,884	\$ 5,498,122
Probate, Guardianship & Mental Health Services	\$ 35,925						\$ 35,925		\$ 445,490	\$ 607,241
Juvenile Dependency Services	\$ 3,594	\$ 271,905					\$ 275,498		\$ 1,899,221	\$ 1,894,650
Juvenile Delinquency Services	\$ 8,855	\$ 336					\$ 9,191		\$ 134,577	\$ 158,026
Other Court Operations	\$ 283,216	\$ 42,185					\$ 325,401		\$ 3,106,609	\$ 4,185,231
Court Interpreters	\$ 134,899	\$ 121,648					\$ 256,547		\$ 1,885,686	\$ 2,411,645
Jury Services	\$ 42,220	\$ 10,217	\$ 7,142				\$ 59,579		\$ 550,589	\$ 1,214,136
Security		\$ (154,271)					\$ (154,271)		\$ 2,070,916	\$ 1,973,059
Trial Court Operations Program	\$ 2,794,390	\$ 382,570	\$ 7,142			\$ 0	\$ 3,184,102		\$ 35,583,008	\$ 41,970,769
Enhanced Collections	\$ 436,216	\$ (1,634)					\$ 434,582		\$ 6,290,777	\$ 7,103,490
Other Non-Court Operations										
Non-Court Operations Program	\$ 436,216	\$ (1,634)					\$ 434,582		\$ 6,290,777	\$ 7,103,490
Executive Office	\$ 169,386	\$ (245)					\$ 169,141		\$ 1,780,085	\$ 1,798,778
Fiscal Services	\$ 265,063	\$ 15,048					\$ 280,111		\$ 3,055,138	\$ 3,530,131
Human Resources	\$ 87,776	\$ 5,148					\$ 92,924		\$ 1,524,470	\$ 1,681,917
Business & Facilities Services	\$ 38,535	\$ (32,512)					\$ 6,023		\$ 2,717,537	\$ (981,619)
Information Technology	\$ 203,632	\$ (79,606)					\$ 124,026		\$ 3,454,838	\$ 4,476,668
Court Administration Program	\$ 764,392	\$ (92,167)					\$ 672,224		\$ 12,532,068	\$ 10,505,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,994,997	\$ 288,769	\$ 7,142			\$ 0	\$ 4,290,908		\$ 54,405,853	\$ 59,580,135

Constraints on Fiscal Year-End Fund Balance - Summary

Ventura

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	-	-	-	-	-	-	-	-	-	-
Restricted	130,617	-	130,617	179,415	-	-	-	-	-	310,032
Committed	139,645	-	139,645	53,267	-	-	-	-	-	192,912
Assigned	139,132	-	139,132	-	-	-	-	-	-	139,132
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 409,394	\$ -	\$ 409,394	\$ 232,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642,075