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

					he month ende	ed March			
		Cov	va ma ma a matal. Evu		ear 2012/13				2011/12
		Special F	vernmental Fur Revenue	ius				Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS Operations Payroll Jury Revolving Other	\$ 253.951 \$ 15.024 \$ 6.968 \$ 25.000	\$ (92.270) \$ 0	\$ (116.601)				\$ 40.549	\$ 85.628 \$ 15.024 \$ 6.968 \$ 25.000	\$ 16.114 \$ 4.439
Distribution Civil Filing Fees Trust Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand Cash with County Cash Outside of the AOC Total Cash	\$ 2.500 \$ 0 \$ 303.444	\$ (92.270)	\$ (116.601)				\$ 2.160.480 \$ 2.201.029		\$ 0
Short Term Investment Investment in Financial Institution	\$ 5.525.395	φ (92.210)	\$ (110.001)				\$ 219.137	\$ 5.744.532	\$ 9.398.928
Total Investments  Accrued Revenue  Accounts Receivable - General  Dishonored Checks	\$ 5.525.395 \$ 0	\$0					\$ 219.137	\$ 5.744.532 \$ 0	\$ 9.398.928 \$ 0
Due From Employee Civil Jury Fees Trust Due From Other Funds Due From Other Governments Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From	\$ 0 \$ 1.972 \$ 3.025	\$ 24.413	\$ 115.735				\$ 0	\$ 118.760	\$ 64.948 \$ 0 \$ 43.879
Total Receivables	\$ 4.997	\$ 24.413	\$ 115.735				\$0	\$ 145.145	\$ 108.827
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 217							\$ 217	
Total Prepaid Expenses Other Assets	\$ 217							\$ 217	\$ 867
Total Other Assets									
Total Assets	\$ 5.834.052	\$ (67.857)	\$ (866)				\$ 2.420.166	\$ 8.185.494	\$ 12.190.840
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts	\$ 35.332 \$ 108.426 \$ 0	\$ 0 \$ 14.534 \$ 0	\$ O \$ O				\$ 0	\$ 35.332 \$ 122.960 \$ 0	\$ 734
Due to State TC145 Liability Due to Other Governments AB145 Due to Other Government Agency	\$ 76.308 \$ 0	\$ 4.842 \$ 5.000					\$ 259.673	\$ 81.150 \$ 259.673 \$ 5.000	\$ 353.784
Due to Other Public Agencies Sales and Use Tax Interest Miscellaneous Accts. Pay. and Accrued Liab.	\$ 400	\$0					\$ 13		\$ 34
Total Accounts Payable and Accrued Liab.	\$ 220.466	\$ 24.376	\$ 0				\$ 259.686	\$ 504.528	\$ 781.364
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the AOC Trust Interest Payable Miscellaneous Trust							\$ 2.160.480		
Total Trust Deposits							\$ 2.160.480		
Accrued Payroll Benefits Payable Deferred Compensation Payable Deductions Payable	\$ 329.720 \$ (64.400)	\$ 0 \$ 68						\$ 329.720 \$ (64.332)	
Payroll Clearing  Total Payroll Liabilities	\$ 0 \$ 265.320	\$ 0 \$ 68						\$ 0 \$ 265.388	\$ 0 \$ 191.191
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment Uncleared Collections	\$ 0 \$ 6.968	Ų do						\$ 0 \$ 6.968	\$ 7.175
Other Miscellaneous Liabilities	\$ 0							\$0	
Total Other Liabilities	\$ 6.968							\$ 6.968	
Total Liabilities		\$ 24.444	\$ 0				\$ 2.420.166		\$ 3.631.656
Total Liabilities and Fund Balance		\$ (92.302)	\$ (866)				0.0.400	\$ 5.248.130	
Total Liabilities and Fund Balance	\$ 5.834.052	\$ (67.857)	\$ (866)				\$ 2.420.166	\$ 8.185.494	\$ 12.190.840

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### 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 March											
	Fiscal Year 2012/13									2011/12		
	Governmental Funds Total Current							Total	Final			
	2	Special F		Capital	Debt	Proprietary	Fiduciary	Funds Funds (Info. Purposes Only)	Budget (Annual)	Funds (Info. Purposes Only)	Budget (Annual)	
DEVENUES	General	Non-Grant	Grant	Projects	Service	Funds	Funds	Jilly)		Offiy)		
REVENUES State Financing Sources Trial Court Trust Fund Trial Court Improvement Fund Judicial Administration Efficiency & Mod Fund Judges' Compensation (45.25)	\$ 2.946.025 \$ (1)	\$ 39.480						\$ 2.985.505 \$ (1)	\$ 4.043.570 \$ 41.687	\$ 6.566.621 \$ 3.932	\$ 8.678.973 \$ 41.687 \$ 14.350	
Court Interpreter (45.45) Civil Coordination Reimbursement (45.55)	\$ 352.187							\$ 352.187	\$ 460.608	\$ 319.870	\$ 586.885	
MOU Reimbursements (45.10 and General)	\$ 426.979	\$ 30.834						\$ 457.814	\$ 641.114	\$ 735.855	\$ 1.134.875	
Other Miscellaneous	\$ 125.538 \$ 3.850.728	\$ 70.314						\$ 125.538 \$ 3.921.042	\$ 38.654 \$ 5.225.633	\$ 7.626.277	\$ 10.456.770	
Grants AB 1058 Commissioner/Facilitator Other AOC Grants Non-AOC Grants	\$ 0		\$ 152.740					\$ 152.740	\$ 279.658 \$ 162.872	\$ 42.966	\$ 281.608	
	\$ 0		\$ 152.740					\$ 152.740	\$ 442.530	\$ 42.966	\$ 281.608	
Other Financing Sources Interest Income Investment Income Donations	\$ 14.333	\$ 21						\$ 14.354	\$ 35.188	\$ 17.773	\$ 38.419 \$ 103	
Local Fees Non-Fee Revenues Enhanced Collections Escheatment	\$ 106.756 \$ 20.922	\$ 29.922 \$ 637.391						\$ 136.678 \$ 20.922 \$ 637.391	\$ 229.295 \$ 27.893 \$ 1.198.552 \$ 106.795	\$ 160.316 \$ 24.660 \$ 670.405 \$ (192)	\$ 200.526 \$ 59.542 \$ 1.271.834 \$ 9.195	
Prior Year Revenue County Program - Restricted Reimbursement Other Sale of Fixed Assets	\$ 74.856	\$ 77.812						\$ 77.812 \$ 74.856	\$ 144.728 \$ 140.062	\$ 92.808	\$ 238.024 \$ 154.542	
Other Miscellaneous	\$ 100.405 \$ 317.272	\$ 745.147						\$ 100.405 \$ 1.062.419	\$ 1.882.513	\$ 660 \$ 1.118.942	\$ 2.751 \$ 1.974.936	
Total Revenues	\$ 4.168.000	\$ 815.461	\$ 152.740					\$ 5.136.201	\$ 7.550.676	\$ 8.788.186	\$ 12.713.314	
EXPENDITURES												
Personal Services Salaries - Permanent Temp Help	\$ 4.004.261	\$ 327.435	\$ 83.852					\$ 4.415.548	\$ 5.976.607	\$ 4.568.839	\$ 6.559.739	
Overtime Staff Benefits	\$ 283 \$ 1.727.820	\$ (15) \$ 139.025	\$ 31.404					\$ 268 \$ 1.898.249	\$ 3.000 \$ 2.719.645	\$ 2.606 \$ 1.799.441	\$ 5.000 \$ 2.683.090	
2.3 23.13.113	\$ 5.732.364	\$ 466.445	\$ 115.256					\$ 6.314.065	\$ 8.699.252	\$ 6.370.886	\$ 9.247.829	
Operating Expenses and Equipment General Expense Printing Telecommunications	\$ 299.385 \$ 35.700 \$ 28.756	\$ 7.202 \$ 660						\$ 306.588 \$ 35.700 \$ 29.415	\$ 463.757 \$ 63.385 \$ 37.882	\$ 304.348 \$ 53.411 \$ 27.859	\$ 490.180 \$ 71.570 \$ 38.484	
Postage Insurance In-State Travel	\$ 102.362 \$ 6.446 \$ 19.424	\$ 5.608 \$ 681	\$ 3.096					\$ 107.970 \$ 7.127 \$ 22.520	\$ 129.188 \$ 7.014 \$ 24.462	\$ 110.760 \$ 8.015 \$ 15.464	\$ 148.622 \$ 6.808 \$ 25.932	
Out-of-State Travel Training	\$ 1.375		\$ 975					\$ 2.350	\$ 2.150		\$ 256 \$ 3.025	
Security Services Facility Operations	\$ 271.661 \$ 485.915	\$ 52.712	\$ 12.555					\$ 284.216 \$ 538.626	\$ 381.497 \$ 923.281	\$ 280.427 \$ 495.017	\$ 377.194 \$ 696.234	
Utilities Contracted Services	\$ 22.884 \$ 639.620	\$ 1.452 \$ 315.419	\$ 6.144					\$ 24.336 \$ 961.183	\$ 29.390 \$ 1.449.213		\$ 31.232 \$ 2.090.066	
Consulting and Professional Services Information Technology	\$ 5.378 \$ 218.186	\$ 17.293	ψ <b>3.11</b> T					\$ 5.378 \$ 235.479	\$ 7.495 \$ 248.482	\$ 5.061 \$ 224.161	\$ 7.450 \$ 253.526	
Major Equipment	\$ 44.285							\$ 44.285	\$ 40.000		\$ 100.000	
Other Items of Expense	\$ 4.752 \$ 2.186.129	\$ 2.087 \$ 403.113	\$ 22.771					\$ 6.839 \$ 2.612.012	\$ 10.110 \$ 3.817.306	\$ 7.001 \$ 2.882.189	\$ 11.676 \$ 4.352.255	
Special Items of Expense Grand Jury Jury Costs Judgements, Settlements and Claims Debt Service	\$ 55.571							\$ 55.571	\$ 89.898	\$ 60.704	\$ 97.138	
Other Capital Costs	\$ 2							\$ 2				
Internal Cost Recovery Prior Year Expense Adjustment	\$ (87.713)	\$ 64.662	\$ 23.051					\$ 0	\$ 0	\$ 0	\$ 0	
	\$ (32.140)	\$ 64.662	\$ 23.051					\$ 55.573	\$ 89.898	\$ 60.704	\$ 97.138	
Total Expenditures	\$ 7.886.353	\$ 934.220	\$ 161.077					\$ 8.981.650	\$ 12.606.456	\$ 9.313.779	\$ 13.697.222	
Excess (Deficit) of Revenues Over Expenditures	\$ (3.718.353)	\$ (118.759)	\$ (8.338)					\$ (3.845.449)	\$ (5.055.780)	\$ (525.593)	\$ (983.908)	
Operating Transfers In (Out)  Fund Balance (Deficit)	\$ (7.472)		\$ 7.472					\$0	\$ 0		\$ 0	
Beginning Balance (Deficit) Ending Balance (Deficit)	\$ 9.067.122 \$ 5.341.297	\$ 26.457 \$ (92.302)	\$ 0 \$ (866)					\$ 9.093.579 \$ 5.248.130	\$ 9.093.579 \$ 4.037.799	\$ 9.084.777 \$ 8.559.185	\$ 9.084.777 \$ 8.100.869	

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

	For the month ended March									
	Fiscal Year 2012/13									1/12
	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	\$ 1.667.155	\$ 357.641			\$ 0		\$ 2.024.796	\$ 2.779.229	\$ 2.157.955	\$ 3.154.971
Traffic & Other Infractions	\$ 794.743	\$ 242.390					\$ 1.037.133	\$ 1.700.742	\$ 1.228.568	\$ 1.625.150
Other Criminal Cases	\$ 461.974	\$ 70.629					\$ 532.603	\$ 893.298	\$ 529.657	\$ 864.828
Civil	\$ 594.450	\$ 42.672					\$ 637.123	\$ 840.935	\$ 540.228	\$ 842.950
Family & Children Services	\$ 461.549	\$ 38.822					\$ 500.371	\$ 696.379	\$ 564.640	\$ 822.310
Probate, Guardianship & Mental Health Services	\$ 15.045	\$ 825					\$ 15.870	\$ 26.574	\$ 6.056	\$ 25.372
Juvenile Dependency Services	\$ 603	\$ 300.139					\$ 300.742	\$ 375.225	\$ 607.556	\$ 876.644
Juvenile Delinquency Services	\$ 801	\$ 3.879					\$ 4.680	\$ 8.662	\$ 5.901	\$ 10.805
Other Court Operations	\$ 275.378	\$ 77.754	\$ 2				\$ 353.133	\$ 515.811	\$ 339.841	\$ 507.764
Court Interpreters	\$ 313.668	\$ 70.467					\$ 384.135	\$ 506.952	\$ 382.809	\$ 627.342
Jury Services	\$ 64.622	\$ 56.093	\$ 55.571				\$ 176.286	\$ 276.672	\$ 216.861	\$ 349.560
Security	\$ 26.342	\$ 307.972					\$ 334.314	\$ 471.035	\$ 298.924	\$ 415.296
Trial Court Operations Program	\$ 4.676.331	\$ 1.569.284	\$ 55.573		\$ 0		\$ 6.301.187	\$ 9.091.514	\$ 6.878.997	\$ 10.122.992
Enhanced Collections	\$ 331.895	\$ 334.779			\$ 60.213		\$ 726.887	\$ 1.231.730	\$ 818.136	\$ 1.271.834
Other Non-Court Operations	\$ 75.664	\$ 10.106					\$ 85.770	\$ 129.716	\$ 107.218	\$ 206.864
Non-Court Operations Program	\$ 407.559	\$ 344.885			\$ 60.213		\$ 812.657	\$ 1.361.446	\$ 925.354	\$ 1.478.698
Executive Office	\$ 338.569	\$ 14.189					\$ 352.758	\$ 481.725	\$ 275.199	\$ 493.632
Fiscal Services	\$ 176.488	\$ 130.779			\$ (63.003)		\$ 244.263	\$ 332.583	\$ 283.812	\$ 336.509
Human Resources	\$ 244.456				<b>\$</b> (\$3.333)		\$ 325.093	\$ 407.968	\$ 374.576	\$ 422.791
Business & Facilities Services	\$ 254.014	\$ 270.852			\$ 2.790		\$ 527.656	\$ 447.157	\$ 288.620	\$ 367.499
Information Technology	\$ 216.649	\$ 201.387			ļ = <b>3</b> 3		\$ 418.036	\$ 484.063	\$ 287.221	\$ 475.101
Court Administration Program	\$ 1.230.176				\$ (60.213)		\$ 1.867.806	\$ 2.153.496	\$ 1.509.428	\$ 2.095.532
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program		\$0					\$ 0			
Total	\$ 6.314.065	\$ 2.612.012	\$ 55.573		\$0		\$ 8.981.650	\$ 12.606.456	\$ 9.313.779	\$ 13.697.222

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## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

present in all material respects the financial condition of the court for the periods presented. 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 In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02,

Kristine S. Kussman

Signature of Presiding Judge of Court Executive

Court

Imperial

FY 2012/2013 - 3rd quarter

Fiscal Year and Ending Quarter

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

FY 2012/2013 – 3<sup>rd</sup> quarter Fiscal Year and Ending Quarter

Imperial Court

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

Imperial
Court

FY 2012/2013 – 3<sup>rd</sup> quarter
Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)		
14 <b>6</b> .38	Total Authorized Court Positions (FTES) (OPTIONAL)	
132.38	1st Quarter	
129.38	2nd Quarter	Positions (FTEs) Fi
123.38	3rd Quarter	TEs) Filled
	4th Quarter	

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