

**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

12/6/17  
\_\_\_\_\_  
Date

Ventura Superior Court

\_\_\_\_\_  
Court

FY1718 - 1st Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

OK  
12/6/17  
OK  
12/19/17

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura Superior Court

---

Court

FY1718 - 1st 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 Superior Court

Court

FY1718 - 1st Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	373.10	385.23			

<sup>1</sup> 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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended September											
Fiscal Year 2017/18										2016/17	
	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	\$ 17,620,887	\$ 24,314					\$ 17,645,201	\$ 35,626,204	\$ 17,284,147	\$ 37,353,308	
Improvement and Modernization Fund							\$ 154,501	\$ 154,501	\$ 0	\$ 109,941	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 248,447						\$ 248,447	\$ 1,933,100	\$ 310,496	\$ 1,933,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 561,381						\$ 561,381	\$ 2,456,416	\$ 310,328	\$ 1,908,667	
Other Miscellaneous								\$ 968,700		\$ 968,700	
	\$ 18,430,715	\$ 24,314					\$ 18,455,029	\$ 41,138,921	\$ 17,904,971	\$ 42,273,716	
Grants											
AB 1058 Commissioner/Facilitator			\$ 168,838				\$ 168,838	\$ 1,132,000	\$ 187,055	\$ 1,137,600	
Other Judicial Council Grants			\$ 350,420				\$ 350,420	\$ 376,200		\$ 92,144	
Non-Judicial Council Grants								\$ 16,498	\$ 2,500	\$ 22,043	
			\$ 519,258				\$ 519,258	\$ 1,524,698	\$ 189,555	\$ 1,251,787	
Other Financing Sources											
Interest Income	\$ 3,393	\$ 0					\$ 3,393	\$ 25,000	\$ 1,298	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 46,639	\$ 62,818					\$ 109,458	\$ 1,205,200	\$ 102,203	\$ 1,331,900	
Non-Fee Revenues	\$ (1,239)						\$ (1,239)	\$ 346,065	\$ 536,822	\$ 561,900	
Enhanced Collections		\$ 1,138,969					\$ 1,138,969	\$ 6,821,135	\$ 450,026	\$ 6,415,100	
Escheatment											
Prior Year Revenue	\$ 299	\$ 550					\$ 849		\$ (27,695)		
County Program - Restricted											
Reimbursement Other	\$ 19,859						\$ 19,859	\$ 95,000	\$ 34,223	\$ 90,000	
Sale of Fixed Assets	\$ 1,077						\$ 1,077	\$ 15,000	\$ 1,822	\$ 16,000	
Other Miscellaneous											
	\$ 70,028	\$ 1,202,338					\$ 1,272,366	\$ 8,507,400	\$ 1,098,698	\$ 8,464,900	
<b>Total Revenues</b>	<b>\$ 18,500,743</b>	<b>\$ 1,226,652</b>	<b>\$ 519,258</b>				<b>\$ 20,246,653</b>	<b>\$ 51,171,019</b>	<b>\$ 19,193,225</b>	<b>\$ 51,990,403</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,755,356	\$ 913,849	\$ 128,562				\$ 5,797,768	\$ 25,874,581	\$ 5,209,830	\$ 24,334,635	
Temp Help	\$ 6,804						\$ 6,804	\$ 33,780	\$ 7,528	\$ 37,745	
Overtime	\$ 2,250	\$ 2,319					\$ 4,569	\$ 26,000	\$ 1,472	\$ 27,000	
Staff Benefits	\$ 2,525,059	\$ 511,971	\$ 63,389				\$ 3,100,419	\$ 13,851,896	\$ 2,921,468	\$ 13,303,521	
	\$ 7,289,468	\$ 1,428,140	\$ 191,952				\$ 8,909,559	\$ 39,786,257	\$ 8,140,298	\$ 37,702,901	
Operating Expenses and Equipment											
General Expense	\$ 151,427	\$ 3,600	\$ 77				\$ 155,103	\$ 1,361,750	\$ 139,868	\$ 1,159,105	
Printing	\$ 16,745	\$ 0					\$ 16,745	\$ 246,301	\$ 3,577	\$ 235,764	
Telecommunications	\$ 9,166	\$ 16,005					\$ 25,171	\$ 184,783	\$ 32,933	\$ 180,700	
Postage	\$ 3,186	\$ 0					\$ 3,186	\$ 553,200	\$ 2,667	\$ 504,600	
Insurance								\$ 23,000		\$ 19,500	
In-State Travel	\$ 3,467	\$ 1,030	\$ 2,015				\$ 6,512	\$ 60,900	\$ 5,939	\$ 50,200	
Out-of-State Travel	\$ 6,885						\$ 6,885	\$ 6,400	\$ 1,943	\$ 5,900	
Training	\$ 9,806	\$ 429	\$ 1,260				\$ 11,495	\$ 125,435	\$ 11,448	\$ 102,800	
Security Services	\$ 399,030	\$ 1,710	\$ 0				\$ 400,740	\$ 1,692,412	\$ 432	\$ 1,671,928	
Facility Operations	\$ 116,723						\$ 116,723	\$ 788,993	\$ 100,710	\$ 1,166,839	
Utilities	\$ 938						\$ 938	\$ 7,000	\$ 844	\$ 6,000	
Contracted Services	\$ 938,630	\$ 123,139	\$ 0				\$ 1,061,770	\$ 5,079,318	\$ 930,752	\$ 4,593,849	
Consulting and Professional Services	\$ 238,099	\$ 7,564					\$ 245,663	\$ 1,285,788	\$ 18,667	\$ 1,245,400	
Information Technology	\$ 296,555	\$ 148,168					\$ 444,724	\$ 1,754,817	\$ 463,219	\$ 1,947,038	
Major Equipment	\$ 19,084						\$ 19,084	\$ 162,280	\$ 60,344	\$ 360,037	
Other Items of Expense	\$ 2,117						\$ 2,117	\$ 25,000	\$ 1,496	\$ 17,000	
	\$ 2,211,858	\$ 301,645	\$ 3,352				\$ 2,516,855	\$ 13,357,377	\$ 1,774,839	\$ 13,266,660	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 76,248						\$ 76,248	\$ 530,000	\$ 74,278	\$ 525,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,186)		\$ 15,186				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,722	\$ 333					\$ 6,055		\$ 39,049		
	\$ 66,784	\$ 333	\$ 15,186				\$ 82,303	\$ 530,000	\$ 113,328	\$ 525,000	
<b>Total Expenditures</b>	<b>\$ 9,568,110</b>	<b>\$ 1,730,118</b>	<b>\$ 210,490</b>				<b>\$ 11,508,718</b>	<b>\$ 53,673,634</b>	<b>\$ 10,028,464</b>	<b>\$ 51,494,561</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,932,633	\$ (503,466)	\$ 308,768				\$ 8,737,935	\$ (2,502,615)	\$ 9,164,760	\$ 495,842	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,663,705	\$ 212,809	\$ 0				\$ 3,876,515	\$ 3,876,515	\$ 2,165,835	\$ 2,165,835	
Ending Balance (Deficit)	\$ 12,596,338	\$ (290,657)	\$ 308,768				\$ 12,614,450	\$ 1,373,900	\$ 11,330,595	\$ 2,661,677	



Superior Court of California, County of Ventura  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

		For the month ended September								
		Fiscal Year 2017/18							2016/17	
		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							
<b>ASSETS</b>										
Operations		\$ (249,730)	\$ (297,266)	\$ 76,222				\$ 108,342	\$ (362,432)	\$ 181,810
Payroll										
Jury										
Revolving										
Other										
Distribution								\$ 377,841	\$ 377,841	\$ 120,936
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (17,107)	\$ (17,107)	\$ (31,766)
Credit Card								\$ 0	\$ 0	\$ 0
Cash on Hand		\$ 8,900							\$ 8,900	\$ 8,900
Cash with County		\$ 323,239	\$ 7,917					\$ 10,168,162	\$ 10,499,318	\$ 10,160,463
Cash Outside of the JCC										
Cash Equivalents		\$ 12,824,716						\$ 3,873,494	\$ 16,698,210	\$ 14,853,913
Total Cash and Cash Equivalents		\$ 12,907,125	\$ (289,350)	\$ 76,222				\$ 14,510,732	\$ 27,204,730	\$ 25,294,256
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		\$ 1,625							\$ 1,625	\$ 5,000
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments		\$ 576,322	\$ 0	\$ 8,361				\$ 47,792	\$ 632,476	\$ 588,629
Due From Other Courts		\$ 0						\$ 0	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ 224,185					\$ 224,185	\$ 282,518
Trust Due To/From								\$ 308,316	\$ 308,316	\$ 66,473
Distribution Due To/From								\$ 14,623	\$ 14,623	\$ 1,962
Civil Filing Fee Due To/From										
General Due To/From		\$ 2,629							\$ 2,629	\$ 6,365
Total Receivables		\$ 580,576	\$ 0	\$ 232,546				\$ 370,731	\$ 1,183,853	\$ 950,947
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets		\$ 0							\$ 0	\$ 0
Total Other Assets		\$ 0							\$ 0	\$ 0
Total Assets		\$ 13,487,701	\$ (289,350)	\$ 308,768				\$ 14,881,463	\$ 28,388,582	\$ 26,245,203
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ (413)	\$ 1,307	\$ 0				\$ 3,809	\$ 4,703	\$ 13,188
Due to Other Funds		\$ 5	\$ 0	\$ 0				\$ 325,562	\$ 325,567	\$ 74,800
Due to Other Courts										\$ 0
Due to State										\$ 0
TC145 Liability								\$ 1,094,534	\$ 1,094,534	\$ 1,040,162
Due to Other Governments		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 698,423	\$ 698,423	\$ 720,117
Due to Other Public Agencies										
Sales and Use Tax		\$ 454	\$ 0	\$ 0					\$ 454	\$ 111
Interest								\$ 2,820	\$ 2,820	\$ 829
Miscellaneous Accts. Pay. and Accrued Liab.		\$ 12							\$ 12	\$ 133
Total Accounts Payable and Accrued Liab.		\$ 58	\$ 1,307	\$ 0				\$ 2,125,149	\$ 2,126,514	\$ 1,849,340
Civil								\$ 2,518,378	\$ 2,518,378	\$ 3,070,032
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC								\$ 10,168,162	\$ 10,168,162	\$ 9,832,471
Trust Interest Payable								\$ 29,770	\$ 29,770	\$ 20,745
Miscellaneous Trust										
Total Trust Deposits								\$ 12,716,310	\$ 12,716,310	\$ 12,923,248
Accrued Payroll		\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable		\$ 1,607							\$ 1,607	\$ 1,607
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing		\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities		\$ 1,607	\$ 0						\$ 1,607	\$ 1,607
Revenue Collected in Advance		\$ 815,713		\$ 0					\$ 815,713	\$ 27,512
Liabilities For Deposits		\$ 73,986						\$ 38,835	\$ 112,820	\$ 112,903
Jury Fees - Non-Interest								\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment										
Uncleared Collections								\$ 1,170	\$ 1,170	\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 889,698		\$ 0				\$ 40,005	\$ 929,703	\$ 140,414
Total Liabilities		\$ 891,363	\$ 1,307	\$ 0				\$ 14,881,463	\$ 15,774,133	\$ 14,914,609
Total Fund Balance		\$ 12,596,338	\$ (290,657)	\$ 308,768					\$ 12,614,450	\$ 11,330,595
Total Liabilities and Fund Balance		\$ 13,487,701	\$ (289,350)	\$ 308,768				\$ 14,881,463	\$ 28,388,582	\$ 26,245,203



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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,975,869	\$ 206,076			\$ 15,186	\$ 3,918	\$ 3,201,049	\$ 14,920,294	\$ 3,081,224	\$ 13,795,348
Traffic & Other Infractions	\$ 295,553	\$ 111,319					\$ 406,873	\$ 2,325,389	\$ 380,597	\$ 2,131,056
Other Criminal Cases	\$ 31,993						\$ 31,993	\$ 144,550	\$ 30,146	\$ 128,111
Civil	\$ 380,615	\$ (251)				\$ 132	\$ 380,496	\$ 1,735,367	\$ 367,975	\$ 1,608,979
Family & Children Services	\$ 921,961	\$ 23,010				\$ 75	\$ 945,046	\$ 4,578,598	\$ 881,579	\$ 3,690,311
Probate, Guardianship & Mental Health Services	\$ 145,515	\$ 572					\$ 146,087	\$ 631,550	\$ 137,208	\$ 570,876
Juvenile Dependency Services	\$ 18,095	\$ 531,128					\$ 549,223	\$ 1,932,548	\$ 474,866	\$ 1,394,558
Juvenile Delinquency Services	\$ 30,175	\$ 178					\$ 30,353	\$ 152,343	\$ 25,693	\$ 119,799
Other Court Operations	\$ 782,026	\$ 70,961					\$ 852,988	\$ 3,924,501	\$ 820,595	\$ 3,696,544
Court Interpreters	\$ 220,556	\$ 211,889					\$ 432,445	\$ 1,861,320	\$ 406,981	\$ 1,940,927
Jury Services	\$ 94,808	\$ 14,789	\$ 76,248				\$ 185,845	\$ 1,354,823	\$ 176,617	\$ 1,230,843
Security		\$ 399,030					\$ 399,030	\$ 1,780,512	\$ 432	\$ 1,756,928
Trial Court Operations Program	\$ 5,897,166	\$ 1,568,702	\$ 76,248		\$ 15,186	\$ 4,125	\$ 7,561,427	\$ 35,341,795	\$ 6,783,914	\$ 32,064,280
Enhanced Collections	\$ 1,320,355	\$ 203,880				\$ 333	\$ 1,524,569	\$ 6,962,618	\$ 1,454,887	\$ 6,515,123
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,320,355	\$ 203,880				\$ 333	\$ 1,524,569	\$ 6,962,618	\$ 1,454,887	\$ 6,515,123
Executive Office	\$ 403,570	\$ 7,040					\$ 410,610	\$ 1,570,601	\$ 300,356	\$ 1,381,175
Fiscal Services	\$ 440,933	\$ 26,630					\$ 467,563	\$ 2,738,457	\$ 353,173	\$ 2,500,647
Human Resources	\$ 293,475	\$ 16,172					\$ 309,647	\$ 1,301,479	\$ 296,585	\$ 1,231,327
Business & Facilities Services	\$ 73,982	\$ 323,819			\$ (15,186)		\$ 382,616	\$ 2,469,933	\$ 147,835	\$ 4,727,470
Information Technology	\$ 480,078	\$ 370,611				\$ 1,597	\$ 852,286	\$ 3,288,750	\$ 691,714	\$ 3,074,540
Court Administration Program	\$ 1,692,038	\$ 744,273			\$ (15,186)	\$ 1,597	\$ 2,422,722	\$ 11,369,221	\$ 1,789,663	\$ 12,915,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,909,559	\$ 2,516,855	\$ 76,248		\$ 0	\$ 6,055	\$ 11,508,718	\$ 53,673,634	\$ 10,028,464	\$ 51,494,561