

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.



11/01/2022

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

FY22-Q1

Fiscal Year and Ending Quarter



11/01/2022



11/01/2022



11/01/2022

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

FY22-Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

Court

FY22-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)	372.05	341.35				

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 2022/23									2021/22
	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						
ASSETS									
Operations	\$ (1,900,301)	\$ 2,159,624	\$ (115,747)				\$ 56,774	\$ 200,351	\$ (148,392)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 161,869	\$ 161,869	\$ 121,819
Civil Filing Fees							\$ 15,014	\$ 15,014	\$ 0
Trust							\$ (2,927)	\$ (2,927)	\$ (33,050)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,800						\$ 8,850	\$ 8,750
Cash with County	\$ 328,759	\$ 36,004					\$ 7,607,415	\$ 7,972,177	\$ 8,339,971
Cash Outside of the JCC									
Cash Equivalents	\$ 16,001,481						\$ 4,287,349	\$ 20,288,830	\$ 17,313,706
Total Cash and Cash Equivalents	\$ 14,436,989	\$ 2,197,428	\$ (115,747)				\$ 12,125,494	\$ 28,644,164	\$ 25,602,803
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 40,764						\$ 0	\$ 40,764	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 0					\$ 1,001	\$ 336,986
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 77,461					\$ 77,461	\$ 735
Trust Due To/From							\$ 27,907	\$ 27,907	\$ 763,138
Distribution Due To/From							\$ 1,105	\$ 1,105	\$ 7,948
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,580							\$ 5,580	\$ 5,965
Total Receivables	\$ 47,344	\$ 0	\$ 77,461				\$ 29,012	\$ 153,817	\$ 1,114,773
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 14,484,333	\$ 2,197,428	\$ (38,286)				\$ 12,154,506	\$ 28,797,980	\$ 26,717,576
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,554	\$ 3,532	\$ 0				\$ 0	\$ 25,086	\$ 26,741
Due to Other Funds	\$ 1,105	\$ 0	\$ 0				\$ 74,250	\$ 75,355	\$ 777,051
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 666,673	\$ 0					\$ 348,145	\$ 1,014,819	\$ 388,909
TC145 Liability							\$ 748,512	\$ 748,512	\$ 953,569
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 676,234	\$ 676,234	\$ 680,269
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 7,792	\$ 7,792	\$ 66
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 689,332	\$ 3,532	\$ 0				\$ 1,854,934	\$ 2,547,798	\$ 2,826,606
Civil							\$ 2,560,911	\$ 2,560,911	\$ 6,199,528
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,607,415	\$ 7,607,415	\$ 8,045,181
Trust Interest Payable							\$ 77,223	\$ 77,223	\$ 92,774
Miscellaneous Trust									
Total Trust Deposits							\$ 10,245,549	\$ 10,245,549	\$ 14,337,483
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 13,788							\$ 13,788	\$ 5,941
Deferred Compensation Payable									
Deductions Payable	\$ 21,086	\$ 3,496						\$ 24,582	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 34,874	\$ 3,496						\$ 38,371	\$ 5,941
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 65,258	\$ 0					\$ 54,023	\$ 119,281	\$ 133,021
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 65,258	\$ 0	\$ 0				\$ 54,023	\$ 119,281	\$ 133,021
Total Liabilities	\$ 789,464	\$ 7,029	\$ 0				\$ 12,154,506	\$ 12,950,998	\$ 17,303,052
Total Fund Balance	\$ 13,694,869	\$ 2,190,399	\$ (38,286)					\$ 15,846,982	\$ 9,414,524
Total Liabilities and Fund Balance	\$ 14,484,333	\$ 2,197,428	\$ (38,286)				\$ 12,154,506	\$ 28,797,980	\$ 26,717,576

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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	\$ 2,941,751	\$ 221,650			\$ 0		\$ 3,163,400	\$ 16,396,046	\$ 3,318,699	\$ 16,843,757
Traffic & Other Infractions	\$ 268,835	\$ 78,283					\$ 347,119	\$ 2,342,910	\$ 360,529	\$ 2,268,729
Other Criminal Cases	\$ 17,783	\$ 295,302			\$ 190		\$ 313,275	\$ 1,455,884	\$ 15,048	\$ 3,474,197
Civil	\$ 375,480	\$ 3,857					\$ 379,336	\$ 1,975,012	\$ 376,389	\$ 1,793,549
Family & Children Services	\$ 1,159,457	\$ 8,148					\$ 1,167,605	\$ 5,567,104	\$ 1,051,137	\$ 5,295,953
Probate, Guardianship & Mental Health Services	\$ 75,741						\$ 75,741	\$ 366,299	\$ 78,077	\$ 336,197
Juvenile Dependency Services		\$ 530,523					\$ 530,523	\$ 1,968,594	\$ 553,363	\$ 1,719,409
Juvenile Delinquency Services	\$ 30,612	\$ 0					\$ 30,612	\$ 145,376	\$ 19,695	\$ 134,364
Other Court Operations	\$ 626,347	\$ 75,988			\$ 0		\$ 702,335	\$ 3,595,536	\$ 698,224	\$ 3,667,985
Court Interpreters	\$ 259,216	\$ 306,649					\$ 565,865	\$ 2,599,264	\$ 523,169	\$ 2,359,737
Jury Services	\$ 89,645	\$ 57,246	\$ 23,306				\$ 170,198	\$ 1,188,092	\$ 144,790	\$ 1,162,890
Security		\$ 6,217					\$ 6,217	\$ 2,401,724	\$ 6,245	\$ 2,031,352
Trial Court Operations Program	\$ 5,844,867	\$ 1,583,862	\$ 23,306		\$ 190		\$ 7,452,225	\$ 40,001,841	\$ 7,145,365	\$ 41,088,118
Enhanced Collections	\$ 998,690	\$ 175,066				\$ (662)	\$ 1,173,094	\$ 6,716,440	\$ 1,080,882	\$ 6,506,245
Other Non-Court Operations										
Non-Court Operations Program	\$ 998,690	\$ 175,066				\$ (662)	\$ 1,173,094	\$ 6,716,440	\$ 1,080,882	\$ 6,506,245
Executive Office	\$ 410,012	\$ 3,831					\$ 413,843	\$ 1,839,393	\$ 388,484	\$ 1,942,971
Fiscal Services	\$ 448,098	\$ 27,222			\$ (45)	\$ (2,649)	\$ 472,625	\$ 3,231,055	\$ 619,123	\$ 3,157,634
Human Resources	\$ 777,113	\$ 29,414					\$ 806,526	\$ 1,461,352	\$ 845,356	\$ 1,539,604
Business & Facilities Services	\$ 97,441	\$ 169,162					\$ 266,603	\$ 4,666,388	\$ 215,414	\$ 2,479,312
Information Technology	\$ 435,657	\$ 377,586			\$ (145)		\$ 813,097	\$ 4,381,397	\$ 797,557	\$ 4,139,362
Court Administration Program	\$ 2,168,321	\$ 607,214			\$ (190)	\$ (2,649)	\$ 2,772,695	\$ 15,579,585	\$ 2,865,934	\$ 13,258,883
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,011,877	\$ 2,366,141	\$ 23,306		\$ 0	\$ (3,312)	\$ 11,398,014	\$ 62,297,866	\$ 11,092,181	\$ 60,853,246

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 2022/23										2021/22	
	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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 20,854,708	\$ 24,558					\$ 20,879,266	\$ 45,444,507	\$ 18,140,003	\$ 43,879,438	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 107,035	\$ (72,512)	\$ 107,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 584,079						\$ 584,079	\$ 2,247,384	\$ 397,693	\$ 2,080,409	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 444,233	\$ 0					\$ 444,233	\$ 3,297,564	\$ 760,248	\$ 5,056,920	
Other Miscellaneous		\$ 2,198,124					\$ 2,198,124	\$ 2,353,791		\$ 2,359,008	
	\$ 21,883,020	\$ 2,222,682					\$ 24,105,702	\$ 53,450,281	\$ 19,225,431	\$ 53,482,775	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 963,724	\$ 0	\$ 897,130	
Other Judicial Council Grants			\$ (20,170)				\$ (20,170)	\$ 42,294	\$ (38,765)	\$ 35,000	
Non-Judicial Council Grants								\$ 16,300		\$ 16,300	
			\$ (20,170)				\$ (20,170)	\$ 1,022,318	\$ (38,765)	\$ 948,430	
Other Financing Sources											
Interest Income	\$ 40,392	\$ 6,980					\$ 47,372	\$ 50,000	\$ 60	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 10,470	\$ 105,611					\$ 116,082	\$ 1,294,000	\$ 98,174	\$ 1,444,426	
Non-Fee Revenues											
Enhanced Collections		\$ 675,607					\$ 675,607	\$ 6,381,000	\$ 572,096	\$ 6,010,000	
Escheatment											
Prior Year Revenue	\$ (2,151)	\$ 17,631					\$ 15,479		\$ (10)		
County Program - Restricted											
Reimbursement Other	\$ 8,056						\$ 8,056	\$ 95,000	\$ 6,276	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,899						\$ 1,899	\$ 15,000	\$ 1,368	\$ 15,000	
	\$ 58,666	\$ 805,828					\$ 864,495	\$ 7,835,000	\$ 677,964	\$ 7,589,426	
Total Revenues	\$ 21,941,686	\$ 3,028,510	\$ (20,170)				\$ 24,950,027	\$ 62,307,599	\$ 19,864,630	\$ 62,020,630	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,943,384	\$ 714,802	\$ 8,138				\$ 5,666,324	\$ 30,243,059	\$ 5,687,598	\$ 28,042,362	
Temp Help	\$ 27,008						\$ 27,008	\$ 119,076	\$ 23,171	\$ 118,294	
Overtime	\$ 17,371	\$ 5,069					\$ 22,440	\$ 27,100	\$ 686	\$ 26,600	
Staff Benefits	\$ 2,932,916	\$ 358,995	\$ 4,194				\$ 3,296,105	\$ 15,109,267	\$ 3,373,269	\$ 14,537,947	
	\$ 7,920,679	\$ 1,078,866	\$ 12,332				\$ 9,011,877	\$ 45,498,502	\$ 9,084,724	\$ 42,725,203	
Operating Expenses and Equipment											
General Expense	\$ 129,376	\$ 1,313					\$ 130,689	\$ 959,574	\$ 135,307	\$ 878,999	
Printing	\$ 16,640	\$ 0					\$ 16,640	\$ 265,100	\$ 19,788	\$ 256,900	
Telecommunications	\$ 8,441	\$ 15,288					\$ 23,729	\$ 290,207	\$ 41,691	\$ 277,595	
Postage	\$ 37,758	\$ 0					\$ 37,758	\$ 492,700	\$ 39,258	\$ 549,400	
Insurance								\$ 28,500		\$ 28,500	
In-State Travel	\$ 2,882						\$ 2,882	\$ 32,000	\$ 928	\$ 42,900	
Out-of-State Travel	\$ 622	\$ 298					\$ 920	\$ 13,700	\$ 0	\$ 14,000	
Training	\$ 4,835	\$ 1,500					\$ 6,335	\$ 49,000	\$ 6,726	\$ 49,890	
Security Services	\$ 432		\$ 5,785				\$ 6,217	\$ 2,270,365	\$ 6,245	\$ 2,039,505	
Facility Operations	\$ 118,899	\$ 19,833					\$ 138,732	\$ 760,226	\$ 182,434	\$ 752,188	
Utilities	\$ 1,144						\$ 1,144	\$ 8,500	\$ 1,087	\$ 8,500	
Contracted Services	\$ 1,044,937	\$ 377,698	\$ 0				\$ 1,422,635	\$ 6,921,018	\$ 1,102,750	\$ 8,779,707	
Consulting and Professional Services	\$ 27,016	\$ 2,737					\$ 29,753	\$ 1,575,250	\$ 29,336	\$ 1,480,376	
Information Technology	\$ 373,693	\$ 132,597					\$ 506,290	\$ 2,530,898	\$ 395,207	\$ 2,399,582	
Major Equipment	\$ 37,713						\$ 37,713	\$ 52,325		\$ 20,000	
Other Items of Expense	\$ 4,705						\$ 4,705	\$ 20,000	\$ 1,577	\$ 20,000	
	\$ 1,809,092	\$ 551,264	\$ 5,785				\$ 2,366,141	\$ 16,269,363	\$ 1,962,336	\$ 17,598,042	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 23,306						\$ 23,306	\$ 530,000	\$ 28,168	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (190)	\$ 190					\$ 0	\$ 1		\$ 1	
Prior Year Expense Adjustment	\$ (2,649)	\$ (662)					\$ (3,312)		\$ 16,952		
	\$ 20,467	\$ (472)					\$ 19,995	\$ 530,001	\$ 45,120	\$ 530,001	
Total Expenditures	\$ 9,750,239	\$ 1,629,658	\$ 18,117				\$ 11,398,014	\$ 62,297,866	\$ 11,092,181	\$ 60,853,246	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,191,448	\$ 1,398,852	\$ (38,286)				\$ 13,552,013	\$ 9,733	\$ 8,772,449	\$ 1,167,385	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,503,421	\$ 791,547	\$ 0				\$ 2,294,969	\$ 2,294,969	\$ 642,075	\$ 642,075	
Ending Balance (Deficit)	\$ 13,694,869	\$ 2,190,399	\$ (38,286)				\$ 15,846,982	\$ 2,304,702	\$ 9,414,524	\$ 1,809,460	