

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

For the month ended Sep									
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						
<b>ASSETS</b>									
Operations	\$ (17.375)	\$ (63.599)	\$ (9.365)				\$ 4.348	\$ (85.991)	\$ (64.532)
Payroll	\$ 14.698	\$ 0						\$ 14.698	\$ 12.884
Jury	\$ 4.439							\$ 4.439	\$ 5.940
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						\$ 2,231.083	\$ 2,231.083	\$ 4,301.029
Total Cash	\$ 29.262	\$ (63.599)	\$ (9.365)				\$ 2,235.431	\$ 2,191.729	\$ 4,282.821
Short Term Investment	\$ 9,426.949						\$ 238.296	\$ 9,665.244	\$ 8,117.325
Investment in Financial Institution									
Total Investments	\$ 9,426.949						\$ 238.296	\$ 9,665.244	\$ 8,117.325
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 9.396
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 5.708	\$ 0						\$ 5.708	\$ 5.049
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 61.948		\$ 7.031					\$ 68.978	\$ 55.165
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 67.655	\$ 0	\$ 7.031				\$ 0	\$ 74.686	\$ 69.611
Prepaid Expenses - General	\$ 867	\$ 0						\$ 867	\$ 2,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 867	\$ 0						\$ 867	\$ 2,000
Other Assets									
Total Other Assets									
Total Assets	\$ 9,524.733	\$ (63.599)	\$ (2.335)				\$ 2,473.727	\$ 11,932.526	\$ 12,471.756
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 295.507	\$ 14.801						\$ 310.308	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4,189
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 9,866
TC145 Liability							\$ 242.630	\$ 242.630	\$ 0
Due to Other Governments	\$ 100.053							\$ 100.053	\$ 132.938
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 23
Interest							\$ 13	\$ 13	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 395.559	\$ 14.801	\$ 0				\$ 242.644	\$ 653.004	\$ 147.027
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 2,231.083	\$ 2,231.083	\$ 3,739.687
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,231.083	\$ 2,231.083	\$ 3,739.687
Accrued Payroll	\$ 304.318	\$ 0						\$ 304.318	\$ 288.567
Benefits Payable	\$ (114.248)	\$ (197)						\$ (114.445)	\$ (15.558)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 190.070	\$ (197)						\$ 189.873	\$ 273.009
Revenue Collected in Advance	\$ 7.175							\$ 7.175	\$ 7.003
Liabilities For Deposits	\$ 4.439							\$ 4.439	\$ 7.236
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 11.614							\$ 11.614	\$ 14.239
Total Liabilities	\$ 597.243	\$ 14.604	\$ 0				\$ 2,473.727	\$ 3,085.573	\$ 4,173.963
Fund Balance - Nonspendable	\$ 0							\$ 0	
Fund Balance - Restricted	\$ 7,694.133	\$ 426						\$ 7,694.559	\$ 7,553.749
Fund Balance - Committed	\$ 0							\$ 0	
Fund Balance - Assigned	\$ 931.903							\$ 931.903	\$ 1,220.878
Fund Balance - Unassigned	\$ 458.315	\$ 0	\$ 0					\$ 458.315	\$ (148.273)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (156.861)	\$ (78.629)	\$ (2.335)					\$ (237.824)	\$ (328.560)
Total Fund Balance	\$ 8,927.490	\$ (78.203)	\$ (2.335)					\$ 8,846.953	\$ 8,297.794
Total Liabilities and Fund Balance	\$ 9,524.733	\$ (63.599)	\$ (2.335)				\$ 2,473.727	\$ 11,932.526	\$ 12,471.756

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

For the month ended Sep											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,080.152						\$ 2,080.152	\$ 8,678.973	\$ 1,914.465	\$ 10,237.308	
Trial Court Improvement Fund	\$ 16						\$ 16	\$ 41.687		\$ 45.095	
Judicial Administration Efficiency & Mod Fund								\$ 14.350		\$ 14.006	
Judges' Compensation (45.25)									\$ (2,527)		
Court Interpreter (45.45)	\$ 125.056						\$ 125.056	\$ 586.885	\$ 137.567	\$ 601.088	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 196.698						\$ 196.698	\$ 1,134.875	\$ 251.087	\$ 1,135.653	
Other Miscellaneous											
	\$ 2,401.922						\$ 2,401.922	\$ 10,456.770	\$ 2,300.592	\$ 12,033.150	
Grants											
AB 1058 Commissioner/Facilitator								\$ 281.608	\$ 0	\$ 280.723	
Other AOC Grants										\$ 2,200	
Non-AOC Grants											
								\$ 281.608	\$ 0	\$ 282.923	
Other Financing Sources											
Interest Income	\$ 244	\$ 0					\$ 244	\$ 38.419	\$ 415	\$ 56.987	
Investment Income											
Donations								\$ 103			
Local Fees	\$ 34.965	\$ 7.832					\$ 42.797	\$ 200.526	\$ 28.610	\$ 213.239	
Non-Fee Revenues	\$ 11.725						\$ 11.725	\$ 59.542	\$ 11.839	\$ 55.885	
Enhanced Collections		\$ 130.804					\$ 130.804	\$ 1,271.834	\$ 22.954	\$ 1,178.016	
Escheatment	\$ (192)						\$ (192)	\$ 9.195			
Prior Year Revenue											
County Program - Restricted		\$ 27.951					\$ 27.951	\$ 238.024	\$ 479	\$ 204.742	
Reimbursement Other	\$ 24.461						\$ 24.461	\$ 154.542	\$ 1.169	\$ 133.092	
Sale of Fixed Assets											
Other Miscellaneous	\$ 15						\$ 15	\$ 2.751	\$ 371	\$ 4,578	
	\$ 71.218	\$ 166.587					\$ 237.804	\$ 1,974.936	\$ 65.839	\$ 1,846.539	
Total Revenues	\$ 2,473.139	\$ 166.587					\$ 2,639.726	\$ 12,713.314	\$ 2,366.431	\$ 14,162.612	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,335.645	\$ 96.259					\$ 1,431.904	\$ 6,559.739	\$ 1,428.664	\$ 6,470.620	
Temp Help											
Overtime	\$ 678	\$ 120					\$ 798	\$ 5,000	\$ 4,232		
Staff Benefits	\$ 494.996	\$ 41.328	\$ 1,302				\$ 537.626	\$ 2,683.090	\$ 542.187	\$ 2,844.156	
	\$ 1,831.318	\$ 137.708	\$ 1,302				\$ 1,970.328	\$ 9,247.829	\$ 1,975.083	\$ 9,314.776	
Operating Expenses and Equipment											
General Expense	\$ 83.369	\$ 566					\$ 83.935	\$ 490.180	\$ 68.919	\$ 464.045	
Printing	\$ 20.794	\$ 342					\$ 21.136	\$ 71.570	\$ 4.924	\$ 91.365	
Telecommunications	\$ 8.218						\$ 8.218	\$ 38.484	\$ 9.402	\$ 40.134	
Postage	\$ 48.448	\$ 828					\$ 49.277	\$ 148.622	\$ 53.959	\$ 153.405	
Insurance	\$ 3.483						\$ 3.483	\$ 6.808		\$ 6.103	
In-State Travel	\$ 3.387	\$ 144	\$ 358				\$ 3,889	\$ 25,932	\$ 605	\$ 26,672	
Out-of-State Travel								\$ 256	\$ 253	\$ 928	
Training	\$ 375		\$ 675				\$ 1,050	\$ 3,025	\$ 210	\$ 3,066	
Security Services	\$ 97.370						\$ 97.370	\$ 377.194	\$ 81.498	\$ 1,378.110	
Facility Operations	\$ 149.180	\$ 10,237					\$ 159,418	\$ 696,234	\$ 40,690	\$ 830,732	
Utilities	\$ 7.754	\$ 844					\$ 8,598	\$ 31,232	\$ 2,866	\$ 30,313	
Contracted Services	\$ 342.921	\$ 69,323					\$ 412,244	\$ 2,090,066	\$ 340,157	\$ 2,170,685	
Consulting and Professional Services	\$ 780						\$ 780	\$ 7,450	\$ 1,260	\$ 8,666	
Information Technology	\$ 28,488						\$ 28,488	\$ 253,526	\$ 35,120	\$ 286,568	
Major Equipment								\$ 100,000	\$ 64,633	\$ 157,528	
Other Items of Expense	\$ 1,536	\$ 59					\$ 1,595	\$ 11,676	\$ 1,037	\$ 9,317	
	\$ 796.103	\$ 82,344	\$ 1,033				\$ 879,480	\$ 4,352,255	\$ 705,533	\$ 5,657,637	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 27,743						\$ 27,743	\$ 97,138	\$ 14,375	\$ 127,628	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 14,855	
Capital Costs											
Internal Cost Recovery	\$ (25,164)	\$ 25,164					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 2,578	\$ 25,164					\$ 27,743	\$ 97,138	\$ 14,375	\$ 142,483	
Total Expenditures	\$ 2,630,000	\$ 245,216	\$ 2,335				\$ 2,877,550	\$ 13,697,222	\$ 2,694,991	\$ 15,114,896	
Excess (Deficit) of Revenues Over Expenditures	\$ (156,861)	\$ (78,629)	\$ (2,335)				\$ (237,824)	\$ (983,908)	\$ (328,560)	\$ (952,284)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,084,351	\$ 426	\$ 0				\$ 9,084,777	\$ 9,084,777	\$ 8,626,354	\$ 8,626,354	
Ending Balance (Deficit)	\$ 8,927,490	\$ (78,203)	\$ (2,335)				\$ 8,846,953	\$ 8,100,869	\$ 8,297,794	\$ 7,674,070	

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

For the month ended Sep										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 573.446	\$ 63.635			\$ 0		\$ 637.080	\$ 3,154.971	\$ 673.268	\$ 3,172.834
Traffic & Other Infractions	\$ 275.969	\$ 73.872			\$ (17.143)		\$ 332.698	\$ 1,625.150	\$ 342.305	\$ 1,932.414
Other Criminal Cases	\$ 151.109	\$ 3.527					\$ 154.636	\$ 864.828	\$ 178.213	\$ 852.417
Civil	\$ 144.691	\$ 6.270					\$ 150.961	\$ 842.950	\$ 139.808	\$ 782.590
Family & Children Services	\$ 165.768	\$ 3.593					\$ 169.361	\$ 822.310	\$ 187.421	\$ 869.416
Probate, Guardianship & Mental Health Services	\$ 81	\$ 734					\$ 815	\$ 25.372	\$ 6.511	\$ 32.793
Juvenile Dependency Services		\$ 220.010					\$ 220.010	\$ 876.644	\$ 173.394	\$ 865.506
Juvenile Delinquency Services		\$ 675					\$ 675	\$ 10.805	\$ 1.077	\$ 10.155
Other Court Operations	\$ 79.367	\$ 14.592					\$ 93.959	\$ 507.764	\$ 78.995	\$ 507.126
Court Interpreters	\$ 102.109	\$ 27.277					\$ 129.386	\$ 627.342	\$ 141.577	\$ 622.391
Jury Services	\$ 26.179	\$ 27.118	\$ 27.743				\$ 81.040	\$ 349.560	\$ 67.363	\$ 412.131
Security	\$ 2.038	\$ 101.205					\$ 103.243	\$ 415.296	\$ 94.866	\$ 1,414.274
Trial Court Operations Program	\$ 1,520.757	\$ 542.507	\$ 27.743		\$ (17.143)		\$ 2,073.863	\$ 10,122.992	\$ 2,084.798	\$ 11,474.047
Enhanced Collections	\$ 101.454	\$ 72.344			\$ 25.164		\$ 198.962	\$ 1,271.834	\$ 129.673	\$ 1,185.785
Other Non-Court Operations	\$ 33.940	\$ 11					\$ 33.951	\$ 206.864	\$ 38.231	\$ 202.716
Non-Court Operations Program	\$ 135.394	\$ 72.355			\$ 25.164		\$ 232.913	\$ 1,478.698	\$ 167.904	\$ 1,388.501
Executive Office	\$ 81.656	\$ (1.655)					\$ 80.001	\$ 493.632	\$ 84.965	\$ 457.106
Fiscal Services	\$ 52.773	\$ 41.733			\$ (8.021)		\$ 86.485	\$ 336.509	\$ 77.515	\$ 394.925
Human Resources	\$ 69.307	\$ 31.825					\$ 101.133	\$ 422.791	\$ 83.277	\$ 451.396
Business & Facilities Services	\$ 43.770	\$ 98.500					\$ 142.271	\$ 367.499	\$ 98.839	\$ 353.588
Information Technology	\$ 66.669	\$ 94.215					\$ 160.884	\$ 475.101	\$ 97.694	\$ 595.333
Court Administration Program	\$ 314.177	\$ 264.618			\$ (8.021)		\$ 570.774	\$ 2,095.532	\$ 442.289	\$ 2,252.348
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,970.328	\$ 879.480	\$ 27.743		\$ 0		\$ 2,877.550	\$ 13,697.222	\$ 2,694.991	\$ 15,114.896

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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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.

*Justin K. Wasserman* as of  
Signature of Presiding Judge or Court Executive

10.14.11  
Date

Imperial  
Court  
FY10/11 - 1  
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.