


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.



Signature of Presiding Judge or Court Executive

Tammy L. Grimm, CEO



Date

Imperial

Court

FY 2015/2016 - 4th 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 June									
Fiscal Year 2015/16									2014/15
	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	\$ (701.015)	\$ 814.060	\$ 0				\$ 20.255	\$ 133.301	\$ (279.299)
Payroll	\$ 15.000	\$ 0	\$ 0					\$ 15.000	\$ 15.000
Jury	\$ 5.905							\$ 5.905	\$ 4.879
Revolving	\$ 25.000							\$ 25.000	\$ 25.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2.300							\$ 2.300	\$ 2.450
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1.856.913	\$ 1.856.913	\$ 1.986.837
Cash Equivalents	\$ 1.459.814						\$ 169.481	\$ 1.629.295	\$ 2.695.132
Total Cash and Cash Equivalents	\$ 807.004	\$ 814.060	\$ 0				\$ 2.046.650	\$ 3.667.714	\$ 4.449.999
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 27.623	\$ 169.321						\$ 196.944	\$ 308.644
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees	\$ 659							\$ 659	\$ 15
Trust									
Due From Other Funds	\$ 523.563							\$ 523.563	\$ 349.750
Due From Other Governments	\$ 0	\$ 171.278						\$ 171.278	\$ 111.401
Due From Other Courts	\$ 86						\$ 0	\$ 86	\$ 0
Due From State	\$ 400.048	\$ 116.853	\$ 175.980					\$ 692.881	\$ 526.139
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 951.979	\$ 457.452	\$ 175.980				\$ 0	\$ 1.585.411	\$ 1.295.950
Prepaid Expenses - General	\$ 89.277							\$ 89.277	\$ 99.451
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 89.277							\$ 89.277	\$ 99.451
Other Assets									
Total Other Assets									
Total Assets	\$ 1.848.260	\$ 1.271.512	\$ 175.980				\$ 2.046.650	\$ 5.342.402	\$ 5.845.400
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 96.304	\$ 60.189						\$ 156.493	\$ 320.225
Accounts Payable - General	\$ 10.058	\$ 140	\$ 0				\$ 0	\$ 10.198	\$ 67.968
Due to Other Funds	\$ 0	\$ 347.583	\$ 175.980					\$ 523.563	\$ 349.750
Due to Other Courts									
Due to State	\$ 64.229	\$ 4.072						\$ 68.302	\$ 68.201
TC145 Liability							\$ 189.715	\$ 189.715	\$ 212.074
Due to Other Governments	\$ 485							\$ 485	\$ 1.820
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1.601	\$ 0						\$ 1.601	\$ 909
Interest							\$ 22	\$ 22	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 172.677	\$ 411.984	\$ 175.980				\$ 189.737	\$ 950.378	\$ 1.020.951
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.856.913	\$ 1.856.913	\$ 1.986.837
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.856.913	\$ 1.856.913	\$ 1.986.837
Accrued Payroll	\$ 171.940	\$ 11.343						\$ 183.283	\$ 91.053
Benefits Payable	\$ 48.226							\$ 48.226	\$ 52.320
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 342
Total Payroll Liabilities	\$ 220.167	\$ 11.343						\$ 231.510	\$ 143.714
Revenue Collected in Advance			\$ 0					\$ 0	\$ 3.383
Liabilities For Deposits	\$ 5.905							\$ 5.905	\$ 5.289
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5.905		\$ 0					\$ 5.905	\$ 8.672
Total Liabilities	\$ 398.748	\$ 423.327	\$ 175.980				\$ 2.046.650	\$ 3.044.705	\$ 3.160.174
Total Fund Balance	\$ 1.449.512	\$ 848.185	\$ 0					\$ 2.297.696	\$ 2.685.226
Total Liabilities and Fund Balance	\$ 1.848.260	\$ 1.271.512	\$ 175.980				\$ 2.046.650	\$ 5.342.402	\$ 5.845.400

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

For the month ended June										
Fiscal Year 2015/16									2014/15	
	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	\$ 2,714.352	\$ 546.651	\$ 101.639				\$ 3,362.642	\$ 3,354.712	\$ 3,138.111	\$ 3,002.982
Traffic & Other Infractions	\$ 1,119.624	\$ 472.184	\$ 75.267				\$ 1,667.074	\$ 1,549.175	\$ 1,539.318	\$ 1,571.264
Other Criminal Cases	\$ 585.969	\$ 290.078	\$ 31.601				\$ 907.647	\$ 804.977	\$ 769.222	\$ 815.065
Civil	\$ 621.579	\$ 85.556	\$ 27.521				\$ 734.656	\$ 705.484	\$ 859.297	\$ 912.068
Family & Children Services	\$ 694.044	\$ 88.931	\$ 34.904				\$ 817.879	\$ 865.485	\$ 731.938	\$ 725.503
Probate, Guardianship & Mental Health Services	\$ 45.862	\$ 3.616	\$ 1.207				\$ 50.685	\$ 34.052	\$ 32.697	\$ 30.681
Juvenile Dependency Services	\$ 100.835	\$ 51.106	\$ 5.746				\$ 157.687	\$ 153.230	\$ 69.630	\$ 57.552
Juvenile Delinquency Services	\$ 44.584	\$ 5.484	\$ 2.873				\$ 52.941	\$ 49.846	\$ 16.061	\$ 29.861
Other Court Operations	\$ 458.318	\$ 125.831	\$ 18.673				\$ 602.821	\$ 535.437	\$ 540.460	\$ 461.709
Court Interpreters	\$ 514.413	\$ 45.637	\$ 14.364				\$ 574.414	\$ 551.753	\$ 450.216	\$ 479.464
Jury Services	\$ 95.996	\$ 136.532	\$ 103.216				\$ 335.744	\$ 265.591	\$ 285.606	\$ 276.712
Security	\$ 28.486	\$ 323.804	\$ 718				\$ 353.008	\$ 342.729	\$ 324.472	\$ 327.841
Trial Court Operations Program	\$ 7,024.061	\$ 2,175.409	\$ 417.728				\$ 9,617.197	\$ 9,212.471	\$ 8,757.028	\$ 8,690.702
Enhanced Collections	\$ 566.872	\$ 472.952	\$ 40.937		\$ (1.453)		\$ 1,079.308	\$ 1,141.496	\$ 1,093.210	\$ 981.770
Other Non-Court Operations	\$ 90.994	\$ 10.734	\$ 4.941				\$ 106.669	\$ 403.180	\$ 113.305	\$ 135.822
Non-Court Operations Program	\$ 657.865	\$ 483.686	\$ 45.878		\$ (1.453)		\$ 1,185.977	\$ 1,544.676	\$ 1,206.515	\$ 1,117.592
Executive Office	\$ 318.594	\$ 40.602	\$ 8.618				\$ 367.814	\$ 389.206	\$ 388.671	\$ 550.162
Fiscal Services	\$ 281.799	\$ 245.316	\$ 10.055		\$ (10.703)		\$ 526.468	\$ 674.003	\$ 550.224	\$ 509.431
Human Resources	\$ 391.422	\$ 132.733	\$ 8.618				\$ 532.773	\$ 425.701	\$ 414.073	\$ 385.381
Business & Facilities Services	\$ 293.032	\$ 367.889	\$ 12.209		\$ 12.155		\$ 685.287	\$ 648.538	\$ 479.670	\$ 543.663
Information Technology	\$ 379.817	\$ 127.823	\$ 14.364				\$ 522.005	\$ 585.002	\$ 491.286	\$ 546.473
Court Administration Program	\$ 1,664.664	\$ 914.364	\$ 53.865		\$ 1.453		\$ 2,634.346	\$ 2,722.450	\$ 2,323.924	\$ 2,535.110
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,346.591	\$ 3,573.460	\$ 517.470		\$ 0		\$ 13,437.521	\$ 13,479.597	\$ 12,287.466	\$ 12,343.404

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Imperial

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	89,277	-	89,277	-	-	-	-	-	89,277	
Restricted	-	-	-	834,137	-	-	-	-	834,137	
Committed	1,318,839	-	1,318,839	13,249	-	-	-	-	1,332,088	
Assigned	-	41,396	41,396	799	-	-	-	-	42,195	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,408,116	\$ 41,396	\$ 1,449,512	\$ 848,185	\$ -	\$ -	\$ -	\$ -	\$ 2,297,697	