

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

1-11-16

Date

Imperial

Court

FY 2015/2016 - 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 2015/16

2014/15

	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	\$ (378.417)	\$ 500.012	\$ (124.978)				\$ 18.410	\$ 15.028	\$ (2.597)
Payroll	\$ 15.000	\$ 0	\$ 0					\$ 15.000	\$ 13.873
Jury	\$ 5.582							\$ 5.582	\$ 14.152
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	\$ 2.200
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1.986.837	\$ 1.986.837	\$ 2.181.321
Cash Equivalents	\$ 3.446.351						\$ 108.014	\$ 3.554.366	\$ 4.520.428
Total Cash and Cash Equivalents	\$ 3.115.817	\$ 500.012	\$ (124.978)				\$ 2.113.261	\$ 5.604.112	\$ 6.754.376
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees	\$ 770							\$ 770	
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 14.753						\$ 14.753	\$ 8.176
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 75.236	\$ 6.097	\$ 122.918					\$ 204.251	\$ 118.598
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 76.005	\$ 20.850	\$ 122.918				\$ 0	\$ 219.773	\$ 126.774
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3.191.822	\$ 520.862	\$ (2.060)				\$ 2.113.261	\$ 5.823.885	\$ 6.881.150
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 31.506	\$ 0						\$ 31.506	\$ 36.232
Accounts Payable - General	\$ (3)	\$ 0	\$ 0				\$ 0	\$ (3)	\$ 36.276
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 60.030	\$ 3.807						\$ 63.836	\$ 153.535
TC145 Liability							\$ 126.414	\$ 126.414	\$ 196.112
Due to Other Governments	\$ 0							\$ 0	\$ 445
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 803	\$ 0						\$ 803	\$ 0
Interest							\$ 11	\$ 11	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 92.336	\$ 3.807	\$ 0				\$ 126.425	\$ 222.567	\$ 422.604
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.986.837	\$ 1.986.837	\$ 2.181.321
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.986.837	\$ 1.986.837	\$ 2.181.321
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 418.446
Benefits Payable	\$ (3.271)							\$ (3.271)	\$ (13.019)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (3.271)	\$ 0						\$ (3.271)	\$ 405.427
Revenue Collected in Advance			\$ 0					\$ 0	
Liabilities For Deposits	\$ 5.992							\$ 5.992	\$ 14.232
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5.992		\$ 0					\$ 5.992	\$ 14.232
Total Liabilities	\$ 95.057	\$ 3.807	\$ 0				\$ 2.113.261	\$ 2.212.125	\$ 3.023.583
Total Fund Balance	\$ 3.096.765	\$ 517.055	\$ (2.060)					\$ 3.611.760	\$ 3.857.567
Total Liabilities and Fund Balance	\$ 3.191.822	\$ 520.862	\$ (2.060)				\$ 2.113.261	\$ 5.823.885	\$ 6.881.150

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 2015/16										2014/15	
	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	\$ 5,735.807	\$ 23.903					\$ 5,759.710	\$ 9,747.854	\$ 5,393.783	\$ 8,785.366	
Improvement and Modernization Fund								\$ 22.408	\$ 0	\$ 22.407	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 203.123						\$ 203.123	\$ 514.608	\$ 162.293	\$ 474.080	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 83.336						\$ 83.336	\$ 219.191	\$ 71.360	\$ 262.213	
Other Miscellaneous	\$ 125.539						\$ 125.539	\$ 125.539	\$ 125.538	\$ 125.538	
	\$ 6,147.805	\$ 23.903					\$ 6,171.708	\$ 10,629.600	\$ 5,752.974	\$ 9,669.604	
Grants											
AB 1058 Commissioner/Facilitator			\$ 172.109				\$ 172.109	\$ 281.217	\$ 168.179	\$ 279.658	
Other Judicial Council Grants			\$ 16.736				\$ 16.736	\$ 288.580			
Non-Judicial Council Grants											
			\$ 188.844				\$ 188.844	\$ 569.797	\$ 168.179	\$ 279.658	
Other Financing Sources											
Interest Income	\$ 2,563	\$ 617					\$ 3,181	\$ 8,556	\$ 2,949	\$ 4,475	
Investment Income											
Donations		\$ 0					\$ 0	\$ 50		\$ 340	
Local Fees	\$ 30,153	\$ 51,531					\$ 81,684	\$ 228,984	\$ 88,166	\$ 241,089	
Non-Fee Revenues	\$ 3,398	\$ 2,477					\$ 5,876	\$ 14,676	\$ 11,263	\$ 23,162	
Enhanced Collections		\$ 251,639					\$ 251,639	\$ 1,273,001	\$ 411,635	\$ 1,100,000	
Escheatment	\$ 2,088						\$ 2,088	\$ 3,479	\$ 0	\$ 1,822	
Prior Year Revenue											
County Program - Restricted		\$ 44,478					\$ 44,478	\$ 139,531	\$ 42,543	\$ 133,416	
Reimbursement Other	\$ 66,771	\$ 72,407					\$ 139,177	\$ 476,592	\$ 146,697	\$ 307,984	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,534						\$ 3,534	\$ 1,013	\$ 447	\$ 1,958	
	\$ 108,508	\$ 423,150					\$ 531,657	\$ 2,145,882	\$ 703,699	\$ 1,814,246	
Total Revenues	\$ 6,256.313	\$ 447.053	\$ 188.844				\$ 6,892.210	\$ 13,345.279	\$ 6,624.852	\$ 11,763.508	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,859,466	\$ 278,266	\$ 116,828				\$ 3,254,560	\$ 6,712,129	\$ 3,102,590	\$ 6,472,283	
Temp Help											
Overtime	\$ 10,327	\$ 6,372	\$ 94				\$ 16,792	\$ 47,184	\$ 5,599	\$ 6,373	
Staff Benefits	\$ 1,038,914	\$ 104,909	\$ 38,848				\$ 1,182,671	\$ 2,537,498	\$ 1,156,646	\$ 2,834,289	
	\$ 3,908,706	\$ 389,547	\$ 155,771				\$ 4,454,024	\$ 9,296,811	\$ 4,264,835	\$ 9,312,945	
Operating Expenses and Equipment											
General Expense	\$ 249,885	\$ 4,724	\$ 0				\$ 254,609	\$ 578,790	\$ 218,766	\$ 520,920	
Printing	\$ 59,044	\$ 859					\$ 59,903	\$ 107,000	\$ 12,979	\$ 61,700	
Telecommunications	\$ 10,734	\$ 428					\$ 11,163	\$ 37,792	\$ 11,613	\$ 36,652	
Postage	\$ 88,188	\$ 2,727					\$ 90,915	\$ 152,238	\$ 79,308	\$ 128,338	
Insurance	\$ 5,319	\$ 218					\$ 5,537	\$ 10,930	\$ 10,356	\$ 7,540	
In-State Travel	\$ 16,919	\$ 87	\$ 3,432				\$ 20,439	\$ 39,800	\$ 13,201	\$ 24,935	
Out-of-State Travel	\$ 3,495						\$ 3,495	\$ 2,700	\$ 1,717	\$ 680	
Training	\$ 4,477	\$ 50	\$ 1,665				\$ 6,192	\$ 9,000	\$ 2,347	\$ 2,950	
Security Services	\$ 136,495	\$ 575	\$ 4,524				\$ 141,593	\$ 276,500	\$ 134,776	\$ 272,143	
Facility Operations	\$ 282,778	\$ 97,362					\$ 380,139	\$ 794,282	\$ 320,940	\$ 651,605	
Utilities	\$ 16,484	\$ 1,041					\$ 17,526	\$ 31,240	\$ 15,903	\$ 29,810	
Contracted Services	\$ 218,678	\$ 150,127	\$ 3,860				\$ 372,666	\$ 1,379,339	\$ 396,563	\$ 921,820	
Consulting and Professional Services	\$ 4,970						\$ 4,970	\$ 5,400	\$ 3,395	\$ 8,206	
Information Technology	\$ 58,771	\$ 3,505					\$ 62,275	\$ 276,060	\$ 66,823	\$ 243,865	
Major Equipment	\$ 25,151						\$ 25,151	\$ 62,000	\$ 28,379	\$ 28,379	
Other Items of Expense	\$ 3,320	\$ 1,985					\$ 5,305	\$ 10,300	\$ 4,254	\$ 11,916	
	\$ 1,184,710	\$ 263,688	\$ 13,481				\$ 1,461,880	\$ 3,773,371	\$ 1,321,323	\$ 2,951,459	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 49,772						\$ 49,772	\$ 78,284	\$ 38,309	\$ 79,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 331,131			
Capital Costs											
Internal Cost Recovery	\$ (98,507)	\$ 67,824	\$ 30,683				\$ 0	\$ 0	\$ 2,336	\$ 0	
Prior Year Expense Adjustment											
	\$ (48,734)	\$ 67,824	\$ 30,683				\$ 49,772	\$ 409,415	\$ 40,645	\$ 79,000	
Total Expenditures	\$ 5,044,682	\$ 721,059	\$ 199,934				\$ 5,965,675	\$ 13,479,597	\$ 5,626,803	\$ 12,343,404	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,211.631	\$ (274.006)	\$ (11.090)				\$ 926.534	\$ (134.318)	\$ 998.050	\$ (579.896)	
Operating Transfers In (Out)	\$ (9.030)		\$ 9.030				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,894.164	\$ 791.061	\$ 0				\$ 2,685.226	\$ 2,685.226	\$ 2,859.517	\$ 2,859.517	
Ending Balance (Deficit)	\$ 3,096.765	\$ 517.055	\$ (2.060)				\$ 3,611.760	\$ 2,550.908	\$ 3,857.567	\$ 2,279.621	

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

For the month ended December

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	\$ 1,285.783	\$ 128.680	\$ 0				\$ 1,414.462	\$ 3,354.712	\$ 1,380.009	\$ 3,002.982
Traffic & Other Infractions	\$ 512.639	\$ 159.946					\$ 672.586	\$ 1,549.175	\$ 620.403	\$ 1,571.264
Other Criminal Cases	\$ 303.852	\$ 23.884					\$ 327.735	\$ 804.977	\$ 315.047	\$ 815.065
Civil	\$ 249.137	\$ 9.816					\$ 258.953	\$ 705.484	\$ 393.804	\$ 912.068
Family & Children Services	\$ 334.549	\$ 16.161					\$ 350.710	\$ 865.485	\$ 304.373	\$ 725.503
Probate, Guardianship & Mental Health Services	\$ 18.056	\$ 512					\$ 18.567	\$ 34.052	\$ 14.254	\$ 30.681
Juvenile Dependency Services	\$ 51.680	\$ 31.219					\$ 82.898	\$ 153.230	\$ 29.316	\$ 57.552
Juvenile Delinquency Services	\$ 22.934	\$ 237					\$ 23.171	\$ 49.846	\$ 510	\$ 29.861
Other Court Operations	\$ 228.381	\$ 36.829					\$ 265.210	\$ 535.437	\$ 234.980	\$ 461.709
Court Interpreters	\$ 242.960	\$ 19.222					\$ 262.182	\$ 551.753	\$ 213.099	\$ 479.464
Jury Services	\$ 46.123	\$ 46.941	\$ 49.772				\$ 142.836	\$ 265.591	\$ 133.119	\$ 276.712
Security	\$ 12.138	\$ 158.958					\$ 171.096	\$ 342.729	\$ 155.605	\$ 327.841
Trial Court Operations Program	\$ 3,308.232	\$ 632.404	\$ 49.772				\$ 3,990.408	\$ 9,212.471	\$ 3,794.519	\$ 8,690.702
Enhanced Collections	\$ 293.370	\$ 146.662					\$ 440.032	\$ 1,141.496	\$ 431.987	\$ 981.770
Other Non-Court Operations	\$ 45.032	\$ 4.706					\$ 49.738	\$ 403.180	\$ 50.909	\$ 135.822
Non-Court Operations Program	\$ 338.402	\$ 151.368					\$ 489.770	\$ 1,544.676	\$ 482.896	\$ 1,117.592
Executive Office	\$ 170.078	\$ 7.666					\$ 177.744	\$ 389.206	\$ 220.982	\$ 550.162
Fiscal Services	\$ 134.754	\$ 121.809	\$ 0			\$ (369)	\$ 256.194	\$ 674.003	\$ 247.005	\$ 509.431
Human Resources	\$ 176.700	\$ 62.607					\$ 239.307	\$ 425.701	\$ 207.637	\$ 385.381
Business & Facilities Services	\$ 123.234	\$ 322.456				\$ 369	\$ 446.059	\$ 648.538	\$ 333.732	\$ 543.663
Information Technology	\$ 202.623	\$ 163.570					\$ 366.193	\$ 585.002	\$ 340.032	\$ 546.473
Court Administration Program	\$ 807.389	\$ 678.108	\$ 0			\$ 0	\$ 1,485.497	\$ 2,722.450	\$ 1,349.387	\$ 2,535.110
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,454.024	\$ 1,461.880	\$ 49.772			\$ 0	\$ 5,965.675	\$ 13,479.597	\$ 5,626.803	\$ 12,343.404