

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 T. Havel

Signature of Presiding Judge or Court Executive

11/6/19

Date

Ventura Superior Court

Court

FY1819 - 2nd Qtr

Fiscal Year and Ending Quarter

*ox
11/15/19
RS
11/16/19*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 24,351,029	\$ 100,868					\$ 24,451,897	\$ 39,193,495	\$ 23,784,245	\$ 35,851,204	
Improvement and Modernization Fund								\$ 123,865		\$ 154,501	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 801,254						\$ 801,254	\$ 1,933,100	\$ 677,552	\$ 2,040,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,389,182						\$ 1,389,182	\$ 4,833,056	\$ 1,342,362	\$ 4,351,216	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,753	\$ 968,753	\$ 968,700	
	\$ 27,510,217	\$ 100,868					\$ 27,611,085	\$ 47,052,269	\$ 26,772,912	\$ 43,365,721	
Grants											
AB 1058 Commissioner/Facilitator			\$ 259,556				\$ 259,556	\$ 1,097,930	\$ 562,747	\$ 1,132,000	
Other Judicial Council Grants			\$ 373,032				\$ 373,032	\$ 412,673	\$ 350,420	\$ 376,200	
Non-Judicial Council Grants			\$ 5,064				\$ 5,064	\$ 16,325	\$ 6,175	\$ 16,498	
			\$ 637,653				\$ 637,653	\$ 1,526,928	\$ 919,342	\$ 1,524,698	
Other Financing Sources											
Interest Income	\$ 66,896	\$ 0					\$ 66,896	\$ 75,000	\$ 32,369	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 184,600	\$ 264,875					\$ 449,475	\$ 1,257,725	\$ 455,482	\$ 1,280,200	
Non-Fee Revenues	\$ 0						\$ 0	\$ 30,575	\$ (1,029)	\$ 489,965	
Enhanced Collections		\$ 2,497,405					\$ 2,497,405	\$ 8,575,425	\$ 2,730,842	\$ 6,866,035	
Escheatment									\$ 2,138	\$ 2,100	
Prior Year Revenue	\$ 8,070	\$ 2,113					\$ 10,183		\$ 28,870		
County Program - Restricted											
Reimbursement Other	\$ 35,085						\$ 35,085	\$ 95,000	\$ 42,473	\$ 95,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,051						\$ 3,051	\$ 15,000	\$ 3,277	\$ 15,000	
	\$ 297,701	\$ 2,764,393					\$ 3,062,094	\$ 10,048,725	\$ 3,294,422	\$ 8,848,300	
Total Revenues	\$ 27,807,918	\$ 2,865,260	\$ 637,653				\$ 31,310,831	\$ 58,627,922	\$ 30,986,676	\$ 53,738,719	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,017,144	\$ 2,029,268	\$ 238,427				\$ 12,284,839	\$ 27,873,921	\$ 11,892,694	\$ 25,963,581	
Temp Help	\$ 22,331						\$ 22,331	\$ 86,036	\$ 16,879	\$ 33,780	
Overtime	\$ 10,708	\$ 5,698					\$ 16,406	\$ 29,500	\$ 8,590	\$ 26,000	
Staff Benefits	\$ 5,258,199	\$ 1,137,220	\$ 118,493				\$ 6,513,912	\$ 15,205,878	\$ 6,292,319	\$ 13,851,896	
	\$ 15,308,381	\$ 3,172,187	\$ 356,920				\$ 18,837,488	\$ 43,195,335	\$ 18,210,482	\$ 39,875,257	
Operating Expenses and Equipment											
General Expense	\$ 453,093	\$ 146,082	\$ 6,975				\$ 606,150	\$ 1,580,970	\$ 353,023	\$ 1,377,250	
Printing	\$ 63,289	\$ 22,808	\$ 294				\$ 86,391	\$ 299,048	\$ 71,441	\$ 246,301	
Telecommunications	\$ 16,431	\$ 64,528	\$ 271				\$ 81,230	\$ 215,900	\$ 93,911	\$ 184,783	
Postage	\$ 157,858	\$ 63,298					\$ 221,156	\$ 696,000	\$ 29,004	\$ 553,200	
Insurance	\$ 14,633						\$ 14,633	\$ 23,000	\$ 16,371	\$ 23,000	
In-State Travel	\$ 24,345	\$ 4,186	\$ 925				\$ 29,455	\$ 61,100	\$ 15,766	\$ 60,900	
Out-of-State Travel	\$ 4,085	\$ 2,613					\$ 6,699	\$ 18,000	\$ 7,327	\$ 9,400	
Training	\$ 29,211	\$ 9,228	\$ 900				\$ 39,339	\$ 147,910	\$ 44,011	\$ 125,435	
Security Services	\$ 685,682	\$ 2,920	\$ 43,675				\$ 732,277	\$ 1,763,329	\$ 716,707	\$ 1,717,412	
Facility Operations	\$ 38,028						\$ 38,028	\$ 535,018	\$ 221,450	\$ 788,993	
Utilities	\$ 2,246						\$ 2,246	\$ 6,500	\$ 2,300	\$ 7,000	
Contracted Services	\$ 2,304,216	\$ 352,285	\$ 13,105				\$ 2,669,607	\$ 5,734,459	\$ 2,243,253	\$ 5,385,318	
Consulting and Professional Services	\$ 573,314	\$ 17,800	\$ 11,873				\$ 602,988	\$ 1,322,500	\$ 444,732	\$ 1,285,788	
Information Technology	\$ 349,816	\$ 112,600	\$ 7,803				\$ 470,219	\$ 2,638,838	\$ 764,464	\$ 2,695,517	
Major Equipment								\$ 40,000	\$ 59,093	\$ 640,080	
Other Items of Expense	\$ 4,605						\$ 4,605	\$ 20,000	\$ 6,197	\$ 25,000	
	\$ 4,720,853	\$ 798,349	\$ 85,822				\$ 5,605,023	\$ 15,102,572	\$ 5,089,050	\$ 15,125,377	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 220,446						\$ 220,446	\$ 530,000	\$ 186,252	\$ 530,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (48,163)		\$ 48,163				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,264	\$ (4)					\$ 6,260		\$ 23,858		
	\$ 178,548	\$ (4)	\$ 48,163				\$ 226,707	\$ 530,000	\$ 210,110	\$ 530,000	
Total Expenditures	\$ 20,207,782	\$ 3,970,532	\$ 490,904				\$ 24,669,217	\$ 58,827,907	\$ 23,509,642	\$ 55,530,634	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,600,137	\$ (1,105,271)	\$ 146,749				\$ 6,641,614	\$ (199,985)	\$ 7,477,035	\$ (1,791,915)	
Operating Transfers In (Out)	\$ (17,007)	\$ 17,007					\$ 0	\$ 0	\$ 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)	\$ 10,198,850	\$ (856,423)	\$ 146,749				\$ 9,489,177	\$ 2,647,578	\$ 11,353,549	\$ 2,084,600	

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

For the month ended December									
Fiscal Year 2018/19									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	\$ 260,642	\$ (1,122,410)	\$ (208,863)				\$ 117,614	\$ (953,016)	\$ 249,396
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 97,302	\$ 97,302	\$ 107,086
Civil Filing Fees							\$ 0	\$ 0	\$ 34,152
Trust							\$ (9,436)	\$ (9,436)	\$ (180,426)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,050							\$ 9,050	\$ 9,000
Cash with County	\$ 1,693,993	\$ 282,501					\$ 10,213,200	\$ 12,189,694	\$ 10,483,986
Cash Outside of the JCC									
Cash Equivalents	\$ 8,350,115						\$ 6,330,857	\$ 14,680,971	\$ 15,690,610
Total Cash and Cash Equivalents	\$ 10,313,800	\$ (839,908)	\$ (208,863)				\$ 16,749,537	\$ 26,014,565	\$ 26,393,804
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	\$ 750
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,001	\$ 0	\$ 5,064				\$ 47,792	\$ 53,857	\$ 54,968
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 350,548					\$ 350,548	\$ 605,854
Trust Due To/From							\$ 33,150	\$ 33,150	\$ 35,988
Distribution Due To/From							\$ 2,008	\$ 2,008	\$ 6,280
Civil Filing Fee Due To/From									
General Due To/From	\$ 19,791							\$ 19,791	\$ 7,609
Total Receivables	\$ 20,792	\$ 0	\$ 355,612				\$ 82,949	\$ 459,353	\$ 711,448
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 10,334,592	\$ (839,908)	\$ 146,749				\$ 16,832,486	\$ 26,473,918	\$ 27,105,252
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 45,019	\$ 16,514	\$ 0				\$ 0	\$ 61,533	\$ 103,731
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 54,938	\$ 54,948	\$ 49,876
Due to Other Courts									
Due to State									
TC145 Liability							\$ 950,002	\$ 950,002	\$ 965,625
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 1,807,553	\$ 1,807,553	\$ 0
AB145 Due to Other Government Agency							\$ 672,010	\$ 672,010	\$ 630,671
Due to Other Public Agencies									
Sales and Use Tax	\$ 328	\$ 0	\$ 0					\$ 328	\$ 187
Interest							\$ 11,583	\$ 11,583	\$ 3,646
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 12
Total Accounts Payable and Accrued Liab.	\$ 45,357	\$ 16,514	\$ 0				\$ 3,496,086	\$ 3,557,957	\$ 1,753,749
Civil							\$ 3,025,082	\$ 3,025,082	\$ 2,424,785
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,213,200	\$ 10,213,200	\$ 10,168,162
Trust Interest Payable							\$ 58,626	\$ 58,626	\$ 34,564
Miscellaneous Trust									
Total Trust Deposits							\$ 13,296,908	\$ 13,296,908	\$ 12,627,512
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 5,910							\$ 5,910	\$ 5,028
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 5,910	\$ 0						\$ 5,910	\$ 5,028
Revenue Collected in Advance			\$ 0					\$ 0	\$ 1,257,022
Liabilities For Deposits	\$ 84,475						\$ 39,492	\$ 123,966	\$ 108,391
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 84,475	\$ 0	\$ 0				\$ 39,492	\$ 123,966	\$ 1,365,413
Total Liabilities	\$ 135,741	\$ 16,514	\$ 0				\$ 16,832,486	\$ 16,984,741	\$ 15,751,702
Total Fund Balance	\$ 10,198,850	\$ (856,423)	\$ 146,749					\$ 9,489,177	\$ 11,353,549
Total Liabilities and Fund Balance	\$ 10,334,592	\$ (839,908)	\$ 146,749				\$ 16,832,486	\$ 26,473,918	\$ 27,105,252

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 6,245,578	\$ 388,566			\$ 25,100	\$ 4,107	\$ 6,663,350	\$ 16,008,208	\$ 6,649,703	\$ 15,103,192
Traffic & Other Infractions	\$ 587,211	\$ 378,913					\$ 966,124	\$ 2,206,085	\$ 853,786	\$ 2,344,558
Other Criminal Cases	\$ 25,433	\$ 4,543					\$ 29,976	\$ 138,971	\$ 75,355	\$ 144,550
Civil	\$ 899,938	\$ 13,353					\$ 913,291	\$ 1,995,787	\$ 761,620	\$ 1,757,699
Family & Children Services	\$ 2,050,791	\$ 69,785			\$ 23,063	\$ 35	\$ 2,143,673	\$ 4,812,362	\$ 1,958,262	\$ 4,657,351
Probate, Guardianship & Mental Health Services	\$ 287,805	\$ 2,262					\$ 290,067	\$ 632,319	\$ 304,065	\$ 639,689
Juvenile Dependency Services	\$ 29,186	\$ 1,106,168					\$ 1,135,354	\$ 2,008,067	\$ 1,105,269	\$ 1,932,548
Juvenile Delinquency Services	\$ 53,095	\$ 14,120					\$ 67,215	\$ 161,425	\$ 66,219	\$ 152,343
Other Court Operations	\$ 1,402,224	\$ 188,911					\$ 1,591,135	\$ 3,963,038	\$ 1,736,552	\$ 4,002,921
Court Interpreters	\$ 446,915	\$ 547,670					\$ 994,585	\$ 2,073,519	\$ 901,295	\$ 1,968,320
Jury Services	\$ 217,683	\$ 91,464	\$ 220,446				\$ 529,593	\$ 1,293,312	\$ 494,447	\$ 1,369,648
Security		\$ 766,304					\$ 766,304	\$ 1,858,029	\$ 728,937	\$ 1,804,912
Trial Court Operations Program	\$ 12,245,859	\$ 3,572,058	\$ 220,446		\$ 48,163	\$ 4,142	\$ 16,090,668	\$ 37,151,122	\$ 15,635,511	\$ 35,877,731
Enhanced Collections	\$ 2,979,254	\$ 519,758					\$ 3,499,012	\$ 8,645,425	\$ 3,005,031	\$ 7,042,518
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,979,254	\$ 519,758					\$ 3,499,012	\$ 8,645,425	\$ 3,005,031	\$ 7,042,518
Executive Office	\$ 828,655	\$ 11,883					\$ 840,538	\$ 1,658,217	\$ 782,746	\$ 1,606,612
Fiscal Services	\$ 816,465	\$ 376,787					\$ 1,193,252	\$ 2,742,209	\$ 930,327	\$ 2,781,697
Human Resources	\$ 629,240	\$ 41,604				\$ 40	\$ 670,884	\$ 1,391,369	\$ 662,320	\$ 1,342,391
Business & Facilities Services	\$ 184,041	\$ 735,248			\$ (48,163)	\$ 75	\$ 871,201	\$ 2,144,773	\$ 829,751	\$ 2,122,252
Information Technology	\$ 1,153,973	\$ 347,685				\$ 2,004	\$ 1,503,662	\$ 5,094,792	\$ 1,663,954	\$ 4,757,433
Court Administration Program	\$ 3,612,375	\$ 1,513,207			\$ (48,163)	\$ 2,119	\$ 5,079,537	\$ 13,031,360	\$ 4,869,099	\$ 12,610,385
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,837,488	\$ 5,605,023	\$ 220,446		\$ 0	\$ 6,260	\$ 24,669,217	\$ 58,827,907	\$ 23,509,642	\$ 55,530,634