

**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



Date

Imperial

Court

FY 2016/2017 - 1st quarter

Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 September									
Fiscal Year 2016/17									2015/16
	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						
<b>ASSETS</b>									
Operations	\$ (539.354)	\$ 644.027	\$ (79.358)				\$ 30.984	\$ 56.298	\$ 114.299
Payroll	\$ 15.000	\$ 0						\$ 15.000	\$ 15.000
Jury	\$ 5.905							\$ 5.905	\$ 5.582
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	\$ 2.300
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1.856.913	\$ 1.856.913	\$ 1.986.837
Cash Equivalents	\$ 4.158.371						\$ 153.165	\$ 4.311.535	\$ 4.497.533
Total Cash and Cash Equivalents	\$ 3.667.221	\$ 644.027	\$ (79.358)				\$ 2.041.062	\$ 6.272.951	\$ 6.646.550
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 663							\$ 663	\$ 15
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 28.409						\$ 28.409	\$ 39.644
Due From Other Courts	\$ 86						\$ 0	\$ 86	\$ 0
Due From State	\$ 217.885	\$ 101.654	\$ 76.046					\$ 395.585	\$ 198.398
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 218.634	\$ 130.063	\$ 76.046				\$ 0	\$ 424.743	\$ 238.057
Prepaid Expenses - General	\$ 51.535							\$ 51.535	\$ 49.977
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 51.535							\$ 51.535	\$ 49.977
Other Assets									
Total Other Assets									
Total Assets	\$ 3.937.390	\$ 774.089	\$ (3.312)				\$ 2.041.062	\$ 6.749.229	\$ 6.934.583
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 36.487	\$ 0						\$ 36.487	\$ 32.882
Accounts Payable - General	\$ 5.491	\$ 1.615	\$ 462				\$ 0	\$ 7.569	\$ 12.116
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 110.402	\$ 4.131						\$ 114.534	\$ 115.610
TC145 Liability							\$ 184.147	\$ 184.147	\$ 193.005
Due to Other Governments	\$ 0							\$ 0	\$ 200
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 148	\$ 0						\$ 148	\$ 512
Interest							\$ 2	\$ 2	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 152.530	\$ 5.747	\$ 462				\$ 184.149	\$ 342.888	\$ 354.333
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	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (77.792)							\$ (77.792)	\$ (1.255)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (77.792)	\$ 0						\$ (77.792)	\$ (1.255)
Revenue Collected in Advance									\$ 3.383
Liabilities For Deposits	\$ 6.235							\$ 6.235	\$ 5.992
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 6.235							\$ 6.235	\$ 9.375
Total Liabilities	\$ 80.973	\$ 5.747	\$ 462				\$ 2.041.062	\$ 2.128.244	\$ 2.349.290
Total Fund Balance	\$ 3.856.417	\$ 768.343	\$ (3.774)					\$ 4.620.985	\$ 4.585.293
Total Liabilities and Fund Balance	\$ 3.937.390	\$ 774.089	\$ (3.312)				\$ 2.041.062	\$ 6.749.229	\$ 6.934.583

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 September													
Fiscal Year 2016/17										2015/16			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)		
	General	Special Revenue		Capital Projects	Debt Service							Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 4,365,588	\$ 5,889					\$ 4,371,477	\$ 10,124,827	\$ 4,260,385	\$ 9,747,854			
Improvement and Modernization Fund								\$ 22,407		\$ 22,408			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 127,426						\$ 127,426	\$ 527,968	\$ 100,332	\$ 514,608			
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 27,681						\$ 27,681	\$ 244,280	\$ 28,612	\$ 219,191			
Other Miscellaneous								\$ 125,539		\$ 125,539			
	\$ 4,520,695	\$ 5,889					\$ 4,526,584	\$ 11,045,021	\$ 4,389,329	\$ 10,629,600			
Grants													
AB 1058 Commissioner/Facilitator			\$ 90,078				\$ 90,078	\$ 282,823	\$ 62,607	\$ 281,217			
Other Judicial Council Grants			\$ 0				\$ 0	\$ 89,199		\$ 288,580			
Non-Judicial Council Grants													
			\$ 90,078				\$ 90,078	\$ 372,022	\$ 62,607	\$ 569,797			
Other Financing Sources													
Interest Income	\$ 180	\$ 97					\$ 277	\$ 12,679	\$ 231	\$ 8,556			
Investment Income													
Donations									\$ 0	\$ 50			
Local Fees	\$ 26,075	\$ 12,114					\$ 38,189	\$ 282,004	\$ 33,877	\$ 228,984			
Non-Fee Revenues	\$ 150	\$ 5,507					\$ 5,657	\$ 13,517	\$ 5,723	\$ 14,676			
Enhanced Collections		\$ 112,228					\$ 112,228	\$ 1,045,115	\$ 113,935	\$ 1,273,001			
Escheatment	\$ 0						\$ 0	\$ 5,167	\$ 2,088	\$ 3,479			
Prior Year Revenue													
County Program - Restricted		\$ 35,960					\$ 35,960	\$ 140,581	\$ 30,823	\$ 139,531			
Reimbursement Other	\$ 17,933	\$ 28,363					\$ 46,296	\$ 385,738	\$ 31,609	\$ 476,592			
Sale of Fixed Assets													
Other Miscellaneous	\$ 94						\$ 94	\$ 100	\$ 3,281	\$ 1,013			
	\$ 44,432	\$ 194,269					\$ 238,701	\$ 1,884,901	\$ 221,567	\$ 2,145,882			
<b>Total Revenues</b>	<b>\$ 4,565,127</b>	<b>\$ 200,158</b>	<b>\$ 90,078</b>				<b>\$ 4,855,363</b>	<b>\$ 13,301,944</b>	<b>\$ 4,673,503</b>	<b>\$ 13,345,279</b>			
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 1,255,210	\$ 117,851	\$ 36,796				\$ 1,409,857	\$ 7,163,882	\$ 1,444,230	\$ 6,712,129			
Temp Help													
Overtime	\$ 7,718	\$ 253					\$ 7,971	\$ 5,185	\$ 47,184				
Staff Benefits	\$ 480,700	\$ 45,504	\$ 9,214				\$ 535,418	\$ 2,885,341	\$ 532,220	\$ 2,537,498			
	\$ 1,743,628	\$ 163,609	\$ 46,010				\$ 1,953,247	\$ 10,049,223	\$ 1,981,634	\$ 9,296,811			
Operating Expenses and Equipment													
General Expense	\$ 71,563	\$ 1,819					\$ 73,381	\$ 563,827	\$ 102,202	\$ 578,790			
Printing	\$ 7,677	\$ 659					\$ 8,336	\$ 88,005	\$ 33,215	\$ 107,000			
Telecommunications	\$ 3,349	\$ 116					\$ 3,466	\$ 36,319	\$ 3,644	\$ 37,792			
Postage	\$ 6,456	\$ 657					\$ 7,113	\$ 152,880	\$ 59,798	\$ 152,238			
Insurance	\$ 905						\$ 905	\$ 5,900		\$ 10,930			
In-State Travel	\$ 6,583	\$ 65	\$ 4,003				\$ 10,651	\$ 41,993	\$ 4,874	\$ 39,800			
Out-of-State Travel	\$ 743						\$ 743	\$ 1,550		\$ 2,700			
Training	\$ 2,857		\$ 2,827				\$ 5,684	\$ 11,818	\$ 4,035	\$ 9,000			
Security Services	\$ 74,522	\$ 435	\$ 2,238				\$ 77,195	\$ 293,643	\$ 73,599	\$ 276,500			
Facility Operations	\$ 143,267	\$ 17,446					\$ 160,713	\$ 717,864	\$ 214,895	\$ 794,282			
Utilities	\$ 6,704	\$ 423					\$ 7,127	\$ 31,600	\$ 10,590	\$ 31,240			
Contracted Services	\$ 105,305	\$ 64,825	\$ 1,776				\$ 171,905	\$ 1,342,146	\$ 203,561	\$ 1,379,339			
Consulting and Professional Services	\$ 1,560						\$ 1,560	\$ 7,700	\$ 2,350	\$ 5,400			
Information Technology	\$ 29,275	\$ 2,122					\$ 31,397	\$ 330,091	\$ 27,356	\$ 276,060			
Major Equipment	\$ 529						\$ 529	\$ 48,820	\$ 25,151	\$ 62,000			
Other Items of Expense	\$ 3,605	\$ 350	\$ 32				\$ 3,987	\$ 11,530	\$ 2,493	\$ 10,300			
	\$ 464,899	\$ 88,917	\$ 10,875				\$ 564,692	\$ 3,685,686	\$ 767,764	\$ 3,773,371			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 14,136						\$ 14,136	\$ 85,013	\$ 24,038	\$ 78,284			
Judgements, Settlements and Claims													
Debt Service													
Other								\$ 420,000	\$ 0	\$ 331,131			
Capital Costs													
Internal Cost Recovery	\$ (36,676)	\$ 27,474	\$ 9,202				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ (22,541)	\$ 27,474	\$ 9,202				\$ 14,136	\$ 505,013	\$ 24,038	\$ 409,415			
<b>Total Expenditures</b>	<b>\$ 2,185,986</b>	<b>\$ 280,000</b>	<b>\$ 66,088</b>				<b>\$ 2,532,074</b>	<b>\$ 14,239,922</b>	<b>\$ 2,773,435</b>	<b>\$ 13,479,597</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 2,379,141	\$ (79,842)	\$ 23,991				\$ 2,323,289	\$ (937,978)	\$ 1,900,068	\$ (134,318)			
Operating Transfers In (Out)	\$ 27,765		\$ (27,765)				\$ 0	\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 1,449,512	\$ 848,185	\$ 0				\$ 2,297,696	\$ 2,297,696	\$ 2,685,226	\$ 2,685,226			
Ending Balance (Deficit)	\$ 3,856,417	\$ 768,343	\$ (3,774)				\$ 4,620,985	\$ 1,359,718	\$ 4,585,293	\$ 2,550,908			

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 559.041	\$ 83.365					\$ 642.406	\$ 3,522.412	\$ 631.640	\$ 3,354.712
Traffic & Other Infractions	\$ 226.031	\$ 64.324					\$ 290.355	\$ 1,746.468	\$ 290.985	\$ 1,549.175
Other Criminal Cases	\$ 111.882	\$ 20.838					\$ 132.720	\$ 850.838	\$ 146.491	\$ 804.977
Civil	\$ 146.160	\$ 16.320					\$ 162.480	\$ 811.950	\$ 104.923	\$ 705.484
Family & Children Services	\$ 112.682	\$ 12.216					\$ 124.897	\$ 789.846	\$ 157.710	\$ 865.485
Probate, Guardianship & Mental Health Services	\$ 10.854	\$ 809					\$ 11.664	\$ 62.192	\$ 7.484	\$ 34.052
Juvenile Dependency Services	\$ 20.509	\$ 35.735					\$ 56.244	\$ 150.071	\$ 56.856	\$ 153.230
Juvenile Delinquency Services	\$ 11.292	\$ 606					\$ 11.898	\$ 64.577	\$ 10.417	\$ 49.846
Other Court Operations	\$ 89.975	\$ 17.298					\$ 107.274	\$ 584.256	\$ 119.607	\$ 535.437
Court Interpreters	\$ 109.285	\$ 11.017					\$ 120.303	\$ 588.594	\$ 117.460	\$ 551.753
Jury Services	\$ 18.211	\$ 15.529	\$ 14.136				\$ 47.875	\$ 297.175	\$ 52.709	\$ 265.591
Security	\$ 6.840	\$ 68.101					\$ 74.941	\$ 365.314	\$ 83.049	\$ 342.729
Trial Court Operations Program	\$ 1,422.763	\$ 346.159	\$ 14.136				\$ 1,783.057	\$ 9,833.693	\$ 1,779.332	\$ 9,212.471
Enhanced Collections	\$ 111.648	\$ 61.931					\$ 173.579	\$ 1,111.556	\$ 212.124	\$ 1,141.496
Other Non-Court Operations	\$ 12.174	\$ 1.256					\$ 13.431	\$ 158.737	\$ 21.364	\$ 403.180
Non-Court Operations Program	\$ 123.822	\$ 63.187					\$ 187.009	\$ 1,270.293	\$ 233.488	\$ 1,544.676
Executive Office	\$ 66.821	\$ 9.185					\$ 76.006	\$ 470.718	\$ 77.609	\$ 389.206
Fiscal Services	\$ 83.175	\$ 33.772			\$ (1.856)		\$ 115.091	\$ 304.396	\$ 108.539	\$ 674.003
Human Resources	\$ 114.079	\$ 28.568					\$ 142.646	\$ 668.458	\$ 126.049	\$ 425.701
Business & Facilities Services	\$ 66.688	\$ 65.769			\$ 1.856		\$ 134.313	\$ 698.366	\$ 273.065	\$ 648.538
Information Technology	\$ 75.899	\$ 18.052					\$ 93.951	\$ 993.998	\$ 175.353	\$ 585.002
Court Administration Program	\$ 406.662	\$ 155.346			\$ 0		\$ 562.007	\$ 3,135.936	\$ 760.615	\$ 2,722.450
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,953.247	\$ 564.692	\$ 14.136		\$ 0		\$ 2,532.074	\$ 14,239.922	\$ 2,773.435	\$ 13,479.597