

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 J. Plaut

Signature of Presiding Judge or Court Executive

8/5/18

Date

Ventura Superior Court

Court

FY1718 - 4th Qtr

Fiscal Year and Ending Quarter

*OK
8/13/18
8/13/18*

*OK
8/17/18
M*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura Superior Court

Court

FY1718 - 4th 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
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura Superior Court

Court

FY1718 - 4th 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	371.15	375.4414

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 June											
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	\$ 35,546,453	\$ 295,198					\$ 35,841,651	\$ 35,851,204	\$ 37,313,821	\$ 37,353,308	
Improvement and Modernization Fund	\$ 154,501						\$ 154,501	\$ 154,501	\$ 109,941	\$ 109,941	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,888,358						\$ 1,888,358	\$ 2,040,100	\$ 1,749,463	\$ 1,933,100	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,530,745						\$ 3,530,745	\$ 4,351,216	\$ 1,841,138	\$ 1,908,667	
Other Miscellaneous	\$ 968,753						\$ 968,753	\$ 968,700	\$ 968,753	\$ 968,700	
	\$ 42,088,810	\$ 295,198					\$ 42,384,008	\$ 43,365,721	\$ 41,983,116	\$ 42,273,716	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,044,642				\$ 1,044,642	\$ 1,132,000	\$ 1,057,407	\$ 1,137,600	
Other Judicial Council Grants			\$ 324,858				\$ 324,858	\$ 376,200	\$ 94,858	\$ 92,144	
Non-Judicial Council Grants			\$ 16,325				\$ 16,325	\$ 16,498	\$ 26,902	\$ 22,043	
			\$ 1,385,825				\$ 1,385,825	\$ 1,524,698	\$ 1,179,166	\$ 1,251,787	
Other Financing Sources											
Interest Income	\$ 150,376	\$ 0					\$ 150,376	\$ 100,000	\$ 60,420	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 570,183	\$ 776,201					\$ 1,346,384	\$ 1,280,200	\$ 1,414,579	\$ 1,331,900	
Non-Fee Revenues	\$ 289,436	\$ 0					\$ 289,436	\$ 489,965	\$ 699,823	\$ 561,900	
Enhanced Collections		\$ 6,702,605					\$ 6,702,605	\$ 6,866,035	\$ 5,972,697	\$ 6,415,100	
Escheatment	\$ 2,138						\$ 2,138	\$ 2,100			
Prior Year Revenue	\$ 28,320	\$ 870	\$ 12,341				\$ 41,530		\$ (67,604)		
County Program - Restricted											
Reimbursement Other	\$ 80,495						\$ 80,495	\$ 95,000	\$ 87,085	\$ 90,000	
Sale of Fixed Assets	\$ 1,380						\$ 1,380				
Other Miscellaneous	\$ 11,038						\$ 11,038	\$ 15,000	\$ 13,329	\$ 16,000	
	\$ 1,133,366	\$ 7,479,676	\$ 12,341				\$ 8,625,382	\$ 8,848,300	\$ 8,180,330	\$ 8,464,900	
Total Revenues	\$ 43,222,176	\$ 7,774,874	\$ 1,398,166				\$ 52,395,216	\$ 53,738,719	\$ 51,342,612	\$ 51,990,403	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 20,743,347	\$ 3,919,202	\$ 746,469				\$ 25,409,018	\$ 25,963,581	\$ 23,817,628	\$ 24,334,635	
Temp Help	\$ 32,252						\$ 32,252	\$ 33,780	\$ 30,923	\$ 37,745	
Overtime	\$ 16,128	\$ 9,883					\$ 26,011	\$ 26,000	\$ 9,487	\$ 27,000	
Staff Benefits	\$ 11,078,330	\$ 2,232,129	\$ 367,984				\$ 13,678,443	\$ 13,851,896	\$ 13,043,946	\$ 13,303,521	
	\$ 31,870,057	\$ 6,161,214	\$ 1,114,453				\$ 39,145,724	\$ 39,875,257	\$ 36,901,985	\$ 37,702,901	
Operating Expenses and Equipment											
General Expense	\$ 966,794	\$ 23,543	\$ 3,409				\$ 993,745	\$ 1,377,250	\$ 1,402,082	\$ 1,159,105	
Printing	\$ 144,218	\$ 49,238	\$ 1,612				\$ 195,067	\$ 246,301	\$ 206,864	\$ 235,764	
Telecommunications	\$ 56,352	\$ 144,850	\$ 970				\$ 202,172	\$ 184,783	\$ 210,376	\$ 180,700	
Postage	\$ 378,683	\$ 110,056					\$ 488,739	\$ 553,200	\$ 528,877	\$ 504,600	
Insurance	\$ 17,343						\$ 17,343	\$ 23,000	\$ 18,207	\$ 19,500	
In-State Travel	\$ 42,618	\$ 5,861	\$ 2,346				\$ 50,824	\$ 60,900	\$ 52,263	\$ 50,200	
Out-of-State Travel	\$ 10,033	\$ 498					\$ 10,531	\$ 9,400	\$ 8,991	\$ 5,900	
Training	\$ 79,977	\$ 12,443	\$ 1,621				\$ 94,041	\$ 125,435	\$ 99,576	\$ 102,800	
Security Services	\$ 1,595,884	\$ 6,840	\$ 116,874				\$ 1,719,598	\$ 1,717,412	\$ 1,671,511	\$ 1,671,928	
Facility Operations	\$ 1,132,459	\$ 332	\$ 534				\$ 1,133,324	\$ 788,993	\$ 486,165	\$ 1,166,839	
Utilities	\$ 5,652						\$ 5,652	\$ 7,000	\$ 5,627	\$ 6,000	
Contracted Services	\$ 4,502,360	\$ 802,676	\$ 27,630				\$ 5,332,666	\$ 5,385,318	\$ 4,260,704	\$ 4,593,849	
Consulting and Professional Services	\$ 1,195,033	\$ 39,639	\$ 31,293				\$ 1,265,965	\$ 1,285,788	\$ 1,199,555	\$ 1,245,400	
Information Technology	\$ 1,326,479	\$ 556,197	\$ 9,430				\$ 1,892,105	\$ 2,695,517	\$ 1,746,173	\$ 1,947,038	
Major Equipment	\$ 403,115						\$ 403,115	\$ 640,080	\$ 318,383	\$ 360,037	
Other Items of Expense	\$ 14,077						\$ 14,077	\$ 25,000	\$ 18,773	\$ 17,000	
	\$ 11,871,077	\$ 1,752,171	\$ 195,718				\$ 13,818,965	\$ 15,125,377	\$ 12,234,126	\$ 13,266,660	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 435,336						\$ 435,336	\$ 530,000	\$ 460,826	\$ 525,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (210,938)		\$ 210,938				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,207	\$ 18,935					\$ 24,142		\$ 34,996		
	\$ 229,605	\$ 18,935	\$ 210,938				\$ 459,478	\$ 530,000	\$ 495,821	\$ 525,000	
Total Expenditures	\$ 43,970,739	\$ 7,932,321	\$ 1,521,109				\$ 53,424,168	\$ 55,530,634	\$ 49,631,932	\$ 51,494,561	
Excess (Deficit) of Revenues Over Expenditures	\$ (748,563)	\$ (157,446)	\$ (122,943)				\$ (1,028,952)	\$ (1,791,915)	\$ 1,710,680	\$ 495,842	
Operating Transfers In (Out)	\$ (299,422)	\$ 176,479	\$ 122,943				\$ 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)	\$ 2,615,721	\$ 231,842	\$ 0				\$ 2,847,563	\$ 2,084,600	\$ 3,876,515	\$ 2,661,677	

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

	For the month ended June								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (468,704)	\$ 439,226	\$ 0				\$ 146,479	\$ 117,001	\$ 402,844
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 131,545	\$ 131,545	\$ 78,089
Civil Filing Fees							\$ 76,216	\$ 76,216	\$ 64,112
Trust							\$ (287,178)	\$ (287,178)	\$ (20,735)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,000							\$ 9,000	\$ 8,900
Cash with County	\$ 272,096	\$ 28,260					\$ 10,213,200	\$ 10,513,556	\$ 10,257,236
Cash Outside of the JCC									
Cash Equivalents	\$ 2,443,162						\$ 7,849,576	\$ 10,292,737	\$ 8,544,358
Total Cash and Cash Equivalents	\$ 2,255,553	\$ 467,486	\$ 0				\$ 18,129,837	\$ 20,852,876	\$ 19,334,803
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 27,155	\$ 460	\$ 0				\$ 0	\$ 27,615	\$ 14,841
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 2,375
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,328,477						\$ 0	\$ 1,328,477	\$ 430,874
Due From Other Governments	\$ 1,418,225	\$ 166,128	\$ 75,564				\$ 47,792	\$ 1,707,710	\$ 893,406
Due From Other Courts	\$ 4,844						\$ 0	\$ 4,844	\$ 12,783
Due From State	\$ 428,904	\$ 26,951	\$ 439,354					\$ 895,209	\$ 652,396
Trust Due To/From							\$ 480,644	\$ 480,644	\$ 30,395
Distribution Due To/From							\$ 1,935	\$ 1,935	\$ 15,182
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,396							\$ 4,396	\$ 9,337
Total Receivables	\$ 3,212,001	\$ 193,538	\$ 514,919				\$ 530,371	\$ 4,450,829	\$ 2,061,589
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 5,467,554	\$ 661,025	\$ 514,919				\$ 18,660,208	\$ 25,303,706	\$ 21,396,391
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 238,236	\$ 68,615	\$ 2,094					\$ 308,944	\$ 246,135
Accounts Payable - General	\$ 154,703	\$ 5,319	\$ 1,917				\$ 0	\$ 161,940	\$ 52,877
Due to Other Funds	\$ 806,059	\$ 86,284	\$ 436,134				\$ 486,975	\$ 1,815,452	\$ 485,788
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 1,198,659	\$ 1,198,659	\$ 1,255,727
Due to Other Governments	\$ 244,807	\$ 61,319	\$ 21,611				\$ 2,262,469	\$ 2,590,207	\$ 771,692
AB145 Due to Other Government Agency							\$ 819,354	\$ 819,354	\$ 745,367
Due to Other Public Agencies									
Sales and Use Tax	\$ 275	\$ 0	\$ 0					\$ 275	\$ 1,038
Interest							\$ 1,109	\$ 1,109	\$ 452
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,444,080	\$ 221,537	\$ 461,756				\$ 4,768,567	\$ 6,895,940	\$ 3,559,076
Civil							\$ 3,584,731	\$ 3,584,731	\$ 2,237,059
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,213,200	\$ 10,213,200	\$ 10,168,162
Trust Interest Payable							\$ 54,034	\$ 54,034	\$ 27,568
Miscellaneous Trust									
Total Trust Deposits							\$ 13,851,965	\$ 13,851,965	\$ 12,432,789
Accrued Payroll	\$ 1,311,481	\$ 207,646						\$ 1,519,127	\$ 1,410,568
Benefits Payable	\$ 5,028							\$ 5,028	\$ 1,587
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,316,510	\$ 207,646						\$ 1,524,155	\$ 1,412,155
Revenue Collected in Advance	\$ 0		\$ 53,162					\$ 53,162	\$ 0
Liabilities For Deposits	\$ 91,243						\$ 39,677	\$ 130,920	\$ 112,869
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 2,988
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 91,243		\$ 53,162				\$ 39,677	\$ 184,082	\$ 115,857
Total Liabilities	\$ 2,851,833	\$ 429,183	\$ 514,919				\$ 18,660,208	\$ 22,456,143	\$ 17,519,877
Total Fund Balance	\$ 2,615,721	\$ 231,842	\$ 0					\$ 2,847,563	\$ 3,876,515
Total Liabilities and Fund Balance	\$ 5,467,554	\$ 661,025	\$ 514,919				\$ 18,660,208	\$ 25,303,706	\$ 21,396,391

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

For the month ended June										
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	\$ 13,374,788	\$ 978,280			\$ 92,215	\$ 4,918	\$ 14,450,200	\$ 15,103,192	\$ 13,957,816	\$ 13,795,348
Traffic & Other Infractions	\$ 1,264,507	\$ 851,166					\$ 2,115,673	\$ 2,344,558	\$ 2,138,582	\$ 2,131,056
Other Criminal Cases	\$ 163,408						\$ 163,408	\$ 144,550	\$ 139,079	\$ 128,111
Civil	\$ 1,637,958	\$ 30,149				\$ 132	\$ 1,668,239	\$ 1,757,699	\$ 1,665,057	\$ 1,608,979
Family & Children Services	\$ 4,154,478	\$ 190,388			\$ 118,724	\$ 75	\$ 4,463,664	\$ 4,657,351	\$ 4,050,865	\$ 3,690,311
Probate, Guardianship & Mental Health Services	\$ 648,039	\$ 4,691					\$ 652,731	\$ 639,689	\$ 630,536	\$ 570,876
Juvenile Dependency Services	\$ 76,899	\$ 1,869,296					\$ 1,946,195	\$ 1,932,548	\$ 1,399,092	\$ 1,394,558
Juvenile Delinquency Services	\$ 121,354	\$ 33,372					\$ 154,726	\$ 152,343	\$ 123,743	\$ 119,799
Other Court Operations	\$ 3,269,479	\$ 666,442					\$ 3,935,921	\$ 4,002,921	\$ 3,705,846	\$ 3,696,544
Court Interpreters	\$ 918,909	\$ 1,085,081					\$ 2,003,990	\$ 1,968,320	\$ 1,785,754	\$ 1,940,927
Jury Services	\$ 440,242	\$ 299,438	\$ 435,336				\$ 1,175,016	\$ 1,369,648	\$ 1,173,484	\$ 1,230,843
Security		\$ 1,810,166					\$ 1,810,166	\$ 1,804,912	\$ 1,743,286	\$ 1,756,928
Trial Court Operations Program	\$ 26,070,062	\$ 7,818,468	\$ 435,336		\$ 210,938	\$ 5,125	\$ 34,539,930	\$ 35,877,731	\$ 32,513,138	\$ 32,064,280
Enhanced Collections	\$ 5,753,798	\$ 1,093,166				\$ 18,935	\$ 6,865,899	\$ 7,042,518	\$ 6,356,346	\$ 6,515,123
Other Non-Court Operations										
Non-Court Operations Program	\$ 5,753,798	\$ 1,093,166				\$ 18,935	\$ 6,865,899	\$ 7,042,518	\$ 6,356,346	\$ 6,515,123
Executive Office	\$ 1,574,335	\$ 29,966					\$ 1,604,301	\$ 1,606,612	\$ 1,506,760	\$ 1,381,175
Fiscal Services	\$ 1,791,875	\$ 785,116				\$ (715)	\$ 2,576,276	\$ 2,781,697	\$ 2,454,627	\$ 2,500,647
Human Resources	\$ 1,279,154	\$ 74,115					\$ 1,353,269	\$ 1,342,391	\$ 1,307,121	\$ 1,231,327
Business & Facilities Services	\$ 353,551	\$ 2,177,841			\$ (210,938)		\$ 2,320,453	\$ 2,122,252	\$ 1,995,583	\$ 4,727,470
Information Technology	\$ 2,322,950	\$ 1,840,292				\$ 797	\$ 4,164,039	\$ 4,757,433	\$ 3,498,356	\$ 3,074,540
Court Administration Program	\$ 7,321,864	\$ 4,907,331			\$ (210,938)	\$ 82	\$ 12,018,339	\$ 12,610,385	\$ 10,762,448	\$ 12,915,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 39,145,724	\$ 13,818,965	\$ 435,336		\$ 0	\$ 24,142	\$ 53,424,168	\$ 55,530,634	\$ 49,631,932	\$ 51,494,561

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Ventura

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	128,853	-	-	-	-	-	128,853
Committed	2,271,413	-	2,271,413	102,989	-	-	-	-	-	2,374,401
Assigned	-	344,308	344,308	-	-	-	-	-	-	344,308
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,271,413	\$ 344,308	\$ 2,615,721	\$ 231,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,847,563