

**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. Land*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*12/10/18*

\_\_\_\_\_  
Date

Ventura Superior Court

\_\_\_\_\_  
Court

FY1819 - 1st Qtr

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

*OK  
12/12/18  
019/12/16/18*

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

	For the month ended September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 1,663,225	\$ (987,930)	\$ (175,204)				\$ 74,545	\$ 574,636	\$ (362,432)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 82,577	\$ 82,577	\$ 377,841
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (12,948)	\$ (12,948)	\$ (17,107)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,050							\$ 9,050	\$ 8,900
Cash with County	\$ 291,277	\$ 16,771					\$ 10,213,200	\$ 10,521,249	\$ 10,499,318
Cash Outside of the JCC									
Cash Equivalents	\$ 10,316,241						\$ 6,234,947	\$ 16,551,188	\$ 16,698,210
Total Cash and Cash Equivalents	\$ 12,279,793	\$ (971,159)	\$ (175,204)				\$ 16,592,322	\$ 27,725,752	\$ 27,204,730
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	\$ 0							\$ 0	\$ 1,625
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 3,945				\$ 47,792	\$ 52,738	\$ 632,476
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 448,234					\$ 448,234	\$ 224,185
Trust Due To/From							\$ 22,608	\$ 22,608	\$ 308,316
Distribution Due To/From							\$ 6,120	\$ 6,120	\$ 14,623
Civil Filing Fee Due To/From									
General Due To/From	\$ 858							\$ 858	\$ 2,629
Total Receivables	\$ 1,858	\$ 0	\$ 452,179				\$ 76,520	\$ 530,558	\$ 1,183,853
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 12,281,652	\$ (971,159)	\$ 276,975				\$ 16,668,842	\$ 28,256,310	\$ 28,388,582
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,626	\$ 150	\$ 0				\$ 0	\$ 14,776	\$ 4,703
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 29,586	\$ 29,586	\$ 325,567
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,103,811	\$ 1,103,811	\$ 1,094,534
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 1,942,360	\$ 1,942,360	\$ 0
AB145 Due to Other Government Agency							\$ 647,731	\$ 647,731	\$ 698,423
Due to Other Public Agencies									
Sales and Use Tax	\$ 284	\$ 0	\$ 0					\$ 284	\$ 454
Interest							\$ 9,568	\$ 9,568	\$ 2,820
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 12
Total Accounts Payable and Accrued Liab.	\$ 14,910	\$ 150	\$ 0				\$ 3,733,057	\$ 3,748,117	\$ 2,126,514
Civil							\$ 2,634,029	\$ 2,634,029	\$ 2,518,378
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,213,200	\$ 10,213,200	\$ 10,168,162
Trust Interest Payable							\$ 49,065	\$ 49,065	\$ 29,770
Miscellaneous Trust									
Total Trust Deposits							\$ 12,896,294	\$ 12,896,294	\$ 12,716,310
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 5,028							\$ 5,028	\$ 1,607
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 5,028	\$ 0						\$ 5,028	\$ 1,607
Revenue Collected in Advance			\$ 0					\$ 0	\$ 815,713
Liabilities For Deposits	\$ 87,381						\$ 39,492	\$ 126,873	\$ 112,820
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 1,170
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 87,381		\$ 0				\$ 39,492	\$ 126,873	\$ 929,703
Total Liabilities	\$ 107,319	\$ 150	\$ 0				\$ 16,668,842	\$ 16,776,312	\$ 15,774,133
Total Fund Balance	\$ 12,174,333	\$ (971,309)	\$ 276,975					\$ 11,479,998	\$ 12,614,450
Total Liabilities and Fund Balance	\$ 12,281,652	\$ (971,159)	\$ 276,975				\$ 16,668,842	\$ 28,256,310	\$ 28,388,582

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 3,034,764	\$ 163,380			\$ 9,964	\$ 1,020	\$ 3,209,128	\$ 15,885,335	\$ 3,201,049	\$ 15,103,192
Traffic & Other Infractions	\$ 294,831	\$ 111,365					\$ 406,196	\$ 2,192,373	\$ 406,873	\$ 2,344,558
Other Criminal Cases	\$ 18,477	\$ 1,144					\$ 19,621	\$ 136,809	\$ 31,993	\$ 144,550
Civil	\$ 431,456	\$ 3,549					\$ 435,005	\$ 1,970,910	\$ 380,496	\$ 1,757,699
Family & Children Services	\$ 1,004,110	\$ 20,818			\$ 11,176		\$ 1,036,105	\$ 4,788,963	\$ 945,046	\$ 4,657,351
Probate, Guardianship & Mental Health Services	\$ 141,099	\$ 795					\$ 141,894	\$ 627,221	\$ 146,087	\$ 639,689
Juvenile Dependency Services	\$ 17,760	\$ 651,986					\$ 669,746	\$ 2,008,067	\$ 549,223	\$ 1,932,548
Juvenile Delinquency Services	\$ 21,139	\$ 5,421					\$ 26,561	\$ 161,410	\$ 30,353	\$ 152,343
Other Court Operations	\$ 709,832	\$ 69,672					\$ 779,504	\$ 3,949,746	\$ 852,988	\$ 4,002,921
Court Interpreters	\$ 211,472	\$ 261,860					\$ 473,332	\$ 2,069,715	\$ 432,445	\$ 1,968,320
Jury Services	\$ 103,590	\$ 42,837	\$ 108,779				\$ 255,206	\$ 1,192,509	\$ 185,845	\$ 1,369,648
Security		\$ 289,602					\$ 289,602	\$ 1,858,029	\$ 399,030	\$ 1,804,912
Trial Court Operations Program	\$ 5,988,531	\$ 1,622,429	\$ 108,779		\$ 21,140	\$ 1,020	\$ 7,741,900	\$ 36,841,087	\$ 7,561,427	\$ 35,877,731
Enhanced Collections	\$ 1,374,719	\$ 231,266					\$ 1,605,985	\$ 8,645,425	\$ 1,524,569	\$ 7,042,518
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,374,719	\$ 231,266					\$ 1,605,985	\$ 8,645,425	\$ 1,524,569	\$ 7,042,518
Executive Office	\$ 381,946	\$ 5,364					\$ 387,310	\$ 1,540,583	\$ 410,610	\$ 1,606,612
Fiscal Services	\$ 438,878	\$ 25,711					\$ 464,589	\$ 2,681,915	\$ 467,563	\$ 2,781,697
Human Resources	\$ 355,861	\$ 20,078				\$ 40	\$ 375,979	\$ 1,327,984	\$ 309,647	\$ 1,342,391
Business & Facilities Services	\$ 72,673	\$ 249,758			\$ (21,140)	\$ (4)	\$ 301,287	\$ 2,726,509	\$ 382,616	\$ 2,122,252
Information Technology	\$ 516,264	\$ 183,778				\$ 4	\$ 700,046	\$ 5,064,404	\$ 852,286	\$ 4,757,433
Court Administration Program	\$ 1,765,622	\$ 484,689			\$ (21,140)	\$ 40	\$ 2,229,211	\$ 13,341,395	\$ 2,422,722	\$ 12,610,385
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,128,871	\$ 2,338,385	\$ 108,779		\$ 0	\$ 1,060	\$ 11,577,096	\$ 58,827,907	\$ 11,508,718	\$ 55,530,634

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 2018/19								2017/18			
	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	\$ 17,733,865	\$ 25,601					\$ 17,759,466	\$ 39,193,495	\$ 17,645,201	\$ 35,851,204	
Improvement and Modernization Fund								\$ 123,865		\$ 154,501	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 290,595						\$ 290,595	\$ 1,933,100	\$ 248,447	\$ 2,040,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 552,863						\$ 552,863	\$ 4,833,056	\$ 561,381	\$ 4,351,216	
Other Miscellaneous								\$ 968,753		\$ 968,700	
	\$ 18,577,323	\$ 25,601					\$ 18,602,924	\$ 47,052,269	\$ 18,455,029	\$ 43,365,721	
Grants											
AB 1058 Commissioner/Facilitator			\$ 87,602				\$ 87,602	\$ 1,097,930	\$ 168,838	\$ 1,132,000	
Other Judicial Council Grants			\$ 373,032				\$ 373,032	\$ 412,673	\$ 350,420	\$ 376,200	
Non-Judicial Council Grants								\$ 16,325		\$ 16,498	
			\$ 460,634				\$ 460,634	\$ 1,526,928	\$ 519,258	\$ 1,524,698	
Other Financing Sources											
Interest Income	\$ 12,550	\$ 2					\$ 12,551	\$ 75,000	\$ 3,393	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 46,970	\$ 70,459					\$ 117,429	\$ 1,257,725	\$ 109,458	\$ 1,280,200	
Non-Fee Revenues	\$ 489,457						\$ 489,457	\$ 30,575	\$ (1,239)	\$ 489,965	
Enhanced Collections		\$ 498,703					\$ 498,703	\$ 8,575,425	\$ 1,138,969	\$ 6,866,035	
Escheatment										\$ 2,100	
Prior Year Revenue	\$ 8,070	\$ 2,113					\$ 10,183		\$ 849		
County Program - Restricted											
Reimbursement Other	\$ 16,574						\$ 16,574	\$ 95,000	\$ 19,859	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,076						\$ 1,076	\$ 15,000	\$ 1,077	\$ 15,000	
	\$ 574,697	\$ 571,276					\$ 1,145,973	\$ 10,048,725	\$ 1,272,366	\$ 8,848,300	
<b>Total Revenues</b>	<b>\$ 19,152,020</b>	<b>\$ 596,877</b>	<b>\$ 460,634</b>				<b>\$ 20,209,531</b>	<b>\$ 58,627,922</b>	<b>\$ 20,246,653</b>	<b>\$ 53,738,719</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,882,565	\$ 944,168	\$ 94,942				\$ 5,921,675	\$ 27,873,921	\$ 5,797,768	\$ 25,963,581	
Temp Help	\$ 7,080						\$ 7,080	\$ 46,436	\$ 6,804	\$ 33,780	
Overtime	\$ 3,669	\$ 4,938					\$ 8,608	\$ 29,500	\$ 4,569	\$ 26,000	
Staff Benefits	\$ 2,625,956	\$ 518,281	\$ 47,271				\$ 3,191,508	\$ 15,205,878	\$ 3,100,419	\$ 13,851,896	
	\$ 7,519,271	\$ 1,467,387	\$ 142,213				\$ 9,128,871	\$ 43,155,735	\$ 8,909,559	\$ 39,875,257	
Operating Expenses and Equipment											
General Expense	\$ 209,411	\$ 141,334	\$ 74				\$ 350,819	\$ 1,580,970	\$ 155,103	\$ 1,377,250	
Printing	\$ 18,861	\$ 0	\$ 294				\$ 19,156	\$ 299,048	\$ 16,745	\$ 246,301	
Telecommunications	\$ 5,266	\$ 16,417					\$ 21,683	\$ 215,900	\$ 25,171	\$ 184,783	
Postage	\$ 31,187	\$ 0					\$ 31,187	\$ 696,000	\$ 3,186	\$ 553,200	
Insurance	\$ 24						\$ 24	\$ 23,000		\$ 23,000	
In-State Travel	\$ 7,862	\$ 2,367					\$ 10,229	\$ 61,100	\$ 6,512	\$ 60,900	
Out-of-State Travel	\$ 4,085	\$ 863					\$ 4,949	\$ 18,000	\$ 6,885	\$ 9,400	
Training	\$ 8,484	\$ 6,169					\$ 14,653	\$ 147,910	\$ 11,495	\$ 125,435	
Security Services	\$ 274,532	\$ 1,168	\$ 15,070				\$ 290,770	\$ 1,763,329	\$ 400,740	\$ 1,717,412	
Facility Operations	\$ 22,762						\$ 22,762	\$ 535,018	\$ 116,723	\$ 788,993	
Utilities	\$ 1,103						\$ 1,103	\$ 6,500	\$ 938	\$ 7,000	
Contracted Services	\$ 1,055,161	\$ 122,495	\$ 4,568				\$ 1,182,225	\$ 5,774,059	\$ 1,061,770	\$ 5,385,318	
Consulting and Professional Services	\$ 170,816	\$ 7,068					\$ 177,884	\$ 1,322,500	\$ 245,663	\$ 1,285,788	
Information Technology	\$ 175,333	\$ 34,763	\$ 300				\$ 210,396	\$ 2,638,838	\$ 444,724	\$ 2,695,517	
Major Equipment								\$ 40,000	\$ 19,084	\$ 640,080	
Other Items of Expense	\$ 545						\$ 545	\$ 20,000	\$ 2,117	\$ 25,000	
	\$ 1,985,434	\$ 332,645	\$ 20,306				\$ 2,338,385	\$ 15,142,172	\$ 2,516,855	\$ 15,125,377	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 108,779						\$ 108,779	\$ 530,000	\$ 76,248	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,140)		\$ 21,140				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,064	\$ (4)					\$ 1,060		\$ 6,055		
	\$ 88,703	\$ (4)	\$ 21,140				\$ 109,840	\$ 530,000	\$ 82,303	\$ 530,000	
<b>Total Expenditures</b>	<b>\$ 9,593,408</b>	<b>\$ 1,800,028</b>	<b>\$ 183,659</b>				<b>\$ 11,577,096</b>	<b>\$ 58,827,907</b>	<b>\$ 11,508,718</b>	<b>\$ 55,530,634</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,558,612	\$ (1,203,151)	\$ 276,975				\$ 8,632,435	\$ (199,985)	\$ 8,737,935	\$ (1,791,915)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,615,721	\$ 231,842	\$ 0				\$ 2,847,563	\$ 2,847,563	\$ 3,876,515	\$ 3,876,515	
Ending Balance (Deficit)	\$ 12,174,333	\$ (971,309)	\$ 276,975				\$ 11,479,998	\$ 2,647,578	\$ 12,614,450	\$ 2,084,600	