

**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.



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Signature of Presiding Judge or Court Executive

10/17/2025

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Date

Ventura

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

*MM* 10/17/2025

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Ventura

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	368.88	299.67			

<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								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (2,625,340)	\$ 2,265,914	\$ (240,903)			\$ 553,564	\$ 36,665	\$ (10,100)	\$ (695,298)
Payroll	\$ 41,676	\$ 0				\$ (1,841)		\$ 39,835	\$ 0
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 0
Other									
Distribution							\$ 125,752	\$ 125,752	\$ 113,331
Civil Filing Fees							\$ 4,719	\$ 4,719	\$ 862,860
Trust							\$ (3,926)	\$ (3,926)	\$ 12,536
Credit Card									
Cash on Hand	\$ 5,450	\$ 0				\$ 1,100		\$ 6,550	\$ 8,400
Cash with County	\$ 0	\$ 0				\$ 0	\$ 8,609,814	\$ 8,609,814	\$ 8,793,927
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 10,248,981						\$ 4,525,371	\$ 14,774,351	\$ 17,889,866
<b>Total Cash and Cash Equivalents</b>	<b>\$ 7,690,767</b>	<b>\$ 2,265,914</b>	<b>\$ (240,903)</b>			<b>\$ 552,823</b>	<b>\$ 13,298,395</b>	<b>\$ 23,566,996</b>	<b>\$ 26,985,621</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 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			\$ 224,300		\$ 224,300	\$ (1,147)
Due From Other Courts		\$ 0				\$ 0		\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 83,448					\$ 83,448	\$ 81,283
Trust Due To/From							\$ 72,468	\$ 72,468	\$ 10,378
Distribution Due To/From							\$ 14,587	\$ 14,587	\$ 3,105
Civil Filing Fee Due To/From									
General Due To/From	\$ 18,753							\$ 18,753	\$ 9,033
<b>Total Receivables</b>	<b>\$ 18,753</b>	<b>\$ 0</b>	<b>\$ 83,448</b>			<b>\$ 224,300</b>	<b>\$ 87,055</b>	<b>\$ 413,555</b>	<b>\$ 102,651</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 7,709,519</b>	<b>\$ 2,265,914</b>	<b>\$ (157,455)</b>			<b>\$ 777,123</b>	<b>\$ 13,385,449</b>	<b>\$ 23,980,551</b>	<b>\$ 27,088,272</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 33,384	\$ 0	\$ 0			\$ 6,103	\$ 0	\$ 39,487	\$ 3,612
Due to Other Funds	\$ 4,624	\$ 0	\$ 0				\$ 101,184	\$ 105,807	\$ 66,964
Due to Other Courts									
Due to State	\$ 0	\$ 2,725				\$ 0		\$ 2,725	\$ 422,765
TC145 Liability							\$ 883,280	\$ 883,280	\$ 886,671
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,040,541	\$ 1,040,541	\$ 1,653,110
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 14,334	\$ 14,334	\$ 16,974
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 38,008</b>	<b>\$ 2,725</b>	<b>\$ 0</b>			<b>\$ 6,103</b>	<b>\$ 2,039,339</b>	<b>\$ 2,086,175</b>	<b>\$ 3,050,097</b>
Civil							\$ 2,388,191	\$ 2,388,191	\$ 2,407,474
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 8,609,814	\$ 8,609,814	\$ 8,223,506
Trust Interest Payable							\$ 291,026	\$ 291,026	\$ 230,034
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 11,289,031</b>	<b>\$ 11,289,031</b>	<b>\$ 10,861,013</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ (472,226)	\$ 17,379				\$ 365,799		\$ (89,048)	\$ (4,997)
Deferred Compensation Payable	\$ (440,968)	\$ 4,965				\$ 114,227		\$ (321,777)	\$ 0
Deductions Payable	\$ (31,239)	\$ 10,107				\$ 341,650		\$ 320,519	\$ 12,257
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (944,432)</b>	<b>\$ 32,451</b>				<b>\$ 821,676</b>		<b>\$ (90,306)</b>	<b>\$ 7,261</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 75,891	\$ 0					\$ 57,080	\$ 132,970	\$ 143,110
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 75,891</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 57,080</b>	<b>\$ 132,970</b>	<b>\$ 143,110</b>
<b>Total Liabilities</b>	<b>\$ (830,534)</b>	<b>\$ 35,176</b>	<b>\$ 0</b>			<b>\$ 827,779</b>	<b>\$ 13,385,449</b>	<b>\$ 13,417,871</b>	<b>\$ 14,061,480</b>
<b>Total Fund Balance</b>	<b>\$ 8,540,053</b>	<b>\$ 2,230,738</b>	<b>\$ (157,455)</b>			<b>\$ (50,655)</b>		<b>\$ 10,562,680</b>	<b>\$ 13,026,792</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 7,709,519</b>	<b>\$ 2,265,914</b>	<b>\$ (157,455)</b>			<b>\$ 777,123</b>	<b>\$ 13,385,449</b>	<b>\$ 23,980,551</b>	<b>\$ 27,088,272</b>

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 2025/26										2024/25	
	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	\$ 14,697,456	\$ 28,126						\$ 14,725,582	\$ 47,426,159	\$ 19,717,384	\$ 44,666,256
Improvement and Modernization Fund									\$ 106,400	\$ 0	\$ 107,000
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 748,506							\$ 748,506	\$ 2,930,500	\$ 39,257	\$ 2,664,808
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 485,926							\$ 485,926	\$ 3,040,600	\$ 556,427	\$ 2,810,100
Other Miscellaneous	\$ 436,856	\$ 1,270,715						\$ 1,707,571	\$ 2,676,400	\$ 1,387,428	\$ 2,356,180
	\$ 16,368,744	\$ 1,298,841						\$ 17,667,585	\$ 56,180,059	\$ 21,700,496	\$ 52,604,343
Grants											
AB 1058 Commissioner/Facilitator			\$ (8,488)					\$ (8,488)	\$ 918,700	\$ (825)	\$ 918,700
Other Judicial Council Grants			\$ (87,028)					\$ (87,028)	\$ 769,400	\$ (288,008)	\$ 297,600
Non-Judicial Council Grants			\$ 0					\$ 0	\$ 16,300	\$ (2,148)	\$ 24,000
			\$ (95,515)					\$ (95,515)	\$ 1,704,400	\$ (290,980)	\$ 1,240,300
Other Financing Sources											
Interest Income	\$ 74,850	\$ 0				\$ 0		\$ 74,850	\$ 520,900	\$ 126,199	\$ 436,600
Investment Income											
Donations											
Local Fees	\$ 14,439	\$ 71,601				\$ 565,376		\$ 651,416	\$ 4,628,400	\$ 715,657	\$ 5,897,200
Non-Fee Revenues											
Enhanced Collections										\$ 0	
Escheatment									\$ 10,200		\$ 33,900
Prior Year Revenue		\$ 0						\$ 0		\$ 6,336	\$ 230,500
County Program - Restricted											
Reimbursement Other	\$ 22,420							\$ 22,420	\$ 53,400	\$ 13,556	\$ 195,000
Sale of Fixed Assets	\$ 0							\$ 0	\$ 8,000	\$ 7,200	\$ 17,200
Other Miscellaneous	\$ 6,716							\$ 6,716	\$ 31,300	\$ 12,041	\$ 46,500
	\$ 118,424	\$ 71,601				\$ 565,376		\$ 755,401	\$ 5,252,200	\$ 880,989	\$ 6,856,900
Total Revenues	\$ 16,487,167	\$ 1,370,442	\$ (95,515)			\$ 565,376		\$ 18,327,470	\$ 63,136,659	\$ 22,290,505	\$ 60,701,543
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 5,324,126	\$ 16,188	\$ 14,003			\$ 370,989		\$ 5,725,306	\$ 29,115,400	\$ 6,252,012	\$ 27,076,950
Temp Help	\$ 64,153							\$ 64,153	\$ 291,400	\$ 94,140	\$ 501,500
Overtime	\$ 21,672							\$ 21,672	\$ 62,700	\$ 17,221	\$ 45,000
Staff Benefits	\$ 3,072,254	\$ 9,573	\$ 6,336			\$ 189,642		\$ 3,277,805	\$ 14,558,800	\$ 3,290,522	\$ 16,500,616
	\$ 8,482,205	\$ 25,762	\$ 20,339			\$ 560,630		\$ 9,088,936	\$ 44,028,300	\$ 9,653,894	\$ 44,124,065
Operating Expenses and Equipment											
General Expense	\$ 136,948	\$ 9				\$ 84		\$ 137,041	\$ 1,226,300	\$ 110,292	\$ 818,800
Printing	\$ 11,866					\$ 0		\$ 11,866	\$ 195,800	\$ 15,095	\$ 265,000
Telecommunications	\$ 18,691					\$ (3,641)		\$ 15,050	\$ 310,700	\$ 3,934	\$ 256,000
Postage	\$ 58,032					\$ 0		\$ 58,032	\$ 527,800	\$ 48,173	\$ 527,000
Insurance	\$ 7,139							\$ 7,139	\$ 41,400	\$ 4,489	\$ 37,100
In-State Travel	\$ 2,260		\$ 823					\$ 3,083	\$ 44,300	\$ 3,900	\$ 22,600
Out-of-State Travel											
Training	\$ 32,658		\$ 595					\$ 33,253	\$ 77,100	\$ 25,235	\$ 80,800
Security Services	\$ (3,003)					\$ (99)		\$ (3,102)	\$ 2,800,900	\$ 7,456	\$ 2,745,600
Facility Operations	\$ 130,350	\$ 131						\$ 130,481	\$ 718,400	\$ 148,586	\$ 641,600
Utilities	\$ 939							\$ 939	\$ 11,000	\$ 1,160	\$ 12,000
Contracted Services	\$ 1,086,852	\$ 68,512	\$ 38,083			\$ 2,658		\$ 1,196,105	\$ 7,522,500	\$ 1,442,075	\$ 6,956,000
Consulting and Professional Services	\$ 6,558					\$ 0		\$ 6,558	\$ 1,698,100	\$ 11,000	\$ 1,712,800
Information Technology	\$ 657,411					\$ 79,212		\$ 736,623	\$ 3,061,100	\$ 144,506	\$ 2,605,100
Major Equipment									\$ 90,900		\$ 154,000
Other Items of Expense	\$ 7,253							\$ 7,253	\$ 43,500	\$ 10,962	\$ 56,500
	\$ 2,153,953	\$ 68,652	\$ 39,501			\$ 78,214		\$ 2,340,321	\$ 18,369,800	\$ 1,976,863	\$ 16,890,900
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 155,876							\$ 155,876	\$ 512,400	\$ 122,885	\$ 530,000
Judgements, Settlements and Claims											
Debt Service											\$ 258,800
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,100)		\$ 2,100					\$ 0		\$ 0	\$ 131,600
Prior Year Expense Adjustment	\$ 16,198					\$ 325		\$ 16,523		\$ 27,072	
	\$ 169,974		\$ 2,100			\$ 325		\$ 172,399	\$ 512,400	\$ 149,957	\$ 920,400
Total Expenditures	\$ 10,806,132	\$ 94,414	\$ 61,940			\$ 639,169		\$ 11,601,656	\$ 62,910,500	\$ 11,780,714	\$ 61,935,365
Excess (Deficit) of Revenues Over Expenditures	\$ 5,681,035	\$ 1,276,028	\$ (157,455)			\$ (73,793)		\$ 6,725,815	\$ 226,159	\$ 10,509,791	\$ (1,233,822)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,859,018	\$ 954,710	\$ 0			\$ 23,138		\$ 3,836,865	\$ 3,836,865	\$ 2,517,001	\$ 2,517,001
Ending Balance (Deficit)	\$ 8,540,053	\$ 2,230,738	\$ (157,455)			\$ (50,655)		\$ 10,562,680	\$ 4,063,024	\$ 13,026,792	\$ 1,283,179

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 2,959,979	\$ 260,285				\$ 1,646	\$ 3,221,909	\$ 18,022,600	\$ 3,212,809	\$ 16,007,494
Traffic & Other Infractions	\$ 275,742	\$ 96,661					\$ 372,403	\$ 2,309,500	\$ 426,387	\$ 2,463,504
Other Criminal Cases	\$ 10,502	\$ 38,083			\$ 2,100		\$ 50,685	\$ 2,372,500	\$ 19,459	\$ 1,714,121
Civil	\$ 365,172	\$ 691					\$ 365,863	\$ 2,016,500	\$ 353,948	\$ 1,836,665
Family & Children Services	\$ 1,191,184	\$ 15,001			\$ (2,100)		\$ 1,204,085	\$ 5,990,900	\$ 1,266,593	\$ 6,048,138
Probate, Guardianship & Mental Health Services	\$ 86,173						\$ 86,173	\$ 403,300	\$ 102,495	\$ 414,158
Juvenile Dependency Services	\$ 15,161	\$ 530,091					\$ 545,252	\$ 1,673,400	\$ 579,714	\$ 1,936,504
Juvenile Delinquency Services	\$ 30,838						\$ 30,838	\$ 160,900	\$ 28,540	\$ 143,016
Other Court Operations	\$ 659,063	\$ 85,107				\$ 477	\$ 744,646	\$ 3,707,700	\$ 792,400	\$ 4,052,567
Court Interpreters	\$ 296,840	\$ 340,838				\$ 12,045	\$ 649,723	\$ 2,828,000	\$ 899,219	\$ 3,494,548
Jury Services	\$ 130,411	\$ 65,547	\$ 155,876				\$ 351,833	\$ 1,479,500	\$ 306,730	\$ 1,493,342
Security		\$ (5,995)					\$ (5,995)	\$ 3,041,000	\$ 7,456	\$ 1,849,300
Trial Court Operations Program	\$ 6,021,064	\$ 1,426,309	\$ 155,876		\$ 0	\$ 14,167	\$ 7,617,417	\$ 44,005,800	\$ 7,995,750	\$ 41,453,357
Enhanced Collections										\$ 0
Other Non-Court Operations	\$ 560,630	\$ 78,214				\$ 325	\$ 639,169	\$ 3,291,400	\$ 1,059,434	\$ 4,956,408
Non-Court Operations Program	\$ 560,630	\$ 78,214				\$ 325	\$ 639,169	\$ 3,291,400	\$ 1,059,434	\$ 4,956,408
Executive Office	\$ 358,295	\$ 5,687					\$ 363,983	\$ 1,539,000	\$ 508,756	\$ 1,904,599
Fiscal Services	\$ 479,090	\$ 7,235				\$ 346	\$ 486,672	\$ 2,316,000	\$ 705,146	\$ 3,044,882
Human Resources	\$ 883,552	\$ 93,508					\$ 977,060	\$ 1,762,900	\$ 802,861	\$ 1,554,008
Business & Facilities Services	\$ 169,971	\$ 100,261				\$ 1,685	\$ 271,916	\$ 2,830,600	\$ 246,647	\$ 4,314,729
Information Technology	\$ 616,334	\$ 629,105					\$ 1,245,438	\$ 7,164,800	\$ 462,118	\$ 4,707,383
Court Administration Program	\$ 2,507,242	\$ 835,797				\$ 2,031	\$ 3,345,070	\$ 15,613,300	\$ 2,725,529	\$ 15,525,601
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,088,936	\$ 2,340,321	\$ 155,876		\$ 0	\$ 16,523	\$ 11,601,656	\$ 62,910,500	\$ 11,780,714	\$ 61,935,365