

Superior Court of California, County of Imperial  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2013/14									2012/13
	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						
<b>ASSETS</b>									
Operations	\$ (424.794)	\$ 558.502	\$ (132.379)				\$ 3.635	\$ 4.965	\$ 2.590
Payroll	\$ 15.000	\$ 0						\$ 15.000	\$ 15.038
Jury	\$ 10.774							\$ 10.774	\$ 6.968
Revolving	\$ 25.000							\$ 25.000	\$ 25.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2.200							\$ 2.200	\$ 2.500
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC							\$ 2.030.020	\$ 2.030.020	\$ 2.240.944
Total Cash	\$ (371.820)	\$ 558.502	\$ (132.379)				\$ 2.033.655	\$ 2.087.958	\$ 2.293.040
Short Term Investment	\$ 6.087.750						\$ 204.797	\$ 6.292.547	\$ 8.191.175
Investment in Financial Institution									
Total Investments	\$ 6.087.750						\$ 204.797	\$ 6.292.547	\$ 8.191.175
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1.972	\$ 0						\$ 1.972	\$ 54.389
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 124.531	\$ 0	\$ 130.197					\$ 254.728	\$ 155.663
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 126.503	\$ 0	\$ 130.197				\$ 0	\$ 256.700	\$ 210.052
Prepaid Expenses - General	\$ 0							\$ 0	\$ 217
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 217
Other Assets									
Total Other Assets									
Total Assets	\$ 5.842.432	\$ 558.502	\$ (2.181)				\$ 2.238.452	\$ 8.637.205	\$ 10.694.483
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 29.038	\$ 0						\$ 29.038	\$ 88.752
Accounts Payable - General	\$ 1.367	\$ 2.475	\$ 0				\$ 0	\$ 3.842	\$ 1.176
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 122.846	\$ 4.928						\$ 127.774	\$ 140.536
TC145 Liability							\$ 208.427	\$ 208.427	\$ 280.968
Due to Other Governments	\$ 1.835	\$ 5.000						\$ 6.835	\$ 1.030
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 109
Interest							\$ 5	\$ 5	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 155.087	\$ 12.403	\$ 0				\$ 208.432	\$ 375.922	\$ 512.592
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 2.030.020	\$ 2.030.020	\$ 2.240.944
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2.030.020	\$ 2.030.020	\$ 2.240.944
Accrued Payroll	\$ 359.570	\$ 0						\$ 359.570	\$ 329.720
Benefits Payable	\$ (56.826)	\$ 0						\$ (56.826)	\$ (75.392)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 302.744	\$ 0						\$ 302.744	\$ 254.328
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 10.854							\$ 10.854	\$ 6.968
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 10.854	\$ 0						\$ 10.854	\$ 6.968
Total Liabilities	\$ 468.685	\$ 12.403	\$ 0				\$ 2.238.452	\$ 2.719.540	\$ 3.014.832
Total Fund Balance	\$ 5.373.747	\$ 546.099	\$ (2.181)					\$ 5.917.665	\$ 7.679.651
Total Liabilities and Fund Balance	\$ 5.842.432	\$ 558.502	\$ (2.181)				\$ 2.238.452	\$ 8.637.205	\$ 10.694.483

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

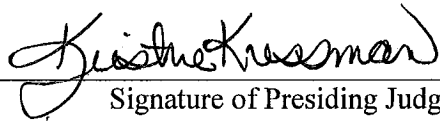
For the month ended September											
Fiscal Year 2013/14										2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,199,502	\$ 5,640					\$ 3,205,142	\$ 8,275,255	\$ 886,439	\$ 4,043,570	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 41,322	\$ (1)	\$ 41,687	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 106,278						\$ 106,278	\$ 425,027	\$ 106,667	\$ 460,608	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 26,303						\$ 26,303	\$ 284,019	\$ 156,899	\$ 641,114	
Other Miscellaneous								\$ 191,344	\$ 0	\$ 38,654	
	\$ 3,332,082	\$ 5,640					\$ 3,337,722	\$ 9,216,967	\$ 1,150,004	\$ 5,225,633	
Grants											
AB 1058 Commissioner/Facilitator			\$ 56,797				\$ 56,797	\$ 279,658		\$ 279,658	
Other AOC Grants										\$ 162,872	
Non-AOC Grants											
			\$ 56,797				\$ 56,797	\$ 279,658		\$ 442,530	
Other Financing Sources											
Interest Income	\$ 288	\$ 2					\$ 289	\$ 10,952	\$ 333	\$ 35,188	
Investment Income								\$ 420			
Donations											
Local Fees	\$ 22,135	\$ 7,722					\$ 29,857	\$ 205,962	\$ 34,859	\$ 229,295	
Non-Fee Revenues	\$ 3,213						\$ 3,213	\$ 27,177	\$ 8,648	\$ 27,893	
Enhanced Collections		\$ 119,541					\$ 119,541	\$ 1,004,886	\$ 151,387	\$ 1,198,552	
Escheatment	\$ 0						\$ 0	\$ 7,544		\$ 106,795	
Prior Year Revenue											
County Program - Restricted		\$ 1,177					\$ 1,177	\$ 199,142	\$ 33,633	\$ 144,728	
Reimbursement Other	\$ 22,213	\$ 41,453					\$ 63,666	\$ 292,210	\$ 18,664	\$ 140,062	
Sale of Fixed Assets											
Other Miscellaneous	\$ 979						\$ 979	\$ 2,232	\$ 99,759		
	\$ 48,828	\$ 169,894					\$ 218,722	\$ 1,750,525	\$ 347,281	\$ 1,882,513	
<b>Total Revenues</b>	\$ 3,380,910	\$ 175,534	\$ 56,797				\$ 3,613,242	\$ 11,247,150	\$ 1,497,285	\$ 7,550,676	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,152,006	\$ 99,664	\$ 33,993				\$ 1,285,664	\$ 5,683,027	\$ 1,419,999	\$ 5,976,607	
Temp Help											
Overtime	\$ 4,364	\$ 323					\$ 4,687	\$ 7,656	\$ 93	\$ 3,000	
Staff Benefits	\$ 490,556	\$ 41,986	\$ 10,938				\$ 543,480	\$ 2,650,555	\$ 586,294	\$ 2,719,645	
	\$ 1,646,927	\$ 141,973	\$ 44,931				\$ 1,833,830	\$ 8,341,238	\$ 2,006,387	\$ 8,699,252	
Operating Expenses and Equipment											
General Expense	\$ 65,318	\$ 2,139	\$ 1,320				\$ 68,777	\$ 540,330	\$ 93,989	\$ 463,757	
Printing	\$ 10,725	\$ 0					\$ 10,725	\$ 57,006	\$ 11,627	\$ 63,385	
Telecommunications	\$ 5,016	\$ 140					\$ 5,156	\$ 44,222	\$ 5,789	\$ 37,882	
Postage	\$ 58,357						\$ 58,357	\$ 112,615	\$ 60,948	\$ 129,188	
Insurance	\$ 17	\$ 200					\$ 217	\$ 9,634	\$ 706	\$ 7,014	
In-State Travel	\$ 3,240						\$ 3,240	\$ 25,748	\$ 8,714	\$ 24,462	
Out-of-State Travel											
Training								\$ 2,710	\$ 1,075	\$ 2,150	
Security Services	\$ 74,837		\$ 3,428				\$ 78,266	\$ 323,335	\$ 95,850	\$ 381,497	
Facility Operations	\$ 162,395	\$ 17,379					\$ 179,775	\$ 818,886	\$ 164,079	\$ 923,281	
Utilities	\$ 8,425	\$ 534					\$ 8,959	\$ 27,996	\$ 8,477	\$ 29,390	
Contracted Services	\$ 139,656	\$ 63,283	\$ 313				\$ 203,252	\$ 1,070,902	\$ 398,905	\$ 1,449,213	
Consulting and Professional Services	\$ 1,295						\$ 1,295	\$ 9,500	\$ 2,333	\$ 7,495	
Information Technology	\$ 16,745	\$ 732					\$ 17,477	\$ 225,234	\$ 32,118	\$ 248,482	
Major Equipment	\$ 17,418						\$ 17,418	\$ 93,000		\$ 40,000	
Other Items of Expense	\$ 992	\$ 739					\$ 1,731	\$ 10,493	\$ 1,601	\$ 10,110	
	\$ 564,436	\$ 85,147	\$ 5,061				\$ 654,644	\$ 3,371,611	\$ 886,212	\$ 3,817,306	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,827						\$ 19,827	\$ 92,372	\$ 18,615	\$ 89,898	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,040)	\$ 23,053	\$ 8,986				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (12,212)	\$ 23,053	\$ 8,986				\$ 19,827	\$ 92,372	\$ 18,615	\$ 89,898	
<b>Total Expenditures</b>	\$ 2,199,150	\$ 250,173	\$ 58,978				\$ 2,508,301	\$ 11,805,221	\$ 2,911,213	\$ 12,606,456	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,181,761	\$ (74,639)	\$ (2,181)				\$ 1,104,941	\$ (558,071)	\$ (1,413,928)	\$ (5,055,780)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,191,987	\$ 620,738	\$ 0				\$ 4,812,725	\$ 4,812,725	\$ 9,093,579	\$ 9,093,579	
Ending Balance (Deficit)	\$ 5,373,747	\$ 546,099	\$ (2,181)				\$ 5,917,665	\$ 4,254,654	\$ 7,679,651	\$ 4,037,799	

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

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 529.145	\$ 48.756					\$ 577.901	\$ 2,746.087	\$ 600.316	\$ 2,779.229
Traffic & Other Infractions	\$ 201.459	\$ 45.349					\$ 246.808	\$ 1,586.350	\$ 347.208	\$ 1,700.742
Other Criminal Cases	\$ 130.898	\$ 11.985					\$ 142.883	\$ 819.535	\$ 157.456	\$ 893.298
Civil	\$ 167.554	\$ 8.241					\$ 175.795	\$ 733.100	\$ 188.336	\$ 840.935
Family & Children Services	\$ 130.778	\$ 3.424					\$ 134.202	\$ 796.488	\$ 151.952	\$ 696.379
Probate, Guardianship & Mental Health Services	\$ 5.235	\$ 289					\$ 5.525	\$ 26.583	\$ 4.616	\$ 26.574
Juvenile Dependency Services	\$ 124	\$ 26.838					\$ 26.962	\$ 54.373	\$ 211.831	\$ 375.225
Juvenile Delinquency Services	\$ 124	\$ 324					\$ 448	\$ 25.304	\$ 899	\$ 8.662
Other Court Operations	\$ 92.423	\$ 15.859					\$ 108.282	\$ 577.123	\$ 105.360	\$ 515.811
Court Interpreters	\$ 97.052	\$ 14.418					\$ 111.470	\$ 482.712	\$ 133.391	\$ 506.952
Jury Services	\$ 20.899	\$ 9.832	\$ 19.827				\$ 50.558	\$ 275.200	\$ 65.921	\$ 276.672
Security	\$ 1.597	\$ 83.274					\$ 84.871	\$ 381.769	\$ 101.291	\$ 471.035
Trial Court Operations Program	\$ 1,377.288	\$ 268.588	\$ 19.827				\$ 1,665.703	\$ 8,504.624	\$ 2,068.576	\$ 9,091.514
Enhanced Collections	\$ 98.995	\$ 67.561					\$ 166.555	\$ 1,039.886	\$ 209.422	\$ 1,231.730
Other Non-Court Operations	\$ 20.689	\$ 799					\$ 21.489	\$ 310.274	\$ 29.235	\$ 129.716
Non-Court Operations Program	\$ 119.684	\$ 68.360					\$ 188.044	\$ 1,350.160	\$ 238.657	\$ 1,361.446
Executive Office	\$ 76.379	\$ 1.407					\$ 77.787	\$ 366.816	\$ 117.311	\$ 481.725
Fiscal Services	\$ 56.989	\$ 39.329			\$ 0		\$ 96.317	\$ 134.384	\$ 66.696	\$ 332.583
Human Resources	\$ 63.446	\$ 25.752					\$ 89.198	\$ 397.164	\$ 101.006	\$ 407.968
Business & Facilities Services	\$ 56.150	\$ 181.939					\$ 238.089	\$ 537.396	\$ 181.847	\$ 447.157
Information Technology	\$ 83.894	\$ 69.269					\$ 153.163	\$ 514.677	\$ 137.121	\$ 484.063
Court Administration Program	\$ 336.858	\$ 317.696			\$ 0		\$ 654.554	\$ 1,950.437	\$ 603.980	\$ 2,153.496
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,833.830	\$ 654.644	\$ 19.827		\$ 0		\$ 2,508.301	\$ 11,805.221	\$ 2,911.213	\$ 12,606.456

**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, CEO

Signature of Presiding Judge or Court Executive

10-11-13

Date

Imperial

Court

FY 2013/2014 - 1st quarter

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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