

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura
Court
2012 - 3rd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura

 Court
 2012 - 3rd 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)	353.475	357.605	352.575	

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 March
 Fiscal Year 2012/13

2011/12

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 655,250	\$ (242,546)	\$ (553,722)				\$ 9,786,032	\$ 9,645,014	\$ (156,395)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 76,048	\$ 76,048	\$ 174,867
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (33,955)	\$ (33,955)	\$ 1,771,047
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,150							\$ 9,150	\$ 9,400
Cash with County	\$ 330,972	\$ 33,128					\$ 10,637,927	\$ 11,002,027	\$ 11,058,841
Cash Outside of the AOC									
Total Cash	\$ 995,372	\$ (209,418)	\$ (553,722)				\$ 20,466,053	\$ 20,698,285	\$ 12,857,760
Short Term Investment	\$ 2,534,231						\$ 1,673,235	\$ 4,207,466	\$ 6,367,036
Investment in Financial Institution									
Total Investments	\$ 2,534,231						\$ 1,673,235	\$ 4,207,466	\$ 6,367,036
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 532,148					\$ 532,148	\$ 784,161
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 575,364	\$ 0	\$ 21,712					\$ 597,076	\$ 710,368
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 12,974	\$ 12,974	\$ 94,599
Distribution Due To/From							\$ 1,460	\$ 1,460	\$ 17,191
Civil Filing Fee Due To/From									
General Due To/From	\$ 8,624							\$ 8,624	\$ 18,354
Total Receivables	\$ 583,988	\$ 0	\$ 553,860				\$ 14,434	\$ 1,152,282	\$ 1,624,672
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 4,113,591	\$ (209,418)	\$ 138				\$ 22,153,722	\$ 26,058,033	\$ 20,849,468
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 16,551	\$ 3,772	\$ 0				\$ 1,167	\$ 21,490	\$ 13,011
Due to Other Funds	\$ 618	\$ 0	\$ 0			\$ 0	\$ 22,440	\$ 23,058	\$ 130,143
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 1,135,728	\$ 1,135,728	\$ 1,196,858
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 798,903	\$ 798,903	\$ 753,006
Due to Other Public Agencies									
Sales and Use Tax	\$ 457	\$ 0	\$ 0					\$ 457	\$ (77)
Interest							\$ 1,126	\$ 1,126	\$ 353
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 17,626	\$ 3,772	\$ 0			\$ 0	\$ 1,959,364	\$ 1,980,762	\$ 2,093,294
Civil							\$ 9,346,672	\$ 9,346,672	\$ 1,642,105
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 10,637,927	\$ 10,637,927	\$ 10,747,677
Trust Interest Payable							\$ 19,586	\$ 19,586	\$ 15,915
Miscellaneous Trust									
Total Trust Deposits							\$ 20,004,185	\$ 20,004,185	\$ 12,405,697
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (3,327)							\$ (3,327)	\$ (6,329)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (3,327)	\$ 0						\$ (3,327)	\$ (6,329)
Revenue Collected in Advance	\$ 246,270		\$ 722					\$ 246,992	\$ 5,124
Liabilities For Deposits	\$ 48,779						\$ 28,544	\$ 77,323	\$ 79,543
Jury Fees - Non-Interest							\$ 161,628	\$ 161,628	\$ 168,600
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 295,049		\$ 722				\$ 190,172	\$ 485,943	\$ 253,267
Total Liabilities	\$ 309,347	\$ 3,772	\$ 722			\$ 0	\$ 22,153,722	\$ 22,467,563	\$ 14,745,930
Total Fund Balance	\$ 3,804,244	\$ (213,190)	\$ (584)					\$ 3,590,470	\$ 6,103,538
Total Liabilities and Fund Balance	\$ 4,113,591	\$ (209,418)	\$ 138			\$ 0	\$ 22,153,722	\$ 26,058,033	\$ 20,849,468

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

For the month ended March										
Fiscal Year 2012/13									2011/12	
	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	\$ 8,286,209	\$ 723,099			\$ 81,096	\$ (1,016)	\$ 9,089,389	\$ 12,309,931	\$ 9,634,530	\$ 13,652,342
Traffic & Other Infractions	\$ 796,820	\$ 432,845				\$ (818)	\$ 1,228,847	\$ 1,841,457	\$ 1,332,121	\$ 2,466,584
Other Criminal Cases	\$ 91,846					\$ 0	\$ 91,846	\$ 132,024	\$ 138,854	\$ 370,591
Civil	\$ 1,030,630	\$ 14,693				\$ 150	\$ 1,045,473	\$ 1,548,485	\$ 1,381,548	\$ 2,133,268
Family & Children Services	\$ 2,311,168	\$ 61,558				\$ 35	\$ 2,372,761	\$ 3,321,084	\$ 2,527,599	\$ 3,888,527
Probate, Guardianship & Mental Health Services	\$ 377,086	\$ 1,616					\$ 378,702	\$ 522,051	\$ 392,676	\$ 520,751
Juvenile Dependency Services	\$ 44,499	\$ 630,480					\$ 674,980	\$ 801,774	\$ 660,629	\$ 827,781
Juvenile Delinquency Services	\$ 104,451	\$ 403					\$ 104,855	\$ 144,423	\$ 101,896	\$ 140,894
Other Court Operations	\$ 2,208,491	\$ 243,167				\$ 869	\$ 2,452,527	\$ 3,428,744	\$ 2,390,404	\$ 3,583,846
Court Interpreters	\$ 551,209	\$ 630,698					\$ 1,181,907	\$ 1,593,985	\$ 1,111,622	\$ 1,572,844
Jury Services	\$ 242,328	\$ 104,618	\$ 321,953				\$ 668,899	\$ 1,108,989	\$ 613,521	\$ 1,192,553
Security		\$ 1,152,542				\$ (270)	\$ 1,152,272	\$ 1,639,500	\$ 684,071	\$ 1,065,550
Trial Court Operations Program	\$ 16,044,739	\$ 3,995,720	\$ 321,953		\$ 81,096	\$ (1,050)	\$ 20,442,459	\$ 28,392,448	\$ 20,969,472	\$ 31,415,530
Enhanced Collections	\$ 3,170,562	\$ 504,738				\$ (120,431)	\$ 3,554,869	\$ 5,905,900	\$ 3,386,551	\$ 5,409,946
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,170,562	\$ 504,738				\$ (120,431)	\$ 3,554,869	\$ 5,905,900	\$ 3,386,551	\$ 5,409,946
Executive Office	\$ 990,121	\$ 8,014				\$ 0	\$ 998,135	\$ 1,261,303	\$ 1,007,985	\$ 1,416,749
Fiscal Services	\$ 1,118,312	\$ 563,246				\$ (10)	\$ 1,681,548	\$ 2,286,077	\$ 2,197,320	\$ 3,243,142
Human Resources	\$ 704,876	\$ 49,129				\$ 10	\$ 754,015	\$ 1,028,239	\$ 1,077,745	\$ 1,468,940
Business & Facilities Services	\$ 148,474	\$ 1,144,946			\$ (81,096)	\$ (7,707)	\$ 1,204,617	\$ 3,682,523	\$ 1,337,574	\$ 1,417,284
Information Technology	\$ 1,039,848	\$ 516,733				\$ 0	\$ 1,556,581	\$ 2,425,599	\$ 1,947,205	\$ 3,381,884
Court Administration Program	\$ 4,001,631	\$ 2,282,069			\$ (81,096)	\$ (7,707)	\$ 6,194,897	\$ 10,683,741	\$ 7,567,829	\$ 10,928,000
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 23,216,932	\$ 6,782,528	\$ 321,953		\$ 0	\$ (129,188)	\$ 30,192,225	\$ 44,982,089	\$ 31,923,852	\$ 47,753,476

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 2012/13										2011/12	
	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	\$ 18,850,554	\$ 181,903					\$ 19,032,457	\$ 25,455,240	\$ 22,106,093	\$ 30,796,064	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 129,600	\$ 0	\$ 129,541	
Judicial Administration Efficiency & Mod Fund									\$ 10,000	\$ 19,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,039,533						\$ 1,039,533	\$ 1,585,800	\$ 1,009,651	\$ 1,547,400	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 949,808						\$ 949,808	\$ 1,364,300	\$ 1,196,573	\$ 1,639,406	
Other Miscellaneous	\$ 968,752						\$ 968,752	\$ 592,700		\$ 592,748	
	\$ 21,808,647	\$ 181,903					\$ 21,990,550	\$ 29,127,640	\$ 24,322,317	\$ 34,724,659	
Grants											
AB 1058 Commissioner/Facilitator			\$ 755,876				\$ 755,876	\$ 1,052,800	\$ 784,161	\$ 1,060,100	
Other AOC Grants			\$ 9,290				\$ 9,290	\$ 22,500	\$ 13,132	\$ 21,400	
Non-AOC Grants			\$ 209,674				\$ 209,674	\$ 332,517	\$ 159,084	\$ 319,859	
			\$ 974,840				\$ 974,840	\$ 1,407,817	\$ 956,376	\$ 1,401,359	
Other Financing Sources											
Interest Income	\$ 16,400	\$ 0					\$ 16,400	\$ 20,000	\$ 15,342	\$ 50,000	
Investment Income									\$ 500		
Donations											
Local Fees	\$ 336,601	\$ 183,154					\$ 519,755	\$ 932,000	\$ 459,305	\$ 900,000	
Non-Fee Revenues	\$ 1,181,287						\$ 1,181,287	\$ 2,378,100	\$ 1,761,978	\$ 2,528,754	
Enhanced Collections		\$ 3,333,958					\$ 3,333,958	\$ 5,841,900	\$ 2,846,172	\$ 5,429,246	
Escheatment											
Prior Year Revenue	\$ 10,398	\$ (126)	\$ 0				\$ 10,272		\$ 25,740		
County Program - Restricted	\$ 14,314						\$ 14,314	\$ 50,000			
Reimbursement Other	\$ 50,839						\$ 50,839	\$ 120,000	\$ 53,110	\$ 135,958	
Sale of Fixed Assets											
Other Miscellaneous	\$ 81,097						\$ 81,097	\$ 235,000	\$ 13,054	\$ 25,000	
	\$ 1,690,936	\$ 3,516,986	\$ 0				\$ 5,207,921	\$ 9,577,000	\$ 5,175,202	\$ 9,068,958	
Total Revenues	\$ 23,499,582	\$ 3,698,889	\$ 974,840				\$ 28,173,311	\$ 40,112,457	\$ 30,453,895	\$ 45,194,976	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 12,917,569	\$ 2,102,140	\$ 438,940				\$ 15,458,649	\$ 22,163,442	\$ 16,866,947	\$ 23,227,758	
Temp Help	\$ 26,542						\$ 26,542	\$ 75,000	\$ 221,856	\$ 330,790	
Overtime	\$ 3,459	\$ 2,091					\$ 5,550	\$ 24,500	\$ 12,642	\$ 24,500	
Staff Benefits	\$ 6,406,565	\$ 1,112,667	\$ 206,960				\$ 7,726,191	\$ 11,132,275	\$ 8,113,315	\$ 12,485,878	
	\$ 19,354,135	\$ 3,216,898	\$ 645,899				\$ 23,216,932	\$ 33,395,217	\$ 25,214,760	\$ 36,068,926	
Operating Expenses and Equipment											
General Expense	\$ 337,846	\$ 36,018	\$ 1,208				\$ 375,072	\$ 966,900	\$ 391,313	\$ 1,004,000	
Printing	\$ 103,784	\$ 19,783					\$ 123,567	\$ 222,600	\$ 113,371	\$ 243,200	
Telecommunications	\$ 182,830	\$ 44,110					\$ 226,940	\$ 366,200	\$ 246,678	\$ 389,400	
Postage	\$ 225,300	\$ 54,688					\$ 279,988	\$ 459,400	\$ 284,337	\$ 470,400	
Insurance	\$ 14,497						\$ 14,497	\$ 19,000	\$ 15,505	\$ 23,500	
In-State Travel	\$ 6,646	\$ 28	\$ 2,460				\$ 9,135	\$ 42,000	\$ 29,038	\$ 79,300	
Out-of-State Travel			\$ 212				\$ 212	\$ 11,400	\$ 5,430	\$ 11,700	
Training	\$ 19,233	\$ 5,738	\$ 695				\$ 25,666	\$ 90,500	\$ 26,192	\$ 102,700	
Security Services	\$ 604,197		\$ 51,381				\$ 655,578	\$ 1,005,200	\$ 693,714	\$ 1,055,550	
Facility Operations	\$ 758,935	\$ 8,720					\$ 767,655	\$ 1,181,600	\$ 811,439	\$ 1,233,500	
Utilities	\$ 3,685						\$ 3,685	\$ 6,500	\$ 4,619	\$ 8,000	
Contracted Services	\$ 2,164,024	\$ 407,950	\$ 197,579				\$ 2,769,553	\$ 4,447,572	\$ 2,863,284	\$ 4,670,500	
Consulting and Professional Services	\$ 651,139	\$ 16,450					\$ 667,589	\$ 858,900	\$ 199,097	\$ 375,000	
Information Technology	\$ 563,294	\$ 272,236					\$ 835,530	\$ 1,311,000	\$ 783,182	\$ 1,404,100	
Major Equipment	\$ 9,217						\$ 9,217	\$ 20,000	\$ 8,852	\$ 20,000	
Other Items of Expense	\$ 18,646						\$ 18,646	\$ 23,100	\$ 19,294	\$ 38,700	
	\$ 5,663,273	\$ 865,721	\$ 253,535				\$ 6,782,528	\$ 11,031,872	\$ 6,495,345	\$ 11,129,550	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 321,953						\$ 321,953	\$ 555,000	\$ 292,331	\$ 555,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (81,096)		\$ 81,096				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (7,938)	\$ (121,249)	\$ 0				\$ (129,188)		\$ (78,584)		
	\$ 232,918	\$ (121,249)	\$ 81,096				\$ 192,765	\$ 555,000	\$ 213,747	\$ 555,000	
Total Expenditures	\$ 25,250,325	\$ 3,961,370	\$ 980,531				\$ 30,192,225	\$ 44,982,089	\$ 31,923,852	\$ 47,753,476	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,750,743)	\$ (262,481)	\$ (5,691)				\$ (2,018,915)	\$ (4,869,632)	\$ (1,469,957)	\$ (2,558,500)	
Operating Transfers In (Out)	\$ (29,865)	\$ 24,758	\$ 5,107				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,584,851	\$ 24,533	\$ 0				\$ 5,609,385	\$ 5,609,385	\$ 7,573,495	\$ 7,573,495	
Ending Balance (Deficit)	\$ 3,804,244	\$ (213,190)	\$ (584)				\$ 3,590,470	\$ 739,753	\$ 6,103,538	\$ 5,014,995	