

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 2014/2015 - 4th quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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)

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 2014/15									2013/14
	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	\$ (1,052.609)	\$ 752.999	\$ 0				\$ 20.311	\$ (279.299)	\$ (310.734)
Payroll	\$ 15.000	\$ 0						\$ 15.000	\$ 189.551
Jury	\$ 4.879							\$ 4.879	\$ 14.152
Revolving	\$ 25.000							\$ 25.000	\$ 25.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2.450							\$ 2.450	\$ 2.200
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC							\$ 1,986.837	\$ 1,986.837	\$ 2,181.321
Total Cash	\$ (1,005.281)	\$ 752.999	\$ 0				\$ 2,007.148	\$ 1,754.866	\$ 2,101.489
Short Term Investment	\$ 2,503.365						\$ 191.767	\$ 2,695.132	\$ 3,292.855
Investment in Financial Institution									
Total Investments	\$ 2,503.365						\$ 191.767	\$ 2,695.132	\$ 3,292.855
Accrued Revenue	\$ 51.181	\$ 257.464						\$ 308.644	\$ 2,008
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 15							\$ 15	
Trust									
Due From Other Funds	\$ 349.750							\$ 349.750	\$ 216.534
Due From Other Governments	\$ 0	\$ 111.401						\$ 111.401	\$ 250.078
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 460.846	\$ 24.049	\$ 41.245					\$ 526.139	\$ 275.939
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 861.791	\$ 392.914	\$ 41.245				\$ 0	\$ 1,295.950	\$ 744.559
Prepaid Expenses - General	\$ 99.451							\$ 99.451	\$ 67.480
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 99.451							\$ 99.451	\$ 67.480
Other Assets									
Total Other Assets									
Total Assets	\$ 2,459.328	\$ 1,145.913	\$ 41.245				\$ 2,198.915	\$ 5,845.400	\$ 6,206.383
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 289.807	\$ 30.419						\$ 320.225	\$ 69.581
Accounts Payable - General	\$ 66.001	\$ 1.967	\$ 0				\$ 0	\$ 67.968	\$ 39.247
Due to Other Funds	\$ 0	\$ 311.888	\$ 37.862					\$ 349.750	\$ 216.534
Due to Other Courts									
Due to State	\$ 64.133	\$ 4.068						\$ 68.201	\$ 65.679
TC145 Liability							\$ 212.074	\$ 212.074	\$ 234.306
Due to Other Governments	\$ 1.820							\$ 1.820	\$ 843
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 909	\$ 0						\$ 909	\$ 1,197
Interest							\$ 4	\$ 4	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 422.670	\$ 348.342	\$ 37.862				\$ 212.078	\$ 1,020.951	\$ 627.389
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 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	\$ 84.543	\$ 6.510						\$ 91.053	\$ 486.992
Benefits Payable	\$ 52.320							\$ 52.320	\$ 36.932
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 342							\$ 342	\$ 0
Total Payroll Liabilities	\$ 137.205	\$ 6.510						\$ 143.714	\$ 523.924
Revenue Collected in Advance			\$ 3.383					\$ 3.383	\$ 0
Liabilities For Deposits	\$ 5.289							\$ 5.289	\$ 14.232
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5.289		\$ 3.383					\$ 8.672	\$ 14.232
Total Liabilities	\$ 565.163	\$ 354.851	\$ 41.245				\$ 2,198.915	\$ 3,160.174	\$ 3,346.866
Total Fund Balance	\$ 1,894.164	\$ 791.061	\$ 0					\$ 2,685.226	\$ 2,859.517
Total Liabilities and Fund Balance	\$ 2,459.328	\$ 1,145.913	\$ 41.245				\$ 2,198.915	\$ 5,845.400	\$ 6,206.383

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 June											
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	\$ 8,928.814	\$ 71.766					\$ 9,000.580	\$ 8,785.366	\$ 8,419.747	\$ 8,275.255	
Improvement and Modernization Fund	\$ 22.408						\$ 22.408	\$ 22.407	\$ 19.381	\$ 41.322	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 410.808						\$ 410.808	\$ 474.080	\$ 456.496	\$ 425.027	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 269.513						\$ 269.513	\$ 262.213	\$ 205.311	\$ 284.019	
Other Miscellaneous	\$ 125.538						\$ 125.538	\$ 125.538	\$ 125.538	\$ 191.344	
	\$ 9,757.081	\$ 71.766					\$ 9,828.847	\$ 9,669.604	\$ 9,226.473	\$ 9,216.967	
Grants											
AB 1058 Commissioner/Facilitator			\$ 280.585				\$ 280.585	\$ 279.658	\$ 288.900	\$ 279.658	
Other AOC Grants		\$ 6.097	\$ 6.246				\$ 12.342				
Non-AOC Grants											
		\$ 6.097	\$ 286.831				\$ 292.927	\$ 279.658	\$ 288.900	\$ 279.658	
Other Financing Sources											
Interest Income	\$ 8.770	\$ 1.925					\$ 10.695	\$ 4.475	\$ 13.561	\$ 10.952	
Investment Income											
Donations		\$ 364					\$ 364	\$ 340		\$ 420	
Local Fees	\$ 108.158	\$ 127.956					\$ 236.114	\$ 241.089	\$ 231.150	\$ 205.962	
Non-Fee Revenues	\$ 13.194	\$ 11.976					\$ 25.170	\$ 23.162	\$ 29.266	\$ 27.177	
Enhanced Collections		\$ 1,218.839					\$ 1,218.839	\$ 1,100.000	\$ 1,080.800	\$ 1,004.886	
Escheatment	\$ 9.368						\$ 9.368	\$ 1.822	\$ 226	\$ 7.544	
Prior Year Revenue											
County Program - Restricted		\$ 134.202					\$ 134.202	\$ 133.416	\$ 137.084	\$ 199.142	
Reimbursement Other	\$ 180.981	\$ 161.715					\$ 342.697	\$ 307.984	\$ 325.167	\$ 292.210	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13.952						\$ 13.952	\$ 1.958	\$ 1.846	\$ 2.232	
	\$ 334.423	\$ 1,656.978					\$ 1,991.401	\$ 1,814.246	\$ 1,819.099	\$ 1,750.525	
Total Revenues	\$ 10,091.504	\$ 1,734.840	\$ 286.831				\$ 12,113.175	\$ 11,763.508	\$ 11,334.472	\$ 11,247.150	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,144.995	\$ 568.073	\$ 210.943				\$ 5,924.011	\$ 6,472.283	\$ 6,068.828	\$ 5,683.027	
Temp Help											
Overtime	\$ 36.648	\$ 2.949					\$ 39.596	\$ 6.373	\$ 54.773	\$ 7.656	
Staff Benefits	\$ 2,110.669	\$ 229.126	\$ 63.832				\$ 2,403.627	\$ 2,834.289	\$ 2,614.282	\$ 2,650.555	
	\$ 7,292.311	\$ 800.147	\$ 274.775				\$ 8,367.234	\$ 9,312.945	\$ 8,737.883	\$ 8,341.238	
Operating Expenses and Equipment											
General Expense	\$ 516.269	\$ 21.442					\$ 537.711	\$ 520.920	\$ 651.272	\$ 540.330	
Printing	\$ 30.783	\$ 2.841					\$ 33.624	\$ 61.700	\$ 85.933	\$ 57.006	
Telecommunications	\$ 31.048	\$ 1.908					\$ 32.956	\$ 36.652	\$ 33.926	\$ 44.222	
Postage	\$ 107.141	\$ 10.438					\$ 117.579	\$ 128.338	\$ 122.309	\$ 112.615	
Insurance	\$ 6.762	\$ 1.491					\$ 8.253	\$ 7.540	\$ 9.049	\$ 9.634	
In-State Travel	\$ 29.110	\$ 161	\$ 6.992				\$ 36.263	\$ 24.935	\$ 23.619	\$ 25.748	
Out-of-State Travel	\$ 3.161						\$ 3.161	\$ 680	\$ 436		
Training	\$ 5.772		\$ 1.320				\$ 7.092	\$ 2.950	\$ 2.313	\$ 2.710	
Security Services	\$ 263.902	\$ 1.435	\$ 8.102				\$ 273.439	\$ 272.143	\$ 284.820	\$ 323.335	
Facility Operations	\$ 595.100	\$ 78.160					\$ 673.260	\$ 651.605	\$ 1,310.945	\$ 818.886	
Utilities	\$ 27.598	\$ 1.751					\$ 29.349	\$ 29.810	\$ 27.797	\$ 27.996	
Contracted Services	\$ 493.174	\$ 512.806	\$ 1.049				\$ 1,007.030	\$ 921.820	\$ 973.350	\$ 1,070.902	
Consulting and Professional Services	\$ 5.400						\$ 5.400	\$ 8.206	\$ 8.365	\$ 9.500	
Information Technology	\$ 243.898	\$ 11.269					\$ 255.167	\$ 243.865	\$ 231.763	\$ 225.234	
Major Equipment	\$ 28.379						\$ 28.379	\$ 28.379	\$ 71.525	\$ 93.000	
Other Items of Expense	\$ 5.460	\$ 3.513	\$ 104				\$ 9.077	\$ 11.916	\$ 9.118	\$ 10.493	
	\$ 2,392.959	\$ 647.215	\$ 17.566				\$ 3,057.740	\$ 2,951.459	\$ 3,846.539	\$ 3,371.611	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 79.279						\$ 79.279	\$ 79.000	\$ 73.257	\$ 92.372	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 731.825	\$ 51.388					\$ 783.213		\$ 630.000		
Capital Costs											
Internal Cost Recovery	\$ (210.373)	\$ 155.572	\$ 54.801				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 600.730	\$ 206.961	\$ 54.801				\$ 862.492	\$ 79.000	\$ 703.257	\$ 92.372	
Total Expenditures	\$ 10,286.001	\$ 1,654.323	\$ 347.143				\$ 12,287.466	\$ 12,343.404	\$ 13,287.680	\$ 11,805.221	
Excess (Deficit) of Revenues Over Expenditures	\$ (194.497)	\$ 80.518	\$ (60.312)				\$ (174.291)	\$ (579.896)	\$ (1,953.208)	\$ (558.071)	
Operating Transfers In (Out)	\$ (80.450)	\$ 20.138	\$ 60.312				\$ 0	\$ 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)	\$ 1,894.164	\$ 791.061	\$ 0				\$ 2,685.226	\$ 2,279.621	\$ 2,859.517	\$ 4,254.654	

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

For the month ended June										
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	\$ 2,466.139	\$ 477.919	\$ 194.053				\$ 3,138.111	\$ 3,002.982	\$ 3,122.012	\$ 2,746.087
Traffic & Other Infractions	\$ 927.266	\$ 458.720	\$ 153.331				\$ 1,539.318	\$ 1,571.264	\$ 1,528.799	\$ 1,586.350
Other Criminal Cases	\$ 591.189	\$ 111.367	\$ 66.666				\$ 769.222	\$ 815.065	\$ 714.869	\$ 819.535
Civil	\$ 665.507	\$ 112.680	\$ 81.110				\$ 859.297	\$ 912.068	\$ 903.122	\$ 733.100
Family & Children Services	\$ 608.489	\$ 67.894	\$ 55.555				\$ 731.938	\$ 725.503	\$ 711.034	\$ 796.488
Probate, Guardianship & Mental Health Services	\$ 28.360	\$ 2.115	\$ 2.222				\$ 32.697	\$ 30.681	\$ 28.100	\$ 26.583
Juvenile Dependency Services	\$ 34.679	\$ 32.173	\$ 2.778				\$ 69.630	\$ 57.552	\$ 32.280	\$ 54.373
Juvenile Delinquency Services	\$ 9.121	\$ 4.163	\$ 2.778				\$ 16.061	\$ 29.861	\$ 5.890	\$ 25.304
Other Court Operations	\$ 412.082	\$ 103.100	\$ 25.277				\$ 540.460	\$ 461.709	\$ 685.812	\$ 577.123
Court Interpreters	\$ 388.224	\$ 39.769	\$ 22.222				\$ 450.216	\$ 479.464	\$ 473.396	\$ 482.712
Jury Services	\$ 90.470	\$ 104.746	\$ 90.390				\$ 285.606	\$ 276.712	\$ 261.916	\$ 275.200
Security	\$ 16.530	\$ 306.553	\$ 1.389				\$ 324.472	\$ 327.841	\$ 363.378	\$ 381.769
Trial Court Operations Program	\$ 6,238.057	\$ 1,821.199	\$ 697.772				\$ 8,757.028	\$ 8,690.702	\$ 8,830.610	\$ 8,504.624
Enhanced Collections	\$ 537.284	\$ 515.648	\$ 40.277				\$ 1,093.210	\$ 981.770	\$ 1,036.713	\$ 1,039.886
Other Non-Court Operations	\$ 86.280	\$ 17.580	\$ 9.444				\$ 113.305	\$ 135.822	\$ 124.955	\$ 310.274
Non-Court Operations Program	\$ 623.565	\$ 533.228	\$ 49.722				\$ 1,206.515	\$ 1,117.592	\$ 1,161.669	\$ 1,350.160
Executive Office	\$ 317.439	\$ 49.009	\$ 22.222				\$ 388.671	\$ 550.162	\$ 421.136	\$ 366.816
Fiscal Services	\$ 280.729	\$ 256.167	\$ 19.166		\$ (5.839)		\$ 550.224	\$ 509.431	\$ 1,180.298	\$ 134.384
Human Resources	\$ 273.797	\$ 123.610	\$ 16.666				\$ 414.073	\$ 385.381	\$ 523.712	\$ 397.164
Business & Facilities Services	\$ 253.431	\$ 191.233	\$ 29.166		\$ 5.839		\$ 479.670	\$ 543.663	\$ 605.759	\$ 537.396
Information Technology	\$ 380.216	\$ 83.293	\$ 27.777				\$ 491.286	\$ 546.473	\$ 564.496	\$ 514.677
Court Administration Program	\$ 1,505.612	\$ 703.313	\$ 114.999		\$ 0		\$ 2,323.924	\$ 2,535.110	\$ 3,295.401	\$ 1,950.437
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,367.234	\$ 3,057.740	\$ 862.492		\$ 0		\$ 12,287.466	\$ 12,343.404	\$ 13,287.680	\$ 11,805.221

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	-	99,451	99,451	-	-	-	-	-	99,451	
Restricted	-	-	-	770,421	-	-	-	-	770,421	
Committed	1,782,160	-	1,782,160	18,950	-	-	-	-	1,801,110	
Assigned	629	11,924	12,553	1,690	-	-	-	-	14,244	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,782,789	\$ 111,375	\$ 1,894,164	\$ 791,061	\$ -	\$ -	\$ -	\$ -	\$ 2,685,226	