

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. Stout
Signature of Presiding Judge or Court Executive

7/6/11
Date

Ventura Superior Court
Court

FY 2010/2011 - Q2
Fiscal Year and Ending Quarter

Ventura Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 682,690	\$ (230,044)	\$ (450,039)				\$ 29,836	\$ 32,443	\$ (125,345)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 77,653	\$ 77,653	\$ 937,477
Civil Filing Fees							\$ 0	\$ 0	\$ 948,024
Trust							\$ 1,909,234	\$ 1,909,234	\$ 1,503,055
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 10,280							\$ 10,280	\$ 9,830
Cash with County	\$ 295,017	\$ 38,077					\$ 10,693,788	\$ 11,026,883	\$ 12,565,413
Total Cash	\$ 987,987	\$ (191,966)	\$ (450,039)				\$ 12,710,511	\$ 13,056,493	\$ 15,838,454
Short Term Investment	\$ 8,542,524	\$ 0					\$ 1,891,391	\$ 10,433,915	\$ 7,707,119
Investment in Financial Institution									
Total Investments	\$ 8,542,524	\$ 0					\$ 1,891,391	\$ 10,433,915	\$ 7,707,119
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 468,472					\$ 468,472	\$ 477,400
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,480						\$ 134,331	\$ 142,812	\$ 181,591
Due From Other Governments	\$ 1,133,238	\$ 0	\$ 3,213					\$ 1,136,451	\$ 1,021,593
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,141,718	\$ 0	\$ 471,684				\$ 134,331	\$ 1,747,734	\$ 1,680,584
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 0							\$ 0	\$ 16,000
Total Other Assets	\$ 0							\$ 0	\$ 16,000
Total Assets	\$ 10,672,229	\$ (191,966)	\$ 21,645				\$ 14,736,233	\$ 25,238,141	\$ 25,242,157
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,930	\$ 0	\$ 0				\$ 0	\$ 10,930	\$ (466)
Due to Other Funds	\$ 2	\$ 0	\$ 0				\$ 142,810	\$ 142,812	\$ 181,591
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 1,091,159	\$ 1,091,159	\$ 948,024
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 760,231	\$ 760,231	\$ 757,718
Due to Other Public Agencies									
Sales and Use Tax	\$ 430	\$ 0	\$ 0					\$ 430	\$ 257
Interest							\$ 368	\$ 368	\$ 239
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,362	\$ 0	\$ 0				\$ 1,994,568	\$ 2,005,929	\$ 1,887,363
Civil	\$ 0						\$ 1,860,615	\$ 1,860,615	\$ 1,435,929
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 10,693,788	\$ 10,693,788	\$ 12,288,254
Trust Interest Payable							\$ 14,585	\$ 14,585	\$ 20,858
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 12,568,988	\$ 12,568,988	\$ 13,745,040
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (8,266)							\$ (8,266)	
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (8,266)	\$ 0						\$ (8,266)	\$ 0
Revenue Collected in Advance	\$ 10,000		\$ 13,605					\$ 23,605	\$ 33,681
Liabilities For Deposits	\$ 41,377						\$ 4,228	\$ 45,605	\$ 23,909
Jury Fees - Non-Interest	\$ 0						\$ 168,450	\$ 168,450	\$ 218,850
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 51,377		\$ 13,605				\$ 172,678	\$ 237,659	\$ 276,439
Total Liabilities	\$ 54,472	\$ 0	\$ 13,605				\$ 14,736,233	\$ 14,804,310	\$ 15,908,842
Fund Balance - Restricted	\$ 1,110,852	\$ 134,593	\$ 0					\$ 1,245,445	\$ 2,470,298
Fund Balance - Unrestricted									
Designated	\$ 6,141,564							\$ 6,141,564	\$ 5,840,431
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 3,365,341	\$ (326,559)	\$ 8,040					\$ 3,046,822	\$ 1,022,586
Total Fund Balance	\$ 10,617,757	\$ (191,966)	\$ 8,040					\$ 10,433,831	\$ 9,333,315
Total Liabilities and Fund Balance	\$ 10,672,229	\$ (191,966)	\$ 21,645				\$ 14,736,233	\$ 25,238,141	\$ 25,242,157

Ventura Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 20,882,717	\$ 44,149				\$ 20,926,866	\$ 43,517,800	\$ 20,148,255	\$ 40,805,700		
Trial Court Improvement Fund	\$ 0					\$ 0	\$ 131,200	\$ 0	\$ 123,242		
Judicial Administration Efficiency & Mod Fund	\$ 13,350					\$ 13,350	\$ 49,900	\$ 0	\$ 66,000		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 646,867					\$ 646,867	\$ 1,579,900	\$ 562,043	\$ 1,618,600		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 635,467					\$ 635,467	\$ 1,881,600	\$ 788,514	\$ 1,642,066		
Other Miscellaneous											
	\$ 22,178,401	\$ 44,149				\$ 22,222,550	\$ 47,160,400	\$ 21,498,812	\$ 44,255,608		
Grants											
AB 1058 Commissioner/Facilitator			\$ 468,472			\$ 468,472	\$ 1,060,100	\$ 449,436	\$ 1,120,575		
Other AOC Grants							\$ 42,488	\$ 0	\$ 33,980		
Non-AOC Grants			\$ 41,035			\$ 41,035	\$ 328,181	\$ 2,631	\$ 340,019		
			\$ 509,507			\$ 509,507	\$ 1,430,769	\$ 452,066	\$ 1,494,574		
Other Financing Sources											
Interest Income	\$ 13,398	\$ 0				\$ 13,398	\$ 60,000	\$ 19,751	\$ 60,000		
Investment Income											
Donations	\$ 0					\$ 0		\$ 40,796	\$ 77,300		
Local Fees	\$ 174,112	\$ 76,439				\$ 250,551	\$ 913,000	\$ 240,289	\$ 695,000		
Non-Fee Revenues	\$ 1,132,296					\$ 1,132,296	\$ 2,710,100	\$ 1,040,293	\$ 2,230,775		
Enhanced Collections		\$ 1,778,338				\$ 1,778,338	\$ 5,265,793	\$ 1,758,420	\$ 4,738,725		
Escheatment											
Prior Year Revenue	\$ 70,432	\$ (212)	\$ 0			\$ 70,220		\$ 138,436			
County Program - Restricted											
Reimbursement Other	\$ 55,740					\$ 55,740	\$ 132,242	\$ 46,671	\$ 101,400		
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,683					\$ 6,683	\$ 12,000	\$ 421	\$ 0		
	\$ 1,452,662	\$ 1,854,565	\$ 0			\$ 3,307,227	\$ 9,093,135	\$ 3,285,079	\$ 7,903,200		
Total Revenues	\$ 23,631,063	\$ 1,898,714	\$ 509,507			\$ 26,039,284	\$ 57,684,304	\$ 25,235,957	\$ 53,653,382		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,003,243	\$ 1,218,535	\$ 283,930			\$ 11,505,708	\$ 23,620,654	\$ 11,384,039	\$ 22,421,665		
Temp Help	\$ 127,545					\$ 127,545	\$ 260,687	\$ 91,668	\$ 141,993		
Overtime	\$ 4,323	\$ 6,126				\$ 10,449	\$ 45,000	\$ 14,211	\$ 25,500		
Staff Benefits	\$ 4,336,385	\$ 578,203	\$ 115,083			\$ 5,029,671	\$ 11,410,556	\$ 4,853,397	\$ 10,270,893		
	\$ 14,471,496	\$ 1,802,863	\$ 399,013			\$ 16,673,372	\$ 35,336,897	\$ 16,343,315	\$ 32,860,051		
Operating Expenses and Equipment											
General Expense	\$ 247,146	\$ 28,499	\$ 513			\$ 276,157	\$ 1,238,219	\$ 262,502	\$ 1,234,400		
Printing	\$ 57,725	\$ 9,237				\$ 66,962	\$ 238,100	\$ 37,512	\$ 232,100		
Telecommunications	\$ 139,681	\$ 18,122				\$ 157,803	\$ 444,100	\$ 124,269	\$ 463,300		
Postage	\$ 91,831	\$ 22,539				\$ 114,370	\$ 475,700	\$ 149,852	\$ 488,100		
Insurance	\$ 15,037					\$ 15,037	\$ 21,000	\$ 13,218	\$ 13,500		
In-State Travel	\$ 31,529	\$ 398	\$ 3,973			\$ 35,901	\$ 174,839	\$ 38,690	\$ 144,400		
Out-of-State Travel	\$ 545					\$ 545	\$ 11,500	\$ 1,712	\$ 11,900		
Training	\$ 21,809	\$ 1,536	\$ 1,145			\$ 24,490	\$ 103,800	\$ 28,481	\$ 116,900		
Security Services	\$ 2,787,283		\$ 20,973			\$ 2,808,257	\$ 11,117,000	\$ 3,713,879	\$ 10,897,300		
Facility Operations	\$ 349,875	\$ 3,021				\$ 352,896	\$ 1,242,000	\$ 479,628	\$ 1,221,200		
Utilities	\$ 2,074					\$ 2,074	\$ 11,000	\$ 73,895	\$ 95,500		
Contracted Services	\$ 1,124,184	\$ 269,460	\$ 29,789			\$ 1,423,433	\$ 4,679,276	\$ 1,721,969	\$ 4,844,140		
Consulting and Professional Services	\$ 201,361	\$ 6,600				\$ 207,961	\$ 1,044,000	\$ 391,385	\$ 1,123,100		
Information Technology	\$ 476,454	\$ 90,972	\$ 0			\$ 567,426	\$ 1,645,400	\$ 530,272	\$ 1,603,800		
Major Equipment	\$ 61,345					\$ 61,345	\$ 92,900	\$ 6,964	\$ 30,700		
Other Items of Expense	\$ 12,174					\$ 12,174	\$ 25,700	\$ 4,916	\$ 12,700		
	\$ 5,620,053	\$ 450,385	\$ 56,393			\$ 6,126,831	\$ 22,564,534	\$ 7,579,143	\$ 22,533,040		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 236,245					\$ 236,245	\$ 520,000	\$ 227,356	\$ 495,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (46,060)		\$ 46,060			\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (28,045)	\$ (15,941)	\$ 0			\$ (43,987)		\$ 63,557			
	\$ 162,139	\$ (15,941)	\$ 46,060			\$ 192,258	\$ 520,000	\$ 290,913	\$ 495,000		
Total Expenditures	\$ 20,253,688	\$ 2,237,307	\$ 501,466			\$ 22,992,462	\$ 58,421,431	\$ 24,213,371	\$ 55,888,091		
Excess (Deficit) of Revenues Over Expenditures	\$ 3,377,375	\$ (338,593)	\$ 8,040			\$ 3,046,822	\$ (737,127)	\$ 1,022,586	\$ (2,234,709)		
Operating Transfers In (Out)	\$ (12,034)	\$ 12,034				\$ 0	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,252,416	\$ 134,593	\$ 0			\$ 7,387,009	\$ 7,387,009	\$ 8,310,729	\$ 8,310,729		
Ending Balance (Deficit)	\$ 10,617,757	\$ (191,966)	\$ 8,040			\$ 10,433,831	\$ 6,649,882	\$ 9,333,315	\$ 6,076,020		

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 5,836,876	\$ 320,078		\$ 46,060	\$ (1,351)	\$ 6,201,663	\$ 13,619,397	\$ 6,111,130	\$ 12,902,063
Traffic & Other Infractions	\$ 618,553	\$ 232,295			\$ 0	\$ 850,848	\$ 2,453,270	\$ 907,717	\$ 1,986,602
Other Criminal Cases	\$ 150,238					\$ 150,238	\$ 379,530	\$ 177,475	\$ 351,570
Civil	\$ 928,072	\$ 21,817				\$ 949,889	\$ 2,069,603	\$ 908,204	\$ 1,939,687
Family & Children Services	\$ 1,476,881	\$ 51,498			\$ 60	\$ 1,528,439	\$ 3,448,321	\$ 1,399,842	\$ 3,112,332
Probate, Guardianship & Mental Health Services	\$ 235,153	\$ 1,925				\$ 237,079	\$ 496,236	\$ 242,482	\$ 466,426
Juvenile Dependency Services	\$ 21,785	\$ 391,126				\$ 412,910	\$ 826,189	\$ 478,136	\$ 824,333
Juvenile Delinquency Services	\$ 53,401	\$ 616				\$ 54,017	\$ 138,792	\$ 46,519	\$ 112,956
Other Court Operations	\$ 1,632,097	\$ 168,756			\$ 3	\$ 1,800,856	\$ 3,922,485	\$ 1,699,332	\$ 3,596,154
Court Interpreters	\$ 362,112	\$ 386,068				\$ 748,180	\$ 1,569,686	\$ 760,523	\$ 1,527,442
Jury Services	\$ 185,677	\$ 40,989	\$ 236,245			\$ 462,911	\$ 1,105,025	\$ 454,946	\$ 1,057,182
Security		\$ 2,965,762				\$ 2,965,762	\$ 11,816,800	\$ 3,994,822	\$ 11,586,600
Trial Court Operations Program	\$ 11,500,845	\$ 4,580,929	\$ 236,245	\$ 46,060	\$ (1,288)	\$ 16,362,790	\$ 41,845,335	\$ 17,181,127	\$ 39,463,348
Enhanced Collections	\$ 1,711,093	\$ 327,658			\$ (15,941)	\$ 2,022,809	\$ 5,265,793	\$ 1,758,420	\$ 4,764,325
Other Non-Court Operations									
Non-Court Operations Program	\$ 1,711,093	\$ 327,658			\$ (15,941)	\$ 2,022,809	\$ 5,265,793	\$ 1,758,420	\$ 4,764,325
Executive Office	\$ 747,424	\$ 8,872				\$ 756,296	\$ 1,431,953	\$ 691,782	\$ 1,316,037
Fiscal Services	\$ 933,689	\$ 184,217				\$ 1,117,906	\$ 3,231,233	\$ 1,542,998	\$ 3,134,622
Human Resources	\$ 693,610	\$ 35,207				\$ 728,818	\$ 1,459,572	\$ 691,948	\$ 1,418,458
Business & Facilities Services	\$ 138,121	\$ 498,407		\$ (46,060)	\$ (11,819)	\$ 578,650	\$ 1,567,879	\$ 935,137	\$ 2,323,020
Information Technology	\$ 948,589	\$ 491,541			\$ (14,938)	\$ 1,425,192	\$ 3,619,666	\$ 1,411,959	\$ 3,468,281
Court Administration Program	\$ 3,461,435	\$ 1,218,244		\$ (46,060)	\$ (26,757)	\$ 4,606,862	\$ 11,310,303	\$ 5,273,823	\$ 11,660,418
Prior Year Adjustments Not Posted to a Program									
Total	\$ 16,673,372	\$ 6,126,831	\$ 236,245	\$ 0	\$ (43,987)	\$ 22,992,462	\$ 58,421,431	\$ 24,213,371	\$ 55,888,091