

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.



Signature of Presiding Judge or Court Executive

11/02/2020

Date

Ventura

Court

FY2020 - Q1

Fiscal Year and Ending Quarter



10/29/2020



10/29/2020



11/02/2020

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

FY2020 - Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

Court

FY2020 - 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)	410.40	372.80			

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 September									
Fiscal Year 2020/21								2019/20	
	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	\$ 910,421	\$ (760,622)	\$ (28,282)				\$ 180,717	\$ 302,235	\$ 264,001
Payroll									
Jury									
Revolving									
Other									
Distribution	\$ 0						\$ 161,158	\$ 161,158	\$ 142,810
Civil Filing Fees							\$ 48,586	\$ 48,586	\$ 90,746
Trust	\$ 0						\$ (9,683)	\$ (9,683)	\$ (71,006)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,350							\$ 9,350	\$ 9,350
Cash with County	\$ 243,454	\$ 44,164					\$ 7,714,040	\$ 8,001,658	\$ 10,041,544
Cash Outside of the JCC									
Cash Equivalents	\$ 8,479,227						\$ 43,202,418	\$ 51,681,645	\$ 15,655,182
Total Cash and Cash Equivalents	\$ 9,642,453	\$ (716,458)	\$ (28,282)				\$ 51,297,235	\$ 60,194,947	\$ 26,132,627
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 423,962	\$ 0				\$ 0	\$ 424,963	\$ 48,793
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 139,084					\$ 139,084	\$ 179,991
Trust Due To/From							\$ 68,374	\$ 68,374	\$ 49,155
Distribution Due To/From							\$ 4,804	\$ 4,804	\$ 735
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,305							\$ 3,305	\$ 11,746
Total Receivables	\$ 4,306	\$ 423,962	\$ 139,084				\$ 73,177	\$ 640,529	\$ 290,420
Prepaid Expenses - General	\$ 14,359							\$ 14,359	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 14,359							\$ 14,359	
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 9,661,118	\$ (292,496)	\$ 110,801				\$ 51,370,412	\$ 60,849,835	\$ 26,423,046
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,513	\$ 5,451	\$ 0				\$ 0	\$ 8,964	\$ 59,202
Due to Other Funds	\$ 650	\$ 0	\$ 0				\$ 75,833	\$ 76,483	\$ 61,636
Due to Other Courts									
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 996,641	\$ 996,641	\$ 1,119,940
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 388,909	\$ 388,909	\$ 604,343
AB145 Due to Other Government Agency							\$ 637,297	\$ 637,297	\$ 801,628
Due to Other Public Agencies									
Sales and Use Tax	\$ 78	\$ 0	\$ 0					\$ 78	\$ 113
Interest							\$ 1,719	\$ 1,719	\$ 6,912
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 4,241	\$ 5,451	\$ 0				\$ 2,100,399	\$ 2,110,091	\$ 2,653,774
Civil							\$ 41,235,307	\$ 41,235,307	\$ 2,024,588
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 7,714,040	\$ 7,714,040	\$ 9,691,449
Trust Interest Payable							\$ 268,617	\$ 268,617	\$ 85,086
Miscellaneous Trust									
Total Trust Deposits							\$ 49,217,964	\$ 49,217,964	\$ 11,801,123
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 7,459							\$ 7,459	\$ 5,910
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 7,459	\$ 0						\$ 7,459	\$ 5,910
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 339,284
Liabilities For Deposits	\$ 113,317	\$ 50					\$ 52,049	\$ 165,417	\$ 122,441
Jury Fees - Non-Interest								\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 113,317	\$ 50	\$ 0				\$ 52,049	\$ 165,417	\$ 461,725
Total Liabilities	\$ 125,017	\$ 5,501	\$ 0				\$ 51,370,412	\$ 51,500,929	\$ 14,922,533
Total Fund Balance	\$ 9,536,101	\$ (297,997)	\$ 110,801					\$ 9,348,906	\$ 11,500,514
Total Liabilities and Fund Balance	\$ 9,661,118	\$ (292,496)	\$ 110,801				\$ 51,370,412	\$ 60,849,835	\$ 26,423,046

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 2020/21										2019/20	
	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	\$ 16,790,660	\$ 27,208						\$ 16,817,868	\$ 38,357,538	\$ 17,495,255	\$ 40,091,054
Improvement and Modernization Fund									\$ 108,465	\$ 68,143	\$ 216,930
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 376,882							\$ 376,882	\$ 1,667,100	\$ 223,634	\$ 2,208,400
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 493,140	\$ 1,362,061						\$ 1,855,201	\$ 5,848,182	\$ 556,269	\$ 5,473,803
Other Miscellaneous									\$ 968,752		\$ 968,753
	\$ 17,660,682	\$ 1,389,270						\$ 19,049,952	\$ 46,950,037	\$ 18,343,301	\$ 48,958,940
Grants											
AB 1058 Commissioner/Facilitator											
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ (39,703)					\$ (39,703)	\$ 929,627	\$ 17,433	\$ 929,627
			\$ 390,459					\$ 390,459	\$ 666,854	\$ 337,083	\$ 704,467
			\$ 350,756					\$ 350,756	\$ 1,612,806	\$ 354,516	\$ 1,650,419
Other Financing Sources											
Interest Income	\$ (164)	\$ 0						\$ (164)	\$ 100,000	\$ 8,964	\$ 200,000
Investment Income											
Donations											
Local Fees	\$ 32,237	\$ 44,541						\$ 76,778	\$ 1,231,100	\$ 113,328	\$ 1,234,900
Non-Fee Revenues	\$ 0	\$ 0						\$ 0		\$ 466,751	\$ 99,800
Enhanced Collections		\$ (417,752)						\$ (417,752)	\$ 8,044,000	\$ 520,819	\$ 9,072,000
Escheatment											
Prior Year Revenue	\$ 130,379	\$ 5,913						\$ 136,292		\$ 7,238	
County Program - Restricted											
Reimbursement Other	\$ 2,602							\$ 2,602	\$ 182,500	\$ 14,075	\$ 95,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,845							\$ 1,845	\$ 14,957	\$ 869	\$ 15,000
	\$ 166,899	\$ (367,297)						\$ (200,398)	\$ 9,572,557	\$ 1,132,043	\$ 10,716,700
Total Revenues	\$ 17,827,582	\$ 1,021,972	\$ 350,756					\$ 19,200,310	\$ 58,135,400	\$ 19,829,860	\$ 61,326,059
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,152,207	\$ 864,052	\$ 125,693					\$ 6,141,952	\$ 26,378,512	\$ 6,364,301	\$ 29,542,059
Temp Help	\$ 16,808							\$ 16,808	\$ 118,294	\$ 16,432	\$ 126,356
Overtime	\$ 1,022	\$ 112						\$ 1,134	\$ 33,500	\$ 5,464	\$ 51,000
Staff Benefits	\$ 3,142,400	\$ 450,493	\$ 59,545					\$ 3,652,438	\$ 15,848,472	\$ 3,451,878	\$ 16,586,958
	\$ 8,312,437	\$ 1,314,656	\$ 185,239					\$ 9,812,332	\$ 42,378,778	\$ 9,838,075	\$ 46,306,373
Operating Expenses and Equipment											
General Expense	\$ 104,588	\$ 2,147	\$ 8,695					\$ 115,430	\$ 803,843	\$ 329,301	\$ 1,735,550
Printing	\$ 12,183	\$ 0						\$ 12,183	\$ 279,700	\$ 16,738	\$ 310,800
Telecommunications	\$ 20,662	\$ 13,881						\$ 34,543	\$ 265,700	\$ 31,145	\$ 262,800
Postage	\$ 22,829	\$ 0						\$ 22,829	\$ 605,000	\$ 30,328	\$ 722,300
Insurance	\$ 866							\$ 866	\$ 23,500		\$ 23,500
In-State Travel	\$ (149)							\$ (149)	\$ 10,000	\$ 8,358	\$ 73,516
Out-of-State Travel										\$ 3,721	\$ 18,250
Training	\$ 1,387	\$ 512						\$ 1,899	\$ 59,177	\$ 8,236	\$ 152,936
Security Services	\$ 432	\$ 0	\$ 11,092					\$ 11,524	\$ 2,019,696	\$ 19,083	\$ 1,984,025
Facility Operations	\$ 75,157	\$ 17,557	\$ 0					\$ 92,714	\$ 877,749	\$ (24,679)	\$ 1,174,099
Utilities	\$ 950							\$ 950	\$ 7,200	\$ 2,278	\$ 5,500
Contracted Services	\$ 901,597	\$ 124,788	\$ 192					\$ 1,026,576	\$ 7,951,082	\$ 1,200,865	\$ 7,350,310
Consulting and Professional Services	\$ 23,798	\$ 4,408						\$ 28,206	\$ 1,459,877	\$ 32,213	\$ 1,514,312
Information Technology	\$ 259,159	\$ 166,827	\$ 0					\$ 425,986	\$ 2,391,533	\$ 368,927	\$ 2,042,654
Major Equipment									\$ 20,000		\$ 61,000
Other Items of Expense	\$ 2,446							\$ 2,446	\$ 20,000	\$ 1,984	\$ 18,000
	\$ 1,425,904	\$ 330,120	\$ 19,979					\$ 1,776,003	\$ 16,794,057	\$ 2,028,498	\$ 17,449,552
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,796							\$ 3,796	\$ 530,000	\$ 99,038	\$ 530,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (34,737)		\$ 34,737					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 7,008	\$ 13						\$ 7,021		\$ (3,969)	
	\$ (23,933)	\$ 13	\$ 34,737					\$ 10,817	\$ 530,000	\$ 95,069	\$ 530,000
Total Expenditures	\$ 9,714,408	\$ 1,644,790	\$ 239,955					\$ 11,599,153	\$ 59,702,835	\$ 11,961,642	\$ 64,285,925
Excess (Deficit) of Revenues Over Expenditures	\$ 8,113,174	\$ (622,817)	\$ 110,801					\$ 7,601,157	\$ (1,567,435)	\$ 7,868,218	\$ (2,959,866)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,422,928	\$ 324,821	\$ 0					\$ 1,747,749	\$ 1,747,749	\$ 3,632,296	\$ 3,632,296
Ending Balance (Deficit)	\$ 9,536,101	\$ (297,997)	\$ 110,801					\$ 9,348,906	\$ 180,314	\$ 11,500,514	\$ 672,430

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	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	\$ 3,176,822	\$ 124,361				\$ 169	\$ 3,301,352	\$ 16,493,108	\$ 3,461,693	\$ 16,761,771
Traffic & Other Infractions	\$ 314,719	\$ 68,618				\$ 40	\$ 383,377	\$ 2,564,328	\$ 421,298	\$ 2,303,337
Other Criminal Cases	\$ 56,957	\$ 0					\$ 56,957	\$ 2,916,458	\$ 13,534	\$ 1,663,569
Civil	\$ 391,742	\$ 2,846					\$ 394,588	\$ 1,900,800	\$ 484,038	\$ 2,109,574
Family & Children Services	\$ 1,175,529	\$ 33,636			\$ 0	\$ 146	\$ 1,209,311	\$ 5,442,655	\$ 1,276,591	\$ 5,847,836
Probate, Guardianship & Mental Health Services	\$ 103,154	\$ 56					\$ 103,210	\$ 593,750	\$ 149,830	\$ 645,711
Juvenile Dependency Services	\$ 19,086	\$ 588,799					\$ 607,885	\$ 1,894,650	\$ 678,895	\$ 2,158,511
Juvenile Delinquency Services	\$ 23,840	\$ 192					\$ 24,032	\$ 158,026	\$ 10,651	\$ 167,750
Other Court Operations	\$ 723,921	\$ 9,268				\$ 171	\$ 733,360	\$ 4,147,839	\$ 868,837	\$ 4,487,357
Court Interpreters	\$ 230,779	\$ 205,752					\$ 436,531	\$ 2,389,941	\$ 511,312	\$ 2,164,662
Jury Services	\$ 88,848	\$ 24,717	\$ 3,796				\$ 117,361	\$ 1,210,700	\$ 242,970	\$ 1,268,200
Security		\$ 11,524					\$ 11,524	\$ 2,011,459	\$ 19,083	\$ 2,091,725
Trial Court Operations Program	\$ 6,305,397	\$ 1,069,768	\$ 3,796		\$ 0	\$ 526	\$ 7,379,487	\$ 41,723,714	\$ 8,138,732	\$ 41,670,003
Enhanced Collections	\$ 1,217,308	\$ 260,590				\$ 13	\$ 1,477,911	\$ 7,089,290	\$ 1,628,483	\$ 9,242,264
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,217,308	\$ 260,590				\$ 13	\$ 1,477,911	\$ 7,089,290	\$ 1,628,483	\$ 9,242,264
Executive Office	\$ 388,589	\$ 2,394				\$ 173	\$ 391,157	\$ 1,623,601	\$ 402,186	\$ 1,790,445
Fiscal Services	\$ 562,735	\$ 19,560				\$ 184	\$ 582,478	\$ 3,382,961	\$ 579,186	\$ 3,311,647
Human Resources	\$ 777,117	\$ 31,711				\$ 130	\$ 808,957	\$ 1,634,928	\$ 329,793	\$ 1,479,845
Business & Facilities Services	\$ 77,073	\$ 117,864				\$ 5,995	\$ 200,932	\$ 52,221	\$ 242,470	\$ 2,638,618
Information Technology	\$ 484,114	\$ 274,117					\$ 758,231	\$ 4,196,120	\$ 640,793	\$ 4,153,104
Court Administration Program	\$ 2,289,627	\$ 445,646				\$ 6,482	\$ 2,741,755	\$ 10,889,831	\$ 2,194,427	\$ 13,373,658
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,812,332	\$ 1,776,003	\$ 3,796		\$ 0	\$ 7,021	\$ 11,599,153	\$ 59,702,835	\$ 11,961,642	\$ 64,285,925