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

1-10-14

Kristine S. Kussmar Signature of Presiding Judge or Court Executive

Imperial

Court

FY 2013/2014 - 2nd quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

	Court
	Fiscal Year and Ending Quarter
FOO	OTNOTES
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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 2013/14 201									
	Fiscal Year 2013/14									
		Gov Special F	vernmental Fur Revenue	nas				Total Funds	Total Funds	
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	
ASSETS				1 10,661	COLVIDE	i unus		,,	,,	
Operations Payroll	\$ (763.170) \$ 33.975	\$ 601.405 \$ (20.462)	\$ (108.332)				\$ 9.054	\$ (261.042) \$ 13.513	· · · · · · · · · · · · · · · · · · ·	
Jury Revolving	\$ 10.774 \$ 25.000	, ,						\$ 10.774 \$ 25.000	\$ 6.968	
Other Distribution	Ψ 23.000							Ψ 20.000	φ 23.000	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust Credit Card										
Cash on Hand Cash with County	\$ 2.200 \$ 0							\$ 2.200 \$ 0		
Cash Outside of the AOC Total Cash	\$ (691.221)	\$ 580.944	\$ (108.332)				\$ 2.116.594 \$ 2.125.648		\$ 2.160.480 \$ 1.940.878	
Short Term Investment	\$ 6.065.764	V 000000	ψ (100100=)				\$ 188.168			
Investment in Financial Institution Total Investments							\$ 188.168		\$ 7.263.459	
Accrued Revenue	\$ 6.065.764	\$ 0					\$ 100.100	\$ 0.255.952		
Accounts Receivable - General	φυ	Φ 0						φυ	φυ	
Dishonored Checks Due From Employee										
Civil Jury Fees Trust										
Due From Other Funds Due From Other Governments	\$ 0 \$ 1.972	\$ 30.506						\$ 0 \$ 32.478	\$ 0 \$ 54.482	
Due From Other Courts Due From State	\$ 120.713	\$ 0	\$ 107.284				\$ 0	\$ 0 \$ 227.996		
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 Accounts Payable - General	\$ 35.602 \$ (1.301)	\$ 0 \$ 696	\$ 0				\$ 0	\$ 35.602 \$ (606)		
Due to Other Funds Due to Other Courts	\$ 0	\$ 0	\$ 0				·	\$ 0		
Due to State TC145 Liability	\$ 164.820	\$ 4.737					\$ 197.219	\$ 169.557 \$ 197.219	\$ 200.475 \$ 235.674	
Due to Other Governments	\$ 775	\$ 5.000					ψ 197.219	\$ 5.775		
AB145 Due to Other Government Agency Due to Other Public Agencies		•							4	
Sales and Use Tax Interest	\$ 223	\$ 0					\$ 3	\$ 223 \$ 3		
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 Trust Interest Payable							\$ 2.116.594	\$ 2.116.594	\$ 2.160.480	
Miscellaneous Trust Total Trust Deposits							\$ 2.116.594	\$ 2.116.594	\$ 2.160.480	
Accrued Payroll	\$ 359.570	\$ 0					ψ 2.110.094	\$ 359.570		
Benefits Payable Deferred Compensation Payable	\$ (17.019)	\$0						\$ (17.019)		
Deductions Payable	4 0							4.0	Φ.0	
Payroll Clearing Total Payroll Liabilities	\$ 0 \$ 342.552	\$ 0						\$ 0 \$ 342.552	\$ 0 \$ 293.590	
Revenue Collected in Advance		\$0						\$0		
Liabilities For Deposits Jury Fees - Non-Interest	\$ 10.854							\$ 10.854	\$ 6.968	
Fees - Partial Payment & Overpayment Uncleared Collections										
Other Miscellaneous Liabilities Total Other Liabilities	\$ 0 \$ 10.854	\$ 0						\$ 0 \$ 10.854	\$ 0 \$ 6.968	
Total Cirier Elabilities Total Liabilities		\$ 10.433	\$ 0				\$ 2.313.817	\$ 2.877.774		
							ψ 2.313.017			
Total Liabilities and Fund Ralance		\$ 601.017	\$ (1.048)				¢ 0.040.04	\$ 5.543.673		
Total Liabilities and Fund Balance	\$ 5.497.228	\$ 611.450	\$ (1.048)				\$ 2.313.817	\$ 8.421.446	\$ 9.373.612 Page 1 of 1	

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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 December											
	Fiscal Year 2013/1										2012/13	
			overnmental Fund	ds				Total	Current	Total	Final	
		Special F	Revenue	Capital	Debt	Proprietary	Fiduciary	Funds (Info. Purposes	Budget	Funds	Budget	
	General	Non-Grant	Grant	Capital Projects	Service	Funds	Funds	Only)	(Annual)	(Info. Purposes Only)	(Annual)	
REVENUES												
State Financing Sources Trial Court Trust Fund	\$ 4.952.235	\$ 22.560						\$ 4.974.795	\$ 8.275.255	\$ 1.913.201	\$ 4.043.570	
Improvement and Modernization Fund Judges' Compensation (45.25)	\$ (3.026)							\$ (3.026)	\$ 41.322	\$ (1)	\$ 41.687	
Court Interpreter (45.45) Civil Coordination Reimbursement (45.55)	\$ 250.577							\$ 250.577	\$ 425.027	\$ 239.712	\$ 460.608	
MOU Reimbursements (45.10 and General) Other Miscellaneous	\$ 58.650 \$ 125.538							\$ 58.650 \$ 125.538	\$ 284.019 \$ 191.344	\$ 348.336 \$ 77.555	\$ 641.114 \$ 38.654	
	\$ 5.383.974	\$ 22.560						\$ 5.406.534	\$ 9.216.967	\$ 2.578.802	\$ 5.225.633	
Grants												
AB 1058 Commissioner/Facilitator Other AOC Grants			\$ 163.129					\$ 163.129	\$ 279.658	\$ 90.107	\$ 279.658 \$ 162.872	
Non-AOC Grants			\$ 163.129					\$ 163.129	\$ 279.658	\$ 90.107	\$ 442.530	
Other Financing Sources			,					,	,	,	, , ,	
Interest Income Investment Income	\$ 3.513	\$ 379						\$ 3.892	\$ 10.952	\$ 8.019	\$ 35.188	
Donations									\$ 420			
Local Fees Non-Fee Revenues	\$ 37.358 \$ 6.427	\$ 23.658 \$ 4.431						\$ 61.016 \$ 10.858	\$ 205.962 \$ 27.177	\$ 81.757 \$ 11.728	\$ 229.295 \$ 27.893	
Enhanced Collections Escheatment	\$ 0	\$ 300.720						\$ 300.720 \$ 0	\$ 1.004.886 \$ 7.544	\$ 399.224	\$ 1.198.552 \$ 106.795	
Prior Year Revenue	V 0	Ф C4 О2О								¢ 67 500		
County Program - Restricted Reimbursement Other	\$ 44.216	\$ 61.938 \$ 88.886						\$ 61.938 \$ 133.102	\$ 199.142 \$ 292.210	\$ 67.509 \$ 48.406	\$ 144.728 \$ 140.062	
Sale of Fixed Assets Other Miscellaneous	\$ 1.142							\$ 1.142	\$ 2.232	\$ 100.024		
	\$ 92.656	\$ 480.012						\$ 572.668	\$ 1.750.525	\$ 716.666	\$ 1.882.513	
Total Revenues	\$ 5.476.630	\$ 502.572	\$ 163.129					\$ 6.142.331	\$ 11.247.150	\$ 3.385.575	\$ 7.550.676	
EXPENDITURES												
Personal Services Salaries - Permanent	\$ 2.551.116	\$ 232.325	\$ 93.900					\$ 2.877.341	\$ 5.683.027	\$ 3.047.690	\$ 5.976.607	
Temp Help Overtime	\$ 13.148	\$ 597						\$ 13.745	\$ 7.656		\$ 3.000	
Staff Benefits	\$ 1.122.506 \$ 3.686.769	\$ 103.261 \$ 336.183	\$ 34.118 \$ 128.019					\$ 1.259.885 \$ 4.150.971	\$ 2.650.555 \$ 8.341.238	\$ 1.322.164 \$ 4.369.947	\$ 2.719.645 \$ 8.699.252	
Operating Expenses and Equipment	, 0.000	¥ 33333	¥ 1.2010 110					,	, 0.00.00	¥ 1100000 11	¥ 313331232	
General Expense	\$ 190.304	\$ 3.838	\$ 1.010					\$ 195.152	\$ 540.330		\$ 463.757	
Printing Telecommunications	\$ 17.726 \$ 12.021	\$ 41 \$ 505						\$ 17.767 \$ 12.527	\$ 57.006 \$ 44.222	\$ 16.515 \$ 14.029	\$ 63.385 \$ 37.882	
Postage Insurance	\$ 71.006 \$ 6.556	\$ 2.900 \$ 685						\$ 73.905 \$ 7.241	\$ 112.615 \$ 9.634	\$ 76.521 \$ 7.127	\$ 129.188 \$ 7.014	
In-State Travel Out-of-State Travel	\$ 9.229 \$ 436		\$ 1.688					\$ 10.917 \$ 436	\$ 25.748		\$ 24.462	
Training	\$ 615							\$ 615	\$ 2.710		\$ 2.150	
Security Services Facility Operations	\$ 140.202 \$ 307.819	\$ 720 \$ 35.851	\$ 7.337					\$ 148.260 \$ 343.670	\$ 323.335 \$ 818.886	\$ 188.670 \$ 344.167	\$ 381.497 \$ 923.281	
Utilities Contracted Services	\$ 13.932 \$ 246.550	\$ 884 \$ 86.301	\$ 470					\$ 14.816 \$ 333.321	\$ 27.996 \$ 1.070.902	\$ 18.351 \$ 693.344	\$ 29.390 \$ 1.449.213	
Consulting and Professional Services	\$ 3.430		ψ 17 0					\$ 3.430	\$ 9.500	\$ 4.363	\$ 7.495	
Information Technology Major Equipment	\$ 41.275 \$ 17.418	\$ 781						\$ 42.056 \$ 17.418	\$ 225.234 \$ 93.000	\$ 61.932 \$ 11.668	\$ 248.482 \$ 40.000	
Other Items of Expense	\$ 1.809 \$ 1.080.327	\$ 2.332 \$ 134.838	\$ 49 \$ 10.554					\$ 4.190 \$ 1.225.719	\$ 10.493 \$ 3.371.611	\$ 3.674 \$ 1.633.052	\$ 10.110 \$ 3.817.306	
Special Items of Expense		·	·						·			
Grand Jury Jury Costs	\$ 34.693							\$ 34.693	\$ 92.372	\$ 32.831	\$ 89.898	
Judgements, Settlements and Claims	\$ 34.093							ֆ 34. 093	Ф 92.372	φ 32.63 I	Ф 09.090	
Debt Service Other										\$ 2		
Capital Costs Internal Cost Recovery	\$ (76.876)	\$ 51.272	\$ 25.604					\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment												
	\$ (42.183)	\$ 51.272	\$ 25.604					\$ 34.693	\$ 92.372	\$ 32.867	\$ 89.898	
Total Expenditures								\$ 5.411.383	\$ 11.805.221	\$ 6.035.866	\$ 12.606.456	
Excess (Deficit) of Revenues Over Expenditures	\$ 751.717	\$ (19.721)	\$ (1.048)					\$ 730.948	\$ (558.071)	\$ (2.650.290)	\$ (5.055.780)	
Operating Transfers In (Out)									\$ 0		\$ 0	
Fund Balance (Deficit) Beginning Balance (Deficit)	\$ 4.191.987	\$ 620.738	\$ O					\$ 4.812.725	\$ 4.812.725	\$ 9.093.579	\$ 9.093.579	
Ending Balance (Deficit)	\$ 4.943.703	\$ 601.017	\$ (1.048)					\$ 5.543.673	\$ 4.254.654	\$ 6.443.288	\$ 4.037.799	

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										
	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	· ·				\$ 107.803	\$ 275.200	\$ 116.143	\$ 276.672		
Security	\$ 6.866	·					\$ 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 Prior Year Adjustments Not Posted to a Program									\$ 0			
Total	\$ 4.150.971	\$ 1.225.719	\$ 34.693		\$ 0		\$ 5.411.383	\$ 11.805.221	\$ 6.035.866	\$ 12.606.456		

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