

Imperial Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)
 Year to date thru 09/30/2012

For the month ended Sep															
Fiscal Year 2012/13									2011/12						
	Governmental Funds														
		Special Revenue													
ASSETS															
Operations	\$ 94.527	\$ (45.174)	\$ (52.416)				\$ 5.653	\$ 2.590	\$ (85.991)						
Payroll	\$ 33.255	\$ (18.218)						\$ 15.038	\$ 14.698						
Jury	\$ 6.968							\$ 6.968	\$ 4.439						
Revolving	\$ 25.000							\$ 25.000	\$ 25.000						
Other															
Distribution															
Civil Filing Fees							\$ 0	\$ 0	\$ 0						
Trust															
Credit Card															
Cash on Hand	\$ 2.500							\$ 2.500	\$ 2.500						
Cash with County	\$ 0							\$ 0	\$ 0						
Cash Outside of the AOC							\$ 2.240.944	\$ 2.240.944	\$ 2.231.083						
Total Cash	\$ 162.250	\$ (63.392)	\$ (52.416)				\$ 2.246.597	\$ 2.293.040	\$ 2.191.729						
Short Term Investment	\$ 7.915.838						\$ 275.337	\$ 8.191.175	\$ 9.665.244						
Investment in Financial Institution															
Total Investments	\$ 7.915.838						\$ 275.337	\$ 8.191.175	\$ 9.665.244						
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0						
Accounts Receivable - General															
Dishonored Checks															
Due From Employee									\$ 0						
Civil Jury Fees															
Trust															
Due From Other Funds	\$ 0							\$ 0	\$ 0						
Due From Other Governments	\$ 1.972	\$ 52.417						\$ 54.389	\$ 5.708						
Due From Other Courts							\$ 0	\$ 0	\$ 0						
Due From State	\$ 108.976		\$ 46.686					\$ 155.663	\$ 68.978						
Trust Due To/From															
Distribution Due To/From															
Civil Filing Fee Due To/From															
General Due To/From															
Total Receivables	\$ 110.948	\$ 52.417	\$ 46.686				\$ 0	\$ 210.052	\$ 74.686						
Prepaid Expenses - General	\$ 217							\$ 217	\$ 867						
Salary and Travel Advances															
Counties															
Total Prepaid Expenses	\$ 217							\$ 217	\$ 867						
Other Assets															
Total Other Assets															
Total Assets	\$ 8.189.254	\$ (10.974)	\$ (5.730)				\$ 2.521.934	\$ 10.694.483	\$ 11.932.526						
LIABILITIES AND FUND BALANCES															
Accrued Liabilities	\$ 85.237	\$ 3.515						\$ 88.752	\$ 310.308						
Accounts Payable - General	\$ 1.176	\$ 0	\$ 0				\$ 0	\$ 1.176	\$ 0						
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0						
Due to Other Courts															
Due to State	\$ 137.632	\$ 2.904						\$ 140.536							
TC145 Liability							\$ 280.968	\$ 280.968	\$ 242.630						
Due to Other Governments	\$ 1.030	\$ 0						\$ 1.030	\$ 100.053						
AB145 Due to Other Government Agency															
Due to Other Public Agencies															
Sales and Use Tax	\$ 109	\$ 0						\$ 109	\$ 0						
Interest							\$ 22	\$ 22	\$ 13						
Miscellaneous Accts. Pay. and Accrued Liab.															
Total Accounts Payable and Accrued Liab.	\$ 225.183	\$ 6.419	\$ 0				\$ 280.990	\$ 512.592	\$ 653.004						
Civil															
Criminal															
Unreconciled - Civil and Criminal															
Trust Held Outside of the AOC							\$ 2.240.944	\$ 2.240.944	\$ 2.231.083						
Trust Interest Payable															
Miscellaneous Trust															
Total Trust Deposits							\$ 2.240.944	\$ 2.240.944	\$ 2.231.083						
Accrued Payroll	\$ 329.720	\$ 0						\$ 329.720	\$ 304.318						
Benefits Payable	\$ (77.943)	\$ 2.551						\$ (75.392)	\$ (114.445)						
Deferred Compensation Payable															
Deductions Payable															
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0						
Total Payroll Liabilities	\$ 251.777	\$ 2.551						\$ 254.328	\$ 189.873						
Revenue Collected in Advance	\$ 0							\$ 0	\$ 7.175						
Liabilities For Deposits	\$ 6.968							\$ 6.968	\$ 4.439						
Jury Fees - Non-Interest															
Fees - Partial Payment & Overpayment															
Uncleared Collections															
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0						
Total Other Liabilities	\$ 6.968							\$ 6.968	\$ 11.614						
Total Liabilities	\$ 483.928	\$ 8.970	\$ 0				\$ 2.521.934	\$ 3.014.832	\$ 3.085.573						
Total Fund Balance	\$ 7.705.326	\$ (19.945)	\$ (5.730)					\$ 7.679.651	\$ 8.846.953						
Total Liabilities and Fund Balance	\$ 8.189.254	\$ (10.974)	\$ (5.730)				\$ 2.521.934	\$ 10.694.483	\$ 11.932.526						

Imperial Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)
 Year to date thru 09/30/2012

For the month ended Sep											
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	\$ 886.439						\$ 886.439	\$ 4,043.570	\$ 2,080.152	\$ 8,678.973	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 41.687	\$ 16	\$ 41.687	
Judicial Administration Efficiency & Mod Fund										\$ 14.350	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 106.667						\$ 106.667	\$ 460.608	\$ 125.056	\$ 586.885	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 141.474	\$ 15.425					\$ 156.899	\$ 641.114	\$ 196.698	\$ 1,134.875	
Other Miscellaneous	\$ 0						\$ 0	\$ 38.654			
	\$ 1,134.579	\$ 15.425					\$ 1,150.004	\$ 5,225.633	\$ 2,401.922	\$ 10,456.770	
Grants											
AB 1058 Commissioner/Facilitator								\$ 279.658		\$ 281.608	
Other AOC Grants								\$ 162.872			
Non-AOC Grants											
								\$ 442.530		\$ 281.608	
Other Financing Sources											
Interest Income	\$ 332	\$ 0					\$ 333	\$ 35.188	\$ 244	\$ 38.419	
Investment Income										\$ 103	
Donations											
Local Fees	\$ 26.739	\$ 8.119					\$ 34.859	\$ 229.295	\$ 42.797	\$ 200.526	
Non-Fee Revenues	\$ 8.648						\$ 8.648	\$ 27.893	\$ 11.725	\$ 59.542	
Enhanced Collections		\$ 151.387					\$ 151.387	\$ 1,198.552	\$ 130.804	\$ 1,271.834	
Escheatment								\$ 106.795	\$ (192)	\$ 9.195	
Prior Year Revenue											
County Program - Restricted		\$ 33.633					\$ 33.633	\$ 144.728	\$ 27.951	\$ 238.024	
Reimbursement Other	\$ 18.664						\$ 18.664	\$ 140.062	\$ 24.461	\$ 154.542	
Sale of Fixed Assets											
Other Miscellaneous	\$ 99.759						\$ 99.759		\$ 15	\$ 2.751	
	\$ 154.143	\$ 193.139					\$ 347.281	\$ 1,882.513	\$ 237.804	\$ 1,974.936	
Total Revenues	\$ 1,288.721	\$ 208.564					\$ 1,497.285	\$ 7,550.676	\$ 2,639.726	\$ 12,713.314	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,316.263	\$ 103.736					\$ 1,419.999	\$ 5,976.607	\$ 1,431.904	\$ 6,559.739	
Temp Help											
Overtime	\$ 108	\$ (15)					\$ 93	\$ 3,000	\$ 798	\$ 5,000	
Staff Benefits	\$ 542.884	\$ 43.410					\$ 586.294	\$ 2,719.645	\$ 537.626	\$ 2,683.090	
	\$ 1,859.255	\$ 147.132					\$ 2,006.387	\$ 8,699.252	\$ 1,970.328	\$ 9,247.829	
Operating Expenses and Equipment											
General Expense	\$ 92.636	\$ 1.352					\$ 93.989	\$ 463.757	\$ 83.935	\$ 490.180	
Printing	\$ 11.627						\$ 11.627	\$ 63.385	\$ 21.136	\$ 71.570	
Telecommunications	\$ 5.638	\$ 151					\$ 5.789	\$ 37.882	\$ 8.218	\$ 38.484	
Postage	\$ 59.588	\$ 1,360					\$ 60.948	\$ 129.188	\$ 49.277	\$ 148.622	
Insurance	\$ 706						\$ 706	\$ 7,014	\$ 3,483	\$ 6,808	
In-State Travel	\$ 6.434		\$ 2,280				\$ 8.714	\$ 24.462	\$ 3,889	\$ 25.932	
Out-of-State Travel										\$ 256	
Training	\$ 425		\$ 650				\$ 1,075	\$ 2,150	\$ 1,050	\$ 3,025	
Security Services	\$ 95.850						\$ 95.850	\$ 381.497	\$ 97.370	\$ 377.194	
Facility Operations	\$ 152.499	\$ 11,580					\$ 164.079	\$ 923.281	\$ 159.418	\$ 696.234	
Utilities	\$ 7.761	\$ 717					\$ 8.477	\$ 29.390	\$ 8.598	\$ 31.232	
Contracted Services	\$ 327.079	\$ 69,027	\$ 2,800				\$ 398.905	\$ 1,449.213	\$ 412.244	\$ 2,090.066	
Consulting and Professional Services	\$ 2,333						\$ 2,333	\$ 7,495	\$ 780	\$ 7,450	
Information Technology	\$ 31.279	\$ 840					\$ 32.118	\$ 248.482	\$ 28.488	\$ 253.526	
Major Equipment								\$ 40,000		\$ 100,000	
Other Items of Expense	\$ 1,601						\$ 1,601	\$ 10,110	\$ 1,595	\$ 11,676	
	\$ 795.456	\$ 85,026	\$ 5,730				\$ 886.212	\$ 3,817.306	\$ 879.480	\$ 4,352.255	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18.615						\$ 18.615	\$ 89.898	\$ 27.743	\$ 97.138	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,808)	\$ 22,808					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (4,193)	\$ 22,808					\$ 18.615	\$ 89.898	\$ 27.743	\$ 97.138	
Total Expenditures	\$ 2,650.518	\$ 254,965	\$ 5,730				\$ 2,911.213	\$ 12,606.456	\$ 2,877.550	\$ 13,697.222	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,361.796)	\$ (46,402)	\$ (5,730)				\$ (1,413.928)	\$ (5,055.780)	\$ (237.824)	\$ (983.908)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,067.122	\$ 26,457	\$ 0				\$ 9,093.579	\$ 9,093.579	\$ 9,084.777	\$ 9,084.777	
Ending Balance (Deficit)	\$ 7,705.326	\$ (19,945)	\$ (5,730)				\$ 7,679.651	\$ 4,037.799	\$ 8,846.953	\$ 8,100.869	

Imperial Superior Court
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)
 Year to Date thru 09/30/2012

For the month ended Sep										
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	\$ 536.259	\$ 64.058					\$ 600.316	\$ 2,779.229	\$ 637.080	\$ 3,154.971
Traffic & Other Infractions	\$ 269.108	\$ 78.100					\$ 347.208	\$ 1,700.742	\$ 332.698	\$ 1,625.150
Other Criminal Cases	\$ 146.839	\$ 10.617					\$ 157.456	\$ 893.298	\$ 154.636	\$ 864.828
Civil	\$ 181.222	\$ 7.114					\$ 188.336	\$ 840.935	\$ 150.961	\$ 842.950
Family & Children Services	\$ 141.323	\$ 10.629					\$ 151.952	\$ 696.379	\$ 169.361	\$ 822.310
Probate, Guardianship & Mental Health Services	\$ 4.542	\$ 74					\$ 4.616	\$ 26.574	\$ 815	\$ 25.372
Juvenile Dependency Services	\$ 201	\$ 211.630					\$ 211.831	\$ 375.225	\$ 220.010	\$ 876.644
Juvenile Delinquency Services	\$ 267	\$ 632					\$ 899	\$ 8.662	\$ 675	\$ 10.805
Other Court Operations	\$ 86.316	\$ 19.044					\$ 105.360	\$ 515.811	\$ 93.959	\$ 507.764
Court Interpreters	\$ 109.311	\$ 24.080					\$ 133.391	\$ 506.952	\$ 129.386	\$ 627.342
Jury Services	\$ 20.050	\$ 27.256	\$ 18.615				\$ 65.921	\$ 276.672	\$ 81.040	\$ 349.560
Security	\$ 2.653	\$ 98.638					\$ 101.291	\$ 471.035	\$ 103.243	\$ 415.296
Trial Court Operations Program	\$ 1,498.091	\$ 551.871	\$ 18.615				\$ 2,068.576	\$ 9,091.514	\$ 2,073.863	\$ 10,122.992
Enhanced Collections	\$ 111.007	\$ 75.786			\$ 22.630		\$ 209.422	\$ 1,231.730	\$ 198.962	\$ 1,271.834
Other Non-Court Operations	\$ 28.657	\$ 578					\$ 29.235	\$ 129.716	\$ 33.951	\$ 206.864
Non-Court Operations Program	\$ 139.664	\$ 76.363			\$ 22.630		\$ 238.657	\$ 1,361.446	\$ 232.913	\$ 1,478.698
Executive Office	\$ 112.158	\$ 5.152					\$ 117.311	\$ 481.725	\$ 80.001	\$ 493.632
Fiscal Services	\$ 54.213	\$ 35.290			\$ (22.808)		\$ 66.696	\$ 332.583	\$ 86.485	\$ 336.509
Human Resources	\$ 72.082	\$ 28.924					\$ 101.006	\$ 407.968	\$ 101.133	\$ 422.791
Business & Facilities Services	\$ 70.355	\$ 111.314			\$ 178		\$ 181.847	\$ 447.157	\$ 142.271	\$ 367.499
Information Technology	\$ 59.824	\$ 77.297					\$ 137.121	\$ 484.063	\$ 160.884	\$ 475.101
Court Administration Program	\$ 368.632	\$ 257.978			\$ (22.630)		\$ 603.980	\$ 2,153.496	\$ 570.774	\$ 2,095.532
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,006.387	\$ 886.212	\$ 18.615		\$ 0		\$ 2,911.213	\$ 12,606.456	\$ 2,877.550	\$ 13,697.222

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.

Kristine S. Kussman



10-11-12

Signature of Presiding Judge or Court Executive

Date

Imperial

Court

FY 2012/2013 - 1st quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Imperial
Court

FY 2012/2013 – 1st quarter
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Imperial
 Court

FY 2012/2013 – 1st quarter
 Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
145.38	145.38	132.38			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.