

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. Farrant

Signature of Presiding Judge or Court Executive

1/21/15

Date

*OK
RS
1/21/15*

VENTURA

Court

2014 - 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

VENTURA

Court

2014 - 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

VENTURA

Court

2014 - 2nd 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)	359.5211	345.6650	348.8050		

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 2014/15									2013/14
	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	\$ 532,952	\$ (301,285)	\$ (359,625)				\$ 214,540	\$ 86,583	\$ 9,880,972
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 50,597	\$ 50,597	\$ 85,913
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (46,269)	\$ (46,269)	\$ (7,202)
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 8,850							\$ 8,850	\$ 8,850
Cash with County	\$ 268,931	\$ 58,116					\$ 9,230,421	\$ 9,557,468	\$ 9,621,300
Cash Outside of the AOC									
Total Cash	\$ 810,733	\$ (243,169)	\$ (359,625)				\$ 9,449,289	\$ 9,657,229	\$ 19,589,833
Short Term Investment	\$ 6,746,593						\$ 12,485,995	\$ 19,232,588	\$ 7,997,854
Investment in Financial Institution									
Total Investments	\$ 6,746,593						\$ 12,485,995	\$ 19,232,588	\$ 7,997,854
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 257,192					\$ 257,192	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 476,680	\$ 0	\$ 40,136				\$ 47,792	\$ 564,608	\$ 1,118,651
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 24,873	\$ 24,873	\$ 14,846
Distribution Due To/From							\$ 3,910	\$ 3,910	\$ 528
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,291							\$ 4,291	\$ 10,685
Total Receivables	\$ 480,971	\$ 0	\$ 297,328				\$ 76,575	\$ 854,874	\$ 1,144,710
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 8,038,296	\$ (243,169)	\$ (62,297)				\$ 22,011,859	\$ 29,744,690	\$ 28,732,397
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 595	\$ 6,286	\$ 0				\$ 0	\$ 6,881	\$ 49,816
Due to Other Funds	\$ 445	\$ 0	\$ 0				\$ 32,629	\$ 33,074	\$ 26,059
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,033,982	\$ 1,033,982	\$ 1,063,237
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 716,735	\$ 716,735	\$ 631,344
Due to Other Public Agencies									
Sales and Use Tax	\$ 77	\$ 0	\$ 0					\$ 77	\$ 109
Interest							\$ (995)	\$ (995)	\$ 1,036
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,117	\$ 6,286	\$ 0				\$ 1,782,350	\$ 1,789,753	\$ 1,771,602
Civil							\$ 10,927,824	\$ 10,927,824	\$ 9,239,907
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 9,230,421	\$ 9,230,421	\$ 9,237,378
Trust Interest Payable							\$ 37,598	\$ 37,598	\$ 27,137
Miscellaneous Trust									
Total Trust Deposits							\$ 20,195,844	\$ 20,195,844	\$ 18,504,422
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 1,442							\$ 1,442	\$ (25,373)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,442	\$ 0						\$ 1,442	\$ (25,373)
Revenue Collected in Advance	\$ 0	\$ 5,600	\$ 0					\$ 5,600	\$ 5,000
Liabilities For Deposits	\$ 54,643						\$ 33,666	\$ 88,309	\$ 79,816
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 147,600
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 54,643	\$ 5,600	\$ 0				\$ 33,666	\$ 93,909	\$ 232,416
Total Liabilities	\$ 57,203	\$ 11,886	\$ 0				\$ 22,011,859	\$ 22,080,948	\$ 20,483,067
Total Fund Balance	\$ 7,981,094	\$ (255,055)	\$ (62,297)					\$ 7,663,742	\$ 8,249,331
Total Liabilities and Fund Balance	\$ 8,038,296	\$ (243,169)	\$ (62,297)				\$ 22,011,859	\$ 29,744,690	\$ 28,732,397

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

For the month ended December										
Fiscal Year 2014/15									2013/14	
	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	\$ 5,736,305	\$ 364,953			\$ 46,942	\$ 950	\$ 6,149,150	\$ 13,304,641	\$ 5,986,350	\$ 13,258,894
Traffic & Other Infractions	\$ 505,724	\$ 245,924					\$ 751,649	\$ 1,971,598	\$ 814,804	\$ 2,011,823
Other Criminal Cases	\$ 56,596						\$ 56,596	\$ 116,482	\$ 62,027	\$ 137,118
Civil	\$ 666,342	\$ 24,667					\$ 691,009	\$ 1,552,130	\$ 681,005	\$ 1,407,214
Family & Children Services	\$ 1,595,078	\$ 27,965				\$ (25)	\$ 1,623,018	\$ 3,644,384	\$ 1,667,728	\$ 3,601,987
Probate, Guardianship & Mental Health Services	\$ 271,743	\$ 2,749					\$ 274,492	\$ 549,501	\$ 264,467	\$ 543,825
Juvenile Dependency Services	\$ 29,768	\$ 461,263					\$ 491,031	\$ 861,452	\$ 490,709	\$ 868,740
Juvenile Delinquency Services	\$ 41,427	\$ 1,006					\$ 42,433	\$ 141,977	\$ 58,391	\$ 149,593
Other Court Operations	\$ 1,566,148	\$ 148,913				\$ (132)	\$ 1,714,929	\$ 3,704,130	\$ 1,695,506	\$ 3,864,928
Court Interpreters	\$ 405,363	\$ 434,148				\$ 0	\$ 839,511	\$ 1,767,450	\$ 760,303	\$ 1,812,554
Jury Services	\$ 170,189	\$ 60,276	\$ 207,651				\$ 438,116	\$ 1,200,715	\$ 403,518	\$ 1,228,930
Security		\$ 46,642					\$ 46,642	\$ 1,681,600	\$ 520,437	\$ 1,660,300
Trial Court Operations Program	\$ 11,044,684	\$ 1,818,505	\$ 207,651		\$ 46,942	\$ 793	\$ 13,118,576	\$ 30,496,059	\$ 13,405,246	\$ 30,545,907
Enhanced Collections	\$ 1,959,858	\$ 204,593				\$ (86,715)	\$ 2,077,736	\$ 5,832,224	\$ 2,654,158	\$ 6,467,953
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,959,858	\$ 204,593				\$ (86,715)	\$ 2,077,736	\$ 5,832,224	\$ 2,654,158	\$ 6,467,953
Executive Office	\$ 738,744	\$ 11,904				\$ (52)	\$ 750,596	\$ 1,439,421	\$ 663,774	\$ 1,389,212
Fiscal Services	\$ 950,780	\$ 39,568				\$ 16	\$ 990,364	\$ 2,318,322	\$ 837,355	\$ 2,436,859
Human Resources	\$ 506,982	\$ 35,556				\$ 130	\$ 542,668	\$ 1,059,353	\$ 531,265	\$ 1,073,637
Business & Facilities Services	\$ 147,356	\$ 464,286			\$ (46,942)	\$ 10,954	\$ 575,653	\$ 2,214,052	\$ 632,828	\$ 2,422,921
Information Technology	\$ 721,196	\$ 649,373				\$ 0	\$ 1,370,569	\$ 3,372,947	\$ 1,157,119	\$ 3,617,777
Court Administration Program	\$ 3,065,058	\$ 1,200,686			\$ (46,942)	\$ 11,048	\$ 4,229,850	\$ 10,404,094	\$ 3,822,342	\$ 10,940,406
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,069,600	\$ 3,223,785	\$ 207,651		\$ 0	\$ (74,874)	\$ 19,426,162	\$ 46,732,377	\$ 19,881,746	\$ 47,954,265

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 2014/15									2013/14		
	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	\$ 19,375,040	\$ 96,953					\$ 19,471,993	\$ 31,320,900	\$ 18,346,668	\$ 29,653,400	
Improvement and Modernization Fund	\$ 60,000						\$ 60,000	\$ 170,000	\$ 0	\$ 179,700	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 736,404						\$ 736,404	\$ 1,778,300	\$ 692,379	\$ 1,661,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 654,211						\$ 654,211	\$ 1,392,700	\$ 583,993	\$ 1,392,700	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,700	\$ 968,752	\$ 968,700	
	\$ 21,794,407	\$ 96,953					\$ 21,891,360	\$ 35,630,600	\$ 20,591,792	\$ 33,855,700	
Grants											
AB 1058 Commissioner/Facilitator			\$ 474,056				\$ 474,056	\$ 1,052,800	\$ 386,363	\$ 1,052,800	
Other AOC Grants			\$ 4,256				\$ 4,256	\$ 29,300	\$ 29,300	\$ 29,685	
Non-AOC Grants			\$ 86,278				\$ 86,278	\$ 326,696	\$ 94,693	\$ 397,913	
			\$ 564,590				\$ 564,590	\$ 1,408,796	\$ 481,056	\$ 1,480,398	
Other Financing Sources											
Interest Income	\$ 9,445	\$ 0					\$ 9,445	\$ 20,000	\$ 8,619	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 267,030	\$ 157,559					\$ 424,589	\$ 1,197,000	\$ 347,179	\$ 1,117,000	
Non-Fee Revenues	\$ 1,022,808						\$ 1,022,808	\$ 1,983,776	\$ 1,069,878	\$ 1,134,000	
Enhanced Collections		\$ 1,754,005					\$ 1,754,005	\$ 5,768,224	\$ 1,802,671	\$ 6,403,953	
Escheatment	\$ 6,720						\$ 6,720				
Prior Year Revenue	\$ (66,841)	\$ (236)					\$ (67,077)		\$ 7,553		
County Program - Restricted									\$ 50,000	\$ 50,000	
Reimbursement Other	\$ 31,385						\$ 31,385	\$ 120,000	\$ 18,387	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,096						\$ 5,096	\$ 20,000	\$ 12,436	\$ 32,000	
	\$ 1,275,642	\$ 1,911,328					\$ 3,186,970	\$ 9,109,000	\$ 3,316,723	\$ 8,876,953	
Total Revenues	\$ 23,070,049	\$ 2,008,281	\$ 564,590				\$ 25,642,920	\$ 46,148,396	\$ 24,389,571	\$ 44,213,051	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,911,314	\$ 1,280,996	\$ 297,577				\$ 10,489,888	\$ 22,327,187	\$ 10,404,438	\$ 22,835,664	
Temp Help	\$ 10,130						\$ 10,130	\$ 51,067	\$ 25,969	\$ 53,325	
Overtime	\$ 4,406	\$ 839					\$ 5,244	\$ 29,500	\$ 4,287	\$ 29,500	
Staff Benefits	\$ 4,709,205	\$ 708,568	\$ 146,565				\$ 5,564,337	\$ 12,031,053	\$ 5,329,796	\$ 11,883,086	
	\$ 13,635,055	\$ 1,990,403	\$ 444,142				\$ 16,069,600	\$ 34,438,807	\$ 15,764,490	\$ 34,801,575	
Operating Expenses and Equipment											
General Expense	\$ 216,409	\$ 42,719	\$ 60				\$ 259,187	\$ 1,303,428	\$ 212,506	\$ 1,314,600	
Printing	\$ 29,125	\$ 2,962					\$ 32,087	\$ 229,825	\$ 43,295	\$ 233,100	
Telecommunications	\$ 55,018	\$ 6,205					\$ 61,223	\$ 128,080	\$ 107,432	\$ 368,900	
Postage	\$ 45,728	\$ 7,246					\$ 52,973	\$ 461,100	\$ 132,421	\$ 460,900	
Insurance	\$ 19,213						\$ 19,213	\$ 23,000	\$ 22,316	\$ 19,000	
In-State Travel	\$ 13,088	\$ 800	\$ 938				\$ 14,826	\$ 40,900	\$ 9,756	\$ 40,500	
Out-of-State Travel	\$ 1,508		\$ 0				\$ 1,508	\$ 2,000	\$ 6,254	\$ 3,000	
Training	\$ 15,740	\$ 1,509	\$ 890				\$ 18,139	\$ 93,500	\$ 16,151	\$ 93,000	
Security Services	\$ 432	\$ 432	\$ 45,414				\$ 46,278	\$ 1,589,500	\$ 517,184	\$ 1,584,500	
Facility Operations	\$ 210,296	\$ 0					\$ 210,296	\$ 577,978	\$ 437,073	\$ 1,222,400	
Utilities	\$ 2,468						\$ 2,468	\$ 5,500	\$ 2,329	\$ 5,500	
Contracted Services	\$ 1,198,837	\$ 216,125	\$ 88,500				\$ 1,503,462	\$ 4,232,901	\$ 1,635,371	\$ 4,768,664	
Consulting and Professional Services	\$ 53,743	\$ 7,133					\$ 60,876	\$ 1,133,800	\$ 56,004	\$ 304,600	
Information Technology	\$ 660,127	\$ 153,573					\$ 813,699	\$ 1,688,685	\$ 707,475	\$ 2,033,426	
Major Equipment	\$ 120,239						\$ 120,239	\$ 207,273	\$ 66,389	\$ 119,500	
Other Items of Expense	\$ 7,309						\$ 7,309	\$ 21,100	\$ 350	\$ 26,100	
	\$ 2,649,281	\$ 438,702	\$ 135,802				\$ 3,223,785	\$ 11,738,570	\$ 3,972,307	\$ 12,597,690	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 207,651						\$ 207,651	\$ 555,000	\$ 185,597	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (46,942)		\$ 46,942				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 11,841	\$ (86,715)					\$ (74,874)		\$ (40,648)		
	\$ 172,550	\$ (86,715)	\$ 46,942				\$ 132,778	\$ 555,000	\$ 144,949	\$ 555,000	
Total Expenditures	\$ 16,456,886	\$ 2,342,390	\$ 626,887				\$ 19,426,162	\$ 46,732,377	\$ 19,881,746	\$ 47,954,265	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,613,163	\$ (334,109)	\$ (62,297)				\$ 6,216,758	\$ (583,981)	\$ 4,507,825	\$ (3,741,214)	
Operating Transfers In (Out)	\$ (9,753)	\$ 9,753					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,377,683	\$ 69,301	\$ 0				\$ 1,446,984	\$ 1,446,984	\$ 3,741,506	\$ 3,741,506	
Ending Balance (Deficit)	\$ 7,981,094	\$ (255,055)	\$ (62,297)				\$ 7,663,742	\$ 863,003	\$ 8,249,331	\$ 292	