

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.



02/02/2024

Signature of Presiding Judge or Court Executive

Date

Ventura

Court

2023-24 Q2

Fiscal Year and Ending Quarter



02/02/2024



02/02/2024



02/02/2024

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

2023-24 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Ventura

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	378.64	341.85	341.85		

¹ 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 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (403,481)	\$ 1,310,724	\$ (525,999)			\$ (1,099,482)	\$ 55,500	\$ (662,737)	\$ (108,386)
Payroll	\$ 0							\$ 0	
Jury Revolving									
Other Distribution							\$ 211,268	\$ 211,268	\$ 210,805
Civil Filing Fees							\$ 0	\$ 0	\$ 10,622
Trust Credit Card							\$ (3,746)	\$ (3,746)	\$ (53,975)
Cash on Hand	\$ 7,050	\$ 0				\$ 1,800		\$ 8,850	\$ 8,850
Cash with County	\$ 617,873	\$ 27,431				\$ 38,030	\$ 8,200,781	\$ 8,884,114	\$ 8,031,071
Cash Outside of the JCC									
Cash Equivalents	\$ 14,559,559						\$ 3,738,324	\$ 18,297,882	\$ 15,394,965
Total Cash and Cash Equivalents	\$ 14,781,000	\$ 1,338,156	\$ (525,999)			\$ (1,059,652)	\$ 12,202,127	\$ 26,735,632	\$ 23,493,953
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	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 0			\$ 0		\$ 1,001	\$ 13,572
Due From Other Courts		\$ 0						\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 299,690					\$ 299,690	\$ 221,867
Trust Due To/From							\$ 49,596	\$ 49,596	\$ 19,411
Distribution Due To/From							\$ 3,226	\$ 3,226	\$ 749
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 5,128							\$ 5,128	\$ 2,823
Total Receivables	\$ 6,129	\$ 0	\$ 299,690			\$ 0	\$ 52,822	\$ 358,641	\$ 258,421
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 14,787,129	\$ 1,338,156	\$ (226,308)			\$ (1,059,652)	\$ 12,254,949	\$ 27,094,273	\$ 23,752,374
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,628	\$ 0	\$ 0			\$ 3,186	\$ 0	\$ 12,814	\$ 13,030
Due to Other Funds	\$ 3,226	\$ 0	\$ 0			\$ 0	\$ 54,724	\$ 57,950	\$ 22,983
Due to Other Courts									\$ 0
Due to State	\$ 375,751	\$ 0						\$ 375,751	\$ 457,112
TC145 Liability							\$ 670,702	\$ 670,702	\$ 702,784
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 683,961	\$ 683,961	\$ 666,975
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 16,577	\$ 16,577	\$ 9,524
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 8							\$ 8	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 388,613	\$ 0	\$ 0			\$ 3,186	\$ 1,425,964	\$ 1,817,763	\$ 1,872,406
Civil							\$ 2,413,037	\$ 2,413,037	\$ 1,741,023
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,200,781	\$ 8,200,781	\$ 7,607,415
Trust Interest Payable							\$ 159,069	\$ 159,069	\$ 83,405
Miscellaneous Trust									
Total Trust Deposits							\$ 10,772,887	\$ 10,772,887	\$ 9,431,843
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 10,970							\$ 10,970	\$ 8,468
Deferred Compensation Payable									
Deductions Payable	\$ 21,881	\$ 0				\$ 1,333		\$ 23,214	\$ 25,430
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 32,851	\$ 0				\$ 1,333		\$ 34,184	\$ 33,899
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 78,891	\$ 0					\$ 56,098	\$ 134,989	\$ 123,161
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 78,891	\$ 0	\$ 0				\$ 56,098	\$ 134,989	\$ 123,161
Total Liabilities	\$ 500,355	\$ 0	\$ 0			\$ 4,519	\$ 12,254,949	\$ 12,759,823	\$ 11,461,308
Total Fund Balance	\$ 14,286,773	\$ 1,338,156	\$ (226,308)			\$ (1,064,171)		\$ 14,334,450	\$ 12,291,065
Total Liabilities and Fund Balance	\$ 14,787,129	\$ 1,338,156	\$ (226,308)			\$ (1,059,652)	\$ 12,254,949	\$ 27,094,273	\$ 23,752,374

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 28,199,410	\$ 102,922					\$ 28,302,332	\$ 45,183,036	\$ 29,469,463	\$ 45,931,755	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 107,000	\$ 0	\$ 107,035	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,130,161						\$ 1,130,161	\$ 3,165,292	\$ 1,486,771	\$ 2,247,384	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,141,791						\$ 2,141,791	\$ 2,871,746	\$ 1,259,336	\$ 3,372,564	
Other Miscellaneous	\$ 968,752	\$ 1,384,110					\$ 2,352,862	\$ 3,267,671	\$ 3,166,876	\$ 3,166,876	
	\$ 32,440,114	\$ 1,487,032					\$ 33,927,146	\$ 54,594,745	\$ 35,382,447	\$ 54,825,614	
Grants											
AB 1058 Commissioner/Facilitator			\$ 211,224				\$ 211,224	\$ 918,503	\$ 183,867	\$ 594,424	
Other Judicial Council Grants			\$ (67,407)				\$ (67,407)	\$ 547,769	\$ 0	\$ 342,119	
Non-Judicial Council Grants			\$ 4,580				\$ 4,580	\$ 16,325	\$ 12,571	\$ 16,300	
			\$ 148,397				\$ 148,397	\$ 1,482,597	\$ 196,438	\$ 952,843	
Other Financing Sources											
Interest Income	\$ 388,541	\$ 31,715					\$ 420,256	\$ 335,000	\$ 200,839	\$ 300,000	
Investment Income											
Donations											
Local Fees	\$ 40,848	\$ 184,260				\$ 1,734,088	\$ 1,959,196	\$ 7,948,700	\$ 414,113	\$ 1,289,800	
Non-Fee Revenues											
Enhanced Collections		\$ 0				\$ 0	\$ 0	\$ 0	\$ 1,726,064	\$ 6,121,000	
Escheatment											
Prior Year Revenue	\$ 16,241	\$ (7,971)					\$ 8,270		\$ 17,282		
County Program - Restricted											
Reimbursement Other	\$ 29,871						\$ 29,871	\$ 95,000	\$ 20,175	\$ 295,205	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,987						\$ 18,987	\$ 15,000	\$ 18,179	\$ 15,000	
	\$ 494,487	\$ 208,005				\$ 1,734,088	\$ 2,436,579	\$ 8,393,700	\$ 2,396,652	\$ 8,021,005	
Total Revenues	\$ 32,934,601	\$ 1,695,037	\$ 148,397			\$ 1,734,088	\$ 36,512,122	\$ 64,471,042	\$ 37,975,536	\$ 63,799,463	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 12,852,130	\$ 125,959	\$ 149,382			\$ 1,613,810	\$ 14,741,281	\$ 32,662,206	\$ 14,153,281	\$ 30,456,809	
Temp Help	\$ 214,231						\$ 214,231	\$ 343,743	\$ 68,037	\$ 119,076	
Overtime	\$ 14,101	\$ 0				\$ 95	\$ 14,196	\$ 88,500	\$ 70,321	\$ 157,000	
Staff Benefits	\$ 5,872,213	\$ 57,628	\$ 62,151			\$ 766,076	\$ 6,758,068	\$ 15,054,469	\$ 6,986,178	\$ 15,109,267	
	\$ 18,952,675	\$ 183,588	\$ 211,533			\$ 2,379,981	\$ 21,727,777	\$ 48,148,918	\$ 21,277,818	\$ 45,842,152	
Operating Expenses and Equipment											
General Expense	\$ 319,654	\$ 166	\$ 1,157			\$ 7,364	\$ 328,342	\$ 1,101,303	\$ 308,990	\$ 1,077,730	
Printing	\$ 58,237	\$ 0				\$ 213	\$ 58,450	\$ 313,904	\$ 34,159	\$ 265,100	
Telecommunications	\$ 25,158	\$ 0				\$ 50,900	\$ 76,058	\$ 281,624	\$ 133,742	\$ 320,207	
Postage	\$ 105,949	\$ 0					\$ 105,949	\$ 550,700	\$ 86,230	\$ 492,700	
Insurance	\$ 35,433						\$ 35,433	\$ 33,000	\$ 27,405	\$ 28,500	
In-State Travel	\$ 6,854	\$ 0	\$ 2,808			\$ 1,915	\$ 11,576	\$ 29,800	\$ 5,779	\$ 32,000	
Out-of-State Travel	\$ 2,662		\$ 596				\$ 3,258	\$ 16,800	\$ 2,844	\$ 13,700	
Training	\$ 35,782	\$ 107	\$ 600			\$ 300	\$ 36,789	\$ 63,300	\$ 19,160	\$ 49,000	
Security Services	\$ 0	\$ 0	\$ 8,455				\$ 8,455	\$ 2,670,373	\$ 805,119	\$ 2,229,865	
Facility Operations	\$ 247,449	\$ 0				\$ 31,976	\$ 279,424	\$ 713,332	\$ 267,154	\$ 760,226	
Utilities	\$ 2,871						\$ 2,871	\$ 12,000	\$ 2,976	\$ 8,500	
Contracted Services	\$ 2,125,247	\$ 901,752	\$ 114,352			\$ 99,049	\$ 3,240,400	\$ 7,431,996	\$ 3,349,278	\$ 7,946,598	
Consulting and Professional Services	\$ 271,149	\$ 0				\$ 10,818	\$ 281,967	\$ 1,688,551	\$ 758,635	\$ 1,611,950	
Information Technology	\$ 530,642	\$ 68,607				\$ 215,743	\$ 814,992	\$ 2,568,183	\$ 768,644	\$ 2,530,898	
Major Equipment	\$ 46,386						\$ 46,386	\$ 201,489	\$ 37,713	\$ 625,530	
Other Items of Expense	\$ 22,900						\$ 22,900	\$ 23,000	\$ 11,567	\$ 20,000	
	\$ 3,836,374	\$ 970,632	\$ 127,967			\$ 418,278	\$ 5,353,250	\$ 17,699,355	\$ 6,619,394	\$ 18,012,504	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 191,143						\$ 191,143	\$ 530,000	\$ 86,555	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service								\$ 125,734			
Other											
Capital Costs											
Internal Cost Recovery	\$ (35,204)		\$ 35,204				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 5,319	\$ (2,352)					\$ 2,967		\$ (4,327)		
	\$ 161,258	\$ (2,352)	\$ 35,204				\$ 194,110	\$ 655,734	\$ 82,228	\$ 530,001	
Total Expenditures	\$ 22,950,307	\$ 1,151,868	\$ 374,705			\$ 2,798,258	\$ 27,275,137	\$ 66,504,007	\$ 27,979,439	\$ 64,384,657	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,984,295	\$ 543,169	\$ (226,308)			\$ (1,064,171)	\$ 9,236,985	\$ (2,032,965)	\$ 9,996,097	\$ (585,195)	
Operating Transfers In (Out)								\$ 0		\$ 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)	\$ 14,286,773	\$ 1,338,156	\$ (226,308)			\$ (1,064,171)	\$ 14,334,450	\$ 3,064,500	\$ 12,291,065	\$ 1,709,774	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 7,012,931	\$ 424,653			\$ 9,170	\$ 6,872	\$ 7,453,626	\$ 18,282,621	\$ 7,616,336	\$ 16,919,872
Traffic & Other Infractions	\$ 665,586	\$ 243,509					\$ 909,095	\$ 2,641,543	\$ 832,555	\$ 2,302,578
Other Criminal Cases	\$ 40,964	\$ 814,745					\$ 855,709	\$ 2,016,847	\$ 676,487	\$ 2,478,464
Civil	\$ 864,633	\$ 9,627					\$ 874,259	\$ 1,736,068	\$ 942,571	\$ 1,976,263
Family & Children Services	\$ 2,971,215	\$ 39,004			\$ 26,034	\$ 120	\$ 3,036,373	\$ 6,067,262	\$ 2,854,683	\$ 5,608,031
Probate, Guardianship & Mental Health Services	\$ 175,141	\$ 3,060					\$ 178,201	\$ 385,775	\$ 195,295	\$ 371,459
Juvenile Dependency Services	\$ 30,741	\$ 1,075,362					\$ 1,106,103	\$ 1,905,927	\$ 1,114,622	\$ 1,968,594
Juvenile Delinquency Services	\$ 79,001	\$ 3,103					\$ 82,104	\$ 153,634	\$ 77,453	\$ 145,376
Other Court Operations	\$ 1,477,921	\$ 160,314			\$ 0	\$ 25	\$ 1,638,260	\$ 3,776,335	\$ 1,650,988	\$ 3,630,021
Court Interpreters	\$ 759,897	\$ 649,510				\$ 974	\$ 1,410,382	\$ 3,697,355	\$ 1,286,733	\$ 2,595,670
Jury Services	\$ 259,357	\$ 126,798	\$ 191,143			\$ 37	\$ 577,334	\$ 1,267,105	\$ 435,997	\$ 1,177,890
Security		\$ 47,522					\$ 47,522	\$ 1,804,173	\$ 871,599	\$ 2,401,724
Trial Court Operations Program	\$ 14,337,386	\$ 3,597,207	\$ 191,143		\$ 35,204	\$ 8,028	\$ 18,168,968	\$ 43,734,644	\$ 18,555,319	\$ 41,575,941
Enhanced Collections	\$ 0	\$ 0				\$ (2,352)	\$ (2,352)		\$ 2,852,965	\$ 6,705,540
Other Non-Court Operations	\$ 2,379,981	\$ 418,278					\$ 2,798,258	\$ 7,217,671		
Non-Court Operations Program	\$ 2,379,981	\$ 418,278				\$ (2,352)	\$ 2,795,907	\$ 7,217,671	\$ 2,852,965	\$ 6,705,540
Executive Office	\$ 1,166,764	\$ 42,934					\$ 1,209,698	\$ 2,063,154	\$ 1,045,739	\$ 1,882,382
Fiscal Services	\$ 1,409,875	\$ 101,208				\$ (1,520)	\$ 1,509,563	\$ 3,053,479	\$ 1,495,941	\$ 3,351,138
Human Resources	\$ 995,433	\$ 128,294					\$ 1,123,727	\$ 1,707,204	\$ 1,151,588	\$ 1,475,821
Business & Facilities Services	\$ 235,177	\$ 515,079			\$ (35,204)	\$ (1,190)	\$ 713,862	\$ 4,211,849	\$ 1,123,908	\$ 4,796,282
Information Technology	\$ 1,203,162	\$ 550,251				\$ 0	\$ 1,753,413	\$ 4,516,006	\$ 1,753,980	\$ 4,597,553
Court Administration Program	\$ 5,010,411	\$ 1,337,766			\$ (35,204)	\$ (2,710)	\$ 6,310,263	\$ 15,551,692	\$ 6,571,155	\$ 16,103,176
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,727,777	\$ 5,353,250	\$ 191,143		\$ 0	\$ 2,967	\$ 27,275,137	\$ 66,504,007	\$ 27,979,439	\$ 64,384,657