

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.

Richard D. Court

Signature of Presiding Judge or Court Executive

1/22/14

Date

Ventura

Court

2013 - 2nd Qtr

Fiscal Year and Ending Quarter

*OK
RS
1/22/14*

*JB
1/22/14*

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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
 Balance Sheet
 (Unaudited)

For the month ended December
 Fiscal Year 2013/14

2012/13

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 1,257,555	\$ (888,904)	\$ (644)				\$ 9,512,965	\$ 9,880,972	\$ 9,465,155
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 85,913	\$ 85,913	\$ 24,920
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,202)	\$ (7,202)	\$ (121,523)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,850							\$ 8,850	\$ 9,150
Cash with County	\$ 325,118	\$ 58,803					\$ 9,237,378	\$ 9,621,300	\$ 10,979,000
Cash Outside of the AOC									
Total Cash	\$ 1,591,524	\$ (830,100)	\$ (644)				\$ 18,829,053	\$ 19,589,833	\$ 20,356,702
Short Term Investment	\$ 6,485,329						\$ 1,512,525	\$ 7,997,854	\$ 4,822,121
Investment in Financial Institution									
Total Investments	\$ 6,485,329						\$ 1,512,525	\$ 7,997,854	\$ 4,822,121
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 498,524
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,070,879	\$ 0	\$ (20)				\$ 47,792	\$ 1,118,651	\$ 1,124,061
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 14,846	\$ 14,846	\$ 150,285
Distribution Due To/From							\$ 528	\$ 528	\$ 5,199
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,685							\$ 10,685	\$ 10,725
Total Receivables	\$ 1,081,564	\$ 0	\$ (20)				\$ 63,166	\$ 1,144,710	\$ 1,788,793
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 9,158,416	\$ (830,100)	\$ (664)				\$ 20,404,745	\$ 28,732,397	\$ 26,967,616
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 44,418	\$ 5,398	\$ 0				\$ 0	\$ 49,816	\$ 4,600
Due to Other Funds	\$ 65	\$ 0	\$ 0				\$ 25,995	\$ 26,059	\$ 166,208
Due to Other Courts									\$ 0
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,063,237	\$ 1,063,237	\$ 937,966
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 631,344	\$ 631,344	\$ 644,426
Due to Other Public Agencies									
Sales and Use Tax	\$ 109	\$ 0	\$ 0					\$ 109	\$ 179
Interest							\$ 1,036	\$ 1,036	\$ 1,553
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 44,592	\$ 5,398	\$ 0				\$ 1,721,612	\$ 1,771,602	\$ 1,754,932
Civil							\$ 9,239,907	\$ 9,239,907	\$ 9,278,753
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 9,237,378	\$ 9,237,378	\$ 10,637,927
Trust Interest Payable							\$ 27,137	\$ 27,137	\$ 16,850
Miscellaneous Trust									
Total Trust Deposits							\$ 18,504,422	\$ 18,504,422	\$ 19,933,530
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (25,373)							\$ (25,373)	\$ 2,128
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (25,373)	\$ 0						\$ (25,373)	\$ 2,128
Revenue Collected in Advance	\$ 0	\$ 5,000	\$ 0					\$ 5,000	\$ 302,966
Liabilities For Deposits	\$ 48,705						\$ 31,111	\$ 79,816	\$ 77,482
Jury Fees - Non-Interest							\$ 147,600	\$ 147,600	\$ 165,900
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 48,705	\$ 5,000	\$ 0				\$ 178,711	\$ 232,416	\$ 546,347
Total Liabilities	\$ 67,924	\$ 10,398	\$ 0				\$ 20,404,745	\$ 20,483,067	\$ 22,236,937
Total Fund Balance	\$ 9,090,493	\$ (840,498)	\$ (664)					\$ 8,249,331	\$ 4,730,679
Total Liabilities and Fund Balance	\$ 9,158,416	\$ (830,100)	\$ (664)				\$ 20,404,745	\$ 28,732,397	\$ 26,967,616

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

For the month ended December										
Fiscal Year 2013/14									2012/13	
	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	\$ 5,493,789	\$ 448,010			\$ 38,976	\$ 5,575	\$ 5,986,350	\$ 12,849,058	\$ 6,048,084	\$ 12,309,931
Traffic & Other Infractions	\$ 550,952	\$ 266,639				\$ (2,787)	\$ 814,804	\$ 1,991,840	\$ 775,587	\$ 1,841,457
Other Criminal Cases	\$ 62,027						\$ 62,027	\$ 137,118	\$ 61,647	\$ 132,024
Civil	\$ 676,140	\$ 4,865					\$ 681,005	\$ 1,395,540	\$ 709,072	\$ 1,548,485
Family & Children Services	\$ 1,649,799	\$ 16,125				\$ 1,804	\$ 1,667,728	\$ 3,540,324	\$ 1,562,131	\$ 3,321,084
Probate, Guardianship & Mental Health Services	\$ 263,851	\$ 616					\$ 264,467	\$ 541,093	\$ 254,198	\$ 522,051
Juvenile Dependency Services	\$ 34,291	\$ 456,419					\$ 490,709	\$ 833,340	\$ 475,000	\$ 801,774
Juvenile Delinquency Services	\$ 58,391	\$ 0					\$ 58,391	\$ 149,593	\$ 70,832	\$ 144,423
Other Court Operations	\$ 1,551,033	\$ 144,757				\$ (284)	\$ 1,695,506	\$ 3,841,670	\$ 1,586,173	\$ 3,428,744
Court Interpreters	\$ 336,444	\$ 423,859					\$ 760,303	\$ 1,812,554	\$ 797,335	\$ 1,593,985
Jury Services	\$ 168,678	\$ 49,244	\$ 185,597				\$ 403,518	\$ 1,227,842	\$ 440,535	\$ 1,108,989
Security		\$ 520,437					\$ 520,437	\$ 1,660,300	\$ 423,611	\$ 1,639,500
Trial Court Operations Program	\$ 10,845,395	\$ 2,330,971	\$ 185,597		\$ 38,976	\$ 4,307	\$ 13,405,246	\$ 29,980,273	\$ 13,204,203	\$ 28,392,448
Enhanced Collections	\$ 2,145,216	\$ 593,128				\$ (84,185)	\$ 2,654,158	\$ 6,401,853	\$ 2,234,568	\$ 5,905,900
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,145,216	\$ 593,128				\$ (84,185)	\$ 2,654,158	\$ 6,401,853	\$ 2,234,568	\$ 5,905,900
Executive Office	\$ 656,265	\$ 7,972				\$ (462)	\$ 663,774	\$ 1,335,482	\$ 662,702	\$ 1,261,303
Fiscal Services	\$ 795,400	\$ 41,956					\$ 837,355	\$ 2,594,714	\$ 775,251	\$ 2,286,077
Human Resources	\$ 499,940	\$ 31,614				\$ (289)	\$ 531,265	\$ 1,051,581	\$ 494,850	\$ 1,028,239
Business & Facilities Services	\$ 96,786	\$ 575,706			\$ (38,976)	\$ (688)	\$ 632,828	\$ 1,782,737	\$ 620,905	\$ 3,682,523
Information Technology	\$ 725,488	\$ 390,961				\$ 40,670	\$ 1,157,119	\$ 2,990,276	\$ 944,528	\$ 2,425,599
Court Administration Program	\$ 2,773,879	\$ 1,048,209			\$ (38,976)	\$ 39,230	\$ 3,822,342	\$ 9,754,789	\$ 3,498,236	\$ 10,683,741
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,764,490	\$ 3,972,307	\$ 185,597		\$ 0	\$ (40,648)	\$ 19,881,746	\$ 46,136,915	\$ 18,937,007	\$ 44,982,089

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 2013/14										2012/13	
	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	\$ 18,246,152	\$ 100,516					\$ 18,346,668	\$ 28,443,800	\$ 12,362,173	\$ 25,455,240	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 179,700	\$ 0	\$ 129,600	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 692,379						\$ 692,379	\$ 1,661,200	\$ 640,526	\$ 1,585,800	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 583,993						\$ 583,993	\$ 1,357,300	\$ 653,335	\$ 1,364,300	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,700	\$ 592,748	\$ 592,700	
	\$ 20,491,276	\$ 100,516					\$ 20,591,792	\$ 32,610,700	\$ 14,248,782	\$ 29,127,640	
Grants											
AB 1058 Commissioner/Facilitator			\$ 386,363				\$ 386,363	\$ 1,052,800	\$ 493,417	\$ 1,052,800	
Other AOC Grants								\$ 29,685	\$ 3,736	\$ 22,500	
Non-AOC Grants			\$ 94,693				\$ 94,693	\$ 147,863	\$ 129,966	\$ 332,517	
			\$ 481,056				\$ 481,056	\$ 1,230,348	\$ 627,119	\$ 1,407,817	
Other Financing Sources											
Interest Income	\$ 8,619	\$ 0					\$ 8,619	\$ 20,000	\$ 10,031	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 234,634	\$ 112,545					\$ 347,179	\$ 1,162,000	\$ 308,470	\$ 932,000	
Non-Fee Revenues	\$ 1,069,878						\$ 1,069,878	\$ 1,300,100	\$ 1,109,591	\$ 2,378,100	
Enhanced Collections		\$ 1,802,671					\$ 1,802,671	\$ 6,337,853	\$ 1,696,415	\$ 5,841,900	
Escheatment											
Prior Year Revenue	\$ 10,867	\$ (1,014)	\$ (2,299)				\$ 7,553		\$ 10,237		
County Program - Restricted	\$ 50,000						\$ 50,000	\$ 50,000		\$ 50,000	
Reimbursement Other	\$ 18,387						\$ 18,387	\$ 120,000	\$ 37,845	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,436						\$ 12,436	\$ 22,000	\$ 9,811	\$ 235,000	
	\$ 1,404,820	\$ 1,914,202	\$ (2,299)				\$ 3,316,723	\$ 9,011,953	\$ 3,182,401	\$ 9,577,000	
Total Revenues	\$ 21,896,097	\$ 2,014,718	\$ 478,757				\$ 24,389,571	\$ 42,853,001	\$ 18,058,301	\$ 40,112,457	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,760,154	\$ 1,404,640	\$ 239,644				\$ 10,404,438	\$ 22,005,547	\$ 10,402,602	\$ 22,163,442	
Temp Help	\$ 25,969						\$ 25,969	\$ 65,125	\$ 11,610	\$ 75,000	
Overtime	\$ 2,581	\$ 1,706					\$ 4,287	\$ 19,500	\$ 4,257	\$ 24,500	
Staff Benefits	\$ 4,446,093	\$ 767,874	\$ 115,829				\$ 5,329,796	\$ 11,729,117	\$ 5,132,523	\$ 11,132,275	
	\$ 13,234,797	\$ 2,174,220	\$ 355,473				\$ 15,764,490	\$ 33,819,289	\$ 15,550,992	\$ 33,395,217	
Operating Expenses and Equipment											
General Expense	\$ 199,700	\$ 12,193	\$ 613				\$ 212,506	\$ 904,900	\$ 194,149	\$ 966,900	
Printing	\$ 26,703	\$ 16,592					\$ 43,295	\$ 233,100	\$ 49,938	\$ 222,600	
Telecommunications	\$ 74,493	\$ 32,940					\$ 107,432	\$ 368,900	\$ 111,355	\$ 366,200	
Postage	\$ 100,611	\$ 31,809					\$ 132,421	\$ 460,900	\$ 130,177	\$ 459,400	
Insurance	\$ 22,316						\$ 22,316	\$ 19,000	\$ 14,497	\$ 19,000	
In-State Travel	\$ 9,466	\$ 0	\$ 290				\$ 9,756	\$ 40,500	\$ 7,754	\$ 42,000	
Out-of-State Travel	\$ 0		\$ 6,254				\$ 6,254	\$ 3,000	\$ 212	\$ 11,400	
Training	\$ 10,830	\$ 4,321	\$ 1,000				\$ 16,151	\$ 93,000	\$ 10,948	\$ 90,500	
Security Services	\$ 494,235	\$ 2,612	\$ 20,337				\$ 517,184	\$ 1,584,500	\$ 260,769	\$ 1,005,200	
Facility Operations	\$ 432,653	\$ 4,420					\$ 437,073	\$ 1,222,400	\$ 364,673	\$ 1,181,600	
Utilities	\$ 2,329						\$ 2,329	\$ 5,500	\$ 2,389	\$ 6,500	
Contracted Services	\$ 1,220,526	\$ 356,070	\$ 58,776				\$ 1,635,371	\$ 4,588,000	\$ 1,438,650	\$ 4,447,572	
Consulting and Professional Services	\$ 50,151	\$ 5,853					\$ 56,004	\$ 304,600	\$ 183,948	\$ 858,900	
Information Technology	\$ 407,767	\$ 299,708					\$ 707,475	\$ 1,868,226	\$ 501,715	\$ 1,311,000	
Major Equipment	\$ 12,942	\$ 53,447					\$ 66,389	\$ 40,000	\$ 9,217	\$ 20,000	
Other Items of Expense	\$ 350						\$ 350	\$ 26,100	\$ 8,567	\$ 23,100	
	\$ 3,065,071	\$ 819,965	\$ 87,271				\$ 3,972,307	\$ 11,762,626	\$ 3,288,958	\$ 11,031,872	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 185,597						\$ 185,597	\$ 555,000	\$ 226,279	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (38,976)		\$ 38,976				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 45,836	\$ (84,185)	\$ (2,299)				\$ (40,648)		\$ (129,223)		
	\$ 192,457	\$ (84,185)	\$ 36,677				\$ 144,949	\$ 555,000	\$ 97,056	\$ 555,000	
Total Expenditures	\$ 16,492,326	\$ 2,910,000	\$ 479,421				\$ 19,881,746	\$ 46,136,915	\$ 18,937,007	\$ 44,982,089	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,403,771	\$ (895,282)	\$ (664)				\$ 4,507,825	\$ (3,283,914)	\$ (878,706)	\$ (4,869,632)	
Operating Transfers In (Out)	\$ (10,327)	\$ 10,327					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,697,048	\$ 44,457	\$ 0				\$ 3,741,506	\$ 3,741,506	\$ 5,609,385	\$ 5,609,385	
Ending Balance (Deficit)	\$ 9,090,493	\$ (840,498)	\$ (664)				\$ 8,249,331	\$ 457,592	\$ 4,730,679	\$ 739,753	