

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

1-10-14

Date

Imperial

Court

FY 2013/2014 - 2nd quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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

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

For the month ended December									
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						
ASSETS									
Operations	\$ (763.170)	\$ 601.405	\$ (108.332)				\$ 9.054	\$ (261.042)	\$ (286.175)
Payroll	\$ 33.975	\$ (20.462)						\$ 13.513	\$ 32.105
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							\$ 2.116.594	\$ 2.116.594	\$ 2.160.480
Total Cash	\$ (691.221)	\$ 580.944	\$ (108.332)				\$ 2.125.648	\$ 1.907.040	\$ 1.940.878
Short Term Investment	\$ 6.065.764						\$ 188.168	\$ 6.253.932	\$ 7.263.459
Investment in Financial Institution									
Total Investments	\$ 6.065.764						\$ 188.168	\$ 6.253.932	\$ 7.263.459
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	\$ 30.506						\$ 32.478	\$ 54.482
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 120.713	\$ 0	\$ 107.284					\$ 227.996	\$ 114.575
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 122.685	\$ 30.506	\$ 107.284				\$ 0	\$ 260.474	\$ 169.057
Prepaid Expenses - General	\$ 0							\$ 0	\$ 217
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 217
Other Assets									
Total Other Assets									
Total Assets	\$ 5.497.228	\$ 611.450	\$ (1.048)				\$ 2.313.817	\$ 8.421.446	\$ 9.373.612
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 35.602	\$ 0						\$ 35.602	\$ 33.052
Accounts Payable - General	\$ (1.301)	\$ 696	\$ 0				\$ 0	\$ (606)	\$ (344)
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 164.820	\$ 4.737						\$ 169.557	\$ 200.475
TC145 Liability							\$ 197.219	\$ 197.219	\$ 235.674
Due to Other Governments	\$ 775	\$ 5.000						\$ 5.775	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 223	\$ 0						\$ 223	\$ 400
Interest							\$ 3	\$ 3	\$ 28
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 200.119	\$ 10.433	\$ 0				\$ 197.222	\$ 407.774	\$ 469.285
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 2.116.594	\$ 2.116.594	\$ 2.160.480
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2.116.594	\$ 2.116.594	\$ 2.160.480
Accrued Payroll	\$ 359.570	\$ 0						\$ 359.570	\$ 329.720
Benefits Payable	\$ (17.019)	\$ 0						\$ (17.019)	\$ (36.130)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 342.552	\$ 0						\$ 342.552	\$ 293.590
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	\$ 553.524	\$ 10.433	\$ 0				\$ 2.313.817	\$ 2.877.774	\$ 2.930.323
Total Fund Balance	\$ 4.943.703	\$ 601.017	\$ (1.048)					\$ 5.543.673	\$ 6.443.288
Total Liabilities and Fund Balance	\$ 5.497.228	\$ 611.450	\$ (1.048)				\$ 2.313.817	\$ 8.421.446	\$ 9.373.612

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

For the month ended December

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,197.364	\$ 130.872					\$ 1,328.235	\$ 2,746.087	\$ 1,305.730	\$ 2,779.229
Traffic & Other Infractions	\$ 447.017	\$ 131.125					\$ 578.143	\$ 1,586.350	\$ 708.291	\$ 1,700.742
Other Criminal Cases	\$ 283.723	\$ 39.151					\$ 322.874	\$ 819.535	\$ 348.929	\$ 893.298
Civil	\$ 381.108	\$ 18.641					\$ 399.749	\$ 733.100	\$ 440.941	\$ 840.935
Family & Children Services	\$ 285.899	\$ 17.828					\$ 303.727	\$ 796.488	\$ 332.519	\$ 696.379
Probate, Guardianship & Mental Health Services	\$ 12.157	\$ 384					\$ 12.541	\$ 26.583	\$ 10.618	\$ 26.574
Juvenile Dependency Services	\$ 248	\$ 28.180					\$ 28.428	\$ 54.373	\$ 298.897	\$ 375.225
Juvenile Delinquency Services	\$ 248	\$ 1.582					\$ 1.830	\$ 25.304	\$ 2.895	\$ 8.662
Other Court Operations	\$ 209.883	\$ 37.804					\$ 247.687	\$ 577.123	\$ 236.917	\$ 515.811
Court Interpreters	\$ 209.592	\$ 22.070					\$ 231.662	\$ 482.712	\$ 260.002	\$ 506.952
Jury Services	\$ 45.840	\$ 27.270	\$ 34.693				\$ 107.803	\$ 275.200	\$ 116.143	\$ 276.672
Security	\$ 6.866	\$ 162.340					\$ 169.205	\$ 381.769	\$ 214.083	\$ 471.035
Trial Court Operations Program	\$ 3,079.944	\$ 617.247	\$ 34.693				\$ 3,731.884	\$ 8,504.624	\$ 4,275.964	\$ 9,091.514
Enhanced Collections	\$ 235.299	\$ 95.027					\$ 330.326	\$ 1,039.886	\$ 460.661	\$ 1,231.730
Other Non-Court Operations	\$ 43.977	\$ 1.037					\$ 45.014	\$ 310.274	\$ 56.056	\$ 129.716
Non-Court Operations Program	\$ 279.276	\$ 96.064					\$ 375.340	\$ 1,350.160	\$ 516.717	\$ 1,361.446
Executive Office	\$ 181.439	\$ 4.081					\$ 185.519	\$ 366.816	\$ 264.996	\$ 481.725
Fiscal Services	\$ 141.885	\$ 91.953			\$ 0		\$ 233.837	\$ 134.384	\$ 154.687	\$ 332.583
Human Resources	\$ 156.421	\$ 52.977					\$ 209.398	\$ 397.164	\$ 219.804	\$ 407.968
Business & Facilities Services	\$ 122.253	\$ 213.498					\$ 335.751	\$ 537.396	\$ 313.547	\$ 447.157
Information Technology	\$ 189.754	\$ 149.898					\$ 339.652	\$ 514.677	\$ 290.151	\$ 484.063
Court Administration Program	\$ 791.752	\$ 512.407			\$ 0		\$ 1,304.159	\$ 1,950.437	\$ 1,243.184	\$ 2,153.496
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,150.971	\$ 1,225.719	\$ 34.693		\$ 0		\$ 5,411.383	\$ 11,805.221	\$ 6,035.866	\$ 12,606.456