

**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.

*Brenda McCormick*

10/19/2023

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

2023-24 Q1



Fiscal Year and Ending Quarter

*JR Wilson*

10/18/2023

*Suzie Jue*

10/18/2023

*Richard Cabral*

10/18/2023

*Pat Hanna*

10/18/2023

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Ventura

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Court

2023-24 Q1

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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	378.64	341.85			

<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 September									
Fiscal Year 2023/24									2022/23
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
<b>ASSETS</b>									
Operations	\$ (1,300,376)	\$ 2,096,191	\$ (229,828)			\$ (660,499)	\$ 46,931	\$ (47,581)	\$ 200,351
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 222,619	\$ 222,619	\$ 161,869
Civil Filing Fees							\$ 2,890	\$ 2,890	\$ 15,014
Trust							\$ (30,421)	\$ (30,421)	\$ (2,927)
Credit Card									
Cash on Hand	\$ 7,050	\$ 0				\$ 1,800		\$ 8,850	\$ 8,850
Cash with County	\$ 262,829	\$ 11,930				\$ 16,648	\$ 8,200,781	\$ 8,492,188	\$ 7,972,177
Cash Outside of the JCC									
Cash Equivalents	\$ 17,972,606						\$ 3,911,641	\$ 21,884,247	\$ 20,288,830
Total Cash and Cash Equivalents	\$ 16,942,109	\$ 2,108,121	\$ (229,828)			\$ (642,051)	\$ 12,354,440	\$ 30,532,791	\$ 28,644,164
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 40,764
Due From Other Governments	\$ 1,001	\$ 0	\$ 0			\$ 0		\$ 1,001	\$ 1,001
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 109,297					\$ 109,297	\$ 77,461
Trust Due To/From							\$ 770,103	\$ 770,103	\$ 27,907
Distribution Due To/From							\$ 460,908	\$ 460,908	\$ 1,105
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 3,927							\$ 3,927	\$ 5,580
Total Receivables	\$ 4,928	\$ 0	\$ 109,297			\$ 0	\$ 1,231,011	\$ 1,345,236	\$ 153,817
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 16,947,037	\$ 2,108,121	\$ (120,531)			\$ (642,051)	\$ 13,585,451	\$ 31,878,027	\$ 28,797,980
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 187,151	\$ 59,702	\$ 0			\$ 7,730	\$ 1,193	\$ 255,776	\$ 25,086
Due to Other Funds	\$ 3,462	\$ 0	\$ 0				\$ 1,231,477	\$ 1,234,939	\$ 75,355
Due to Other Courts									\$ 0
Due to State	\$ 591,763	\$ 0						\$ 591,763	\$ 1,014,819
TC145 Liability							\$ 874,260	\$ 874,260	\$ 748,512
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 686,507	\$ 686,507	\$ 676,234
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 16,520	\$ 16,520	\$ 7,792
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 34							\$ 34	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 782,410	\$ 59,702	\$ 0			\$ 7,730	\$ 2,809,956	\$ 3,659,799	\$ 2,547,798
Civil							\$ 2,382,538	\$ 2,382,538	\$ 2,560,911
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,200,781	\$ 8,200,781	\$ 7,607,415
Trust Interest Payable							\$ 136,656	\$ 136,656	\$ 77,223
Miscellaneous Trust									
Total Trust Deposits							\$ 10,719,974	\$ 10,719,974	\$ 10,245,549
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 1,922							\$ 1,922	\$ 13,788
Deferred Compensation Payable									
Deductions Payable	\$ (6,556)	\$ 0				\$ 125		\$ (6,431)	\$ 24,582
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,634)	\$ 0				\$ 125		\$ (4,509)	\$ 38,371
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 74,955	\$ 0					\$ 55,521	\$ 130,476	\$ 119,281
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 74,955	\$ 0	\$ 0				\$ 55,521	\$ 130,476	\$ 119,281
Total Liabilities	\$ 852,731	\$ 59,702	\$ 0			\$ 7,855	\$ 13,585,451	\$ 14,505,739	\$ 12,950,998
Total Fund Balance	\$ 16,094,306	\$ 2,048,419	\$ (120,531)			\$ (649,905)		\$ 17,372,288	\$ 15,846,982
Total Liabilities and Fund Balance	\$ 16,947,037	\$ 2,108,121	\$ (120,531)			\$ (642,051)	\$ 13,585,451	\$ 31,878,027	\$ 28,797,980

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 2023/24									2022/23		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 20,614,108	\$ 24,566						\$ 20,638,674		\$ 20,879,266	\$ 45,931,755
Improvement and Modernization Fund	\$ 0							\$ 0		\$ 0	\$ 107,035
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 532,101							\$ 532,101		\$ 584,079	\$ 2,247,384
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 594,685							\$ 594,685		\$ 444,233	\$ 3,372,564
Other Miscellaneous		\$ 1,384,110						\$ 1,384,110		\$ 2,198,124	\$ 3,166,876
	\$ 21,740,893	\$ 1,408,676						\$ 23,149,569		\$ 24,105,702	\$ 54,825,614
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0		\$ 0	\$ 594,424
Other Judicial Council Grants			\$ (67,724)					\$ (67,724)		\$ (20,170)	\$ 342,119
Non-Judicial Council Grants											\$ 16,300
			\$ (67,724)					\$ (67,724)		\$ (20,170)	\$ 952,843
Other Financing Sources											
Interest Income	\$ 153,883	\$ 10,349						\$ 164,232		\$ 47,372	\$ 300,000
Investment Income											
Donations											
Local Fees	\$ 0	\$ 1,800				\$ 665,303		\$ 667,103		\$ 116,082	\$ 1,289,800
Non-Fee Revenues											
Enhanced Collections		\$ 0				\$ 0		\$ 0		\$ 675,607	\$ 6,121,000
Escheatment											
Prior Year Revenue	\$ 31	\$ (7,971)						\$ (7,940)		\$ 15,479	
County Program - Restricted											
Reimbursement Other	\$ 5,956							\$ 5,956		\$ 8,056	\$ 295,205
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,880							\$ 9,880		\$ 1,899	\$ 15,000
	\$ 169,750	\$ 4,178				\$ 665,303		\$ 839,231		\$ 864,495	\$ 8,021,005
Total Revenues	\$ 21,910,643	\$ 1,412,854	\$ (67,724)			\$ 665,303		\$ 23,921,076		\$ 24,950,027	\$ 63,799,463
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 5,496,953	\$ 58,559	\$ 11,381			\$ 715,692		\$ 6,282,584		\$ 5,666,324	\$ 30,456,809
Temp Help	\$ 83,998							\$ 83,998		\$ 27,008	\$ 119,076
Overtime	\$ 6,933	\$ 130				\$ 48		\$ 7,111		\$ 22,440	\$ 157,000
Staff Benefits	\$ 2,852,486	\$ 25,798	\$ 4,704			\$ 338,489		\$ 3,221,477		\$ 3,296,105	\$ 15,109,267
	\$ 8,440,370	\$ 84,487	\$ 16,085			\$ 1,054,228		\$ 9,595,170		\$ 9,011,877	\$ 45,842,152
Operating Expenses and Equipment											
General Expense	\$ 84,272	\$ (5,342)	\$ 1,157			\$ 971		\$ 81,058		\$ 130,689	\$ 1,077,730
Printing	\$ 22,258	\$ 0						\$ 22,258		\$ 16,640	\$ 265,100
Telecommunications	\$ 5,177	\$ 0				\$ 26,274		\$ 31,451		\$ 23,729	\$ 320,207
Postage	\$ 53,286	\$ 0						\$ 53,286		\$ 37,758	\$ 492,700
Insurance	\$ 2,905							\$ 2,905		\$ 2,905	\$ 28,500
In-State Travel	\$ 2,502	\$ 0				\$ 402		\$ 2,905		\$ 2,882	\$ 32,000
Out-of-State Travel										\$ 920	\$ 13,700
Training	\$ 6,615	\$ 0	\$ 475			\$ 100		\$ 7,190		\$ 6,335	\$ 49,000
Security Services	\$ 0	\$ 0	\$ 0					\$ 0		\$ 6,217	\$ 2,229,865
Facility Operations	\$ 122,960	\$ 0				\$ 19,185		\$ 142,146		\$ 138,732	\$ 760,226
Utilities	\$ 1,294							\$ 1,294		\$ 1,144	\$ 8,500
Contracted Services	\$ 1,072,800	\$ 80,610	\$ 35,090			\$ 26,384		\$ 1,214,884		\$ 1,422,635	\$ 7,946,598
Consulting and Professional Services	\$ 32,005	\$ 0				\$ 3,897		\$ 35,902		\$ 29,753	\$ 1,611,950
Information Technology	\$ 191,288	\$ 0				\$ 183,767		\$ 375,055		\$ 506,290	\$ 2,530,898
Major Equipment	\$ (9,950)							\$ (9,950)		\$ 37,713	\$ 625,530
Other Items of Expense	\$ 9,432							\$ 9,432		\$ 4,705	\$ 20,000
	\$ 1,596,845	\$ 75,268	\$ 36,722			\$ 260,981		\$ 1,969,815		\$ 2,366,141	\$ 18,012,504
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 79,812							\$ 79,812		\$ 23,306	\$ 530,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0							\$ 0		\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 1,788	\$ (332)						\$ 1,456		\$ (3,312)	
	\$ 81,600	\$ (332)						\$ 81,268		\$ 19,995	\$ 530,001
Total Expenditures	\$ 10,118,815	\$ 159,422	\$ 52,807			\$ 1,315,209		\$ 11,646,253		\$ 11,398,014	\$ 64,384,657
Excess (Deficit) of Revenues Over Expenditures	\$ 11,791,827	\$ 1,253,432	\$ (120,531)			\$ (649,905)		\$ 12,274,823		\$ 13,552,013	\$ (585,195)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,302,479	\$ 794,986	\$ 0					\$ 5,097,465	\$ 5,097,465	\$ 2,294,969	\$ 2,294,969
Ending Balance (Deficit)	\$ 16,094,306	\$ 2,048,419	\$ (120,531)			\$ (649,905)		\$ 17,372,288	\$ 5,097,465	\$ 15,846,982	\$ 1,709,774

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

For the month ended September										
Fiscal Year 2023/24									2022/23	
	Personnel 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	\$ 3,050,888	\$ 164,881			\$ 0	\$ 1,800	\$ 3,217,569		\$ 3,163,400	\$ 16,919,872
Traffic & Other Infractions	\$ 277,957	\$ 94,208					\$ 372,164		\$ 347,119	\$ 2,302,578
Other Criminal Cases	\$ 18,024	\$ 35,090					\$ 53,114		\$ 313,275	\$ 2,478,464
Civil	\$ 373,865	\$ 5,802					\$ 379,667		\$ 379,336	\$ 1,976,263
Family & Children Services	\$ 1,305,251	\$ 16,778					\$ 1,322,029		\$ 1,167,605	\$ 5,608,031
Probate, Guardianship & Mental Health Services	\$ 67,215	\$ 3,060					\$ 70,275		\$ 75,741	\$ 371,459
Juvenile Dependency Services	\$ 13,396	\$ 614,492					\$ 627,888		\$ 530,523	\$ 1,968,594
Juvenile Delinquency Services	\$ 35,383	\$ 306					\$ 35,689		\$ 30,612	\$ 145,376
Other Court Operations	\$ 636,308	\$ 76,317			\$ 0	\$ 25	\$ 712,650		\$ 702,335	\$ 3,630,021
Court Interpreters	\$ 309,823	\$ 304,545					\$ 614,369		\$ 565,865	\$ 2,595,670
Jury Services	\$ 112,223	\$ 65,378	\$ 79,812			\$ (37)	\$ 257,377		\$ 170,198	\$ 1,177,890
Security		\$ 0					\$ 0		\$ 6,217	\$ 2,401,724
Trial Court Operations Program	\$ 6,200,332	\$ 1,380,858	\$ 79,812		\$ 0	\$ 1,788	\$ 7,662,790		\$ 7,452,225	\$ 41,575,941
Enhanced Collections	\$ 0	\$ (5,332)				\$ (332)	\$ (5,664)		\$ 1,173,094	\$ 6,705,540
Other Non-Court Operations	\$ 1,054,228	\$ 260,981					\$ 1,315,209			
Non-Court Operations Program	\$ 1,054,228	\$ 255,649				\$ (332)	\$ 1,309,545		\$ 1,173,094	\$ 6,705,540
Executive Office	\$ 464,261	\$ 3,825					\$ 468,086		\$ 413,843	\$ 1,882,382
Fiscal Services	\$ 579,662	\$ 6,365					\$ 586,027		\$ 472,625	\$ 3,351,138
Human Resources	\$ 704,579	\$ 34,977					\$ 739,557		\$ 806,526	\$ 1,475,821
Business & Facilities Services	\$ 101,307	\$ 90,708					\$ 192,015		\$ 266,603	\$ 4,796,282
Information Technology	\$ 490,800	\$ 197,433				\$ 0	\$ 688,233		\$ 813,097	\$ 4,597,553
Court Administration Program	\$ 2,340,610	\$ 333,309				\$ 0	\$ 2,673,918		\$ 2,772,695	\$ 16,103,176
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,595,170	\$ 1,969,815	\$ 79,812		\$ 0	\$ 1,456	\$ 11,646,253		\$ 11,398,014	\$ 64,384,657