

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.



Signature of Presiding Judge or Court Executive



Date

Ventura Superior Court

Court

FY1617 - 1st Qtr

Fiscal Year and Ending Quarter

OK
11/28/16

11/28/16
OK


QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura Superior Court

Court

FY1617 - 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Ventura Superior Court

 Court
 FY1617 - 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)	362.7174	354.7850			

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								2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 1,081,927	\$ (776,674)	\$ (326,453)				\$ 203,010	\$ 181,810	\$ 344,677
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 120,936	\$ 120,936	\$ 70,180
Civil Filing Fees							\$ 0	\$ 0	\$ 47,068
Trust	\$ 0						\$ (31,766)	\$ (31,766)	\$ (9,346)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,900							\$ 8,900	\$ 8,850
Cash with County	\$ 283,439	\$ 44,554					\$ 9,832,471	\$ 10,160,463	\$ 11,395,125
Cash Outside of the JCC									
Cash Equivalents	\$ 10,298,372						\$ 4,555,541	\$ 14,853,913	\$ 12,319,615
Total Cash and Cash Equivalents	\$ 11,672,637	\$ (732,120)	\$ (326,453)				\$ 14,680,192	\$ 25,294,256	\$ 24,176,169
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 5,000							\$ 5,000	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 537,823	\$ 0	\$ 3,014				\$ 47,792	\$ 588,629	\$ 554,500
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 282,518					\$ 282,518	\$ 187,705
Trust Due To/From							\$ 66,473	\$ 66,473	\$ 204,128
Distribution Due To/From							\$ 1,962	\$ 1,962	\$ 1,121
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,365							\$ 6,365	\$ 11,209
Total Receivables	\$ 549,188	\$ 0	\$ 285,533				\$ 116,227	\$ 950,947	\$ 958,663
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 12,221,825	\$ (732,120)	\$ (40,920)				\$ 14,796,419	\$ 26,245,203	\$ 25,134,832
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,835	\$ 353	\$ 0				\$ 0	\$ 13,188	\$ 26,248
Due to Other Funds	\$ 1,512	\$ 0	\$ 0				\$ 73,288	\$ 74,800	\$ 216,457
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,040,162	\$ 1,040,162	\$ 1,109,038
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 720,117	\$ 720,117	\$ 672,296
Due to Other Public Agencies									
Sales and Use Tax	\$ 111	\$ 0	\$ 0					\$ 111	\$ 611
Interest							\$ 829	\$ 829	\$ 107
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 133							\$ 133	
Total Accounts Payable and Accrued Liab.	\$ 14,591	\$ 353	\$ 0				\$ 1,834,396	\$ 1,849,340	\$ 2,024,756
Civil									
Criminal							\$ 3,070,032	\$ 3,070,032	\$ 2,464,444
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,832,471	\$ 9,832,471	\$ 9,840,230
Trust Interest Payable							\$ 20,745	\$ 20,745	\$ 18,173
Miscellaneous Trust									
Total Trust Deposits							\$ 12,923,248	\$ 12,923,248	\$ 12,322,847
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 1,607							\$ 1,607	\$ (4,348)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,607	\$ 0						\$ 1,607	\$ (4,348)
Revenue Collected in Advance	\$ 27,294	\$ 0	\$ 218					\$ 27,512	\$ 3,258
Liabilities For Deposits	\$ 74,128						\$ 38,775	\$ 112,903	\$ 100,020
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 101,422	\$ 0	\$ 218				\$ 38,775	\$ 140,414	\$ 103,278
Total Liabilities	\$ 117,620	\$ 353	\$ 218				\$ 14,796,419	\$ 14,914,609	\$ 14,446,534
Total Fund Balance	\$ 12,104,205	\$ (732,472)	\$ (41,138)					\$ 11,330,595	\$ 10,688,298
Total Liabilities and Fund Balance	\$ 12,221,825	\$ (732,120)	\$ (40,920)				\$ 14,796,419	\$ 26,245,203	\$ 25,134,832

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 2016/17										2015/16	
	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	\$ 17,260,219	\$ 23,928					\$ 17,284,147	\$ 35,248,908	\$ 16,197,465	\$ 33,402,508	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 109,941	\$ 0	\$ 121,979	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 310,496						\$ 310,496	\$ 1,933,100	\$ 254,579	\$ 1,800,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 310,328						\$ 310,328	\$ 1,908,667	\$ 274,514	\$ 1,759,000	
Other Miscellaneous								\$ 968,700		\$ 968,700	
	\$ 17,881,043	\$ 23,928					\$ 17,904,971	\$ 40,169,316	\$ 16,726,558	\$ 38,052,187	
Grants											
AB 1058 Commissioner/Facilitator			\$ 187,055				\$ 187,055	\$ 1,112,000	\$ 0	\$ 1,091,900	
Other Judicial Council Grants								\$ 92,144	\$ 1,929	\$ 113,284	
Non-Judicial Council Grants			\$ 2,500				\$ 2,500	\$ 22,043		\$ 105,137	
			\$ 189,555				\$ 189,555	\$ 1,226,187	\$ 1,929	\$ 1,310,321	
Other Financing Sources											
Interest Income	\$ 1,298	\$ 0					\$ 1,298	\$ 20,000	\$ 242	\$ 20,000	
Investment Income											
Donations									\$ 162		
Local Fees	\$ 47,940	\$ 54,263					\$ 102,203	\$ 1,331,900	\$ 99,108	\$ 1,234,300	
Non-Fee Revenues	\$ 536,822						\$ 536,822	\$ 1,046,200	\$ 499,697	\$ 579,900	
Enhanced Collections		\$ 450,026					\$ 450,026	\$ 6,229,800	\$ 576,692	\$ 6,579,100	
Escheatment											
Prior Year Revenue	\$ (28,693)	\$ 998					\$ (27,695)		\$ 1,054		
County Program - Restricted											
Reimbursement Other	\$ 34,223						\$ 34,223	\$ 90,000	\$ 22,420	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,822						\$ 1,822	\$ 13,000	\$ 6,634	\$ 15,000	
	\$ 593,411	\$ 505,287					\$ 1,098,698	\$ 8,730,900	\$ 1,206,010	\$ 8,548,300	
Total Revenues	\$ 18,474,454	\$ 529,215	\$ 189,555				\$ 19,193,225	\$ 50,126,403	\$ 17,934,497	\$ 47,910,808	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,293,004	\$ 784,516	\$ 132,310				\$ 5,209,830	\$ 22,876,835	\$ 4,443,832	\$ 23,289,726	
Temp Help	\$ 7,528						\$ 7,528	\$ 37,745	\$ 3,885	\$ 29,645	
Overtime	\$ 790	\$ 683					\$ 1,472	\$ 27,000	\$ 2,445	\$ 27,000	
Staff Benefits	\$ 2,390,587	\$ 461,350	\$ 69,531				\$ 2,921,468	\$ 12,773,721	\$ 2,394,616	\$ 12,550,316	
	\$ 6,691,908	\$ 1,246,549	\$ 201,841				\$ 8,140,298	\$ 35,715,301	\$ 6,844,779	\$ 35,896,687	
Operating Expenses and Equipment											
General Expense	\$ 137,087	\$ 2,781					\$ 139,868	\$ 1,017,605	\$ 194,974	\$ 972,700	
Printing	\$ 3,577	\$ 0					\$ 3,577	\$ 235,764	\$ 5,179	\$ 229,300	
Telecommunications	\$ 8,400	\$ 24,532					\$ 32,933	\$ 185,700	\$ 15,476	\$ 103,300	
Postage	\$ 2,667	\$ 0					\$ 2,667	\$ 504,600	\$ 2,700	\$ 480,500	
Insurance								\$ 19,500	\$ 23,000	\$ 23,000	
In-State Travel	\$ 5,440	\$ 298	\$ 201				\$ 5,939	\$ 52,200	\$ 3,685	\$ 46,700	
Out-of-State Travel	\$ 1,619	\$ 324					\$ 1,943	\$ 3,900	\$ 0	\$ 2,000	
Training	\$ 9,418	\$ 770	\$ 1,260				\$ 11,448	\$ 82,700	\$ 7,758	\$ 92,400	
Security Services	\$ 432	\$ 0	\$ 0				\$ 432	\$ 1,671,928	\$ 18,193	\$ 1,642,900	
Facility Operations	\$ 100,710						\$ 100,710	\$ 552,639	\$ 95,120	\$ 462,200	
Utilities	\$ 844						\$ 844	\$ 6,000	\$ 987	\$ 5,500	
Contracted Services	\$ 792,375	\$ 135,877	\$ 2,500				\$ 930,752	\$ 4,657,849	\$ 866,198	\$ 4,675,845	
Consulting and Professional Services	\$ 16,505	\$ 2,162					\$ 18,667	\$ 1,233,400	\$ 26,747	\$ 1,208,000	
Information Technology	\$ 256,639	\$ 206,580					\$ 463,219	\$ 1,600,038	\$ 367,865	\$ 1,630,652	
Major Equipment	\$ 26,407	\$ 33,937					\$ 60,344	\$ 335,037		\$ 369,900	
Other Items of Expense	\$ 1,496						\$ 1,496	\$ 17,000	\$ 677	\$ 16,000	
	\$ 1,363,616	\$ 407,262	\$ 3,961				\$ 1,774,839	\$ 12,175,860	\$ 1,605,558	\$ 11,940,897	
Special Items of Expense											
Grand Jury	\$ 74,278						\$ 74,278	\$ 525,000	\$ 83,060	\$ 555,000	
Jury Costs											
Judgments, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (24,892)	\$ 4,715	\$ 24,892				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 34,334						\$ 39,049		\$ 34,980		
	\$ 83,721	\$ 4,715	\$ 24,892				\$ 113,328	\$ 525,000	\$ 118,040	\$ 555,000	
Total Expenditures	\$ 8,139,245	\$ 1,658,526	\$ 230,693				\$ 10,028,464	\$ 48,416,161	\$ 8,568,377	\$ 48,392,584	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,335,209	\$ (1,129,311)	\$ (41,138)				\$ 9,164,760	\$ 1,710,242	\$ 9,366,120	\$ (481,776)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,768,996	\$ 396,839	\$ 0				\$ 2,165,835	\$ 2,165,835	\$ 1,322,178	\$ 1,322,178	
Ending Balance (Deficit)	\$ 12,104,205	\$ (732,472)	\$ (41,138)				\$ 11,330,595	\$ 3,876,077	\$ 10,688,298	\$ 840,402	

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

	For the month ended September									
	Fiscal Year 2016/17								2015/16	
	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	\$ 2,880,794	\$ 171,578			\$ 24,403	\$ 4,449	\$ 3,081,224	\$ 13,718,959	\$ 2,656,925	\$ 13,433,954
Traffic & Other Infractions	\$ 275,873	\$ 104,711				\$ 14	\$ 380,597	\$ 2,122,625	\$ 352,412	\$ 2,016,475
Other Criminal Cases	\$ 30,146						\$ 30,146	\$ 128,111	\$ 24,434	\$ 121,379
Civil	\$ 364,888	\$ 3,053				\$ 35	\$ 367,975	\$ 1,598,947	\$ 299,928	\$ 1,629,892
Family & Children Services	\$ 870,173	\$ 11,406					\$ 881,579	\$ 3,666,235	\$ 705,529	\$ 3,543,216
Probate, Guardianship & Mental Health Services	\$ 136,435	\$ 714				\$ 59	\$ 137,208	\$ 565,128	\$ 110,905	\$ 549,496
Juvenile Dependency Services	\$ 17,009	\$ 439,284				\$ 18,573	\$ 474,866	\$ 1,394,558	\$ 350,183	\$ 1,222,732
Juvenile Delinquency Services	\$ 25,588	\$ 105					\$ 25,693	\$ 119,799	\$ 15,867	\$ 98,078
Other Court Operations	\$ 736,757	\$ 84,055				\$ (217)	\$ 820,595	\$ 3,579,908	\$ 699,550	\$ 3,540,119
Court Interpreters	\$ 214,101	\$ 192,880					\$ 406,981	\$ 1,940,927	\$ 413,049	\$ 1,831,577
Jury Services	\$ 92,021	\$ 10,318	\$ 74,278				\$ 176,617	\$ 1,230,843	\$ 165,187	\$ 1,157,076
Security		\$ 432					\$ 432	\$ 1,762,528	\$ 19,808	\$ 1,734,900
Trial Court Operations Program	\$ 5,643,785	\$ 1,018,535	\$ 74,278		\$ 24,403	\$ 22,912	\$ 6,783,914	\$ 31,828,568	\$ 5,813,776	\$ 30,878,895
Enhanced Collections	\$ 1,148,633	\$ 301,539				\$ 4,715	\$ 1,454,887	\$ 6,354,823	\$ 1,086,768	\$ 6,694,100
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,148,633	\$ 301,539				\$ 4,715	\$ 1,454,887	\$ 6,354,823	\$ 1,086,768	\$ 6,694,100
Executive Office	\$ 299,686	\$ 1,106				\$ (435)	\$ 300,356	\$ 1,311,589	\$ 252,812	\$ 1,329,549
Fiscal Services	\$ 340,959	\$ 16,452			\$ (4,237)		\$ 353,173	\$ 2,493,056	\$ 322,012	\$ 2,439,653
Human Resources	\$ 275,870	\$ 20,716					\$ 296,585	\$ 1,200,800	\$ 267,076	\$ 1,063,367
Business & Facilities Services	\$ 56,694	\$ 99,450			\$ (20,166)	\$ 11,857	\$ 147,835	\$ 2,198,757	\$ 233,563	\$ 3,066,802
Information Technology	\$ 374,673	\$ 317,041					\$ 691,714	\$ 3,028,567	\$ 592,370	\$ 2,920,219
Court Administration Program	\$ 1,347,881	\$ 454,764			\$ (24,403)	\$ 11,422	\$ 1,789,663	\$ 10,232,770	\$ 1,667,833	\$ 10,819,589
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,140,298	\$ 1,774,839	\$ 74,278		\$ 0	\$ 39,049	\$ 10,028,464	\$ 48,416,161	\$ 8,568,377	\$ 48,392,584