

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.

Wendy Land

Signature of Presiding Judge or Court Executive

5/9/16

Date

VENTURA

Court

2015 - 3rd Qtr

Fiscal Year and Ending Quarter

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5/9/16*

*5/13/16
OK
[Signature]*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

VENTURA

Court

2015 - 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

VENTURA

Court

2015 - 3rd 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)	360.5250	347.4050	346.2250	352.5550	

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 March							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 1,384,191	\$ (582,803)	\$ (463,346)				\$ 246,719	\$ 584,762	\$ (1,064,680)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 46,891	\$ 46,891	\$ 54,843
Civil Filing Fees							\$ 0	\$ 0	\$ 79,801
Trust							\$ (6,734)	\$ (6,734)	\$ (54,964)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,900							\$ 8,900	\$ 8,850
Cash with County	\$ 1,410,126	\$ 178,212					\$ 9,840,230	\$ 11,428,567	\$ 10,816,097
Cash Outside of the JCC									
Cash Equivalents	\$ 1,552,879						\$ 4,188,797	\$ 5,741,676	\$ 13,901,686
Total Cash and Cash Equivalents	\$ 4,356,096	\$ (404,591)	\$ (463,346)				\$ 14,315,902	\$ 17,804,062	\$ 23,741,632
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 260,395					\$ 260,395	\$ 335,804
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	\$ 4,230				\$ 47,792	\$ 53,022	\$ 1,285,269
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 13,396					\$ 13,396	\$ 0
Trust Due To/From							\$ 744,789	\$ 744,789	\$ 17,889
Distribution Due To/From							\$ 680	\$ 680	\$ 3,783
Civil Filing Fee Due To/From									
General Due To/From	\$ 680							\$ 680	\$ 4,651
Total Receivables	\$ 1,681	\$ 0	\$ 278,020				\$ 793,261	\$ 1,072,962	\$ 1,647,396
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 4,357,777	\$ (404,591)	\$ (185,325)				\$ 15,109,163	\$ 18,877,023	\$ 25,389,028
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (3,911)	\$ 13,193	\$ 0				\$ 0	\$ 9,281	\$ 14,324
Due to Other Funds	\$ 680	\$ 0	\$ 0				\$ 745,469	\$ 746,149	\$ 26,323
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State		\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 1,191,554	\$ 1,191,554	\$ 1,263,058
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 709,122	\$ 709,122	\$ 683,878
Due to Other Public Agencies									
Sales and Use Tax	\$ 344	\$ 0	\$ 0					\$ 344	\$ 156
Interest							\$ 724	\$ 724	\$ 150
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (2,887)	\$ 13,193	\$ 0				\$ 2,646,869	\$ 2,657,175	\$ 1,987,889
Civil									
Criminal							\$ 2,568,317	\$ 2,568,317	\$ 10,342,828
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,840,230	\$ 9,840,230	\$ 9,230,421
Trust Interest Payable							\$ 18,285	\$ 18,285	\$ 36,724
Miscellaneous Trust									
Total Trust Deposits							\$ 12,426,832	\$ 12,426,832	\$ 19,609,972
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (2,631)							\$ (2,631)	\$ (10,143)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (2,631)	\$ 0						\$ (2,631)	\$ (10,143)
Revenue Collected in Advance	\$ 27,294	\$ 540	\$ 2,718					\$ 30,552	\$ 702
Liabilities For Deposits	\$ 67,150						\$ 35,462	\$ 102,612	\$ 98,288
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 94,443	\$ 540	\$ 2,718				\$ 35,462	\$ 133,164	\$ 98,991
Total Liabilities	\$ 88,926	\$ 13,733	\$ 2,718				\$ 15,109,163	\$ 15,214,540	\$ 21,686,708
Total Fund Balance	\$ 4,268,851	\$ (418,324)	\$ (188,043)					\$ 3,662,484	\$ 3,702,319
Total Liabilities and Fund Balance	\$ 4,357,777	\$ (404,591)	\$ (185,325)				\$ 15,109,163	\$ 18,877,023	\$ 25,389,028

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 March											
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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 24,600,640	\$ 167,738					\$ 24,768,378	\$ 33,402,508	\$ 23,001,095	\$ 31,320,900	
Improvement and Modernization Fund	\$ 48,411						\$ 48,411	\$ 121,979	\$ 90,537	\$ 170,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,306,493						\$ 1,306,493	\$ 1,800,000	\$ 1,167,592	\$ 1,778,300	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,219,113						\$ 1,219,113	\$ 1,759,000	\$ 964,060	\$ 1,392,700	
Other Miscellaneous	\$ 968,753						\$ 968,753	\$ 968,700	\$ 968,752	\$ 968,700	
	\$ 28,143,410	\$ 167,738					\$ 28,311,148	\$ 38,052,187	\$ 26,192,036	\$ 35,630,600	
Grants											
AB 1058 Commissioner/Facilitator			\$ 814,873				\$ 814,873	\$ 1,091,900	\$ 835,856	\$ 1,052,800	
Other Judicial Council Grants			\$ 15,325				\$ 15,325	\$ 113,284	\$ 12,829	\$ 29,300	
Non-Judicial Council Grants			\$ 69,712				\$ 69,712	\$ 105,137	\$ 124,488	\$ 326,696	
			\$ 899,909				\$ 899,909	\$ 1,310,321	\$ 973,173	\$ 1,408,796	
Other Financing Sources											
Interest Income	\$ 14,032	\$ 0					\$ 14,032	\$ 20,000	\$ 13,995	\$ 20,000	
Investment Income											
Donations		\$ 162					\$ 162		\$ 4,898		
Local Fees	\$ 471,886	\$ 268,752					\$ 740,638	\$ 1,234,300	\$ 713,994	\$ 1,197,000	
Non-Fee Revenues	\$ 674,155						\$ 674,155	\$ 579,900	\$ 1,189,556	\$ 1,983,776	
Enhanced Collections		\$ 3,590,275					\$ 3,590,275	\$ 6,579,100	\$ 3,383,251	\$ 5,768,224	
Escheatment									\$ 6,720		
Prior Year Revenue	\$ (25,416)	\$ 614					\$ (24,802)		\$ (67,077)		
County Program - Restricted											
Reimbursement Other	\$ 42,846						\$ 42,846	\$ 120,000	\$ 41,672	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,547						\$ 12,547	\$ 15,000	\$ 6,427	\$ 20,000	
	\$ 1,190,051	\$ 3,859,803					\$ 5,049,854	\$ 8,548,300	\$ 5,293,434	\$ 9,109,000	
Total Revenues	\$ 29,333,462	\$ 4,027,541	\$ 899,909				\$ 34,260,912	\$ 47,910,808	\$ 32,458,643	\$ 46,148,396	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,368,312	\$ 2,194,064	\$ 568,769				\$ 16,131,145	\$ 23,289,726	\$ 15,592,827	\$ 22,327,187	
Temp Help	\$ 12,361						\$ 12,361	\$ 29,645	\$ 14,251	\$ 51,067	
Overtime	\$ 6,789	\$ 1,530	\$ 107				\$ 8,425	\$ 27,000	\$ 8,367	\$ 29,500	
Staff Benefits	\$ 7,137,936	\$ 1,213,006	\$ 293,321				\$ 8,644,263	\$ 12,550,316	\$ 8,297,623	\$ 12,031,053	
	\$ 20,525,398	\$ 3,408,600	\$ 862,197				\$ 24,796,195	\$ 35,896,687	\$ 23,913,068	\$ 34,438,807	
Operating Expenses and Equipment											
General Expense	\$ 449,630	\$ 39,630					\$ 489,260	\$ 972,700	\$ 444,264	\$ 1,303,428	
Printing	\$ 55,354	\$ 9,150					\$ 64,504	\$ 229,300	\$ 53,827	\$ 229,825	
Telecommunications	\$ 44,024	\$ 50,332	\$ 0				\$ 94,356	\$ 103,300	\$ 95,169	\$ 128,080	
Postage	\$ 108,363	\$ 17,600					\$ 125,963	\$ 460,500	\$ 122,437	\$ 461,100	
Insurance	\$ 18,254						\$ 18,254	\$ 23,000	\$ 19,785	\$ 23,000	
In-State Travel	\$ 21,891	\$ 2,567	\$ 2,646				\$ 27,104	\$ 46,700	\$ 23,143	\$ 40,900	
Out-of-State Travel	\$ 1,003	\$ 0					\$ 1,003	\$ 2,000	\$ 1,508	\$ 2,000	
Training	\$ 19,693	\$ 2,329	\$ 1,050				\$ 23,072	\$ 92,400	\$ 27,202	\$ 93,500	
Security Services	\$ 637,527	\$ 3,852	\$ 59,450				\$ 700,829	\$ 1,642,900	\$ 437,521	\$ 1,589,500	
Facility Operations	\$ 286,532						\$ 286,532	\$ 462,200	\$ 411,516	\$ 577,978	
Utilities	\$ 4,049						\$ 4,049	\$ 5,500	\$ 3,952	\$ 5,500	
Contracted Services	\$ 2,651,236	\$ 572,239	\$ 70,079				\$ 3,293,555	\$ 4,675,845	\$ 2,856,149	\$ 4,232,901	
Consulting and Professional Services	\$ 425,016	\$ 18,461	\$ 0				\$ 443,477	\$ 1,208,000	\$ 300,090	\$ 1,133,800	
Information Technology	\$ 602,794	\$ 430,395	\$ 0				\$ 1,033,189	\$ 1,630,652	\$ 1,054,364	\$ 1,688,685	
Major Equipment	\$ 61,189	\$ 46,309					\$ 107,498	\$ 369,900	\$ 172,690	\$ 207,273	
Other Items of Expense	\$ 11,489						\$ 11,489	\$ 16,000	\$ 7,087	\$ 21,100	
	\$ 5,398,045	\$ 1,192,865	\$ 133,225				\$ 6,724,135	\$ 11,940,897	\$ 6,030,704	\$ 11,738,570	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 363,612						\$ 363,612	\$ 555,000	\$ 326,873	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (92,530)		\$ 92,530				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 22,933	\$ 13,731					\$ 36,665		\$ (67,338)		
	\$ 294,015	\$ 13,731	\$ 92,530				\$ 400,277	\$ 555,000	\$ 259,536	\$ 555,000	
Total Expenditures	\$ 26,217,458	\$ 4,615,196	\$ 1,087,953				\$ 31,920,606	\$ 48,392,584	\$ 30,203,308	\$ 46,732,377	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,116,004	\$ (587,655)	\$ (188,043)				\$ 2,340,306	\$ (481,776)	\$ 2,255,335	\$ (583,981)	
Operating Transfers In (Out)	\$ (48,015)	\$ 48,015					\$ 0	\$ 0	\$ 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)	\$ 4,268,851	\$ (418,324)	\$ (188,043)				\$ 3,662,484	\$ 840,402	\$ 3,702,319	\$ 863,003	

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

	For the month ended March									
	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	\$ 8,808,326	\$ 617,835			\$ 89,604	\$ 5,897	\$ 9,521,663	\$ 13,433,654	\$ 9,185,776	\$ 13,347,881
Traffic & Other Infractions	\$ 860,587	\$ 471,390				\$ (1)	\$ 1,331,976	\$ 2,016,475	\$ 1,218,534	\$ 1,973,990
Other Criminal Cases	\$ 87,407	\$ 1,071					\$ 88,478	\$ 121,379	\$ 84,273	\$ 116,482
Civil	\$ 1,102,272	\$ 32,369				\$ 379	\$ 1,135,020	\$ 1,629,892	\$ 1,054,114	\$ 1,563,682
Family & Children Services	\$ 2,575,233	\$ 50,217				\$ 76	\$ 2,625,527	\$ 3,543,216	\$ 2,391,492	\$ 3,653,358
Probate, Guardianship & Mental Health Services	\$ 402,384	\$ 1,929					\$ 404,313	\$ 549,496	\$ 404,512	\$ 552,233
Juvenile Dependency Services	\$ 51,994	\$ 947,976					\$ 999,971	\$ 1,222,732	\$ 704,945	\$ 861,452
Juvenile Delinquency Services	\$ 73,977	\$ 92					\$ 74,069	\$ 98,078	\$ 54,122	\$ 141,977
Other Court Operations	\$ 2,289,068	\$ 229,726				\$ (41)	\$ 2,518,753	\$ 3,540,119	\$ 2,517,988	\$ 3,712,006
Court Interpreters	\$ 605,447	\$ 773,586				\$ 54	\$ 1,379,087	\$ 1,831,577	\$ 1,245,900	\$ 1,767,450
Jury Services	\$ 293,135	\$ 57,396	\$ 363,612				\$ 714,143	\$ 1,170,476	\$ 705,162	\$ 1,200,715
Security		\$ 699,196				\$ 2,047	\$ 701,243	\$ 1,734,900	\$ 443,851	\$ 1,681,600
Trial Court Operations Program	\$ 17,149,831	\$ 3,882,783	\$ 363,612		\$ 89,604	\$ 8,412	\$ 21,494,242	\$ 30,891,995	\$ 20,010,670	\$ 30,572,827
Enhanced Collections	\$ 3,359,397	\$ 747,299				\$ 13,731	\$ 4,120,427	\$ 6,694,100	\$ 3,528,464	\$ 5,832,224
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,359,397	\$ 747,299				\$ 13,731	\$ 4,120,427	\$ 6,694,100	\$ 3,528,464	\$ 5,832,224
Executive Office	\$ 985,299	\$ 29,373					\$ 1,014,672	\$ 1,329,849	\$ 1,114,493	\$ 1,475,684
Fiscal Services	\$ 1,049,078	\$ 538,247			\$ (4,099)	\$ (1)	\$ 1,583,225	\$ 2,439,653	\$ 1,666,389	\$ 2,337,082
Human Resources	\$ 862,625	\$ 51,817				\$ (40)	\$ 914,402	\$ 1,063,367	\$ 805,329	\$ 1,068,022
Business & Facilities Services	\$ 268,377	\$ 872,825			\$ (85,505)	\$ 14,582	\$ 1,070,280	\$ 3,053,402	\$ 1,136,242	\$ 2,070,345
Information Technology	\$ 1,121,588	\$ 601,790				\$ (20)	\$ 1,723,359	\$ 2,920,219	\$ 1,941,722	\$ 3,376,193
Court Administration Program	\$ 4,286,968	\$ 2,094,053			\$ (89,604)	\$ 14,522	\$ 6,305,938	\$ 10,806,489	\$ 6,664,174	\$ 10,327,326
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,796,195	\$ 6,724,135	\$ 363,612		\$ 0	\$ 36,665	\$ 31,920,606	\$ 48,392,584	\$ 30,203,308	\$ 46,732,377