

**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.



01/24/2022

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Signature of Presiding Judge or Court Executive

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Date

Ventura

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Court

FY2021-Q2

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Fiscal Year and Ending Quarter



01/24/2022



01/24/2022



01/24/2022

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

Court

FY2021-Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Ventura

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Court

FY2021-Q2

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
		Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	367.05	340.81	338.81		

<sup>1</sup> 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 December								2020/21	
	Fiscal Year 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								
<b>ASSETS</b>										
Operations	\$ (1,239,569)	\$ 1,713,038	\$ (285,266)				\$ 60,995	\$ 249,198	\$ (1,572)	
Payroll										
Jury										
Revolving										
Other										
Distribution							\$ 97,101	\$ 97,101	\$ 187,475	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (12,528)	\$ (12,528)	\$ (5,775)	
Credit Card										
Cash on Hand	\$ 7,050	\$ 1,700						\$ 8,750	\$ 9,350	
Cash with County	\$ 381,160	\$ 21,449					\$ 8,045,181	\$ 8,447,791	\$ 8,089,699	
Cash Outside of the JCC										
Cash Equivalents	\$ 8,961,101						\$ 8,212,951	\$ 17,174,052	\$ 50,375,251	
Total Cash and Cash Equivalents	\$ 8,109,742	\$ 1,736,187	\$ (285,266)				\$ 16,403,700	\$ 25,964,363	\$ 58,654,429	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
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	\$ 0	\$ 5,037					\$ 6,038	\$ 317,949	
Due From Other Courts		\$ 0						\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 222,355					\$ 222,355	\$ 366,579	
Trust Due To/From							\$ 6,592	\$ 6,592	\$ 24,922	
Distribution Due To/From							\$ 1,929	\$ 1,929	\$ 1,261	
Civil Filing Fee Due To/From										
General Due To/From	\$ 2,906							\$ 2,906	\$ 43	
Total Receivables	\$ 3,906	\$ 0	\$ 227,392				\$ 8,520	\$ 239,818	\$ 710,754	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 14,359	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 14,359	
Other Assets										
Total Other Assets										
Total Assets	\$ 8,113,648	\$ 1,736,187	\$ (57,875)				\$ 16,412,220	\$ 26,204,181	\$ 59,379,542	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 6,684	\$ 0	\$ 0				\$ 1,000	\$ 7,684	\$ 10,152	
Due to Other Funds	\$ 890	\$ 0	\$ 0				\$ 10,536	\$ 11,426	\$ 26,225	
Due to Other Courts										
Due to State	\$ 0	\$ 0					\$ 388,909	\$ 388,909	\$ 0	
TC145 Liability							\$ 911,347	\$ 911,347	\$ 760,946	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 388,909	
AB145 Due to Other Government Agency							\$ 713,172	\$ 713,172	\$ 658,932	
Due to Other Public Agencies										
Sales and Use Tax	\$ 78							\$ 78	\$ 3	
Interest							\$ 35	\$ 35	\$ 975	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 31							\$ 31	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 7,682	\$ 0	\$ 0				\$ 2,024,999	\$ 2,032,681	\$ 1,846,144	
Civil							\$ 6,196,155	\$ 6,196,155	\$ 41,221,997	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 8,045,181	\$ 8,045,181	\$ 7,714,040	
Trust Interest Payable							\$ 92,858	\$ 92,858	\$ 272,416	
Miscellaneous Trust										
Total Trust Deposits							\$ 14,334,195	\$ 14,334,195	\$ 49,208,452	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 18,411							\$ 18,411	\$ 27,990	
Deferred Compensation Payable										
Deductions Payable	\$ 0	\$ 0						\$ 0		
Payroll Clearing										
Total Payroll Liabilities	\$ 18,411	\$ 0						\$ 18,411	\$ 27,990	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 76,061	\$ 0					\$ 53,026	\$ 129,087	\$ 179,120	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 76,061	\$ 0	\$ 0				\$ 53,026	\$ 129,087	\$ 179,120	
Total Liabilities	\$ 102,154	\$ 0	\$ 0				\$ 16,412,220	\$ 16,514,375	\$ 51,261,707	
Total Fund Balance	\$ 8,011,494	\$ 1,736,187	\$ (57,875)					\$ 9,689,806	\$ 8,117,835	
Total Liabilities and Fund Balance	\$ 8,113,648	\$ 1,736,187	\$ (57,875)				\$ 16,412,220	\$ 26,204,181	\$ 59,379,542	

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 2021/22										2020/21	
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 26,435,667	\$ 99,258					\$ 26,534,925	\$ 42,376,585	\$ 26,014,665	\$ 37,715,338	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 107,000		\$ 108,465	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,002,204						\$ 1,002,204	\$ 2,071,100	\$ 941,632	\$ 2,071,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,072,207	\$ 873,303					\$ 1,945,510	\$ 5,056,920	\$ 2,809,299	\$ 6,073,382	
Other Miscellaneous	\$ 968,752	\$ 1,390,308					\$ 2,359,060	\$ 968,700	\$ 968,752	\$ 968,752	
	\$ 29,478,831	\$ 2,362,869					\$ 31,841,700	\$ 50,580,305	\$ 30,734,348	\$ 46,937,037	
Grants											
AB 1058 Commissioner/Facilitator			\$ 222,355				\$ 222,355	\$ 897,130	\$ 354,716	\$ 793,727	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 35,000	\$ 406,767	\$ 666,854	
Non-Judicial Council Grants			\$ 5,037				\$ 5,037	\$ 16,300	\$ 7,530	\$ 16,325	
			\$ 227,392				\$ 227,392	\$ 948,430	\$ 769,013	\$ 1,476,906	
Other Financing Sources											
Interest Income	\$ 3,288	\$ 0					\$ 3,288	\$ 40,000	\$ 10,349	\$ 45,000	
Investment Income											
Donations											
Local Fees	\$ 109,573	\$ 298,228					\$ 407,801	\$ 1,390,000	\$ 323,574	\$ 1,231,100	
Non-Fee Revenues											
Enhanced Collections		\$ 1,833,228					\$ 1,833,228	\$ 6,210,000	\$ 952,300	\$ 8,069,000	
Escheatment											
Prior Year Revenue	\$ 77,799	\$ (132)	\$ 0				\$ 77,667		\$ 136,293		
County Program - Restricted											
Reimbursement Other	\$ 17,966						\$ 17,966	\$ 95,000	\$ 2,602	\$ 182,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,930						\$ 2,930	\$ 15,000	\$ 2,321	\$ 14,957	
	\$ 211,556	\$ 2,131,324	\$ 0				\$ 2,342,880	\$ 7,750,000	\$ 1,427,439	\$ 9,542,557	
<b>Total Revenues</b>	\$ 29,690,387	\$ 4,494,194	\$ 227,391				\$ 34,411,971	\$ 59,278,735	\$ 32,930,800	\$ 57,956,500	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 11,360,585	\$ 1,591,903	\$ 139,449				\$ 13,091,937	\$ 27,628,404	\$ 13,251,534	\$ 25,972,512	
Temp Help	\$ 49,390						\$ 49,390	\$ 118,294	\$ 38,201	\$ 118,294	
Overtime	\$ 2,437	\$ 121					\$ 2,558	\$ 26,600	\$ 2,274	\$ 33,500	
Staff Benefits	\$ 5,913,933	\$ 823,851	\$ 70,237				\$ 6,808,020	\$ 14,537,947	\$ 7,203,173	\$ 15,785,472	
	\$ 17,326,344	\$ 2,415,875	\$ 209,685				\$ 19,951,904	\$ 42,311,245	\$ 20,495,183	\$ 41,909,778	
Operating Expenses and Equipment											
General Expense	\$ 244,393	\$ 4,575	\$ 26,782				\$ 275,750	\$ 878,999	\$ 228,691	\$ 755,843	
Printing	\$ 55,980	\$ 6,668					\$ 62,648	\$ 256,900	\$ 50,387	\$ 279,700	
Telecommunications	\$ 29,137	\$ 82,420					\$ 111,556	\$ 277,595	\$ 79,936	\$ 265,700	
Postage	\$ 91,948	\$ 7,489					\$ 99,436	\$ 549,400	\$ 100,590	\$ 605,000	
Insurance	\$ 27,734						\$ 27,734	\$ 28,500	\$ 23,422	\$ 23,500	
In-State Travel	\$ 1,255						\$ 1,255	\$ 42,900	\$ 296	\$ 10,000	
Out-of-State Travel	\$ 2,897						\$ 2,897	\$ 14,000			
Training	\$ 18,368	\$ 2,410					\$ 20,778	\$ 49,890	\$ 12,583	\$ 59,177	
Security Services	\$ 700,302	\$ 3,380	\$ 14,118				\$ 717,800	\$ 2,039,505	\$ 841,348	\$ 1,981,296	
Facility Operations	\$ 278,435	\$ 37,375					\$ 315,810	\$ 752,188	\$ 370,464	\$ 931,449	
Utilities	\$ 2,839						\$ 2,839	\$ 8,500	\$ 2,332	\$ 7,200	
Contracted Services	\$ 2,194,216	\$ 256,993	\$ 0				\$ 2,451,209	\$ 7,139,389	\$ 2,677,317	\$ 8,041,082	
Consulting and Professional Services	\$ 596,628	\$ 15,066					\$ 611,694	\$ 1,480,376	\$ 625,181	\$ 1,452,377	
Information Technology	\$ 447,410	\$ 154,863	\$ 659				\$ 602,932	\$ 2,399,582	\$ 1,018,379	\$ 2,647,133	
Major Equipment	\$ 5,771						\$ 5,771	\$ 20,000	\$ 60,900	\$ 60,900	
Other Items of Expense	\$ 5,217						\$ 5,217	\$ 20,000	\$ 6,061	\$ 20,000	
	\$ 4,702,529	\$ 571,239	\$ 41,559				\$ 5,315,327	\$ 15,957,724	\$ 6,036,987	\$ 17,140,357	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 80,960						\$ 80,960	\$ 530,000	\$ 20,465	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (34,022)		\$ 34,022				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 12,474	\$ 3,575	\$ 0				\$ 16,049		\$ 8,079		
	\$ 59,413	\$ 3,575	\$ 34,021				\$ 97,009	\$ 530,001	\$ 28,544	\$ 530,000	
<b>Total Expenditures</b>	\$ 22,088,286	\$ 2,990,688	\$ 285,266				\$ 25,364,241	\$ 58,798,970	\$ 26,560,714	\$ 59,580,135	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,602,100	\$ 1,503,505	\$ (57,875)				\$ 9,047,731	\$ 479,765	\$ 6,370,087	\$ (1,623,635)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 409,394	\$ 232,681	\$ 0				\$ 642,075	\$ 642,075	\$ 1,747,749	\$ 1,747,749	
Ending Balance (Deficit)	\$ 8,011,494	\$ 1,736,187	\$ (57,875)				\$ 9,689,806	\$ 1,121,840	\$ 8,117,835	\$ 124,114	

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

	For the month ended December									
	Fiscal Year 2021/22							2020/21		
	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	\$ 7,019,318	\$ 387,909			\$ 13,399	\$ (121)	\$ 7,420,506	\$ 16,004,617	\$ 7,141,697	\$ 16,624,430
Traffic & Other Infractions	\$ 643,904	\$ 232,603					\$ 876,507	\$ 2,359,144	\$ 909,374	\$ 2,573,608
Other Criminal Cases	\$ 33,888	\$ 11,345					\$ 45,233	\$ 2,083,889	\$ 492,121	\$ 2,917,389
Civil	\$ 834,468	\$ 6,876					\$ 841,344	\$ 1,785,170	\$ 860,769	\$ 1,913,233
Family & Children Services	\$ 2,441,584	\$ 35,751			\$ 20,622	\$ 0	\$ 2,497,958	\$ 5,293,663	\$ 2,619,518	\$ 5,498,122
Probate, Guardianship & Mental Health Services	\$ 177,612	\$ 228					\$ 177,840	\$ 336,197	\$ 234,414	\$ 607,241
Juvenile Dependency Services	\$ 26,198	\$ 954,837				\$ (903)	\$ 980,132	\$ 1,719,409	\$ 1,086,401	\$ 1,894,650
Juvenile Delinquency Services	\$ 68,518	\$ 1,420					\$ 69,938	\$ 134,364	\$ 52,342	\$ 158,026
Other Court Operations	\$ 1,286,766	\$ 156,927					\$ 1,443,693	\$ 3,663,114	\$ 1,620,829	\$ 4,185,231
Court Interpreters	\$ 526,853	\$ 595,992					\$ 1,122,844	\$ 2,359,737	\$ 919,046	\$ 2,411,645
Jury Services	\$ 234,421	\$ 70,049	\$ 80,960			\$ 678	\$ 386,108	\$ 1,162,890	\$ 255,813	\$ 1,214,136
Security		\$ 714,802					\$ 714,802	\$ 2,031,352	\$ 838,891	\$ 1,973,059
Trial Court Operations Program	\$ 13,293,532	\$ 3,168,739	\$ 80,960		\$ 34,022	\$ (346)	\$ 16,576,907	\$ 38,933,545	\$ 17,031,215	\$ 41,970,769
Enhanced Collections	\$ 2,269,092	\$ 344,870				\$ 3,575	\$ 2,617,537	\$ 6,475,045	\$ 3,200,240	\$ 7,103,490
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,269,092	\$ 344,870				\$ 3,575	\$ 2,617,537	\$ 6,475,045	\$ 3,200,240	\$ 7,103,490
Executive Office	\$ 883,767	\$ 8,398					\$ 892,165	\$ 1,898,178	\$ 908,625	\$ 1,798,778
Fiscal Services	\$ 1,168,557	\$ 394,942				\$ 12,820	\$ 1,576,319	\$ 3,106,197	\$ 1,577,260	\$ 3,530,131
Human Resources	\$ 1,083,920	\$ 39,623					\$ 1,123,542	\$ 1,525,066	\$ 1,041,748	\$ 1,681,917
Business & Facilities Services	\$ 210,924	\$ 842,866			\$ (34,022)		\$ 1,019,768	\$ 2,741,136	\$ 1,043,340	\$ (981,619)
Information Technology	\$ 1,042,114	\$ 515,889					\$ 1,558,003	\$ 4,119,803	\$ 1,758,285	\$ 4,476,668
Court Administration Program	\$ 4,389,281	\$ 1,801,718			\$ (34,022)	\$ 12,820	\$ 6,169,797	\$ 13,390,380	\$ 6,329,258	\$ 10,505,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 19,951,904	\$ 5,315,327	\$ 80,960		\$ 0	\$ 16,049	\$ 25,364,241	\$ 58,798,970	\$ 26,560,714	\$ 59,580,135