

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. Stewart

Signature of Presiding Judge or Court Executive

3/16/12

Date

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TDS
3/16/12*

Ventura Superior Court

Court

FY1112 - 2Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

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.

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

For the month ended Dec									
Fiscal Year 2011/12								2010/11	
	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	\$ 773,843	\$ (454,959)	\$ (495,801)				\$ 22,315	\$ (154,603)	\$ 32,443
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 42,751	\$ 42,751	\$ 77,653
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,749,473	\$ 1,749,473	\$ 1,909,234
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,300							\$ 9,300	\$ 10,280
Cash with County	\$ 274,722	\$ 35,976					\$ 10,747,677	\$ 11,058,375	\$ 11,026,883
Cash Outside of the AOC									
Total Cash	\$ 1,057,865	\$ (418,984)	\$ (495,801)				\$ 12,562,216	\$ 12,705,296	\$ 13,056,493
Short Term Investment	\$ 4,744,464						\$ 1,850,175	\$ 6,594,638	\$ 10,433,915
Investment in Financial Institution									
Total Investments	\$ 4,744,464						\$ 1,850,175	\$ 6,594,638	\$ 10,433,915
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 522,007				\$ 0	\$ 522,007	\$ 468,472
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 142,812
Due From Other Governments	\$ 1,070,049	\$ 0	\$ 0					\$ 1,070,049	\$ 1,136,451
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 286,894	\$ 286,894	
Distribution Due To/From							\$ 5,614	\$ 5,614	
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,854							\$ 7,854	
Total Receivables	\$ 1,077,904	\$ 0	\$ 522,007				\$ 292,508	\$ 1,892,418	\$ 1,747,734
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 6,880,232	\$ (418,984)	\$ 26,205				\$ 14,704,898	\$ 21,192,352	\$ 25,238,141
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,071	\$ 0	\$ 0				\$ 0	\$ 6,071	\$ 10,930
Due to Other Funds	\$ 399	\$ 0	\$ 0				\$ 299,963	\$ 300,362	\$ 142,812
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	
TC145 Liability							\$ 924,312	\$ 924,312	\$ 1,091,159
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 702,292	\$ 702,292	\$ 760,231
Due to Other Public Agencies									
Sales and Use Tax	\$ 658	\$ 0	\$ 0					\$ 658	\$ 430
Interest							\$ 257	\$ 257	\$ 368
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 19							\$ 19	
Total Accounts Payable and Accrued Liab.	\$ 7,146	\$ 0	\$ 0				\$ 1,926,825	\$ 1,933,971	\$ 2,005,929
Civil							\$ 1,816,018	\$ 1,816,018	\$ 1,860,615
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 10,747,677	\$ 10,747,677	\$ 10,693,788
Trust Interest Payable							\$ 15,634	\$ 15,634	\$ 14,585
Miscellaneous Trust									
Total Trust Deposits							\$ 12,579,329	\$ 12,579,329	\$ 12,568,988
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (12,369)							\$ (12,369)	\$ (8,266)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (12,369)	\$ 0						\$ (12,369)	\$ (8,266)
Revenue Collected in Advance	\$ 2,500		\$ 22,091					\$ 24,591	\$ 23,605
Liabilities For Deposits	\$ 41,297						\$ 6,295	\$ 47,592	\$ 45,605
Jury Fees - Non-Interest							\$ 192,450	\$ 192,450	\$ 168,450
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 43,797		\$ 22,091				\$ 198,745	\$ 264,632	\$ 237,659
Total Liabilities	\$ 38,575	\$ 0	\$ 22,091				\$ 14,704,898	\$ 14,765,564	\$ 14,804,310
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 59,991	\$ 0					\$ 59,991	\$ 1,245,445
Fund Balance - Committed	\$ 6,511,805							\$ 6,511,805	
Fund Balance - Assigned	\$ 1,001,700							\$ 1,001,700	\$ 6,141,564
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (671,848)	\$ (478,974)	\$ 4,115					\$ (1,146,707)	\$ 3,046,822
Total Fund Balance	\$ 6,841,657	\$ (418,984)	\$ 4,115					\$ 6,426,788	\$ 10,433,831
Total Liabilities and Fund Balance	\$ 6,880,232	\$ (418,984)	\$ 26,205				\$ 14,704,898	\$ 21,192,352	\$ 25,238,141

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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 14,465,123	\$ 36,825					\$ 14,501,948	\$ 31,384,600	\$ 20,926,866	\$ 43,517,800	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 129,541	\$ 0	\$ 131,200	
Judicial Administration Efficiency & Mod Fund	\$ 10,000						\$ 10,000	\$ 19,500	\$ 13,350	\$ 49,900	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 660,605						\$ 660,605	\$ 1,547,400	\$ 646,867	\$ 1,579,900	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 717,564						\$ 717,564	\$ 1,639,406	\$ 635,467	\$ 1,881,600	
Other Miscellaneous											
	\$ 15,853,292	\$ 36,825					\$ 15,890,117	\$ 34,720,447	\$ 22,222,550	\$ 47,160,400	
Grants											
AB 1058 Commissioner/Facilitator			\$ 522,007				\$ 522,007	\$ 1,060,100	\$ 468,472	\$ 1,060,100	
Other AOC Grants			\$ 133				\$ 133	\$ 21,400		\$ 42,488	
Non-AOC Grants	\$ 0		\$ 82,020				\$ 82,020	\$ 319,859	\$ 41,035	\$ 328,181	
	\$ 0		\$ 604,160				\$ 604,160	\$ 1,401,359	\$ 509,507	\$ 1,430,769	
Other Financing Sources											
Interest Income	\$ 8,632	\$ 0					\$ 8,632	\$ 50,000	\$ 13,398	\$ 60,000	
Investment Income											
Donations									\$ 0		
Local Fees	\$ 186,342	\$ 76,624					\$ 262,966	\$ 900,000	\$ 250,551	\$ 913,000	
Non-Fee Revenues	\$ 1,059,760						\$ 1,059,760	\$ 2,528,754	\$ 1,132,296	\$ 2,710,100	
Enhanced Collections		\$ 1,728,173					\$ 1,728,173	\$ 5,429,246	\$ 1,778,338	\$ 5,265,793	
Escheatment											
Prior Year Revenue	\$ 25,170	\$ 570					\$ 25,740		\$ 70,220		
County Program - Restricted											
Reimbursement Other	\$ 30,278						\$ 30,278	\$ 135,958	\$ 55,740	\$ 132,242	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,051						\$ 1,051	\$ 25,000	\$ 6,683	\$ 12,000	
	\$ 1,311,234	\$ 1,805,366					\$ 3,116,600	\$ 9,068,958	\$ 3,307,227	\$ 9,093,135	
Total Revenues	\$ 17,164,525	\$ 1,842,191	\$ 604,160				\$ 19,610,877	\$ 45,190,764	\$ 26,039,284	\$ 57,684,304	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,809,346	\$ 1,302,954	\$ 307,454				\$ 11,419,754	\$ 23,227,758	\$ 11,505,708	\$ 23,620,654	
Temp Help	\$ 150,971	\$ 2,771					\$ 153,742	\$ 330,790	\$ 127,545	\$ 260,687	
Overtime	\$ 8,258	\$ 2,884					\$ 11,143	\$ 24,500	\$ 10,449	\$ 45,000	
Staff Benefits	\$ 4,614,451	\$ 660,757	\$ 131,064				\$ 5,406,271	\$ 12,485,878	\$ 5,029,671	\$ 11,410,556	
	\$ 14,583,026	\$ 1,969,366	\$ 438,518				\$ 16,990,910	\$ 36,068,926	\$ 16,673,372	\$ 35,336,897	
Operating Expenses and Equipment											
General Expense	\$ 188,736	\$ 32,055	\$ 2,071				\$ 222,863	\$ 1,004,000	\$ 276,157	\$ 1,238,219	
Printing	\$ 30,348	\$ 6,133					\$ 36,481	\$ 243,200	\$ 66,962	\$ 238,100	
Telecommunications	\$ 122,925	\$ 21,012					\$ 143,937	\$ 389,400	\$ 157,803	\$ 444,100	
Postage	\$ 97,970	\$ 25,386					\$ 123,355	\$ 470,400	\$ 114,370	\$ 475,700	
Insurance	\$ 15,505						\$ 15,505	\$ 23,500	\$ 15,037	\$ 21,000	
In-State Travel	\$ 19,046	\$ 88	\$ 1,942				\$ 21,076	\$ 79,300	\$ 35,901	\$ 174,839	
Out-of-State Travel	\$ 979		\$ 4,450				\$ 5,430	\$ 11,700	\$ 545	\$ 11,500	
Training	\$ 13,839	\$ 806	\$ 925				\$ 15,570	\$ 102,700	\$ 24,490	\$ 103,800	
Security Services	\$ 241,865		\$ 34,790				\$ 276,655	\$ 1,055,550	\$ 2,808,257	\$ 11,117,000	
Facility Operations	\$ 386,239	\$ 3,971					\$ 390,211	\$ 1,233,500	\$ 352,896	\$ 1,242,000	
Utilities	\$ 2,126						\$ 2,126	\$ 8,000	\$ 2,074	\$ 11,000	
Contracted Services	\$ 1,541,795	\$ 185,525	\$ 71,032				\$ 1,798,353	\$ 4,670,500	\$ 1,423,433	\$ 4,679,276	
Consulting and Professional Services	\$ 46,276	\$ 4,202					\$ 50,479	\$ 375,000	\$ 207,961	\$ 1,044,000	
Information Technology	\$ 430,637	\$ 88,195					\$ 518,832	\$ 1,404,100	\$ 567,426	\$ 1,645,400	
Major Equipment	\$ 4,600						\$ 4,600	\$ 20,000	\$ 61,345	\$ 92,900	
Other Items of Expense	\$ 6,836						\$ 6,836	\$ 38,700	\$ 12,174	\$ 25,700	
	\$ 3,149,723	\$ 367,373	\$ 115,211				\$ 3,632,307	\$ 11,129,550	\$ 6,126,831	\$ 22,564,534	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 212,950						\$ 212,950	\$ 555,000	\$ 236,245	\$ 520,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (46,316)		\$ 46,316				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (67,954)	\$ (10,630)					\$ (78,584)		\$ (43,987)		
	\$ 98,681	\$ (10,630)	\$ 46,316				\$ 134,366	\$ 555,000	\$ 192,258	\$ 520,000	
Total Expenditures	\$ 17,831,430	\$ 2,326,109	\$ 600,045				\$ 20,757,584	\$ 47,753,476	\$ 22,992,462	\$ 58,421,431	
Excess (Deficit) of Revenues Over Expenditures	\$ (666,905)	\$ (483,917)	\$ 4,115				\$ (1,146,707)	\$ (2,562,712)	\$ 3,046,822	\$ (737,127)	
Operating Transfers In (Out)	\$ (4,943)	\$ 4,943					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,513,505	\$ 59,991	\$ 0				\$ 7,573,495	\$ 7,573,495	\$ 7,387,009	\$ 7,387,009	
Ending Balance (Deficit)	\$ 6,841,657	\$ (418,984)	\$ 4,115				\$ 6,426,788	\$ 5,010,783	\$ 10,433,831	\$ 6,649,882	

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

	For the month ended Dec									
	Fiscal Year 2011/12								2010/11	
	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	\$ 5,983,460	\$ 396,269			\$ 46,316	\$ 205	\$ 6,426,250	\$ 13,630,842	\$ 6,201,663	\$ 13,629,961
Traffic & Other Infractions	\$ 617,811	\$ 224,044				\$ (3,659)	\$ 838,197	\$ 2,463,975	\$ 850,848	\$ 2,453,270
Other Criminal Cases	\$ 96,686						\$ 96,686	\$ 370,591	\$ 150,238	\$ 379,530
Civil	\$ 940,003	\$ 14,211					\$ 954,213	\$ 2,131,375	\$ 949,889	\$ 2,075,520
Family & Children Services	\$ 1,661,218	\$ 42,588					\$ 1,703,806	\$ 3,888,527	\$ 1,528,439	\$ 3,450,270
Probate, Guardianship & Mental Health Services	\$ 264,125	\$ 2,260					\$ 266,385	\$ 520,751	\$ 237,079	\$ 496,249
Juvenile Dependency Services	\$ 6,897	\$ 450,387					\$ 457,284	\$ 827,781	\$ 412,910	\$ 826,189
Juvenile Delinquency Services	\$ 56,427	\$ 336					\$ 56,762	\$ 140,894	\$ 54,017	\$ 138,792
Other Court Operations	\$ 1,452,123	\$ 115,910				\$ (128)	\$ 1,567,905	\$ 3,571,321	\$ 1,800,856	\$ 3,926,430
Court Interpreters	\$ 344,434	\$ 398,246					\$ 742,680	\$ 1,572,844	\$ 748,180	\$ 1,580,866
Jury Services	\$ 138,619	\$ 46,103	\$ 212,950				\$ 397,672	\$ 1,192,553	\$ 462,911	\$ 1,105,032
Security		\$ 277,168				\$ (10,155)	\$ 267,013	\$ 1,065,550	\$ 2,965,762	\$ 11,816,800
Trial Court Operations Program	\$ 11,561,802	\$ 1,967,522	\$ 212,950		\$ 46,316	\$ (13,736)	\$ 13,774,854	\$ 31,377,003	\$ 16,362,790	\$ 41,878,909
Enhanced Collections	\$ 1,890,906	\$ 247,919				\$ (10,630)	\$ 2,128,195	\$ 5,409,946	\$ 2,022,809	\$ 5,265,793
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,890,906	\$ 247,919				\$ (10,630)	\$ 2,128,195	\$ 5,409,946	\$ 2,022,809	\$ 5,265,793
Executive Office	\$ 696,038	\$ 9,247					\$ 705,285	\$ 1,416,649	\$ 756,296	\$ 1,429,240
Fiscal Services	\$ 972,483	\$ 484,623				\$ 0	\$ 1,457,106	\$ 3,245,823	\$ 1,117,906	\$ 3,232,311
Human Resources	\$ 690,206	\$ 36,910				\$ (2,259)	\$ 724,856	\$ 1,466,532	\$ 728,818	\$ 1,461,233
Business & Facilities Services	\$ 248,730	\$ 488,969			\$ (46,316)	\$ (33,674)	\$ 657,709	\$ 1,468,914	\$ 578,650	\$ 1,534,279
Information Technology	\$ 930,745	\$ 397,117				\$ (18,284)	\$ 1,309,578	\$ 3,368,608	\$ 1,425,192	\$ 3,619,666
Court Administration Program	\$ 3,538,202	\$ 1,416,866			\$ (46,316)	\$ (54,218)	\$ 4,854,535	\$ 10,966,527	\$ 4,606,862	\$ 11,276,729
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,990,910	\$ 3,632,307	\$ 212,950		\$ 0	\$ (78,584)	\$ 20,757,584	\$ 47,753,476	\$ 22,992,462	\$ 58,421,431