

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.

Michael D Planet

Signature of Presiding Judge or Court Executive

11/6/15

Date

VENTURA

Court

2015 - 1st Qtr

Fiscal Year and Ending Quarter

*OK
RS
11/6/15*

*OK
RC
11/5/15*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

VENTURA

Court

2015 - 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

VENTURA

Court

2015 - 1st Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	350.5250	347.4050			

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								2014/15
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 1,223,679	\$ (624,799)	\$ (467,010)				\$ 212,806	\$ 344,677	\$ 9,591,083
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 70,180	\$ 70,180	\$ 59,389
Civil Filing Fees							\$ 47,068	\$ 47,068	\$ 0
Trust							\$ (9,346)	\$ (9,346)	\$ (48,421)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,850							\$ 8,850	\$ 8,850
Cash with County	\$ 1,371,764	\$ 183,132					\$ 9,840,230	\$ 11,395,125	\$ 10,781,885
Cash Outside of the JCC									
Cash Equivalents	\$ 8,377,767						\$ 3,941,849	\$ 12,319,615	\$ 9,960,504
Total Cash and Cash Equivalents	\$ 10,982,060	\$ (441,667)	\$ (467,010)				\$ 14,102,787	\$ 24,176,169	\$ 30,353,289
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 187,705					\$ 187,705	\$ 216,864
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 500,697	\$ 0	\$ 6,011				\$ 47,792	\$ 554,500	\$ 1,198,473
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 204,128	\$ 204,128	\$ 35,425
Distribution Due To/From							\$ 1,121	\$ 1,121	\$ 3,907
Civil Filing Fee Due To/From									
General Due To/From	\$ 11,209							\$ 11,209	\$ 5,198
Total Receivables	\$ 511,906	\$ 0	\$ 193,716				\$ 253,041	\$ 958,663	\$ 1,459,867
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 11,493,965	\$ (441,667)	\$ (273,294)				\$ 14,355,827	\$ 25,134,832	\$ 31,813,157
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,250	\$ 1,998	\$ 0				\$ 0	\$ 26,248	\$ 43,406
Due to Other Funds	\$ 380	\$ 0	\$ 0				\$ 216,077	\$ 216,457	\$ 44,530
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,109,038	\$ 1,109,038	\$ 1,126,836
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 672,296	\$ 672,296	\$ 704,576
Due to Other Public Agencies									
Sales and Use Tax	\$ 611	\$ 0	\$ 0					\$ 611	\$ 271
Interest							\$ 107	\$ 107	\$ 1,102
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 25,240	\$ 1,998	\$ 0				\$ 1,997,518	\$ 2,024,756	\$ 1,920,721
Civil							\$ 2,464,444	\$ 2,464,444	\$ 10,901,046
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,840,230	\$ 9,840,230	\$ 9,230,421
Trust Interest Payable							\$ 18,173	\$ 18,173	\$ 35,421
Miscellaneous Trust									
Total Trust Deposits							\$ 12,322,847	\$ 12,322,847	\$ 20,166,888
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (4,348)							\$ (4,348)	\$ (25,373)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,348)	\$ 0						\$ (4,348)	\$ (25,373)
Revenue Collected in Advance	\$ 0	\$ 540	\$ 2,718					\$ 3,258	\$ 5,600
Liabilities For Deposits	\$ 64,558						\$ 35,462	\$ 100,020	\$ 89,379
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,558	\$ 540	\$ 2,718				\$ 35,462	\$ 103,278	\$ 94,979
Total Liabilities	\$ 85,450	\$ 2,538	\$ 2,718				\$ 14,355,827	\$ 14,446,534	\$ 22,157,215
Total Fund Balance	\$ 11,408,515	\$ (444,206)	\$ (276,012)					\$ 10,688,298	\$ 9,655,942
Total Liabilities and Fund Balance	\$ 11,493,965	\$ (441,667)	\$ (273,294)				\$ 14,355,827	\$ 25,134,832	\$ 31,813,157

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 2,437,208	\$ 186,390			\$ 26,342	\$ 6,985	\$ 2,656,925	\$ 13,377,171	\$ 2,670,316	\$ 13,347,881
Traffic & Other Infractions	\$ 246,353	\$ 106,059				\$ (1)	\$ 352,412	\$ 2,022,997	\$ 327,154	\$ 1,973,990
Other Criminal Cases	\$ 24,434						\$ 24,434	\$ 121,379	\$ 24,515	\$ 116,482
Civil	\$ 291,537	\$ 8,012				\$ 379	\$ 299,928	\$ 1,612,883	\$ 303,764	\$ 1,563,682
Family & Children Services	\$ 689,752	\$ 15,701				\$ 76	\$ 705,529	\$ 3,550,040	\$ 726,389	\$ 3,653,358
Probate, Guardianship & Mental Health Services	\$ 110,574	\$ 331					\$ 110,905	\$ 549,496	\$ 115,380	\$ 552,233
Juvenile Dependency Services	\$ 14,364	\$ 335,820					\$ 350,183	\$ 1,222,732	\$ 274,386	\$ 861,452
Juvenile Delinquency Services	\$ 15,840	\$ 27					\$ 15,867	\$ 98,078	\$ 18,834	\$ 141,977
Other Court Operations	\$ 629,309	\$ 70,256				\$ (15)	\$ 699,550	\$ 3,490,213	\$ 740,843	\$ 3,712,006
Court Interpreters	\$ 170,691	\$ 242,358					\$ 413,049	\$ 1,831,577	\$ 364,346	\$ 1,767,450
Jury Services	\$ 81,122	\$ 1,004	\$ 83,060				\$ 165,187	\$ 1,152,578	\$ 212,405	\$ 1,200,715
Security		\$ 17,761				\$ 2,047	\$ 19,808	\$ 1,734,900	\$ 14,552	\$ 1,681,600
Trial Court Operations Program	\$ 4,711,184	\$ 983,719	\$ 83,060		\$ 26,342	\$ 9,471	\$ 5,813,776	\$ 30,764,044	\$ 5,792,884	\$ 30,572,827
Enhanced Collections	\$ 938,414	\$ 134,622				\$ 13,731	\$ 1,086,768	\$ 6,333,100	\$ 942,191	\$ 5,832,224
Other Non-Court Operations										
Non-Court Operations Program	\$ 938,414	\$ 134,622				\$ 13,731	\$ 1,086,768	\$ 6,333,100	\$ 942,191	\$ 5,832,224
Executive Office	\$ 252,901	\$ (90)					\$ 252,812	\$ 1,284,100	\$ 295,327	\$ 1,475,684
Fiscal Services	\$ 300,687	\$ 23,203			\$ (1,878)	\$ 1	\$ 322,012	\$ 2,456,255	\$ 358,873	\$ 2,337,082
Human Resources	\$ 248,871	\$ 18,205					\$ 267,076	\$ 1,045,833	\$ 242,540	\$ 1,068,022
Business & Facilities Services	\$ 87,769	\$ 158,234			\$ (24,463)	\$ 12,023	\$ 233,563	\$ 3,248,155	\$ 243,194	\$ 2,070,345
Information Technology	\$ 304,952	\$ 287,666				\$ (247)	\$ 592,370	\$ 2,852,097	\$ 617,977	\$ 3,376,193
Court Administration Program	\$ 1,195,180	\$ 487,218			\$ (26,342)	\$ 11,777	\$ 1,667,833	\$ 10,886,440	\$ 1,757,911	\$ 10,327,326
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,844,779	\$ 1,605,558	\$ 83,060		\$ 0	\$ 34,980	\$ 8,568,377	\$ 47,983,584	\$ 8,492,986	\$ 46,732,377

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 2015/16							2014/15			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 16,173,056		\$ 24,409					\$ 16,197,465	\$ 33,602,508	\$ 14,884,133	\$ 31,320,900
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 121,979	\$ 0	\$ 170,000
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 254,579							\$ 254,579	\$ 1,800,000	\$ 157,823	\$ 1,778,300
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 274,514							\$ 274,514	\$ 1,759,000	\$ 242,395	\$ 1,392,700
Other Miscellaneous									\$ 968,700		\$ 968,700
	\$ 16,702,149	\$ 24,409						\$ 16,726,558	\$ 38,252,187	\$ 15,284,351	\$ 35,630,600
Grants											
AB 1058 Commissioner/Facilitator						\$ 0			\$ 0	\$ 1,091,900	\$ 1,052,800
Other Judicial Council Grants						\$ 1,929		\$ 1,929	\$ 113,284	\$ 29,300	\$ 29,300
Non-Judicial Council Grants									\$ 105,137		\$ 326,696
						\$ 1,929		\$ 1,929	\$ 1,310,321	\$ 216,864	\$ 1,408,796
Other Financing Sources											
Interest Income	\$ 242	\$ 0						\$ 242	\$ 20,000	\$ 2,402	\$ 20,000
Investment Income											
Donations		\$ 162						\$ 162			
Local Fees	\$ 61,515	\$ 37,593						\$ 99,108	\$ 1,209,300	\$ 105,878	\$ 1,197,000
Non-Fee Revenues	\$ 499,697							\$ 499,697	\$ 1,280,900	\$ 1,109,186	\$ 1,983,776
Enhanced Collections		\$ 576,692						\$ 576,692	\$ 6,278,100	\$ 36,269	\$ 5,768,224
Escheatment											
Prior Year Revenue	\$ 440	\$ 614						\$ 1,054		\$ (76,141)	
County Program - Restricted											
Reimbursement Other	\$ 22,420							\$ 22,420	\$ 120,000	\$ 21,017	\$ 120,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,634							\$ 6,634	\$ 15,000	\$ 2,117	\$ 20,000
	\$ 590,948	\$ 615,062						\$ 1,206,010	\$ 8,923,300	\$ 1,200,729	\$ 9,109,000
Total Revenues	\$ 17,293,097	\$ 639,471	\$ 1,929					\$ 17,934,497	\$ 48,485,808	\$ 16,701,944	\$ 46,148,396
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,685,535	\$ 614,145	\$ 144,152					\$ 4,443,832	\$ 23,429,526	\$ 4,535,895	\$ 22,327,187
Temp Help	\$ 3,885							\$ 3,885	\$ 29,645	\$ 5,696	\$ 51,067
Overtime	\$ 1,969	\$ 447	\$ 29					\$ 2,445	\$ 27,000	\$ 2,075	\$ 29,500
Staff Benefits	\$ 1,984,564	\$ 337,459	\$ 72,593					\$ 2,394,616	\$ 12,550,316	\$ 2,423,206	\$ 12,031,053
	\$ 5,675,953	\$ 952,051	\$ 216,774					\$ 6,844,779	\$ 36,036,487	\$ 6,966,871	\$ 34,438,807
Operating Expenses and Equipment											
General Expense	\$ 183,229	\$ 11,745						\$ 194,974	\$ 846,800	\$ 125,382	\$ 1,303,428
Printing	\$ 5,179	\$ 0						\$ 5,179	\$ 228,000	\$ 19,776	\$ 229,825
Telecommunications	\$ 10,027	\$ 5,449	\$ 0					\$ 15,476	\$ 92,300	\$ 32,191	\$ 128,080
Postage	\$ 2,700	\$ 0						\$ 2,700	\$ 460,500	\$ 3,178	\$ 461,100
Insurance									\$ 23,000	\$ 3,290	\$ 23,000
In-State Travel	\$ 3,124	\$ 561						\$ 3,685	\$ 46,700	\$ 3,253	\$ 40,900
Out-of-State Travel		\$ 0						\$ 0	\$ 2,000	\$ 1,508	\$ 2,000
Training	\$ 5,973	\$ 1,095	\$ 690					\$ 7,758	\$ 92,400	\$ 12,001	\$ 93,500
Security Services	\$ 432	\$ 432	\$ 17,329					\$ 18,193	\$ 1,642,900	\$ 14,411	\$ 1,589,500
Facility Operations	\$ 95,120							\$ 95,120	\$ 462,200	\$ 102,184	\$ 577,978
Utilities	\$ 987							\$ 987	\$ 5,500	\$ 1,123	\$ 5,500
Contracted Services	\$ 731,959	\$ 118,543	\$ 15,696					\$ 866,198	\$ 4,626,245	\$ 716,686	\$ 4,232,901
Consulting and Professional Services	\$ 23,217	\$ 3,529	\$ 0					\$ 26,747	\$ 1,208,000	\$ 26,787	\$ 1,133,800
Information Technology	\$ 270,010	\$ 97,856	\$ 0					\$ 367,865	\$ 1,579,552	\$ 386,801	\$ 1,688,685
Major Equipment									\$ 60,000	\$ 63,198	\$ 207,273
Other Items of Expense	\$ 677							\$ 677	\$ 16,000	\$ 1,401	\$ 21,100
	\$ 1,332,634	\$ 239,210	\$ 33,715					\$ 1,605,558	\$ 11,392,097	\$ 1,513,171	\$ 11,738,570
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 83,060							\$ 83,060	\$ 555,000	\$ 87,582	\$ 555,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,452)		\$ 27,452					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 21,248	\$ 13,731						\$ 34,980		\$ (74,638)	
	\$ 76,857	\$ 13,731	\$ 27,452					\$ 118,040	\$ 555,000	\$ 12,944	\$ 555,000
Total Expenditures	\$ 7,085,444	\$ 1,204,992	\$ 277,941					\$ 8,568,377	\$ 47,983,584	\$ 8,492,986	\$ 46,732,377
Excess (Deficit) of Revenues Over Expenditures	\$ 10,207,652	\$ (565,521)	\$ (276,012)					\$ 9,366,120	\$ 502,224	\$ 8,208,958	\$ (583,981)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,200,863	\$ 121,316	\$ 0					\$ 1,322,178	\$ 1,322,178	\$ 1,446,984	\$ 1,446,984
Ending Balance (Deficit)	\$ 11,408,515	\$ (444,206)	\$ (276,012)					\$ 10,688,298	\$ 1,824,402	\$ 9,655,942	\$ 863,003