

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 Planet

Signature of Presiding Judge or Court Executive

8/3/16

Date

VENTURA

Court

2015 - 4th Qtr

Fiscal Year and Ending Quarter

*OK
1/3
8/3/16*

*OK
1/3
8/3/16*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

VENTURA

Court

2015 - 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

VENTURA

Court
2015 - 4th 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	352.2350

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 June								
	Fiscal Year 2015/16							2014/15	
	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	\$ (153,823)	\$ 555,420	\$ 2,718				\$ 200,371	\$ 604,686	\$ 70,681
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 82,516	\$ 82,516	\$ 115,467
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14,613)	\$ (14,613)	\$ (13,601)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,900							\$ 8,900	\$ 8,850
Cash with County	\$ 239,283	\$ 20,155					\$ 9,832,471	\$ 10,091,909	\$ 10,119,414
Cash Outside of the JCC									
Cash Equivalents	\$ 1,949,030						\$ 4,714,459	\$ 6,663,489	\$ 8,231,033
Total Cash and Cash Equivalents	\$ 2,043,390	\$ 575,576	\$ 2,718				\$ 14,815,203	\$ 17,436,886	\$ 18,531,844
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 8,468	\$ 46	\$ 0				\$ 0	\$ 8,515	\$ 6,089
Accounts Receivable - General			\$ 164,497					\$ 164,497	\$ 74,584
Dishonored Checks									
Due From Employee	\$ 5,000							\$ 5,000	\$ 396
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 531,802						\$ 0	\$ 531,802	\$ 1,279,820
Due From Other Governments	\$ 705,437	\$ 138,084	\$ 10,193				\$ 47,792	\$ 901,506	\$ 1,499,053
Due From Other Courts	\$ 5,001						\$ 0	\$ 5,001	\$ 5,394
Due From State	\$ 890,861	\$ 48,818	\$ 63,124					\$ 1,002,803	\$ 984,887
Trust Due To/From							\$ 545,722	\$ 545,722	\$ 55,009
Distribution Due To/From							\$ 84,764	\$ 84,764	\$ 1,644
Civil Filing Fee Due To/From									
General Due To/From	\$ 51,384							\$ 51,384	\$ 3,468
Total Receivables	\$ 2,197,953	\$ 186,949	\$ 237,815				\$ 678,278	\$ 3,300,994	\$ 3,910,343
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 4,241,343	\$ 762,524	\$ 240,532				\$ 15,493,482	\$ 20,737,881	\$ 22,442,187
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 113,461	\$ 97,719	\$ 0					\$ 211,180	\$ 293,614
Accounts Payable - General	\$ (435)	\$ 7,021	\$ 0				\$ 0	\$ 6,586	\$ 10,522
Due to Other Funds	\$ 332,756	\$ 34,218	\$ 207,343				\$ 639,354	\$ 1,213,672	\$ 1,339,940
Due to Other Courts	\$ 0	\$ 7,815						\$ 7,815	\$ 19,484
Due to State	\$ 160	\$ 470						\$ 630	\$ 10,000
TC145 Liability							\$ 1,129,926	\$ 1,129,926	\$ 1,143,465
Due to Other Governments	\$ 907,611	\$ 63,510	\$ 30,471					\$ 1,001,592	\$ 1,199,739
AB145 Due to Other Government Agency							\$ 778,109	\$ 778,109	\$ 731,471
Due to Other Public Agencies									
Sales and Use Tax	\$ 343	\$ 0	\$ 0					\$ 343	\$ 98
Interest							\$ 284	\$ 284	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,353,896	\$ 210,752	\$ 237,815				\$ 2,547,674	\$ 4,350,136	\$ 4,748,367
Civil							\$ 3,050,945	\$ 3,050,945	\$ 2,303,294
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,832,471	\$ 9,832,471	\$ 9,840,230
Trust Interest Payable							\$ 19,699	\$ 19,699	\$ 36,915
Miscellaneous Trust									
Total Trust Deposits							\$ 12,903,114	\$ 12,903,114	\$ 12,180,439
Accrued Payroll	\$ 1,019,618	\$ 154,934						\$ 1,174,552	\$ 885,424
Benefits Payable	\$ (2,631)							\$ (2,631)	\$ (4,348)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,016,988	\$ 154,934						\$ 1,171,921	\$ 881,077
Revenue Collected in Advance	\$ 27,294	\$ 0	\$ 2,718					\$ 30,012	\$ 3,210,106
Liabilities For Deposits	\$ 74,169						\$ 38,775	\$ 112,943	\$ 100,020
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 3,919	\$ 3,919	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 101,463	\$ 0	\$ 2,718				\$ 42,694	\$ 146,874	\$ 3,310,126
Total Liabilities	\$ 2,472,346	\$ 365,685	\$ 240,532				\$ 15,493,482	\$ 18,572,046	\$ 21,120,008
Total Fund Balance	\$ 1,768,996	\$ 396,839	\$ 0					\$ 2,165,835	\$ 1,322,178
Total Liabilities and Fund Balance	\$ 4,241,343	\$ 762,524	\$ 240,532				\$ 15,493,482	\$ 20,737,881	\$ 22,442,187

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 June									
	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)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 33,109,454	\$ 288,653					\$ 33,398,107	\$ 33,402,508	\$ 30,968,777	\$ 31,320,900
Improvement and Modernization Fund	\$ 122,576						\$ 122,576	\$ 121,979	\$ 189,941	\$ 170,000
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 1,883,320						\$ 1,883,320	\$ 1,800,000	\$ 1,764,530	\$ 1,778,300
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 1,780,078						\$ 1,780,078	\$ 1,759,000	\$ 1,417,037	\$ 1,392,700
Other Miscellaneous	\$ 968,753						\$ 968,753	\$ 968,700	\$ 968,752	\$ 968,700
	\$ 37,864,181	\$ 288,653					\$ 38,152,834	\$ 38,052,187	\$ 35,289,037	\$ 35,630,600
Grants										
AB 1058 Commissioner/Facilitator			\$ 1,150,850				\$ 1,150,850	\$ 1,091,900	\$ 1,110,089	\$ 1,052,800
Other Judicial Council Grants			\$ 114,426				\$ 114,426	\$ 113,284	\$ 49,191	\$ 29,300
Non-Judicial Council Grants			\$ 120,881				\$ 120,881	\$ 105,137	\$ 296,133	\$ 326,696
			\$ 1,386,157				\$ 1,386,157	\$ 1,310,321	\$ 1,455,413	\$ 1,408,796
Other Financing Sources										
Interest Income	\$ 26,565	\$ 0					\$ 26,565	\$ 20,000	\$ 18,855	\$ 20,000
Investment Income										
Donations		\$ 702					\$ 702		\$ 4,898	
Local Fees	\$ 927,915	\$ 478,929					\$ 1,406,844	\$ 1,234,300	\$ 1,261,367	\$ 1,197,000
Non-Fee Revenues	\$ 979,113						\$ 979,113	\$ 579,900	\$ 1,821,479	\$ 1,983,776
Enhanced Collections		\$ 5,839,557					\$ 5,839,557	\$ 6,579,100	\$ 5,250,042	\$ 5,768,224
Escheatment	\$ 3,259						\$ 3,259		\$ 6,720	
Prior Year Revenue	\$ (25,416)	\$ 614					\$ (24,802)		\$ (67,077)	
County Program - Restricted										
Reimbursement Other	\$ 57,087						\$ 57,087	\$ 120,000	\$ 55,953	\$ 120,000
Sale of Fixed Assets	\$ 3,811						\$ 3,811			
Other Miscellaneous	\$ 52,215						\$ 52,215	\$ 15,000	\$ 10,859	\$ 20,000
	\$ 2,024,549	\$ 6,319,802					\$ 8,344,352	\$ 8,548,300	\$ 8,363,096	\$ 9,109,000
Total Revenues	\$ 39,888,730	\$ 6,608,455	\$ 1,386,157				\$ 47,883,342	\$ 47,910,808	\$ 45,107,546	\$ 46,148,396
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 18,892,944	\$ 3,156,308	\$ 871,038				\$ 22,920,290	\$ 23,289,726	\$ 22,018,090	\$ 22,327,187
Temp Help	\$ 19,758						\$ 19,758	\$ 29,645	\$ 20,586	\$ 51,067
Overtime	\$ 8,011	\$ 2,375	\$ 107				\$ 10,493	\$ 27,000	\$ 11,635	\$ 29,500
Staff Benefits	\$ 10,173,229	\$ 1,779,194	\$ 452,361				\$ 12,404,784	\$ 12,550,316	\$ 11,737,681	\$ 12,031,053
	\$ 29,093,942	\$ 4,937,877	\$ 1,323,505				\$ 35,355,325	\$ 35,896,687	\$ 33,787,992	\$ 34,438,807
Operating Expenses and Equipment										
General Expense	\$ 848,399	\$ 56,028	\$ 63				\$ 904,490	\$ 972,700	\$ 963,687	\$ 1,303,428
Printing	\$ 172,729	\$ 47,617					\$ 220,346	\$ 229,300	\$ 181,502	\$ 229,825
Telecommunications	\$ 63,505	\$ 94,295	\$ 995				\$ 158,796	\$ 103,300	\$ 147,584	\$ 128,080
Postage	\$ 376,592	\$ 102,978					\$ 479,570	\$ 460,500	\$ 434,643	\$ 461,100
Insurance	\$ 18,132						\$ 18,132	\$ 23,000	\$ 19,785	\$ 23,000
In-State Travel	\$ 36,312	\$ 5,836	\$ 2,958				\$ 45,106	\$ 46,700	\$ 39,502	\$ 40,900
Out-of-State Travel	\$ 2,344	\$ 2,170					\$ 4,514	\$ 2,000	\$ 3,319	\$ 2,000
Training	\$ 28,826	\$ 4,304	\$ 1,375				\$ 34,504	\$ 92,400	\$ 37,832	\$ 93,500
Security Services	\$ 1,536,972	\$ 8,640	\$ 113,784				\$ 1,659,395	\$ 1,642,900	\$ 1,590,787	\$ 1,589,500
Facility Operations	\$ 384,664						\$ 384,664	\$ 462,200	\$ 519,370	\$ 577,978
Utilities	\$ 5,698						\$ 5,698	\$ 5,500	\$ 5,733	\$ 5,500
Contracted Services	\$ 3,478,276	\$ 818,122	\$ 90,160				\$ 4,386,558	\$ 4,675,845	\$ 4,331,177	\$ 4,232,901
Consulting and Professional Services	\$ 1,116,657	\$ 38,570	\$ 25,092				\$ 1,180,320	\$ 1,208,000	\$ 1,105,574	\$ 1,133,800
Information Technology	\$ 820,667	\$ 569,024	\$ 4,293				\$ 1,393,984	\$ 1,630,652	\$ 1,452,725	\$ 1,688,685
Major Equipment	\$ 154,329	\$ 46,309					\$ 200,638	\$ 369,900	\$ 172,690	\$ 207,273
Other Items of Expense	\$ 63,311						\$ 63,311	\$ 16,000	\$ 25,440	\$ 21,100
	\$ 9,107,415	\$ 1,793,893	\$ 238,720				\$ 11,140,027	\$ 11,940,897	\$ 11,031,352	\$ 11,738,570
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 507,506						\$ 507,506	\$ 555,000	\$ 477,358	\$ 555,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (253,381)		\$ 253,381				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 23,097	\$ 13,731					\$ 36,828		\$ (64,350)	
	\$ 277,222	\$ 13,731	\$ 253,381				\$ 544,334	\$ 555,000	\$ 413,009	\$ 555,000
Total Expenditures	\$ 38,478,579	\$ 6,745,501	\$ 1,815,606				\$ 47,039,686	\$ 48,392,584	\$ 45,232,352	\$ 46,732,377
Excess (Deficit) of Revenues Over Expenditures	\$ 1,410,151	\$ (137,046)	\$ (429,449)				\$ 843,656	\$ (481,776)	\$ (124,806)	\$ (583,981)
Operating Transfers In (Out)	\$ (842,018)	\$ 412,569	\$ 429,449				\$ 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)	\$ 1,768,996	\$ 396,839	\$ 0				\$ 2,165,835	\$ 840,402	\$ 1,322,178	\$ 863,003

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

	For the month ended June									
	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	\$ 12,595,643	\$ 930,590			\$ 141,135	\$ 5,897	\$ 13,673,265	\$ 13,433,954	\$ 13,218,470	\$ 13,347,881
Traffic & Other Infractions	\$ 1,211,410	\$ 860,695				\$ (1)	\$ 2,072,103	\$ 2,016,475	\$ 1,924,128	\$ 1,973,990
Other Criminal Cases	\$ 125,170	\$ 1,071					\$ 126,241	\$ 121,379	\$ 119,001	\$ 116,482
Civil	\$ 1,569,541	\$ 44,852				\$ 379	\$ 1,614,773	\$ 1,629,892	\$ 1,507,683	\$ 1,563,682
Family & Children Services	\$ 3,680,402	\$ 124,623				\$ 76	\$ 3,805,101	\$ 3,543,216	\$ 3,534,044	\$ 3,653,358
Probate, Guardianship & Mental Health Services	\$ 587,432	\$ 3,791					\$ 591,224	\$ 549,496	\$ 579,827	\$ 552,233
Juvenile Dependency Services	\$ 74,007	\$ 1,152,049					\$ 1,226,056	\$ 1,222,732	\$ 897,926	\$ 861,452
Juvenile Delinquency Services	\$ 105,097	\$ 11,792					\$ 116,889	\$ 98,078	\$ 87,199	\$ 141,977
Other Court Operations	\$ 3,254,021	\$ 371,771				\$ 122	\$ 3,625,915	\$ 3,540,119	\$ 3,624,553	\$ 3,712,006
Court Interpreters	\$ 874,703	\$ 1,011,823				\$ 54	\$ 1,886,580	\$ 1,831,577	\$ 1,740,171	\$ 1,767,450
Jury Services	\$ 411,899	\$ 260,225	\$ 507,506				\$ 1,179,630	\$ 1,157,076	\$ 1,128,269	\$ 1,200,715
Security		\$ 1,677,856				\$ 2,047	\$ 1,679,903	\$ 1,734,900	\$ 1,672,126	\$ 1,681,600
Trial Court Operations Program	\$ 24,489,324	\$ 6,451,139	\$ 507,506		\$ 141,135	\$ 8,575	\$ 31,597,680	\$ 30,878,895	\$ 30,033,397	\$ 30,572,827
Enhanced Collections	\$ 4,867,106	\$ 1,102,166				\$ 13,731	\$ 5,983,004	\$ 6,694,100	\$ 5,297,913	\$ 5,832,224
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,867,106	\$ 1,102,166				\$ 13,731	\$ 5,983,004	\$ 6,694,100	\$ 5,297,913	\$ 5,832,224
Executive Office	\$ 1,393,726	\$ 40,364					\$ 1,434,090	\$ 1,329,549	\$ 1,548,007	\$ 1,475,684
Fiscal Services	\$ 1,488,890	\$ 758,671			\$ (10,543)	\$ (1)	\$ 2,237,017	\$ 2,439,653	\$ 2,297,804	\$ 2,337,082
Human Resources	\$ 1,176,441	\$ 67,774				\$ (40)	\$ 1,244,175	\$ 1,063,367	\$ 1,110,978	\$ 1,068,022
Business & Facilities Services	\$ 334,024	\$ 1,751,736			\$ (130,592)	\$ 14,582	\$ 1,969,750	\$ 3,066,802	\$ 1,966,047	\$ 2,070,345
Information Technology	\$ 1,605,814	\$ 968,177				\$ (20)	\$ 2,573,971	\$ 2,920,219	\$ 2,978,206	\$ 3,376,193
Court Administration Program	\$ 5,998,894	\$ 3,586,722			\$ (141,135)	\$ 14,522	\$ 9,459,003	\$ 10,819,589	\$ 9,901,042	\$ 10,327,326
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 35,355,325	\$ 11,140,027	\$ 507,506		\$ 0	\$ 36,828	\$ 47,039,686	\$ 48,392,584	\$ 45,232,352	\$ 46,732,377

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Ventura

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	127,605	-	-	-	-	127,605	
Committed	1,349,533	75,533	1,425,066	269,233	-	-	-	-	1,694,299	
Assigned	11,994	331,936	343,930	-	-	-	-	-	343,930	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,361,527	\$ 407,469	\$ 1,768,996	\$ 396,839	\$ -	\$ -	\$ -	\$ -	\$ 2,165,835	