

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 Blumenthal

Signature of Presiding Judge or Court Executive

11/14/13

Date

RS
11/13/14

JB
11/12/13

Ventura

Court

2013 - 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura
Court
2013 - 1st Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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

Ventura

 Court
 2013 - 1st Qtr

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	350.5950			

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 September							
	Fiscal Year 2013/14							2012/13
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service				
	Non-Grant	Grant						
ASSETS								
Operations Payroll	\$ 913,009	\$ (648,229)	\$ (400,778)			\$ 9,409,997	\$ 9,273,999	\$ 1,498,537
Jury Revolving Other								
Distribution						\$ 66,556	\$ 66,556	\$ 85,171
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust Credit Card						\$ (118,282)	\$ (118,282)	\$ (4,600)
Cash on Hand	\$ 8,950					\$ 0	\$ 0	\$ 0
Cash with County	\$ 270,849	\$ 47,056				\$ 9,237,378	\$ 9,555,283	\$ 10,902,285
Cash Outside of the AOC								
Total Cash	\$ 1,192,808	\$ (601,174)	\$ (400,778)			\$ 18,595,650	\$ 18,786,507	\$ 12,490,543
Short Term Investment	\$ 7,360,331					\$ 1,925,684	\$ 9,286,015	\$ 6,037,530
Investment in Financial Institution								
Total Investments	\$ 7,360,331					\$ 1,925,684	\$ 9,286,015	\$ 6,037,530
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 371,937				\$ 371,937	\$ 267,929
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	\$ 1,161,636	\$ 0	\$ 14,842				\$ 1,176,479	\$ 1,142,178
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 9,727	\$ 0					\$ 9,727	\$ 0
Trust Due To/From						\$ 39,713	\$ 39,713	\$ 128,337
Distribution Due To/From						\$ 4,111	\$ 4,111	\$ 10,940
Civil Filing Fee Due To/From								
General Due To/From	\$ 3,188						\$ 3,188	\$ 6,881
Total Receivables	\$ 1,174,551	\$ 0	\$ 386,779			\$ 43,824	\$ 1,605,155	\$ 1,556,266
Prepaid Expenses - General								
Salary and Travel Advances								
Counties								
Total Prepaid Expenses								
Other Assets	\$ 0						\$ 0	\$ 0
Total Other Assets	\$ 0						\$ 0	\$ 0
Total Assets	\$ 9,727,690	\$ (601,174)	\$ (13,998)			\$ 20,565,158	\$ 29,677,677	\$ 20,084,339
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 29,877	\$ 5,521	\$ 52			\$ 0	\$ 35,449	\$ 24,453
Due to Other Funds	\$ 91	\$ 0	\$ 0			\$ 46,921	\$ 47,012	\$ 146,159
Due to Other Courts								\$ 0
Due to State		\$ 0					\$ 0	\$ 0
TC145 Liability						\$ 1,249,569	\$ 1,249,569	\$ 1,241,554
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency						\$ 758,010	\$ 758,010	\$ 753,193
Due to Other Public Agencies								
Sales and Use Tax	\$ 801	\$ 0	\$ 0				\$ 801	\$ 883
Interest						\$ 966	\$ 966	\$ 356
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 30,769	\$ 5,521	\$ 52			\$ 2,055,466	\$ 2,091,808	\$ 2,166,596
Civil							\$ 9,067,147	\$ 1,316,976
Criminal								
Unreconciled - Civil and Criminal								
Trust Held Outside of the AOC						\$ 9,237,378	\$ 9,237,378	\$ 10,637,927
Trust Interest Payable						\$ 24,506	\$ 24,506	\$ 16,536
Miscellaneous Trust								
Total Trust Deposits						\$ 18,329,031	\$ 18,329,031	\$ 11,971,440
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (25,373)						\$ (25,373)	\$ (9,863)
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ (25,373)	\$ 0					\$ (25,373)	\$ (9,863)
Revenue Collected in Advance	\$ 19,726		\$ 0				\$ 19,726	\$ 168,906
Liabilities For Deposits	\$ 48,705					\$ 31,111	\$ 79,816	\$ 64,414
Jury Fees - Non-Interest						\$ 149,550	\$ 149,550	\$ 177,150
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 0						\$ 0	\$ 0
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 68,431		\$ 0			\$ 180,661	\$ 249,093	\$ 410,470
Total Liabilities	\$ 73,827	\$ 5,521	\$ 52			\$ 20,565,158	\$ 20,644,558	\$ 14,538,643
Total Fund Balance	\$ 9,653,863	\$ (606,695)	\$ (14,050)				\$ 9,033,119	\$ 5,545,696
Total Liabilities and Fund Balance	\$ 9,727,690	\$ (601,174)	\$ (13,998)			\$ 20,565,158	\$ 29,677,677	\$ 20,084,339

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

For the month ended September										
Fiscal Year 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	\$ 2,382,351	\$ 208,752			\$ 21,654	\$ 5,023	\$ 2,617,779	\$ 12,849,058	\$ 2,633,707	\$ 12,309,931
Traffic & Other Infractions	\$ 234,987	\$ 79,004				\$ (2,747)	\$ 311,245	\$ 1,991,840	\$ 309,535	\$ 1,841,457
Other Criminal Cases	\$ 30,890	\$ 30,890					\$ 30,890	\$ 137,118	\$ 26,904	\$ 132,024
Civil	\$ 286,733	\$ 2,891				\$ 66	\$ 289,624	\$ 1,395,540	\$ 313,198	\$ 1,548,485
Family & Children Services	\$ 734,867	\$ 8,076					\$ 743,009	\$ 3,540,324	\$ 707,908	\$ 3,321,084
Probate, Guardianship & Mental Health Services	\$ 119,065	\$ 139					\$ 119,204	\$ 541,093	\$ 105,959	\$ 522,051
Juvenile Dependency Services	\$ 15,404	\$ 255,785					\$ 271,189	\$ 833,340	\$ 270,277	\$ 801,774
Juvenile Delinquency Services	\$ 26,515	\$ 0					\$ 26,515	\$ 149,593	\$ 33,880	\$ 144,423
Other Court Operations	\$ 670,930	\$ 59,766					\$ 730,696	\$ 3,841,670	\$ 702,400	\$ 3,428,744
Court Interpreters	\$ 132,119	\$ 219,577					\$ 351,696	\$ 1,812,554	\$ 370,610	\$ 1,593,985
Jury Services	\$ 72,529	\$ 408	\$ 72,140				\$ 145,077	\$ 1,227,842	\$ 188,642	\$ 1,108,989
Security		\$ 0					\$ 0	\$ 1,660,300	\$ 15,109	\$ 1,639,500
Trial Court Operations Program	\$ 4,706,391	\$ 834,397	\$ 72,140		\$ 21,654	\$ 2,342	\$ 5,636,923	\$ 29,980,273	\$ 5,678,129	\$ 28,392,448
Enhanced Collections										
Other Non-Court Operations	\$ 938,919	\$ 277,790					\$ 1,216,709	\$ 6,401,853	\$ 830,027	\$ 5,905,900
Non-Court Operations Program	\$ 938,919	\$ 277,790					\$ 1,216,709	\$ 6,401,853	\$ 830,027	\$ 5,905,900
Executive Office	\$ 291,020	\$ 190				\$ (462)	\$ 290,747	\$ 1,335,482	\$ 337,361	\$ 1,261,303
Fiscal Services	\$ 363,414	\$ 26,719					\$ 390,133	\$ 2,594,714	\$ 352,125	\$ 2,286,077
Human Resources	\$ 237,556	\$ 17,409				\$ (300)	\$ 254,665	\$ 1,051,581	\$ 225,541	\$ 1,028,239
Business & Facilities Services	\$ 56,201	\$ 119,773			\$ (21,654)	\$ (838)	\$ 153,483	\$ 1,782,737	\$ 120,313	\$ 3,682,523
Information Technology	\$ 307,300	\$ 200,409				\$ 42,361	\$ 550,069	\$ 2,990,276	\$ 527,542	\$ 2,425,599
Court Administration Program	\$ 1,255,490	\$ 364,500			\$ (21,654)	\$ 40,761	\$ 1,639,098	\$ 9,754,789	\$ 1,562,882	\$ 10,683,741
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,900,799	\$ 1,476,687	\$ 72,140		\$ 0	\$ 43,103	\$ 8,492,729	\$ 46,136,915	\$ 8,071,038	\$ 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 September											
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	\$ 11,830,253	\$ 25,108					\$ 11,855,361	\$ 28,443,800	\$ 6,047,730	\$ 25,455,240	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 179,700	\$ 0	\$ 129,600	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 173,139						\$ 173,139	\$ 1,661,200	\$ 199,264	\$ 1,585,800	
Civil Coordination Reimbursement (45.55)	\$ 232,915						\$ 232,915	\$ 1,357,300	\$ 261,167	\$ 1,364,300	
MOU Reimbursements (45.10 and General)								\$ 968,700		\$ 592,700	
Other Miscellaneous											
	\$ 12,236,307	\$ 25,108					\$ 12,261,415	\$ 32,610,700	\$ 6,508,161	\$ 29,127,640	
Grants											
AB 1058 Commissioner/Facilitator			\$ 205,203				\$ 205,203	\$ 1,052,800	\$ 163,976	\$ 1,052,800	
Other AOC Grants								\$ 29,685		\$ 22,500	
Non-AOC Grants								\$ 147,863	\$ 74,855	\$ 332,517	
			\$ 205,203				\$ 205,203	\$ 1,230,348	\$ 238,831	\$ 1,407,817	
Other Financing Sources											
Interest Income	\$ 2,169	\$ 0					\$ 2,169	\$ 20,000	\$ 5,159	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 54,322	\$ 27,638					\$ 81,960	\$ 1,162,000	\$ 79,410	\$ 932,000	
Non-Fee Revenues	\$ 571,774						\$ 571,774	\$ 1,300,100	\$ 1,116,042	\$ 2,378,100	
Enhanced Collections								\$ 612,929	\$ 6,337,853	\$ 36,505	
Escheatment											
Prior Year Revenue	\$ 10,832	\$ (1,014)					\$ 9,818				
County Program - Restricted	\$ 30,274						\$ 30,274	\$ 50,000		\$ 50,000	
Reimbursement Other	\$ 8,000						\$ 8,000	\$ 120,000	\$ 17,291	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 801						\$ 801	\$ 22,000	\$ 5,950	\$ 235,000	
	\$ 678,171	\$ 639,553					\$ 1,317,724	\$ 9,011,953	\$ 1,260,357	\$ 9,577,000	
Total Revenues	\$ 12,914,478	\$ 664,661	\$ 205,203				\$ 13,784,342	\$ 42,853,001	\$ 8,007,349	\$ 40,112,457	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,830,493	\$ 619,817	\$ 124,447				\$ 4,574,758	\$ 22,005,547	\$ 4,579,466	\$ 22,163,442	
Temp Help	\$ 15,709						\$ 15,709	\$ 65,125	\$ 3,039	\$ 75,000	
Overtime	\$ 966	\$ 1,022					\$ 1,988	\$ 19,500	\$ 2,481	\$ 24,500	
Staff Benefits	\$ 1,918,458	\$ 330,785	\$ 59,102				\$ 2,308,345	\$ 11,729,117	\$ 2,251,651	\$ 11,132,275	
	\$ 5,765,626	\$ 951,624	\$ 183,550				\$ 6,900,799	\$ 33,819,289	\$ 6,836,637	\$ 33,395,217	
Operating Expenses and Equipment											
General Expense	\$ 91,195	\$ 9,791	\$ 52				\$ 101,037	\$ 904,900	\$ 99,373	\$ 966,900	
Printing	\$ 427	\$ 0					\$ 427	\$ 233,100	\$ 150	\$ 222,600	
Telecommunications	\$ 27,348	\$ 11,614					\$ 38,961	\$ 368,900	\$ 40,858	\$ 366,200	
Postage	\$ 4,025	\$ 0					\$ 4,025	\$ 460,900	\$ 2,375	\$ 459,400	
Insurance								\$ 19,000		\$ 19,000	
In-State Travel	\$ 2,149	\$ 0	\$ 247				\$ 2,396	\$ 40,500	\$ 2,350	\$ 42,000	
Out-of-State Travel	\$ 0		\$ 6,254				\$ 6,254	\$ 3,000		\$ 11,400	
Training	\$ 3,259	\$ 3,764	\$ 1,000				\$ 8,023	\$ 93,000	\$ 6,505	\$ 90,500	
Security Services	\$ 0		\$ 0				\$ 0	\$ 1,584,500	\$ 15,109	\$ 1,005,200	
Facility Operations	\$ 89,629	\$ 0					\$ 89,629	\$ 1,222,400	\$ 88,032	\$ 1,181,600	
Utilities	\$ 939						\$ 939	\$ 5,500	\$ 1,092	\$ 6,500	
Contracted Services	\$ 643,539	\$ 126,628	\$ 6,497				\$ 776,664	\$ 4,588,000	\$ 656,733	\$ 4,447,572	
Consulting and Professional Services	\$ 23,946	\$ 3,256					\$ 27,202	\$ 304,600	\$ 12,413	\$ 858,900	
Information Technology	\$ 211,751	\$ 171,367					\$ 383,118	\$ 1,868,226	\$ 262,941	\$ 1,311,000	
Major Equipment		\$ 37,768					\$ 37,768	\$ 40,000	\$ 9,217	\$ 20,000	
Other Items of Expense	\$ 242						\$ 242	\$ 26,100	\$ 2,826	\$ 23,100	
	\$ 1,098,448	\$ 364,188	\$ 14,050				\$ 1,476,687	\$ 11,762,626	\$ 1,199,974	\$ 11,031,872	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 72,140						\$ 72,140	\$ 555,000	\$ 109,275	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,654)		\$ 21,654				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 43,103						\$ 43,103		\$ (74,848)		
	\$ 93,589		\$ 21,654				\$ 115,243	\$ 555,000	\$ 34,427	\$ 555,000	
Total Expenditures	\$ 6,957,663	\$ 1,315,813	\$ 219,253				\$ 8,492,729	\$ 46,136,915	\$ 8,071,038	\$ 44,982,089	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,956,815	\$ (651,152)	\$ (14,050)				\$ 5,291,613	\$ (3,283,914)	\$ (63,689)	\$ (4,869,632)	
Operating Transfers In (Out)								\$ 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)	\$ 9,653,863	\$ (606,695)	\$ (14,050)				\$ 9,033,119	\$ 457,592	\$ 5,545,696	\$ 739,753	