

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. Plant*

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

*2/1/16*

\_\_\_\_\_  
Date

VENTURA

\_\_\_\_\_  
Court

2015 - 2nd Qtr

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

*OK  
MS  
2/1/16*

*OK  
1/29/16*

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

VENTURA

Court

2015 - 2nd Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

VENTURA

Court

2015 - 2nd 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)	350.5250	347.4050	346.2250		

<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  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2015/16									2014/15
	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	\$ 435,648	\$ (309,792)	\$ (277,807)				\$ 176,703	\$ 24,753	\$ 86,583
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 73,423	\$ 73,423	\$ 50,597
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (42,733)	\$ (42,733)	\$ (46,269)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,850							\$ 8,850	\$ 8,850
Cash with County	\$ 277,264	\$ 49,792					\$ 9,840,230	\$ 10,167,286	\$ 9,557,468
Cash Outside of the JCC									
Cash Equivalents	\$ 7,266,375						\$ 3,482,929	\$ 10,749,304	\$ 19,232,588
Total Cash and Cash Equivalents	\$ 7,988,137	\$ (260,000)	\$ (277,807)				\$ 13,530,552	\$ 20,980,882	\$ 28,889,816
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 207,965					\$ 207,965	\$ 257,192
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 451,392	\$ 0	\$ 6,011				\$ 47,792	\$ 505,195	\$ 564,608
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 171,756	\$ 171,756	\$ 24,873
Distribution Due To/From							\$ 0	\$ 0	\$ 3,910
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,809							\$ 6,809	\$ 4,291
Total Receivables	\$ 458,201	\$ 0	\$ 213,975				\$ 219,548	\$ 891,725	\$ 854,874
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 8,446,339	\$ (260,000)	\$ (63,831)				\$ 13,750,100	\$ 21,872,607	\$ 29,744,690
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (425)	\$ 2,191	\$ 0				\$ 0	\$ 1,766	\$ 6,881
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 178,565	\$ 178,565	\$ 33,074
Due to Other Courts	\$ 0	\$ 0						\$ 0	
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 927,189	\$ 927,189	\$ 1,033,982
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 664,151	\$ 664,151	\$ 716,735
Due to Other Public Agencies									
Sales and Use Tax	\$ 112	\$ 0	\$ 0					\$ 112	\$ 77
Interest							\$ 379	\$ 379	\$ (995)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (313)	\$ 2,191	\$ 0				\$ 1,770,284	\$ 1,772,162	\$ 1,789,753
Civil							\$ 2,086,220	\$ 2,086,220	\$ 10,927,824
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,840,230	\$ 9,840,230	\$ 9,230,421
Trust Interest Payable							\$ 17,903	\$ 17,903	\$ 37,598
Miscellaneous Trust									
Total Trust Deposits							\$ 11,944,354	\$ 11,944,354	\$ 20,195,844
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (2,631)							\$ (2,631)	\$ 1,442
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (2,631)	\$ 0						\$ (2,631)	\$ 1,442
Revenue Collected in Advance	\$ 0	\$ 540	\$ 2,718					\$ 3,258	\$ 5,600
Liabilities For Deposits	\$ 67,150						\$ 35,462	\$ 102,612	\$ 88,309
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 67,150	\$ 540	\$ 2,718				\$ 35,462	\$ 105,870	\$ 93,909
Total Liabilities	\$ 64,206	\$ 2,731	\$ 2,718				\$ 13,750,100	\$ 13,819,755	\$ 22,080,948
Total Fund Balance	\$ 8,382,132	\$ (262,732)	\$ (66,549)					\$ 8,052,852	\$ 7,663,742
Total Liabilities and Fund Balance	\$ 8,446,339	\$ (260,000)	\$ (63,831)				\$ 13,750,100	\$ 21,872,607	\$ 29,744,690

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

For the month ended December										
Fiscal Year 2015/16									2014/15	
	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	\$ 5,670,350	\$ 410,787			\$ 54,420	\$ 5,897	\$ 6,141,455	\$ 13,428,154	\$ 6,149,150	\$ 13,347,881
Traffic & Other Infractions	\$ 555,546	\$ 303,624				\$ (1)	\$ 859,169	\$ 2,028,475	\$ 751,649	\$ 1,973,990
Other Criminal Cases	\$ 56,971	\$ 1,071					\$ 58,042	\$ 121,379	\$ 56,596	\$ 116,482
Civil	\$ 707,061	\$ 17,430				\$ 379	\$ 724,871	\$ 1,623,592	\$ 691,009	\$ 1,563,682
Family & Children Services	\$ 1,617,337	\$ 30,521				\$ 76	\$ 1,647,934	\$ 3,551,916	\$ 1,623,018	\$ 3,653,358
Probate, Guardianship & Mental Health Services	\$ 258,238	\$ 613					\$ 258,851	\$ 549,496	\$ 274,492	\$ 552,233
Juvenile Dependency Services	\$ 33,480	\$ 641,878					\$ 675,358	\$ 1,222,732	\$ 491,031	\$ 861,452
Juvenile Delinquency Services	\$ 42,457	\$ 71					\$ 42,527	\$ 98,078	\$ 42,433	\$ 141,977
Other Court Operations	\$ 1,493,640	\$ 156,742				\$ (41)	\$ 1,650,341	\$ 3,509,019	\$ 1,714,929	\$ 3,712,006
Court Interpreters	\$ 399,386	\$ 550,063				\$ 54	\$ 949,504	\$ 1,831,577	\$ 839,511	\$ 1,767,450
Jury Services	\$ 194,480	\$ 36,086	\$ 233,674				\$ 464,240	\$ 1,156,276	\$ 438,116	\$ 1,200,715
Security		\$ 421,575				\$ 2,047	\$ 423,622	\$ 1,734,900	\$ 46,642	\$ 1,681,600
Trial Court Operations Program	\$ 11,028,945	\$ 2,570,461	\$ 233,674		\$ 54,420	\$ 8,412	\$ 13,895,912	\$ 30,855,595	\$ 13,118,576	\$ 30,572,827
Enhanced Collections	\$ 2,164,527	\$ 287,266				\$ 13,731	\$ 2,465,524	\$ 6,333,100	\$ 2,077,736	\$ 5,832,224
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,164,527	\$ 287,266				\$ 13,731	\$ 2,465,524	\$ 6,333,100	\$ 2,077,736	\$ 5,832,224
Executive Office	\$ 615,658	\$ 18,567					\$ 634,225	\$ 1,315,549	\$ 750,596	\$ 1,475,684
Fiscal Services	\$ 695,428	\$ 355,004			\$ (2,753)	\$ (1)	\$ 1,047,678	\$ 2,468,953	\$ 990,364	\$ 2,337,082
Human Resources	\$ 559,407	\$ 35,645				\$ (40)	\$ 595,012	\$ 1,063,367	\$ 542,668	\$ 1,068,022
Business & Facilities Services	\$ 184,495	\$ 580,698			\$ (51,667)	\$ 14,582	\$ 728,108	\$ 3,079,602	\$ 575,653	\$ 2,070,345
Information Technology	\$ 730,642	\$ 469,202				\$ (297)	\$ 1,199,547	\$ 2,867,419	\$ 1,370,569	\$ 3,376,193
Court Administration Program	\$ 2,785,630	\$ 1,459,116			\$ (54,420)	\$ 14,244	\$ 4,204,570	\$ 10,794,889	\$ 4,229,850	\$ 10,327,326
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 15,979,101	\$ 4,316,843	\$ 233,674		\$ 0	\$ 36,387	\$ 20,566,006	\$ 47,983,584	\$ 19,426,162	\$ 46,732,377

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 2015/16										2014/15	
Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
Special Revenue			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds					
General	Non-Grant	Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 20,997,469	\$ 96,879					\$ 21,094,348	\$ 33,602,508	\$ 19,471,993	\$ 31,320,900	
Improvement and Modernization Fund	\$ 12,635						\$ 12,635	\$ 121,979	\$ 60,000	\$ 170,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 787,952						\$ 787,952	\$ 1,800,000	\$ 736,404	\$ 1,778,300	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 789,752						\$ 789,752	\$ 1,759,000	\$ 654,211	\$ 1,392,700	
Other Miscellaneous	\$ 968,753						\$ 968,753	\$ 968,700	\$ 968,752	\$ 968,700	
	\$ 23,556,561	\$ 96,879					\$ 23,653,440	\$ 38,252,187	\$ 21,891,360	\$ 35,630,600	
Grants											
AB 1058 Commissioner/Facilitator			\$ 557,382				\$ 557,382	\$ 1,091,900	\$ 474,056	\$ 1,052,800	
Other Judicial Council Grants			\$ 1,929				\$ 1,929	\$ 113,284	\$ 4,256	\$ 29,300	
Non-Judicial Council Grants			\$ 31,410				\$ 31,410	\$ 105,137	\$ 86,278	\$ 326,696	
			\$ 590,721				\$ 590,721	\$ 1,310,321	\$ 564,590	\$ 1,408,796	
Other Financing Sources											
Interest Income	\$ 4,983	\$ 0					\$ 4,983	\$ 20,000	\$ 9,445	\$ 20,000	
Investment Income		\$ 162					\$ 162				
Local Fees	\$ 266,340	\$ 151,759					\$ 418,099	\$ 1,209,300	\$ 424,589	\$ 1,197,000	
Non-Fee Revenues	\$ 450,391						\$ 450,391	\$ 1,280,900	\$ 1,022,808	\$ 1,983,776	
Enhanced Collections		\$ 2,129,703					\$ 2,129,703	\$ 6,278,100	\$ 1,754,005	\$ 5,768,224	
Escheatment									\$ 6,720	\$ 6,720	
Prior Year Revenue	\$ 515	\$ 614					\$ 1,129		\$ (67,077)	\$ (67,077)	
County Program - Restricted											
Reimbursement Other	\$ 37,862						\$ 37,862	\$ 120,000	\$ 31,385	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,188						\$ 10,188	\$ 15,000	\$ 5,096	\$ 20,000	
	\$ 770,280	\$ 2,282,239					\$ 3,052,519	\$ 8,923,300	\$ 3,186,970	\$ 9,109,000	
<b>Total Revenues</b>	<b>\$ 24,326,842</b>	<b>\$ 2,379,118</b>	<b>\$ 590,721</b>				<b>\$ 27,296,680</b>	<b>\$ 48,485,808</b>	<b>\$ 25,642,920</b>	<b>\$ 46,148,396</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,644,964	\$ 1,412,691	\$ 334,289				\$ 10,391,943	\$ 23,429,526	\$ 10,489,888	\$ 22,327,187	
Temp Help	\$ 7,966						\$ 7,966	\$ 29,645	\$ 10,130	\$ 51,067	
Overtime	\$ 4,994	\$ 927	\$ 87				\$ 6,008	\$ 27,000	\$ 5,244	\$ 29,500	
Staff Benefits	\$ 4,624,427	\$ 782,703	\$ 166,054				\$ 5,573,184	\$ 12,550,316	\$ 5,564,337	\$ 12,031,053	
	\$ 13,282,350	\$ 2,196,321	\$ 500,430				\$ 15,979,101	\$ 36,036,487	\$ 16,069,600	\$ 34,438,807	
Operating Expenses and Equipment											
General Expense	\$ 306,047	\$ 28,802					\$ 334,849	\$ 846,800	\$ 259,187	\$ 1,303,428	
Printing	\$ 29,630	\$ 6,046					\$ 35,676	\$ 228,000	\$ 32,087	\$ 229,825	
Telecommunications	\$ 28,972	\$ 14,967	\$ 0				\$ 43,939	\$ 92,300	\$ 61,223	\$ 128,080	
Postage	\$ 61,912	\$ 11,456					\$ 73,368	\$ 460,500	\$ 52,973	\$ 461,100	
Insurance	\$ 18,254						\$ 18,254	\$ 23,000	\$ 19,213	\$ 23,000	
In-State Travel	\$ 16,716	\$ 2,479	\$ 1,477				\$ 20,672	\$ 46,700	\$ 14,826	\$ 40,900	
Out-of-State Travel	\$ 1,003	\$ 0					\$ 1,003	\$ 2,000	\$ 1,508	\$ 2,000	
Training	\$ 12,756	\$ 2,329	\$ 690				\$ 15,775	\$ 92,400	\$ 18,139	\$ 93,500	
Security Services	\$ 382,689	\$ 2,484	\$ 38,886				\$ 424,059	\$ 1,642,900	\$ 46,278	\$ 1,589,500	
Facility Operations	\$ 190,557						\$ 190,557	\$ 462,200	\$ 210,296	\$ 577,978	
Utilities	\$ 2,397						\$ 2,397	\$ 5,500	\$ 2,468	\$ 5,500	
Contracted Services	\$ 1,814,219	\$ 296,949	\$ 59,442				\$ 2,170,610	\$ 4,626,245	\$ 1,503,462	\$ 4,232,901	
Consulting and Professional Services	\$ 257,510	\$ 11,226	\$ 0				\$ 268,735	\$ 1,208,000	\$ 60,876	\$ 1,133,800	
Information Technology	\$ 480,102	\$ 184,644	\$ 0				\$ 664,746	\$ 1,579,552	\$ 813,699	\$ 1,688,685	
Major Equipment	\$ 47,868						\$ 47,868	\$ 60,000	\$ 120,239	\$ 207,273	
Other Items of Expense	\$ 4,335						\$ 4,335	\$ 16,000	\$ 7,309	\$ 21,100	
	\$ 3,654,967	\$ 561,382	\$ 100,495				\$ 4,316,843	\$ 11,392,097	\$ 3,223,785	\$ 11,738,570	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 233,674						\$ 233,674	\$ 555,000	\$ 207,651	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (56,344)		\$ 56,344				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 22,656	\$ 13,731					\$ 36,387		\$ (74,874)		
	\$ 199,986	\$ 13,731	\$ 56,344				\$ 270,062	\$ 555,000	\$ 132,778	\$ 555,000	
<b>Total Expenditures</b>	<b>\$ 17,137,303</b>	<b>\$ 2,771,434</b>	<b>\$ 657,270</b>				<b>\$ 20,566,006</b>	<b>\$ 47,983,584</b>	<b>\$ 19,426,162</b>	<b>\$ 46,732,377</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,189,539	\$ (392,316)	\$ (66,549)				\$ 6,730,674	\$ 502,224	\$ 6,216,758	\$ (583,981)	
Operating Transfers In (Out)	\$ (8,269)	\$ 8,269					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,200,863	\$ 121,316	\$ 0				\$ 1,322,178	\$ 1,322,178	\$ 1,446,984	\$ 1,446,984	
Ending Balance (Deficit)	\$ 8,382,132	\$ (262,732)	\$ (66,549)				\$ 8,052,852	\$ 1,824,402	\$ 7,663,742	\$ 863,003	