

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

01/29/2025

Date

Ventura

Court

2024-25 Q2

Fiscal Year and Ending Quarter

Pat Patterson

01/29/2025

Melanie Mung

01/29/2025

ESnyder

01/29/2025

Suzie Jue

01/29/2025

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura

Court

2024-25 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Ventura

Court

2024-25 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	388.39	350.10	318.69		

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 2024/25								2023/24
	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							
ASSETS									
Operations	\$ (1,280,994)	\$ 2,067,577	\$ (307,808)			\$ (759,337)	\$ 70,828	\$ (209,734)	\$ (662,737)
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 65,427	\$ 65,427	\$ 211,268
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (29,167)	\$ (29,167)	\$ (3,746)
Credit Card									
Cash on Hand	\$ 6,600	\$ 0				\$ 1,800		\$ 8,400	\$ 8,850
Cash with County	\$ (414,805)	\$ 420				\$ 1,436	\$ 8,223,506	\$ 7,810,557	\$ 8,884,114
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 11,673,298						\$ 3,934,628	\$ 15,607,926	\$ 18,297,882
Total Cash and Cash Equivalents	\$ 9,984,099	\$ 2,067,997	\$ (307,808)			\$ (756,101)	\$ 12,265,222	\$ 23,253,409	\$ 26,735,632
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0				\$ 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	\$ 0	\$ 0	\$ 0			\$ 203,609		\$ 203,609	\$ 1,001
Due From Other Courts		\$ 0				\$ 0		\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 42,382					\$ 42,382	\$ 299,690
Trust Due To/From							\$ 25,496	\$ 25,496	\$ 49,596
Distribution Due To/From							\$ 3,462	\$ 3,462	\$ 3,226
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,399							\$ 6,399	\$ 5,128
Total Receivables	\$ 6,399	\$ 0	\$ 42,382			\$ 203,609	\$ 28,958	\$ 281,348	\$ 358,641
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 9,990,498	\$ 2,067,997	\$ (265,426)			\$ (552,492)	\$ 12,294,179	\$ 23,534,757	\$ 27,094,273
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 5,063	\$ 0	\$ 0			\$ 18,128	\$ 0	\$ 23,192	\$ 12,814
Due to Other Funds	\$ 3,462	\$ 0	\$ 0			\$ 0	\$ 31,895	\$ 35,357	\$ 57,950
Due to Other Courts									
Due to State	\$ 303,434	\$ 420				\$ 0		\$ 303,854	\$ 375,751
TC145 Liability							\$ 656,397	\$ 656,397	\$ 670,702
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 696,210	\$ 696,210	\$ 683,961
Due to Other Public Agencies									
Sales and Use Tax	\$ 12							\$ 12	\$ 0
Interest							\$ 15,022	\$ 15,022	\$ 16,577
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 25							\$ 25	\$ 8
Total Accounts Payable and Accrued Liab.	\$ 311,996	\$ 420	\$ 0			\$ 18,128	\$ 1,399,524	\$ 1,730,069	\$ 1,817,763
Civil							\$ 2,355,912	\$ 2,355,912	\$ 2,413,037
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,223,506	\$ 8,223,506	\$ 8,200,781
Trust Interest Payable							\$ 259,173	\$ 259,173	\$ 159,069
Miscellaneous Trust									
Total Trust Deposits							\$ 10,838,590	\$ 10,838,590	\$ 10,772,887
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,373							\$ 15,373	\$ 10,970
Deferred Compensation Payable									
Deductions Payable	\$ 7,210					\$ (297)		\$ 6,913	\$ 23,214
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 22,582	\$ 0				\$ (297)		\$ 22,285	\$ 34,184
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 54,249	\$ 0					\$ 56,065	\$ 110,314	\$ 134,989
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 54,249	\$ 0	\$ 0				\$ 56,065	\$ 110,314	\$ 134,989
Total Liabilities	\$ 388,827	\$ 420	\$ 0			\$ 17,831	\$ 12,294,179	\$ 12,701,258	\$ 12,759,823
Total Fund Balance	\$ 9,601,671	\$ 2,067,577	\$ (265,426)			\$ (570,323)		\$ 10,833,499	\$ 14,334,450
Total Liabilities and Fund Balance	\$ 9,990,498	\$ 2,067,997	\$ (265,426)			\$ (552,492)	\$ 12,294,179	\$ 23,534,757	\$ 27,094,273

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 2024/25									2023/24	
	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	\$ 30,166,686	\$ 108,725						\$ 30,275,410	\$ 44,666,256	\$ 28,302,332	\$ 45,232,843
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 107,000	\$ 0	\$ 107,000
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 546,727							\$ 546,727	\$ 2,664,808	\$ 1,130,161	\$ 3,165,292
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,369,028							\$ 1,369,028	\$ 2,810,100	\$ 2,141,791	\$ 3,024,346
Other Miscellaneous	\$ 968,752	\$ 1,387,428						\$ 2,356,180	\$ 2,356,180	\$ 2,352,862	\$ 3,267,671
	\$ 33,051,192	\$ 1,496,152						\$ 34,547,344	\$ 52,604,343	\$ 33,927,146	\$ 54,797,152
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 918,700	\$ 211,224	\$ 918,503
Other Judicial Council Grants			\$ (81,026)					\$ (81,026)	\$ 297,600	\$ (67,407)	\$ 806,195
Non-Judicial Council Grants			\$ 2,557					\$ 2,557	\$ 24,000	\$ 4,580	\$ 70,375
			\$ (78,470)					\$ (78,470)	\$ 1,240,300	\$ 148,397	\$ 1,795,073
Other Financing Sources											
Interest Income	\$ 299,478	\$ 2,917						\$ 302,394	\$ 436,600	\$ 420,256	\$ 560,000
Investment Income											
Donations											
Local Fees	\$ 41,819	\$ 229,872				\$ 1,462,703		\$ 1,734,395	\$ 5,897,200	\$ 1,959,196	\$ 7,605,100
Non-Fee Revenues											
Enhanced Collections						\$ 0		\$ 0		\$ 0	\$ 0
Escheatment	\$ 37,628							\$ 37,628	\$ 33,900		
Prior Year Revenue	\$ 4,712					\$ 744		\$ 5,456	\$ 230,500	\$ 8,270	
County Program - Restricted											
Reimbursement Other	\$ 17,600							\$ 17,600	\$ 195,000	\$ 29,871	\$ 195,000
Sale of Fixed Assets	\$ 23,200							\$ 23,200	\$ 17,200		
Other Miscellaneous	\$ 22,656							\$ 22,656	\$ 46,500	\$ 18,987	\$ 19,400
	\$ 447,093	\$ 232,789				\$ 1,463,448		\$ 2,143,329	\$ 6,856,900	\$ 2,436,579	\$ 8,379,500
Total Revenues	\$ 33,498,285	\$ 1,728,941	\$ (78,470)			\$ 1,463,448		\$ 36,612,204	\$ 60,701,543	\$ 36,512,122	\$ 64,971,725
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 13,050,602	\$ 140,654	\$ 33,542			\$ 1,127,638		\$ 14,352,436	\$ 27,076,950	\$ 14,741,281	\$ 32,530,194
Temp Help	\$ 190,133							\$ 190,133	\$ 501,500	\$ 214,231	\$ 343,743
Overtime	\$ 17,145	\$ 1,993				\$ 44		\$ 19,182	\$ 45,000	\$ 14,196	\$ 88,500
Staff Benefits	\$ 6,202,654	\$ 66,461	\$ 13,731			\$ 545,399		\$ 6,828,245	\$ 16,500,616	\$ 6,758,068	\$ 15,062,595
	\$ 19,460,535	\$ 209,108	\$ 47,273			\$ 1,673,080		\$ 21,389,997	\$ 44,124,065	\$ 21,727,777	\$ 48,025,032
Operating Expenses and Equipment											
General Expense	\$ 260,033	\$ 378	\$ 269			\$ 6,470		\$ 267,151	\$ 818,800	\$ 328,342	\$ 1,374,142
Printing	\$ 33,835					\$ 0		\$ 33,835	\$ 265,000	\$ 58,450	\$ 313,904
Telecommunications	\$ 20,744					\$ 44,251		\$ 64,995	\$ 256,000	\$ 76,058	\$ 281,624
Postage	\$ 117,606					\$ 0		\$ 117,606	\$ 527,000	\$ 105,949	\$ 550,700
Insurance	\$ 41,368							\$ 41,368	\$ 37,100	\$ 35,433	\$ 33,000
In-State Travel	\$ 8,089		\$ 3,052					\$ 11,141	\$ 22,600	\$ 11,576	\$ 29,800
Out-of-State Travel										\$ 3,258	\$ 16,800
Training	\$ 31,736	\$ 126	\$ 1,670			\$ 0		\$ 33,532	\$ 80,800	\$ 36,789	\$ 63,300
Security Services	\$ 1,084,985		\$ 15,969			\$ 4,710		\$ 1,105,664	\$ 2,745,600	\$ 8,455	\$ 2,670,373
Facility Operations	\$ 260,239	\$ 0				\$ 32,935		\$ 293,174	\$ 641,600	\$ 279,424	\$ 713,332
Utilities	\$ 2,731							\$ 2,731	\$ 12,000	\$ 2,871	\$ 12,000
Contracted Services	\$ 2,582,950	\$ 179,505	\$ 111,239			\$ 53,145		\$ 2,926,839	\$ 6,956,000	\$ 3,240,400	\$ 7,493,478
Consulting and Professional Services	\$ 709,942					\$ 18,322		\$ 728,264	\$ 1,712,800	\$ 281,967	\$ 1,788,551
Information Technology	\$ 683,330	\$ 68,436				\$ 219,193		\$ 970,959	\$ 2,605,100	\$ 814,992	\$ 2,673,458
Major Equipment	\$ 14,073							\$ 14,073	\$ 154,000	\$ 46,386	\$ 439,202
Other Items of Expense	\$ 36,403							\$ 36,403	\$ 56,500	\$ 22,900	\$ 27,400
	\$ 5,888,064	\$ 248,445	\$ 132,199			\$ 379,026		\$ 6,647,734	\$ 16,890,900	\$ 5,353,250	\$ 18,481,063
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 238,873							\$ 238,873	\$ 530,000	\$ 191,143	\$ 530,000
Judgements, Settlements and Claims											
Debt Service									\$ 258,800		\$ 125,734
Other											
Capital Costs											
Internal Cost Recovery	\$ (6,920)		\$ 6,920					\$ 0	\$ 131,600	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 18,298		\$ 564			\$ 241		\$ 19,103		\$ 2,967	
	\$ 250,251		\$ 7,484			\$ 241		\$ 257,976	\$ 920,400	\$ 194,110	\$ 655,734
Total Expenditures	\$ 25,598,850	\$ 457,553	\$ 186,957			\$ 2,052,347		\$ 28,295,707	\$ 61,935,365	\$ 27,275,137	\$ 67,161,829
Excess (Deficit) of Revenues Over Expenditures	\$ 7,899,434	\$ 1,271,388	\$ (265,426)			\$ (588,899)		\$ 8,316,497	\$ (1,233,822)	\$ 9,236,985	\$ (2,190,104)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,702,237	\$ 796,188	\$ 0			\$ 18,576		\$ 2,517,001	\$ 2,517,001	\$ 5,097,465	\$ 5,097,465
Ending Balance (Deficit)	\$ 9,601,671	\$ 2,067,577	\$ (265,426)			\$ (570,323)		\$ 10,833,499	\$ 1,283,179	\$ 14,334,450	\$ 2,907,361

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

For the month ended December										
Fiscal Year 2024/25									2023/24	
	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	\$ 6,925,147	\$ 499,766				\$ 7,436	\$ 7,432,350	\$ 16,007,494	\$ 7,453,626	\$ 18,252,256
Traffic & Other Infractions	\$ 819,744	\$ 236,183					\$ 1,055,926	\$ 2,463,504	\$ 909,095	\$ 2,642,916
Other Criminal Cases	\$ 52,891	\$ 100,660			\$ 6,920		\$ 160,471	\$ 1,714,121	\$ 855,709	\$ 2,016,847
Civil	\$ 775,629	\$ 5,707					\$ 781,337	\$ 1,836,665	\$ 874,259	\$ 1,737,101
Family & Children Services	\$ 2,907,869	\$ 40,980			\$ (6,920)		\$ 2,941,929	\$ 6,048,138	\$ 3,036,373	\$ 6,098,682
Probate, Guardianship & Mental Health Services	\$ 229,720	\$ 438					\$ 230,158	\$ 414,158	\$ 178,201	\$ 401,290
Juvenile Dependency Services	\$ 32,748	\$ 989,145					\$ 1,021,893	\$ 1,936,504	\$ 1,106,103	\$ 1,905,927
Juvenile Delinquency Services	\$ 63,323	\$ 1,391					\$ 64,714	\$ 143,016	\$ 82,104	\$ 153,634
Other Court Operations	\$ 1,550,495	\$ 183,728				\$ 25	\$ 1,734,248	\$ 4,052,567	\$ 1,638,260	\$ 3,801,574
Court Interpreters	\$ 726,463	\$ 1,103,845				\$ 26,596	\$ 1,856,904	\$ 3,494,548	\$ 1,410,382	\$ 3,712,148
Jury Services	\$ 286,580	\$ 140,122	\$ 238,873				\$ 665,575	\$ 1,493,342	\$ 577,334	\$ 1,270,100
Security		\$ 1,102,193				\$ 564	\$ 1,102,756	\$ 1,849,300	\$ 47,522	\$ 1,804,173
Trial Court Operations Program	\$ 14,370,608	\$ 4,404,157	\$ 238,873		\$ 0	\$ 34,620	\$ 19,048,259	\$ 41,453,357	\$ 18,168,968	\$ 43,796,647
Enhanced Collections								\$ 6,707,377	\$ (2,352)	
Other Non-Court Operations	\$ 1,673,080	\$ 379,026				\$ 241	\$ 2,052,347	\$ (1,750,969)	\$ 2,798,258	\$ 7,232,494
Non-Court Operations Program	\$ 1,673,080	\$ 379,026				\$ 241	\$ 2,052,347	\$ 4,956,408	\$ 2,795,907	\$ 7,232,494
Executive Office	\$ 1,238,755	\$ 29,724					\$ 1,268,478	\$ 1,904,599	\$ 1,209,698	\$ 2,126,182
Fiscal Services	\$ 1,639,932	\$ 97,177					\$ 1,737,109	\$ 3,044,882	\$ 1,509,563	\$ 3,185,775
Human Resources	\$ 1,060,674	\$ 127,217				\$ 147	\$ 1,188,039	\$ 1,554,008	\$ 1,123,727	\$ 1,760,680
Business & Facilities Services	\$ 285,563	\$ 954,423				\$ 250	\$ 1,240,236	\$ 4,314,729	\$ 713,862	\$ 4,089,605
Information Technology	\$ 1,121,384	\$ 656,011				\$ (16,156)	\$ 1,761,238	\$ 4,707,383	\$ 1,753,413	\$ 4,970,448
Court Administration Program	\$ 5,346,308	\$ 1,864,551				\$ (15,758)	\$ 7,195,101	\$ 15,525,601	\$ 6,310,263	\$ 16,132,688
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,389,997	\$ 6,647,734	\$ 238,873		\$ 0	\$ 19,103	\$ 28,295,707	\$ 61,935,365	\$ 27,275,137	\$ 67,161,829