

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.



Tammy L. Grimm, CEO

Signature of Presiding Judge or Court Executive

1-9-15

Date

Imperial

Court

FY 2014/2015 - 2nd quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Imperial
Court

FY 2014/2015 – 2nd quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Imperial
 Court

FY 2014/2015 – 2nd quarter
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	140.98	137.98	136.98		

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 2014/15

2013/14

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (626.782)	\$ 679.257	\$ (78.470)				\$ 23.397	\$ (2.597)	\$ (261.042)
Payroll	\$ 32.944	\$ (19.071)						\$ 13.873	\$ 13.513
Jury	\$ 14.152							\$ 14.152	\$ 10.774
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	\$ 2.200
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC							\$ 2.181.321	\$ 2.181.321	\$ 2.116.594
Total Cash	\$ (552.486)	\$ 660.186	\$ (78.470)				\$ 2.204.718	\$ 2.233.948	\$ 1.907.040
Short Term Investment	\$ 4.347.709						\$ 172.719	\$ 4.520.428	\$ 6.253.932
Investment in Financial Institution									
Total Investments	\$ 4.347.709						\$ 172.719	\$ 4.520.428	\$ 6.253.932
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
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	\$ 1.972	\$ 6.204						\$ 8.176	\$ 32.478
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 39.722	\$ 0	\$ 78.876					\$ 118.598	\$ 227.996
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 41.694	\$ 6.204	\$ 78.876				\$ 0	\$ 126.774	\$ 260.474
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3.836.918	\$ 666.390	\$ 406				\$ 2.377.436	\$ 6.881.150	\$ 8.421.446
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 36.232	\$ 0						\$ 36.232	\$ 35.602
Accounts Payable - General	\$ 24.436	\$ 11.840	\$ 0				\$ 0	\$ 36.276	\$ (606)
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 149.745	\$ 3.790						\$ 153.535	\$ 169.557
TC145 Liability							\$ 196.112	\$ 196.112	\$ 197.219
Due to Other Governments	\$ 445							\$ 445	\$ 5.775
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 223
Interest							\$ 3	\$ 3	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 210.858	\$ 15.630	\$ 0				\$ 196.115	\$ 422.604	\$ 407.774
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 2.181.321	\$ 2.181.321	\$ 2.116.594
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2.181.321	\$ 2.181.321	\$ 2.116.594
Accrued Payroll	\$ 418.446	\$ 0						\$ 418.446	\$ 359.570
Benefits Payable	\$ (13.019)							\$ (13.019)	\$ (17.019)
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 405.427	\$ 0						\$ 405.427	\$ 342.552
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 14.232							\$ 14.232	\$ 10.854
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 14.232							\$ 14.232	\$ 10.854
Total Liabilities	\$ 630.517	\$ 15.630	\$ 0				\$ 2.377.436	\$ 3.023.583	\$ 2.877.774
Total Fund Balance	\$ 3.206.401	\$ 650.760	\$ 406					\$ 3.857.567	\$ 5.543.673
Total Liabilities and Fund Balance	\$ 3.836.918	\$ 666.390	\$ 406				\$ 2.377.436	\$ 6.881.150	\$ 8.421.446

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

For the month ended December

Fiscal Year 2014/15 2013/14

	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	\$ 1,229,388	\$ 150,621					\$ 1,380,009	\$ 3,002,982	\$ 1,328,235	\$ 2,746,087
Traffic & Other Infractions	\$ 482,525	\$ 137,878					\$ 620,403	\$ 1,571,264	\$ 578,143	\$ 1,586,350
Other Criminal Cases	\$ 305,133	\$ 9,914					\$ 315,047	\$ 815,065	\$ 322,874	\$ 819,535
Civil	\$ 370,567	\$ 23,237					\$ 393,804	\$ 912,068	\$ 399,749	\$ 733,100
Family & Children Services	\$ 293,259	\$ 11,113					\$ 304,373	\$ 725,503	\$ 303,727	\$ 796,488
Probate, Guardianship & Mental Health Services	\$ 13,954	\$ 300					\$ 14,254	\$ 30,681	\$ 12,541	\$ 26,583
Juvenile Dependency Services	\$ 179	\$ 29,137					\$ 29,316	\$ 57,552	\$ 28,428	\$ 54,373
Juvenile Delinquency Services	\$ 185	\$ 325					\$ 510	\$ 29,861	\$ 1,830	\$ 25,304
Other Court Operations	\$ 198,458	\$ 36,521					\$ 234,980	\$ 461,709	\$ 247,687	\$ 577,123
Court Interpreters	\$ 197,170	\$ 15,929					\$ 213,099	\$ 479,464	\$ 231,662	\$ 482,712
Jury Services	\$ 44,734	\$ 50,077	\$ 38,309				\$ 133,119	\$ 276,712	\$ 107,803	\$ 275,200
Security	\$ 10,055	\$ 145,550					\$ 155,605	\$ 327,841	\$ 169,205	\$ 381,769
Trial Court Operations Program	\$ 3,145,608	\$ 610,602	\$ 38,309				\$ 3,794,519	\$ 8,690,702	\$ 3,731,884	\$ 8,504,624
Enhanced Collections	\$ 260,090	\$ 171,897					\$ 431,987	\$ 981,770	\$ 330,326	\$ 1,039,886
Other Non-Court Operations	\$ 49,642	\$ 1,267					\$ 50,909	\$ 135,822	\$ 45,014	\$ 310,274
Non-Court Operations Program	\$ 309,733	\$ 173,164					\$ 482,896	\$ 1,117,592	\$ 375,340	\$ 1,350,160
Executive Office	\$ 194,875	\$ 26,106					\$ 220,982	\$ 550,162	\$ 185,519	\$ 366,816
Fiscal Services	\$ 145,579	\$ 99,089			\$ 2,336		\$ 247,005	\$ 509,431	\$ 233,837	\$ 134,384
Human Resources	\$ 158,259	\$ 49,378					\$ 207,637	\$ 385,381	\$ 209,398	\$ 397,164
Business & Facilities Services	\$ 121,463	\$ 212,269					\$ 333,732	\$ 543,663	\$ 335,751	\$ 537,396
Information Technology	\$ 189,317	\$ 150,714					\$ 340,032	\$ 546,473	\$ 339,652	\$ 514,677
Court Administration Program	\$ 809,494	\$ 537,557			\$ 2,336		\$ 1,349,387	\$ 2,535,110	\$ 1,304,159	\$ 1,950,437
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,264,835	\$ 1,321,323	\$ 38,309		\$ 2,336		\$ 5,626,803	\$ 12,343,404	\$ 5,411,383	\$ 11,805,221

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 December											
Fiscal Year 2014/15										2013/14	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,369.301	\$ 24.482					\$ 5,393.783	\$ 8,785.366	\$ 4,974.795	\$ 8,275.255	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 22.407	\$ (3.026)	\$ 41.322	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 162.293						\$ 162.293	\$ 474.080	\$ 250.577	\$ 425.027	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 71.360						\$ 71.360	\$ 262.213	\$ 58.650	\$ 284.019	
Other Miscellaneous	\$ 125.538						\$ 125.538	\$ 125.538	\$ 125.538	\$ 191.344	
	\$ 5,728.492	\$ 24.482					\$ 5,752.974	\$ 9,669.604	\$ 5,406.534	\$ 9,216.967	
Grants											
AB 1058 Commissioner/Facilitator			\$ 168.179				\$ 168.179	\$ 279.658	\$ 163.129	\$ 279.658	
Other AOC Grants											
Non-AOC Grants											
			\$ 168.179				\$ 168.179	\$ 279.658	\$ 163.129	\$ 279.658	
Other Financing Sources											
Interest Income	\$ 2,529	\$ 420					\$ 2,949	\$ 4,475	\$ 3,892	\$ 10,952	
Investment Income								\$ 340		\$ 420	
Donations											
Local Fees	\$ 37,458	\$ 50,707					\$ 88,166	\$ 241,089	\$ 61,016	\$ 205,962	
Non-Fee Revenues	\$ 6,547	\$ 4,716					\$ 11,263	\$ 23,162	\$ 10,858	\$ 27,177	
Enhanced Collections		\$ 411,635					\$ 411,635	\$ 1,100,000	\$ 300,720	\$ 1,004,886	
Escheatment	\$ 0						\$ 0	\$ 1,822	\$ 0	\$ 7,544	
Prior Year Revenue											
County Program - Restricted		\$ 42,543					\$ 42,543	\$ 133,416	\$ 61,938	\$ 199,142	
Reimbursement Other	\$ 68,476	\$ 78,222					\$ 146,697	\$ 307,984	\$ 133,102	\$ 292,210	
Sale of Fixed Assets											
Other Miscellaneous	\$ 447						\$ 447	\$ 1,958	\$ 1,142	\$ 2,232	
	\$ 115,457	\$ 588,242					\$ 703,699	\$ 1,814,246	\$ 572,668	\$ 1,750,525	
Total Revenues	\$ 5,843,949	\$ 612,724	\$ 168,179				\$ 6,624,852	\$ 11,763,508	\$ 6,142,331	\$ 11,247,150	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,734,322	\$ 259,769	\$ 108,499				\$ 3,102,590	\$ 6,472,283	\$ 2,877,341	\$ 5,683,027	
Temp Help											
Overtime	\$ 5,934	\$ (335)					\$ 5,599	\$ 6,373	\$ 13,745	\$ 7,656	
Staff Benefits	\$ 1,020,312	\$ 105,342	\$ 30,992				\$ 1,156,646	\$ 2,834,289	\$ 1,259,885	\$ 2,650,555	
	\$ 3,760,568	\$ 364,776	\$ 139,490				\$ 4,264,835	\$ 9,312,945	\$ 4,150,971	\$ 8,341,238	
Operating Expenses and Equipment											
General Expense	\$ 207,548	\$ 11,218					\$ 218,766	\$ 520,920	\$ 195,152	\$ 540,330	
Printing	\$ 10,562	\$ 2,418					\$ 12,979	\$ 61,700	\$ 17,767	\$ 57,006	
Telecommunications	\$ 11,225	\$ 389					\$ 11,613	\$ 36,652	\$ 12,527	\$ 44,222	
Postage	\$ 74,319	\$ 4,988					\$ 79,308	\$ 128,338	\$ 73,905	\$ 112,615	
Insurance	\$ 9,709	\$ 647					\$ 10,356	\$ 7,540	\$ 7,241	\$ 9,634	
In-State Travel	\$ 11,557	\$ 82	\$ 1,563				\$ 13,201	\$ 24,935	\$ 10,917	\$ 25,748	
Out-of-State Travel	\$ 1,717						\$ 1,717	\$ 680	\$ 436		
Training	\$ 1,027		\$ 1,320				\$ 2,347	\$ 2,950	\$ 615	\$ 2,710	
Security Services	\$ 129,185	\$ 810	\$ 4,781				\$ 134,776	\$ 272,143	\$ 148,260	\$ 323,335	
Facility Operations	\$ 286,078	\$ 34,863					\$ 320,940	\$ 651,605	\$ 343,670	\$ 818,886	
Utilities	\$ 14,955	\$ 949					\$ 15,903	\$ 29,810	\$ 14,816	\$ 27,996	
Contracted Services	\$ 229,881	\$ 166,525	\$ 157				\$ 396,563	\$ 921,820	\$ 333,321	\$ 1,070,902	
Consulting and Professional Services	\$ 3,395						\$ 3,395	\$ 8,206	\$ 3,430	\$ 9,500	
Information Technology	\$ 65,730	\$ 1,093					\$ 66,823	\$ 243,865	\$ 42,056	\$ 225,234	
Major Equipment	\$ 28,379						\$ 28,379	\$ 28,379	\$ 17,418	\$ 93,000	
Other Items of Expense	\$ 2,752	\$ 1,444	\$ 59				\$ 4,254	\$ 11,916	\$ 4,190	\$ 10,493	
	\$ 1,088,019	\$ 225,425	\$ 7,879				\$ 1,321,323	\$ 2,951,459	\$ 1,225,719	\$ 3,371,611	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,309						\$ 38,309	\$ 79,000	\$ 34,693	\$ 92,372	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (87,731)	\$ 62,169	\$ 27,898				\$ 2,336	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (49,422)	\$ 62,169	\$ 27,898				\$ 40,645	\$ 79,000	\$ 34,693	\$ 92,372	
Total Expenditures	\$ 4,799,165	\$ 652,370	\$ 175,268				\$ 5,626,803	\$ 12,343,404	\$ 5,411,383	\$ 11,805,221	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,044,784	\$ (39,646)	\$ (7,088)				\$ 998,050	\$ (579,896)	\$ 730,948	\$ (558,071)	
Operating Transfers In (Out)	\$ (7,495)		\$ 7,495				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,169,111	\$ 690,406	\$ 0				\$ 2,859,517	\$ 2,859,517	\$ 4,812,725	\$ 4,812,725	
Ending Balance (Deficit)	\$ 3,206,401	\$ 650,760	\$ 406				\$ 3,857,567	\$ 2,279,621	\$ 5,543,673	\$ 4,254,654	