

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. Hart*

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

*5/1/14*

\_\_\_\_\_  
Date

Ventura

\_\_\_\_\_  
Court

2013 - 3rd Qtr

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

*OK  
TCS  
4/30/14  
TB  
4/30/14*

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Ventura  
Court  
2013 - 3rd Qtr  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Ventura  
 Court  
 2013 - 3rd 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)	360.2518	350.5950	352.435	346.905	

<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 March										
Fiscal Year 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							
<b>ASSETS</b>										
Operations	\$ 1,153,064	\$ (944,354)	\$ (163,574)				\$ 10,087,178	\$ 10,132,314	\$ 9,645,014	
Payroll										
Jury										
Revolving										
Other										
Distribution							\$ 71,815	\$ 71,815	\$ 76,048	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (4,168)	\$ (4,168)	\$ (33,955)	
Credit Card							\$ 0	\$ 0	\$ 0	
Cash on Hand	\$ 8,850							\$ 8,850	\$ 9,150	
Cash with County	\$ 273,501	\$ 39,510					\$ 9,237,378	\$ 9,550,389	\$ 11,002,027	
Cash Outside of the AOC										
Total Cash	\$ 1,435,415	\$ (904,844)	\$ (163,574)				\$ 19,392,203	\$ 19,759,199	\$ 20,698,285	
Short Term Investment										
Investment in Financial Institution	\$ 2,291,728						\$ 2,185,547	\$ 4,477,275	\$ 4,207,466	
Total Investments	\$ 2,291,728						\$ 2,185,547	\$ 4,477,275	\$ 4,207,466	
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General			\$ 85,632					\$ 85,632	\$ 532,148	
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	\$ 1,704,138	\$ 0	\$ 6,090				\$ 47,792	\$ 1,758,020	\$ 597,076	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0						\$ 0	\$ 0	
Trust Due To/From							\$ 351,430	\$ 351,430	\$ 12,974	
Distribution Due To/From							\$ 2,347	\$ 2,347	\$ 1,460	
Civil Filing Fee Due To/From										
General Due To/From	\$ 11,522							\$ 11,522	\$ 8,624	
Total Receivables	\$ 1,715,660	\$ 0	\$ 91,723				\$ 401,569	\$ 2,208,952	\$ 1,152,282	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets	\$ 0							\$ 0	\$ 0	
Total Other Assets	\$ 0							\$ 0	\$ 0	
Total Assets	\$ 5,442,804	\$ (904,844)	\$ (71,852)				\$ 21,979,319	\$ 26,445,426	\$ 26,058,033	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 36,813	\$ 5,405	\$ 0				\$ 0	\$ 42,218	\$ 21,490	
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 365,294	\$ 365,299	\$ 23,058	
Due to Other Courts									\$ 0	
Due to State		\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 1,289,513	\$ 1,289,513	\$ 1,135,728	
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 721,414	\$ 721,414	\$ 798,903	
Due to Other Public Agencies										
Sales and Use Tax	\$ 153	\$ 0	\$ 0					\$ 153	\$ 457	
Interest							\$ 1,138	\$ 1,138	\$ 1,126	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 36,971	\$ 5,405	\$ 0				\$ 2,377,360	\$ 2,419,736	\$ 1,980,762	
Civil										
Criminal							\$ 10,157,121	\$ 10,157,121	\$ 9,346,672	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 9,237,378	\$ 9,237,378	\$ 10,637,927	
Trust Interest Payable							\$ 29,793	\$ 29,793	\$ 19,586	
Miscellaneous Trust										
Total Trust Deposits							\$ 19,424,292	\$ 19,424,292	\$ 20,004,185	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (25,373)							\$ (25,373)	\$ (3,327)	
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ (25,373)	\$ 0						\$ (25,373)	\$ (3,327)	
Revenue Collected in Advance	\$ 0	\$ 5,100	\$ 0					\$ 5,100	\$ 246,992	
Liabilities For Deposits	\$ 55,767						\$ 33,666	\$ 89,433	\$ 77,323	
Jury Fees - Non-Interest							\$ 144,000	\$ 144,000	\$ 161,628	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 55,767	\$ 5,100	\$ 0				\$ 177,666	\$ 238,533	\$ 485,943	
Total Liabilities	\$ 67,365	\$ 10,505	\$ 0				\$ 21,979,319	\$ 22,057,188	\$ 22,467,563	
Total Fund Balance	\$ 5,375,439	\$ (915,349)	\$ (71,852)					\$ 4,388,238	\$ 3,590,470	
Total Liabilities and Fund Balance	\$ 5,442,804	\$ (904,844)	\$ (71,852)				\$ 21,979,319	\$ 26,445,426	\$ 26,058,033	



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

Fiscal Year 2013/14										2012/13	
For the month ended March											
	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	\$ 8,190,055	\$ 739,150			\$ 68,822	\$ 6,450	\$ 9,004,477	\$ 13,242,798	\$ 9,089,369	\$ 12,309,931	
Traffic & Other Infractions	\$ 800,309	\$ 483,364				\$ (2,787)	\$ 1,280,886	\$ 2,009,653	\$ 1,228,847	\$ 1,841,457	
Other Criminal Cases	\$ 87,975	\$ 450					\$ 88,425	\$ 137,118	\$ 91,846	\$ 132,024	
Civil	\$ 1,007,817	\$ 11,485				\$ 1,804	\$ 1,019,302	\$ 1,403,359	\$ 1,045,473	\$ 1,548,485	
Family & Children Services	\$ 2,461,442	\$ 54,182					\$ 2,517,428	\$ 3,597,353	\$ 2,372,761	\$ 3,321,084	
Probate, Guardianship & Mental Health Services	\$ 391,692	\$ 1,088					\$ 392,781	\$ 543,825	\$ 378,702	\$ 522,051	
Juvenile Dependency Services	\$ 50,490	\$ 657,099					\$ 707,588	\$ 868,740	\$ 674,980	\$ 801,774	
Juvenile Delinquency Services	\$ 83,613	\$ 526					\$ 84,139	\$ 149,593	\$ 104,855	\$ 144,423	
Other Court Operations	\$ 2,283,469	\$ 239,840				\$ (284)	\$ 2,523,024	\$ 3,856,202	\$ 2,452,527	\$ 3,428,744	
Court Interpreters	\$ 529,078	\$ 619,300					\$ 1,148,379	\$ 1,812,554	\$ 1,181,907	\$ 1,593,985	
Jury Services	\$ 256,605	\$ 116,899	\$ 285,459				\$ 658,963	\$ 1,228,930	\$ 668,899	\$ 1,108,989	
Security		\$ 1,002,585					\$ 1,002,585	\$ 1,660,300	\$ 1,152,272	\$ 1,639,500	
Trial Court Operations Program	\$ 16,142,544	\$ 3,925,968	\$ 285,459		\$ 68,822	\$ 5,182	\$ 20,427,976	\$ 30,510,426	\$ 20,442,459	\$ 28,392,448	
Enhanced Collections	\$ 3,196,259	\$ 785,187				\$ (84,185)	\$ 3,897,260	\$ 6,467,953	\$ 3,554,869	\$ 5,905,900	
Other Non-Court Operations											
Non-Court Operations Program	\$ 3,196,259	\$ 785,187				\$ (84,185)	\$ 3,897,260	\$ 6,467,953	\$ 3,554,869	\$ 5,905,900	
Executive Office	\$ 1,002,484	\$ 11,235				\$ (462)	\$ 1,013,256	\$ 1,382,327	\$ 998,135	\$ 1,261,303	
Fiscal Services	\$ 1,163,489	\$ 558,245					\$ 1,721,733	\$ 2,435,331	\$ 1,681,548	\$ 2,286,077	
Human Resources	\$ 749,024	\$ 48,136				\$ 225	\$ 797,385	\$ 1,070,529	\$ 754,015	\$ 1,028,239	
Business & Facilities Services	\$ 145,536	\$ 1,068,436			\$ (68,822)	\$ 751	\$ 1,145,901	\$ 2,469,922	\$ 1,204,617	\$ 3,682,523	
Information Technology	\$ 1,071,444	\$ 675,735				\$ 40,670	\$ 1,787,849	\$ 3,617,777	\$ 1,556,581	\$ 2,425,599	
Court Administration Program	\$ 4,131,976	\$ 2,361,785			\$ (68,822)	\$ 41,184	\$ 6,466,124	\$ 10,975,886	\$ 6,194,897	\$ 10,683,741	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	\$ 23,470,779	\$ 7,072,941	\$ 285,459		\$ 0	\$ (37,819)	\$ 30,791,360	\$ 47,954,265	\$ 30,192,225	\$ 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 March										
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 22,054,695	\$ 172,977					\$ 22,227,672	\$ 29,653,400	\$ 19,032,457	\$ 25,455,240	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 179,700	\$ 0	\$ 129,600	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,041,968						\$ 1,041,968	\$ 1,661,200	\$ 1,039,533	\$ 1,585,800	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 971,554						\$ 971,554	\$ 1,392,700	\$ 949,808	\$ 1,364,300	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 968,700	\$ 968,752	\$ 592,700	
	\$ 25,036,969	\$ 172,977					\$ 25,209,946	\$ 33,855,700	\$ 21,990,550	\$ 29,127,640	
Grants											
AB 1058 Commissioner/Facilitator			\$ 662,651				\$ 662,651	\$ 1,052,800	\$ 755,876	\$ 1,052,800	
Other AOC Grants								\$ 29,685	\$ 9,290	\$ 22,500	
Non-AOC Grants			\$ 135,595				\$ 135,595	\$ 397,913	\$ 209,674	\$ 332,517	
			\$ 798,246				\$ 798,246	\$ 1,480,398	\$ 974,840	\$ 1,407,817	
Other Financing Sources											
Interest Income	\$ 17,280	\$ 0					\$ 17,280	\$ 20,000	\$ 16,400	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 447,366	\$ 199,078					\$ 646,444	\$ 1,117,000	\$ 519,755	\$ 932,000	
Non-Fee Revenues	\$ 1,703,138						\$ 1,703,138	\$ 1,134,000	\$ 1,181,287	\$ 2,378,100	
Enhanced Collections		\$ 2,954,904					\$ 2,954,904	\$ 6,403,953	\$ 3,333,958	\$ 5,841,900	
Escheatment											
Prior Year Revenue	\$ 10,867	\$ (1,014)	\$ (2,299)				\$ 7,553		\$ 10,272		
County Program - Restricted	\$ 50,000						\$ 50,000	\$ 50,000	\$ 14,314	\$ 50,000	
Reimbursement Other	\$ 35,761						\$ 35,761	\$ 120,000	\$ 50,839	\$ 120,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 14,821						\$ 14,821	\$ 32,000	\$ 81,097	\$ 235,000	
	\$ 2,279,232	\$ 3,152,967	\$ (2,299)				\$ 5,429,900	\$ 8,876,953	\$ 5,207,921	\$ 9,577,000	
<b>Total Revenues</b>	\$ 27,316,201	\$ 3,325,944	\$ 795,946				\$ 31,438,092	\$ 44,213,051	\$ 28,173,311	\$ 40,112,457	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 12,951,583	\$ 2,092,960	\$ 404,904				\$ 15,449,447	\$ 22,835,664	\$ 15,458,649	\$ 22,163,442	
Temp Help	\$ 35,532						\$ 35,532	\$ 53,325	\$ 26,542	\$ 75,000	
Overtime	\$ 4,261	\$ 2,140					\$ 6,401	\$ 28,500	\$ 5,550	\$ 24,500	
Staff Benefits	\$ 6,636,189	\$ 1,144,098	\$ 199,113				\$ 7,979,400	\$ 11,883,086	\$ 7,726,191	\$ 11,132,275	
	\$ 19,627,565	\$ 3,239,197	\$ 604,017				\$ 23,470,779	\$ 34,801,575	\$ 23,216,932	\$ 33,395,217	
Operating Expenses and Equipment											
General Expense	\$ 378,482	\$ 16,594	\$ 775				\$ 395,851	\$ 1,314,600	\$ 375,072	\$ 966,900	
Printing	\$ 78,598	\$ 27,648					\$ 106,247	\$ 233,100	\$ 123,567	\$ 222,600	
Telecommunications	\$ 170,579	\$ 60,236					\$ 230,815	\$ 368,900	\$ 226,940	\$ 366,200	
Postage	\$ 214,711	\$ 57,857					\$ 272,568	\$ 460,900	\$ 279,988	\$ 459,400	
Insurance	\$ 21,489						\$ 21,489	\$ 19,000	\$ 14,497	\$ 19,000	
In-State Travel	\$ 15,781	\$ 0	\$ 774				\$ 16,555	\$ 40,500	\$ 9,135	\$ 42,000	
Out-of-State Travel	\$ 0		\$ 6,254				\$ 6,254	\$ 3,000	\$ 212	\$ 11,400	
Training	\$ 17,116	\$ 7,022	\$ 1,000				\$ 25,137	\$ 93,000	\$ 25,666	\$ 90,500	
Security Services	\$ 865,866	\$ 4,571	\$ 63,566				\$ 934,003	\$ 1,584,500	\$ 655,578	\$ 1,005,200	
Facility Operations	\$ 713,111	\$ 7,735					\$ 720,846	\$ 1,222,400	\$ 767,655	\$ 1,181,600	
Utilities	\$ 3,722						\$ 3,722	\$ 5,500	\$ 3,685	\$ 6,500	
Contracted Services	\$ 2,257,619	\$ 507,279	\$ 124,890				\$ 2,889,787	\$ 4,768,664	\$ 2,769,553	\$ 4,447,572	
Consulting and Professional Services	\$ 235,199	\$ 11,050					\$ 246,249	\$ 304,600	\$ 667,589	\$ 858,900	
Information Technology	\$ 727,083	\$ 399,084					\$ 1,126,167	\$ 2,033,426	\$ 835,530	\$ 1,311,000	
Major Equipment	\$ 23,291	\$ 53,447					\$ 76,738	\$ 119,500	\$ 9,217	\$ 20,000	
Other Items of Expense	\$ 512						\$ 512	\$ 26,100	\$ 18,646	\$ 23,100	
	\$ 5,723,159	\$ 1,152,523	\$ 197,259				\$ 7,072,941	\$ 12,597,690	\$ 6,782,528	\$ 11,031,872	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 285,459						\$ 285,459	\$ 555,000	\$ 321,953	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (68,822)		\$ 68,822				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 48,666	\$ (84,185)	\$ (2,299)				\$ (37,819)		\$ (129,188)		
	\$ 265,303	\$ (84,185)	\$ 66,522				\$ 247,640	\$ 555,000	\$ 192,765	\$ 555,000	
<b>Total Expenditures</b>	\$ 25,616,027	\$ 4,307,534	\$ 867,798				\$ 30,791,360	\$ 47,954,265	\$ 30,192,225	\$ 44,982,089	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,700,174	\$ (981,590)	\$ (71,852)				\$ 646,732	\$ (3,741,214)	\$ (2,018,915)	\$ (4,869,632)	
Operating Transfers In (Out)	\$ (21,783)	\$ 21,783					\$ 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)	\$ 5,375,439	\$ (915,349)	\$ (71,852)				\$ 4,388,238	\$ 292	\$ 3,590,470	\$ 739,753	