

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. Lambert

Signature of Presiding Judge or Court Executive

2/6/18

Date

Ventura Superior Court

Court

FY1718 - 2nd Qtr

Fiscal Year and Ending Quarter

*OK
1/29
2/1/18*

*OK
2/1/18*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura Superior Court

Court

FY1718 - 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	Total filled positions reported in the 1st Qtr was 385.23, however, the actual filled positions in the 1st Qtr was 366.13
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura Superior Court

Court

FY1718 - 2nd 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)	373.10	366.13	371.24		

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 23,686,469	\$ 97,776					\$ 23,784,245	\$ 35,626,204	\$ 23,286,944	\$ 37,353,308	
Improvement and Modernization Fund							\$ 154,501	\$ 0	\$ 0	\$ 109,941	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 677,552						\$ 677,552	\$ 1,933,100	\$ 770,128	\$ 1,933,100	
Civil Coordination Reimbursement (0150091)	\$ 1,342,362						\$ 1,342,362	\$ 2,456,416	\$ 893,699	\$ 1,908,667	
MOU Reimbursements (0150010 and General)	\$ 968,753						\$ 968,753	\$ 968,700	\$ 968,753	\$ 968,700	
Other Miscellaneous	\$ 26,675,136	\$ 97,776					\$ 26,772,912	\$ 41,138,921	\$ 25,919,524	\$ 42,273,716	
Grants											
AB 1058 Commissioner/Facilitator			\$ 562,747				\$ 562,747	\$ 1,132,000	\$ 400,270	\$ 1,137,600	
Other Judicial Council Grants			\$ 350,420				\$ 350,420	\$ 376,200	\$ 45,206	\$ 92,144	
Non-Judicial Council Grants			\$ 6,175				\$ 6,175	\$ 16,498	\$ 15,540	\$ 22,043	
			\$ 919,342				\$ 919,342	\$ 1,524,698	\$ 461,017	\$ 1,251,787	
Other Financing Sources											
Interest Income	\$ 32,369	\$ 0					\$ 32,369	\$ 25,000	\$ 11,963	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 188,699	\$ 266,783					\$ 455,482	\$ 1,205,200	\$ 456,814	\$ 1,331,900	
Non-Fee Revenues	\$ (1,029)						\$ (1,029)	\$ 345,065	\$ 0	\$ 561,900	
Enhanced Collections		\$ 2,730,842					\$ 2,730,842	\$ 6,821,135	\$ 2,481,791	\$ 6,415,100	
Escheatment	\$ 2,138						\$ 2,138				
Prior Year Revenue	\$ 28,320	\$ 550					\$ 28,870		\$ (25,984)		
County Program - Restricted											
Reimbursement Other	\$ 42,473						\$ 42,473	\$ 95,000	\$ 46,658	\$ 90,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,277						\$ 3,277	\$ 15,000	\$ 3,563	\$ 16,000	
	\$ 296,247	\$ 2,998,175					\$ 3,294,422	\$ 8,507,400	\$ 2,974,805	\$ 8,464,900	
Total Revenues	\$ 26,971,383	\$ 3,095,951	\$ 919,342				\$ 30,986,676	\$ 51,171,019	\$ 29,355,345	\$ 51,990,403	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,702,533	\$ 1,807,201	\$ 382,960				\$ 11,892,694	\$ 25,874,581	\$ 11,069,752	\$ 24,334,635	
Temp Help	\$ 16,879						\$ 16,879	\$ 33,780	\$ 12,963	\$ 37,745	
Overtime	\$ 5,473	\$ 3,117					\$ 8,590	\$ 26,000	\$ 3,604	\$ 27,000	
Staff Benefits	\$ 5,090,259	\$ 1,015,029	\$ 187,030				\$ 6,292,319	\$ 13,851,896	\$ 6,023,505	\$ 13,303,521	
	\$ 14,815,144	\$ 2,825,347	\$ 569,990				\$ 18,210,482	\$ 39,786,257	\$ 17,109,824	\$ 37,702,901	
Operating Expenses and Equipment											
General Expense	\$ 343,740	\$ 9,030	\$ 253				\$ 353,023	\$ 1,361,750	\$ 386,603	\$ 1,159,105	
Printing	\$ 61,696	\$ 9,745					\$ 71,441	\$ 246,301	\$ 38,838	\$ 235,764	
Telecommunications	\$ 23,850	\$ 70,061					\$ 93,911	\$ 184,783	\$ 76,757	\$ 180,700	
Postage	\$ 29,004	\$ 0					\$ 29,004	\$ 553,200	\$ 90,370	\$ 504,600	
Insurance	\$ 16,371						\$ 16,371	\$ 23,000	\$ 16,107	\$ 19,500	
In-State Travel	\$ 11,836	\$ 1,584	\$ 2,346				\$ 15,766	\$ 60,900	\$ 21,388	\$ 50,200	
Out-of-State Travel	\$ 7,327						\$ 7,327	\$ 6,400	\$ 2,355	\$ 5,900	
Training	\$ 38,092	\$ 4,298	\$ 1,621				\$ 44,011	\$ 125,435	\$ 22,163	\$ 102,800	
Security Services	\$ 664,762	\$ 2,850	\$ 49,095				\$ 716,707	\$ 1,692,412	\$ 299,456	\$ 1,671,928	
Facility Operations	\$ 221,450						\$ 221,450	\$ 788,993	\$ 201,304	\$ 1,166,839	
Utilities	\$ 2,300						\$ 2,300	\$ 7,000	\$ 2,116	\$ 6,000	
Contracted Services	\$ 1,964,808	\$ 276,961	\$ 1,484				\$ 2,243,253	\$ 5,084,818	\$ 2,109,887	\$ 4,593,849	
Consulting and Professional Services	\$ 430,044	\$ 14,688					\$ 444,732	\$ 1,285,788	\$ 201,676	\$ 1,245,400	
Information Technology	\$ 535,973	\$ 226,696	\$ 1,795				\$ 764,464	\$ 1,749,317	\$ 756,234	\$ 1,947,038	
Major Equipment	\$ 59,093						\$ 59,093	\$ 162,280	\$ 220,194	\$ 360,037	
Other Items of Expense	\$ 6,197						\$ 6,197	\$ 25,000	\$ 1,616	\$ 17,000	
	\$ 4,416,544	\$ 615,913	\$ 56,594				\$ 5,089,050	\$ 13,357,377	\$ 4,447,064	\$ 13,266,660	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 186,252						\$ 186,252	\$ 530,000	\$ 224,195	\$ 525,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (45,351)		\$ 45,351				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 4,923	\$ 18,935					\$ 23,858		\$ 34,515		
	\$ 145,824	\$ 18,935	\$ 45,351				\$ 210,110	\$ 530,000	\$ 258,710	\$ 525,000	
Total Expenditures	\$ 19,377,512	\$ 3,460,195	\$ 671,935				\$ 23,509,642	\$ 53,673,634	\$ 21,815,598	\$ 51,494,561	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,593,871	\$ (364,244)	\$ 247,408				\$ 7,477,035	\$ (2,502,615)	\$ 7,539,747	\$ 495,842	
Operating Transfers In (Out)	\$ (25,914)	\$ 25,914					\$ 0	\$ 0	\$ 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)	\$ 11,231,662	\$ (125,521)	\$ 247,408				\$ 11,353,549	\$ 1,373,900	\$ 9,705,582	\$ 2,661,677	

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

For the month ended December									
Fiscal Year 2017/18									
	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	\$ 719,701	\$ (157,484)	\$ (364,621)				\$ 51,800	\$ 249,396	\$ (46,068)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 107,086	\$ 107,086	\$ 113,767
Civil Filing Fees							\$ 34,152	\$ 34,152	\$ 0
Trust							\$ (180,426)	\$ (180,426)	\$ (8,690)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,000							\$ 9,000	\$ 8,900
Cash with County	\$ 282,078	\$ 33,746					\$ 10,168,162	\$ 10,483,986	\$ 10,131,953
Cash Outside of the JCC									
Cash Equivalents	\$ 11,646,660						\$ 4,043,950	\$ 15,690,610	\$ 14,344,600
Total Cash and Cash Equivalents	\$ 12,657,439	\$ (123,738)	\$ (364,621)				\$ 14,224,724	\$ 26,393,804	\$ 24,544,461
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	\$ 750							\$ 750	\$ 4,000
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 6,175				\$ 47,792	\$ 54,968	\$ 64,629
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 605,854					\$ 605,854	\$ 226,715
Trust Due To/From							\$ 35,988	\$ 35,988	\$ 529,824
Distribution Due To/From							\$ 6,280	\$ 6,280	\$ 1,155
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,609							\$ 7,609	\$ 6,274
Total Receivables	\$ 9,359	\$ 0	\$ 612,029				\$ 90,060	\$ 711,448	\$ 832,597
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 12,666,798	\$ (123,738)	\$ 247,408				\$ 14,314,783	\$ 27,105,252	\$ 25,377,058
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 101,948	\$ 1,783	\$ 0				\$ 0	\$ 103,731	\$ 290
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 49,875	\$ 49,876	\$ 537,253
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 965,625	\$ 965,625	\$ 886,336
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 630,671	\$ 630,671	\$ 642,295
Due to Other Public Agencies									
Sales and Use Tax	\$ 187	\$ 0	\$ 0					\$ 187	\$ 219
Interest							\$ 3,646	\$ 3,646	\$ 1,254
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 12							\$ 12	\$ 27
Total Accounts Payable and Accrued Liab.	\$ 102,149	\$ 1,783	\$ 0				\$ 1,649,817	\$ 1,753,749	\$ 2,067,674
Civil							\$ 2,424,785	\$ 2,424,785	\$ 3,629,188
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,168,162	\$ 10,168,162	\$ 9,832,471
Trust Interest Payable							\$ 34,564	\$ 34,564	\$ 22,421
Miscellaneous Trust									
Total Trust Deposits							\$ 12,627,512	\$ 12,627,512	\$ 13,484,080
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 5,028							\$ 5,028	\$ 6,820
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 5,028	\$ 0						\$ 5,028	\$ 6,820
Revenue Collected in Advance	\$ 1,257,022		\$ 0					\$ 1,257,022	\$ 0
Liabilities For Deposits	\$ 70,937								\$ 112,903
Jury Fees - Non-Interest							\$ 37,454	\$ 108,391	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,327,959		\$ 0				\$ 37,454	\$ 1,365,413	\$ 112,903
Total Liabilities	\$ 1,435,136	\$ 1,783	\$ 0				\$ 14,314,783	\$ 15,751,702	\$ 15,671,476
Total Fund Balance	\$ 11,231,662	\$ (125,521)	\$ 247,408					\$ 11,353,549	\$ 9,705,582
Total Liabilities and Fund Balance	\$ 12,666,798	\$ (123,738)	\$ 247,408				\$ 14,314,783	\$ 27,105,252	\$ 25,377,058

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

	For the month ended December									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 6,189,876	\$ 410,557			\$ 45,351	\$ 3,918	\$ 6,649,703	\$ 14,920,294	\$ 6,374,103	\$ 13,795,348
Traffic & Other Infractions	\$ 589,874	\$ 263,912					\$ 853,786	\$ 2,325,389	\$ 867,888	\$ 2,131,056
Other Criminal Cases	\$ 75,355						\$ 75,355	\$ 144,550	\$ 63,145	\$ 128,111
Civil	\$ 749,943	\$ 11,546				\$ 132	\$ 761,620	\$ 1,735,367	\$ 776,444	\$ 1,608,979
Family & Children Services	\$ 1,892,297	\$ 65,890				\$ 75	\$ 1,958,262	\$ 4,578,598	\$ 1,861,832	\$ 3,690,311
Probate, Guardianship & Mental Health Services	\$ 302,395	\$ 1,670					\$ 304,065	\$ 631,550	\$ 288,165	\$ 570,876
Juvenile Dependency Services	\$ 35,627	\$ 1,069,642					\$ 1,105,269	\$ 1,932,548	\$ 817,503	\$ 1,394,558
Juvenile Delinquency Services	\$ 64,354	\$ 1,866					\$ 66,219	\$ 152,343	\$ 57,302	\$ 119,799
Other Court Operations	\$ 1,573,821	\$ 162,731					\$ 1,736,552	\$ 3,924,501	\$ 1,714,212	\$ 3,696,544
Court Interpreters	\$ 432,601	\$ 468,694					\$ 901,295	\$ 1,861,320	\$ 834,771	\$ 1,940,927
Jury Services	\$ 195,515	\$ 112,680	\$ 186,252				\$ 494,447	\$ 1,354,823	\$ 491,031	\$ 1,230,843
Security		\$ 728,937					\$ 728,937	\$ 1,779,912	\$ 298,622	\$ 1,756,928
Trial Court Operations Program	\$ 12,101,658	\$ 3,298,124	\$ 186,252		\$ 45,351	\$ 4,125	\$ 15,635,511	\$ 35,341,195	\$ 14,445,017	\$ 32,064,280
Enhanced Collections	\$ 2,635,075	\$ 351,022				\$ 18,935	\$ 3,005,031	\$ 6,962,618	\$ 2,859,702	\$ 6,515,123
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,635,075	\$ 351,022				\$ 18,935	\$ 3,005,031	\$ 6,962,618	\$ 2,859,702	\$ 6,515,123
Executive Office	\$ 769,190	\$ 13,556					\$ 782,746	\$ 1,570,601	\$ 674,305	\$ 1,381,175
Fiscal Services	\$ 869,397	\$ 60,930					\$ 930,327	\$ 2,738,457	\$ 1,094,534	\$ 2,500,647
Human Resources	\$ 631,407	\$ 30,912					\$ 662,320	\$ 1,301,479	\$ 646,209	\$ 1,231,327
Business & Facilities Services	\$ 180,554	\$ 694,548			\$ (45,351)		\$ 829,751	\$ 2,470,533	\$ 529,042	\$ 4,727,470
Information Technology	\$ 1,023,200	\$ 639,957				\$ 797	\$ 1,663,954	\$ 3,288,750	\$ 1,566,788	\$ 3,074,540
Court Administration Program	\$ 3,473,749	\$ 1,439,904			\$ (45,351)	\$ 797	\$ 4,869,099	\$ 11,369,821	\$ 4,510,879	\$ 12,915,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,210,482	\$ 5,089,050	\$ 186,252		\$ 0	\$ 23,858	\$ 23,509,642	\$ 53,673,634	\$ 21,815,598	\$ 51,494,561