

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.

*OK
CJS*

Michael D. Planet

Signature of Presiding Judge or Court Executive

8/8/12

Date

Ventura Superior Court

Court

FY1112 - 4Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Ventura Superior Court

Court

FY1112 - 4Q

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Ventura Superior Court

Court

FY1112 - 4Q

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	470.375	390.435	389.745	387.605	380.545

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 Jun
Fiscal Year 2011/12

2010/11

	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	\$ (723,207)	\$ 262,850	\$ 5,124				\$ 1,826,696	\$ 1,371,463	\$ (1,046,108)
Payroll									
Jury									
Revolving									
Other									
Distribution							\$ 118,830	\$ 118,830	\$ 122,585
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,937)	\$ (8,937)	\$ 1,648,910
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 9,150							\$ 9,150	\$ 9,300
Cash with County	\$ 526,367	\$ 28,360					\$ 10,747,677	\$ 11,302,405	\$ 11,068,940
Cash Outside of the AOC									
Total Cash	\$ (187,690)	\$ 291,211	\$ 5,124				\$ 12,684,267	\$ 12,792,912	\$ 11,803,627
Short Term Investment	\$ 4,054,553						\$ 1,891,489	\$ 5,946,043	\$ 10,355,336
Investment in Financial Institution									
Total Investments	\$ 4,054,553						\$ 1,891,489	\$ 5,946,043	\$ 10,355,336
Accrued Revenue	\$ 848,946	\$ 56,404	\$ 55,142				\$ 0	\$ 960,492	\$ 785,485
Accounts Receivable - General			\$ 230,543				\$ 0	\$ 230,543	\$ 264,351
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 321,452						\$ 0	\$ 321,452	\$ 342,140
Due From Other Governments	\$ 1,265,029	\$ 1,926	\$ 32,160					\$ 1,299,115	\$ 2,064,955
Due From Other Courts	\$ 18,066						\$ 0	\$ 18,066	\$ 46,464
Due From State	\$ 599,545	\$ 20,501	\$ 0					\$ 620,046	\$ 852,753
Trust Due To/From							\$ 90,381	\$ 90,381	\$ 189,371
Distribution Due To/From							\$ 4,543	\$ 4,543	\$ 4,869
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,589							\$ 6,589	\$ 10,702
Total Receivables	\$ 3,059,627	\$ 78,831	\$ 317,844				\$ 94,924	\$ 3,551,226	\$ 4,561,091
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 200
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 200
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 6,926,490	\$ 370,042	\$ 322,968				\$ 14,670,680	\$ 22,290,180	\$ 26,720,254
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 165,050	\$ 124,486	\$ 0			\$ 0		\$ 289,537	\$ 364,451
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 3,506
Due to Other Funds	\$ 343	\$ 25,323	\$ 296,129			\$ 0	\$ 101,170	\$ 422,965	\$ 547,083
Due to Other Courts	\$ 0	\$ 30,905						\$ 30,905	\$ 2,392
Due to State	\$ 128	\$ 43,137						\$ 43,265	\$ 58,128
TC145 Liability							\$ 1,239,649	\$ 1,239,649	\$ 1,120,528
Due to Other Governments	\$ 500,772	\$ 50,865	\$ 21,160					\$ 572,796	\$ 3,179,171
AB145 Due to Other Government Agency							\$ 744,697	\$ 744,697	\$ 837,316
Due to Other Public Agencies									
Sales and Use Tax	\$ 150	\$ 0	\$ 0					\$ 150	\$ 979
Interest							\$ 98	\$ 98	\$ 58
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 666,444	\$ 274,716	\$ 317,289			\$ 0	\$ 2,085,613	\$ 3,344,061	\$ 6,113,613
Civil							\$ 1,619,336	\$ 1,619,336	\$ 1,607,281
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 10,747,677	\$ 10,747,677	\$ 10,747,677
Trust Interest Payable							\$ 16,410	\$ 16,410	\$ 15,030
Miscellaneous Trust									
Total Trust Deposits							\$ 12,383,423	\$ 12,383,423	\$ 12,369,988
Accrued Payroll	\$ 649,752	\$ 70,792						\$ 720,544	\$ 528,102
Benefits Payable	\$ (4,985)							\$ (4,985)	\$ (12,230)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 644,767	\$ 70,792						\$ 715,558	\$ 515,871
Revenue Collected in Advance	\$ 0		\$ 5,679					\$ 5,679	\$ (104,606)
Liabilities For Deposits	\$ 36,016						\$ 28,544	\$ 64,560	\$ 47,592
Jury Fees - Non-Interest							\$ 173,100	\$ 173,100	\$ 204,300
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (5,588)							\$ (5,588)	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 30,429		\$ 5,679				\$ 201,644	\$ 237,752	\$ 147,286
Total Liabilities	\$ 1,341,639	\$ 345,508	\$ 322,968			\$ 0	\$ 14,670,680	\$ 16,680,796	\$ 19,146,759
Total Fund Balance	\$ 5,584,851	\$ 24,533	\$ 0					\$ 5,609,385	\$ 7,573,495
Total Liabilities and Fund Balance	\$ 6,926,490	\$ 370,042	\$ 322,968			\$ 0	\$ 14,670,680	\$ 22,290,180	\$ 26,720,254

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

	For the month ended Jun									
	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	\$ 12,588,358	\$ 1,019,865			\$ 116,215	\$ 205	\$ 13,724,643	\$ 13,652,342	\$ 13,407,371	\$ 13,629,961
Traffic & Other Infractions	\$ 1,313,914	\$ 707,551				\$ (3,659)	\$ 2,017,806	\$ 2,466,584	\$ 1,979,390	\$ 2,453,270
Other Criminal Cases	\$ 198,472	\$ 1,043					\$ 199,514	\$ 370,591	\$ 285,863	\$ 379,530
Civil	\$ 1,875,279	\$ 43,176					\$ 1,918,455	\$ 2,133,268	\$ 1,982,028	\$ 2,075,520
Family & Children Services	\$ 3,452,319	\$ 146,606			\$ 97,349		\$ 3,696,274	\$ 3,888,527	\$ 3,296,828	\$ 3,450,270
Probate, Guardianship & Mental Health Services	\$ 540,863	\$ 4,728					\$ 545,592	\$ 520,751	\$ 515,031	\$ 496,249
Juvenile Dependency Services	\$ 31,693	\$ 770,297					\$ 801,990	\$ 827,781	\$ 827,640	\$ 826,189
Juvenile Delinquency Services	\$ 130,354	\$ 26,441					\$ 156,795	\$ 140,894	\$ 123,226	\$ 138,792
Other Court Operations	\$ 3,174,948	\$ 269,134				\$ (128)	\$ 3,443,955	\$ 3,583,846	\$ 3,655,077	\$ 3,926,430
Court Interpreters	\$ 716,778	\$ 871,791					\$ 1,588,569	\$ 1,572,844	\$ 1,619,905	\$ 1,580,866
Jury Services	\$ 303,363	\$ 195,907	\$ 394,665				\$ 893,935	\$ 1,192,553	\$ 1,106,800	\$ 1,105,032
Security		\$ 1,096,405				\$ (10,155)	\$ 1,086,251	\$ 1,065,550	\$ 12,037,150	\$ 11,816,800
Trial Court Operations Program	\$ 24,326,341	\$ 5,152,945	\$ 394,665		\$ 213,563	\$ (13,736)	\$ 30,073,778	\$ 31,415,530	\$ 40,836,308	\$ 41,878,909
Enhanced Collections	\$ 4,062,537	\$ 926,799				\$ 39,302	\$ 5,028,637	\$ 5,409,946	\$ 4,656,349	\$ 5,265,793
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,062,537	\$ 926,799				\$ 39,302	\$ 5,028,637	\$ 5,409,946	\$ 4,656,349	\$ 5,265,793
Executive Office	\$ 1,352,119	\$ 21,651					\$ 1,373,769	\$ 1,416,749	\$ 1,524,262	\$ 1,429,240
Fiscal Services	\$ 1,968,843	\$ 1,100,616				\$ 0	\$ 3,069,458	\$ 3,243,142	\$ 3,027,756	\$ 3,232,311
Human Resources	\$ 1,381,274	\$ 79,017				\$ (2,259)	\$ 1,458,031	\$ 1,468,940	\$ 1,541,568	\$ 1,461,233
Business & Facilities Services	\$ 452,909	\$ 1,556,568			\$ (213,563)	\$ (33,674)	\$ 1,762,238	\$ 1,417,284	\$ 1,737,132	\$ 1,534,279
Information Technology	\$ 2,002,003	\$ 932,310				\$ (18,284)	\$ 2,916,029	\$ 3,381,884	\$ 3,242,486	\$ 3,619,666
Court Administration Program	\$ 7,157,147	\$ 3,690,161			\$ (213,563)	\$ (54,218)	\$ 10,579,526	\$ 10,928,000	\$ 11,073,204	\$ 11,276,729
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 35,546,024	\$ 9,769,904	\$ 394,665		\$ 0	\$ (28,652)	\$ 45,681,942	\$ 47,753,476	\$ 56,565,861	\$ 58,421,431

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

For the month ended Jun											
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	\$ 30,111,865	\$ 111,127					\$ 30,222,992	\$ 30,796,064	\$ 43,239,858	\$ 43,517,800	
Trial Court Improvement Fund	\$ 129,589						\$ 129,589	\$ 129,541	\$ 131,278	\$ 131,200	
Judicial Administration Efficiency & Mod Fund	\$ 19,550						\$ 19,550	\$ 19,500	\$ 21,850	\$ 49,900	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,565,795						\$ 1,565,795	\$ 1,547,400	\$ 1,579,179	\$ 1,579,900	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,519,306						\$ 1,519,306	\$ 1,639,406	\$ 1,875,827	\$ 1,881,600	
Other Miscellaneous	\$ 592,748						\$ 592,748	\$ 592,748			
	\$ 33,938,854	\$ 111,127					\$ 34,049,981	\$ 34,724,659	\$ 46,847,991	\$ 47,160,400	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,069,845				\$ 1,069,845	\$ 1,060,100	\$ 1,057,408	\$ 1,060,100	
Other AOC Grants			\$ 33,768				\$ 33,768	\$ 21,400	\$ 18,323	\$ 42,488	
Non-AOC Grants	\$ 0		\$ 262,928				\$ 262,928	\$ 319,859	\$ 355,422	\$ 328,181	
	\$ 0		\$ 1,366,541				\$ 1,366,541	\$ 1,401,359	\$ 1,431,153	\$ 1,430,769	
Other Financing Sources											
Interest Income	\$ 25,591	\$ 0					\$ 25,591	\$ 50,000	\$ 36,394	\$ 60,000	
Investment Income											
Donations		\$ 500					\$ 500		\$ 0		
Local Fees	\$ 613,193	\$ 263,596					\$ 876,790	\$ 900,000	\$ 800,468	\$ 913,000	
Non-Fee Revenues	\$ 2,297,178						\$ 2,297,178	\$ 2,528,754	\$ 3,735,383	\$ 2,710,100	
Enhanced Collections		\$ 4,958,641					\$ 4,958,641	\$ 5,429,246	\$ 3,680,569	\$ 5,265,793	
Escheatment	\$ 14,388						\$ 14,388				
Prior Year Revenue	\$ 25,170	\$ 570					\$ 25,740		\$ 70,020		
County Program - Restricted											
Reimbursement Other	\$ 87,040						\$ 87,040	\$ 135,958	\$ 129,507	\$ 132,242	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,443						\$ 15,443	\$ 25,000	\$ 20,863	\$ 12,000	
	\$ 3,078,003	\$ 5,223,307					\$ 8,301,309	\$ 9,068,958	\$ 8,473,203	\$ 9,093,135	
Total Revenues	\$ 37,016,856	\$ 5,334,434	\$ 1,366,541				\$ 43,717,831	\$ 45,194,976	\$ 56,752,348	\$ 57,684,304	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 20,318,272	\$ 2,773,700	\$ 754,147				\$ 23,846,119	\$ 23,227,758	\$ 23,558,444	\$ 23,620,654	
Temp Help	\$ 287,345	\$ 2,771					\$ 290,115	\$ 330,790	\$ 291,608	\$ 260,687	
Overtime	\$ 10,182	\$ 5,247					\$ 15,429	\$ 24,500	\$ 25,803	\$ 45,000	
Staff Benefits	\$ 9,618,869	\$ 1,438,340	\$ 337,153				\$ 11,394,361	\$ 12,485,878	\$ 10,639,963	\$ 11,410,556	
	\$ 30,234,667	\$ 4,220,057	\$ 1,091,300				\$ 35,546,024	\$ 36,068,926	\$ 34,515,818	\$ 35,336,897	
Operating Expenses and Equipment											
General Expense	\$ 634,411	\$ 64,406	\$ 2,416				\$ 701,233	\$ 1,004,000	\$ 880,251	\$ 1,238,219	
Printing	\$ 179,618	\$ 36,020					\$ 215,639	\$ 243,200	\$ 222,634	\$ 238,100	
Telecommunications	\$ 336,829	\$ 60,121	\$ 9,723				\$ 406,673	\$ 389,400	\$ 528,049	\$ 444,100	
Postage	\$ 380,439	\$ 101,038					\$ 481,478	\$ 470,400	\$ 466,623	\$ 475,700	
Insurance	\$ 15,505						\$ 15,505	\$ 23,500	\$ 18,416	\$ 21,000	
In-State Travel	\$ 33,737	\$ 510	\$ 3,115				\$ 37,362	\$ 79,300	\$ 94,552	\$ 174,839	
Out-of-State Travel	\$ 979		\$ 5,899				\$ 6,878	\$ 11,700	\$ 4,139	\$ 11,500	
Training	\$ 39,066	\$ 1,807	\$ 925				\$ 41,798	\$ 102,700	\$ 120,211	\$ 103,800	
Security Services	\$ 956,278		\$ 90,155				\$ 1,046,432	\$ 1,055,550	\$ 11,339,614	\$ 11,117,000	
Facility Operations	\$ 1,147,958	\$ 13,799	\$ 20,538				\$ 1,182,295	\$ 1,233,500	\$ 1,061,127	\$ 1,242,000	
Utilities	\$ 6,111						\$ 6,111	\$ 8,000	\$ 5,100	\$ 11,000	
Contracted Services	\$ 3,031,593	\$ 735,401	\$ 267,449				\$ 4,034,443	\$ 4,670,500	\$ 4,260,082	\$ 4,679,276	
Consulting and Professional Services	\$ 362,358	\$ 18,004	\$ 7,429				\$ 387,791	\$ 375,000	\$ 1,021,031	\$ 1,044,000	
Information Technology	\$ 949,144	\$ 203,755	\$ 8,351				\$ 1,161,250	\$ 1,404,100	\$ 1,386,810	\$ 1,645,400	
Major Equipment	\$ 8,852						\$ 8,852	\$ 20,000	\$ 91,313	\$ 92,900	
Other Items of Expense	\$ 36,164						\$ 36,164	\$ 38,700	\$ 41,149	\$ 25,700	
	\$ 8,119,042	\$ 1,234,863	\$ 415,999				\$ 9,769,904	\$ 11,129,550	\$ 21,541,100	\$ 22,564,534	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 394,665						\$ 394,665	\$ 555,000	\$ 558,278	\$ 520,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (213,563)		\$ 213,563				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (67,954)	\$ 39,302					\$ (28,652)		\$ (49,335)		
	\$ 113,148	\$ 39,302	\$ 213,563				\$ 366,013	\$ 555,000	\$ 508,943	\$ 520,000	
Total Expenditures	\$ 38,466,857	\$ 5,494,221	\$ 1,720,863				\$ 45,681,942	\$ 47,753,476	\$ 56,565,861	\$ 58,421,431	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,450,001)	\$ (159,788)	\$ (354,322)				\$ (1,964,111)	\$ (2,558,500)	\$ 186,487	\$ (737,127)	
Operating Transfers In (Out)	\$ (478,653)	\$ 124,330	\$ 354,322				\$ 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)	\$ 5,584,851	\$ 24,533	\$ 0				\$ 5,609,385	\$ 5,014,995	\$ 7,573,495	\$ 6,649,882	

