

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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.



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

**01/31/2023**

\_\_\_\_\_  
Date

Ventura

\_\_\_\_\_  
Court

2022-23 Q2

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



01/30/2023



01/30/2023



01/31/2023

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

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Court

2022-23 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Ventura

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Court

2022-23 Q2

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	372.05	341.35	343.38		

<sup>1</sup> Total 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 2022/23									2021/22
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,206,031)	\$ 1,292,339	\$ (223,562)				\$ 28,869	\$ (108,386)	\$ 249,198
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 210,805	\$ 210,805	\$ 97,101
Civil Filing Fees							\$ 10,622	\$ 10,622	\$ 0
Trust							\$ (53,975)	\$ (53,975)	\$ (12,528)
Credit Card									
Cash on Hand	\$ 7,050	\$ 1,800						\$ 8,850	\$ 8,750
Cash with County	\$ 350,980	\$ 72,677					\$ 7,607,415	\$ 8,031,071	\$ 8,447,791
Cash Outside of the JCC									
Cash Equivalents	\$ 11,982,777						\$ 3,412,188	\$ 15,394,965	\$ 17,174,052
Total Cash and Cash Equivalents	\$ 11,134,776	\$ 1,366,815	\$ (223,562)				\$ 11,215,924	\$ 23,493,953	\$ 25,964,363
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	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 12,571					\$ 13,572	\$ 6,038
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 38,000	\$ 0	\$ 183,867					\$ 221,867	\$ 222,355
Trust Due To/From							\$ 19,411	\$ 19,411	\$ 6,592
Distribution Due To/From							\$ 749	\$ 749	\$ 1,929
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 2,823							\$ 2,823	\$ 2,906
Total Receivables	\$ 41,824	\$ 0	\$ 196,438				\$ 20,160	\$ 258,421	\$ 239,818
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 11,176,599	\$ 1,366,815	\$ (27,124)				\$ 11,236,083	\$ 23,752,374	\$ 26,204,181
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 959	\$ 12,070	\$ 0				\$ 0	\$ 13,030	\$ 7,684
Due to Other Funds	\$ 749	\$ 0	\$ 0				\$ 22,234	\$ 22,983	\$ 11,426
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 108,967	\$ 0					\$ 348,145	\$ 457,112	\$ 388,909
TC145 Liability							\$ 702,784	\$ 702,784	\$ 911,347
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 666,975	\$ 666,975	\$ 713,172
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 78
Interest							\$ 9,524	\$ 9,524	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 31
Total Accounts Payable and Accrued Liab.	\$ 110,675	\$ 12,070	\$ 0				\$ 1,749,661	\$ 1,872,406	\$ 2,032,681
Civil							\$ 1,741,023	\$ 1,741,023	\$ 6,196,155
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,607,415	\$ 7,607,415	\$ 8,045,181
Trust Interest Payable							\$ 83,405	\$ 83,405	\$ 92,858
Miscellaneous Trust									
Total Trust Deposits							\$ 9,431,843	\$ 9,431,843	\$ 14,334,195
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 8,468							\$ 8,468	\$ 18,411
Deferred Compensation Payable									
Deductions Payable	\$ 22,480	\$ 2,950						\$ 25,430	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 30,948	\$ 2,950						\$ 33,899	\$ 18,411
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 68,581	\$ 0					\$ 54,580	\$ 123,161	\$ 129,087
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 68,581	\$ 0	\$ 0				\$ 54,580	\$ 123,161	\$ 129,087
Total Liabilities	\$ 210,204	\$ 15,021	\$ 0				\$ 11,236,083	\$ 11,461,308	\$ 16,514,375
Total Fund Balance	\$ 10,966,395	\$ 1,351,795	\$ (27,124)					\$ 12,291,065	\$ 9,689,806
Total Liabilities and Fund Balance	\$ 11,176,599	\$ 1,366,815	\$ (27,124)				\$ 11,236,083	\$ 23,752,374	\$ 26,204,181



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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,146,109	\$ 460,677			\$ 9,550		\$ 7,616,336	\$ 16,396,046	\$ 7,420,506	\$ 16,843,757
Traffic & Other Infractions	\$ 629,958	\$ 202,597					\$ 832,555	\$ 2,342,910	\$ 876,507	\$ 2,268,729
Other Criminal Cases	\$ 42,300	\$ 633,763			\$ 425		\$ 676,487	\$ 1,455,884	\$ 45,233	\$ 3,474,197
Civil	\$ 932,696	\$ 9,874					\$ 942,571	\$ 1,975,012	\$ 841,344	\$ 1,793,549
Family & Children Services	\$ 2,799,637	\$ 35,686			\$ 19,359		\$ 2,854,683	\$ 5,567,104	\$ 2,497,958	\$ 5,295,953
Probate, Guardianship & Mental Health Services	\$ 195,068	\$ 227					\$ 195,295	\$ 366,299	\$ 177,840	\$ 336,197
Juvenile Dependency Services	\$ 9,046	\$ 1,105,575					\$ 1,114,622	\$ 1,968,594	\$ 980,132	\$ 1,719,409
Juvenile Delinquency Services	\$ 73,753	\$ 3,700					\$ 77,453	\$ 145,376	\$ 69,938	\$ 134,364
Other Court Operations	\$ 1,481,912	\$ 169,346			\$ 0	\$ (270)	\$ 1,650,988	\$ 3,595,536	\$ 1,443,693	\$ 3,667,985
Court Interpreters	\$ 642,245	\$ 644,488					\$ 1,286,733	\$ 2,599,264	\$ 1,122,844	\$ 2,359,737
Jury Services	\$ 218,649	\$ 130,793	\$ 86,555				\$ 435,997	\$ 1,188,092	\$ 386,108	\$ 1,162,890
Security		\$ 871,599					\$ 871,599	\$ 2,401,724	\$ 714,802	\$ 2,031,352
Trial Court Operations Program	\$ 14,171,376	\$ 4,268,325	\$ 86,555		\$ 29,334	\$ (270)	\$ 18,555,319	\$ 40,001,841	\$ 16,576,907	\$ 41,088,118
Enhanced Collections	\$ 2,485,008	\$ 369,345				\$ (1,387)	\$ 2,852,965	\$ 6,716,440	\$ 2,617,537	\$ 6,506,245
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,485,008	\$ 369,345				\$ (1,387)	\$ 2,852,965	\$ 6,716,440	\$ 2,617,537	\$ 6,506,245
Executive Office	\$ 1,035,210	\$ 10,529					\$ 1,045,739	\$ 1,839,393	\$ 892,165	\$ 1,942,971
Fiscal Services	\$ 1,193,041	\$ 305,828			\$ (279)	\$ (2,649)	\$ 1,495,941	\$ 3,231,055	\$ 1,576,319	\$ 3,157,634
Human Resources	\$ 1,082,715	\$ 68,894				\$ (20)	\$ 1,151,588	\$ 1,461,352	\$ 1,123,542	\$ 1,539,604
Business & Facilities Services	\$ 238,195	\$ 914,622			\$ (28,909)		\$ 1,123,908	\$ 4,666,388	\$ 1,019,768	\$ 2,479,312
Information Technology	\$ 1,072,274	\$ 681,851			\$ (145)		\$ 1,753,980	\$ 4,381,397	\$ 1,558,003	\$ 4,139,362
Court Administration Program	\$ 4,621,434	\$ 1,981,725			\$ (29,334)	\$ (2,670)	\$ 6,571,155	\$ 15,579,585	\$ 6,169,797	\$ 13,258,883
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 21,277,818	\$ 6,619,394	\$ 86,555		\$ 0	\$ (4,327)	\$ 27,979,439	\$ 62,297,866	\$ 25,364,241	\$ 60,853,246