

**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.

Maria Rhinehart Maria Rhinehart, Interim CEO  
Signature of Presiding Judge or Court Executive

8/4/17  
Date

Imperial

Court

FY 2016/2017 - 4th quarter

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
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5	
6	
7	
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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 June									
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	\$ (1,035,233)	\$ 896,655	\$ 0				\$ 17,784	\$ (120,794)	\$ 133,301
Payroll	\$ 14,970	\$ 0	\$ 0				\$ 0	\$ 14,970	\$ 15,000
Jury	\$ 5,770							\$ 5,770	\$ 5,905
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							\$ 1,843,093	\$ 1,843,093	\$ 1,856,913
Cash Equivalents	\$ 2,165,235						\$ 177,389	\$ 2,342,623	\$ 1,629,295
Total Cash and Cash Equivalents	\$ 1,178,042	\$ 896,655	\$ 0				\$ 2,038,266	\$ 4,112,963	\$ 3,667,714
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 21,929	\$ 139,448						\$ 161,377	\$ 196,944
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 659
Trust									
Due From Other Funds	\$ 243,351							\$ 243,351	\$ 523,563
Due From Other Governments	\$ 0	\$ 93,735						\$ 93,735	\$ 171,278
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 86
Due From State	\$ 279,663	\$ 31,380	\$ 66,631					\$ 377,674	\$ 692,881
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 544,942	\$ 264,563	\$ 66,631				\$ 0	\$ 876,136	\$ 1,585,411
Prepaid Expenses - General	\$ 207,777							\$ 207,777	\$ 89,277
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 207,777							\$ 207,777	\$ 89,277
Other Assets									
Total Other Assets									
Total Assets	\$ 1,930,762	\$ 1,161,218	\$ 66,631				\$ 2,038,266	\$ 5,196,876	\$ 5,342,402
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 55,832	\$ 37,588						\$ 93,421	\$ 156,493
Accounts Payable - General	\$ 0	\$ 2,099	\$ 0				\$ 0	\$ 2,099	\$ 10,198
Due to Other Funds	\$ 0	\$ 176,787	\$ 66,564					\$ 243,351	\$ 523,563
Due to Other Courts									
Due to State	\$ 87,308	\$ 10,043						\$ 97,351	\$ 68,302
TC145 Liability							\$ 195,109	\$ 195,109	\$ 189,715
Due to Other Governments	\$ 75							\$ 75	\$ 485
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 585	\$ 0						\$ 585	\$ 1,601
Interest							\$ 64	\$ 64	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 143,801	\$ 226,517	\$ 66,564				\$ 195,173	\$ 632,055	\$ 950,378
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,843,093	\$ 1,843,093	\$ 1,856,913
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,843,093	\$ 1,843,093	\$ 1,856,913
Accrued Payroll	\$ 177,584	\$ 12,357	\$ 68					\$ 190,009	\$ 183,283
Benefits Payable	\$ 0							\$ 0	\$ 48,226
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 177,584	\$ 12,357	\$ 68					\$ 190,009	\$ 231,510
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 5,770							\$ 5,770	\$ 5,905
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,770							\$ 5,770	\$ 5,905
Total Liabilities	\$ 327,155	\$ 238,874	\$ 66,631				\$ 2,038,266	\$ 2,670,926	\$ 3,044,705
Total Fund Balance	\$ 1,603,606	\$ 922,343	\$ 0					\$ 2,525,950	\$ 2,297,696
Total Liabilities and Fund Balance	\$ 1,930,762	\$ 1,161,218	\$ 66,631				\$ 2,038,266	\$ 5,196,876	\$ 5,342,402

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 2016/17								2015/16			
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 9,503.412	\$ 78.776					\$ 9,582.188	\$ 10,124.827	\$ 9,451.656	\$ 9,747.854	
Improvement and Modernization Fund	\$ 22.407						\$ 22.407	\$ 22.407	\$ 22.407	\$ 22.408	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 490.080						\$ 490.080	\$ 527.968	\$ 556.114	\$ 514.608	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 216.946						\$ 216.946	\$ 244.280	\$ 260.296	\$ 219.191	
Other Miscellaneous	\$ 125.539						\$ 125.539	\$ 125.539	\$ 125.539	\$ 125.539	
	\$ 10,358.383	\$ 78.776					\$ 10,437.159	\$ 11,045.021	\$ 10,416.012	\$ 10,629.600	
Grants											
AB 1058 Commissioner/Facilitator			\$ 371.748				\$ 371.748	\$ 282.823	\$ 280.787	\$ 281.217	
Other Judicial Council Grants			\$ 34.592				\$ 34.592	\$ 89.199	\$ 162.213	\$ 288.580	
Non-Judicial Council Grants											
			\$ 406.340				\$ 406.340	\$ 372.022	\$ 443.000	\$ 569.797	
Other Financing Sources											
Interest Income	\$ 18.277	\$ 6.443					\$ 24.720	\$ 12.679	\$ 13.777	\$ 8.556	
Investment Income									\$ 0	\$ 50	
Donations									\$ 291.414	\$ 228.984	
Local Fees	\$ 153.592	\$ 89.464					\$ 243.056	\$ 282.004	\$ 14.215	\$ 14.676	
Non-Fee Revenues	\$ 600	\$ 10.087					\$ 10.687	\$ 13.517	\$ 1,204.499	\$ 1,273.001	
Enhanced Collections		\$ 1,005.294					\$ 1,005.294	\$ 5.167	\$ 5.908	\$ 3.479	
Escheatment	\$ 6.527						\$ 6.527				
Prior Year Revenue											
County Program - Restricted		\$ 156.741					\$ 156.741	\$ 140.581	\$ 491.754	\$ 476.592	
Reimbursement Other	\$ 124.996	\$ 179.665					\$ 304.661		\$ 35.641	\$ 1.013	
Sale of Fixed Assets								\$ 100			
Other Miscellaneous	\$ 21.854						\$ 21.854				
	\$ 325.846	\$ 1,447.694					\$ 1,773.540	\$ 1,884.901	\$ 2,190.980	\$ 2,145.882	
Total Revenues	\$ 10,684.229	\$ 1,526.470	\$ 406.340				\$ 12,617.039	\$ 13,301.944	\$ 13,049.992	\$ 13,345.279	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,902.352	\$ 585.816	\$ 293.960				\$ 6,782.128	\$ 7,163.882	\$ 6,734.831	\$ 6,712.129	
Temp Help									\$ 42.050	\$ 47.184	
Overtime	\$ 23.888	\$ 782					\$ 24.670		\$ 2,569.710	\$ 2,537.498	
Staff Benefits	\$ 2,201.217	\$ 229.319	\$ 78.791				\$ 2,509.327	\$ 2,885.341	\$ 9,346.591	\$ 9,296.811	
	\$ 8,127.457	\$ 815.916	\$ 372.751				\$ 9,316.125	\$ 10,049.223			
Operating Expenses and Equipment											
General Expense	\$ 417.728	\$ 13.861					\$ 431.590	\$ 563.827	\$ 636.710	\$ 578.790	
Printing	\$ 40.294	\$ 1.957					\$ 42.251	\$ 88.005	\$ 89.052	\$ 107.000	
Telecommunications	\$ 26.216	\$ 1.386					\$ 27.602	\$ 36.319	\$ 34.539	\$ 37.792	
Postage	\$ 136.318	\$ 6.005					\$ 142.323	\$ 152.880	\$ 183.972	\$ 152.238	
Insurance	\$ 8.221						\$ 8.221	\$ 5.900	\$ 5.537	\$ 10.930	
In-State Travel	\$ 29.210	\$ 65	\$ 11.545				\$ 40.820	\$ 41.993	\$ 39.989	\$ 39.800	
Out-of-State Travel	\$ (137)						\$ (137)	\$ 1.550	\$ 3.478	\$ 2.700	
Training	\$ 5.295		\$ 2.085				\$ 7.380	\$ 11.818	\$ 11.919	\$ 9.000	
Security Services	\$ 260.196	\$ 2.039	\$ 12.674				\$ 274.909	\$ 293.643	\$ 295.367	\$ 276.500	
Facility Operations	\$ 586.613	\$ 90.135					\$ 676.747	\$ 717.864	\$ 832.743	\$ 794.282	
Utilities	\$ 29.071	\$ 1.834					\$ 30.905	\$ 31.600	\$ 30.392	\$ 31.240	
Contracted Services	\$ 434.034	\$ 321.731	\$ 28.030				\$ 783.796	\$ 1,342.146	\$ 948.938	\$ 1,379.339	
Consulting and Professional Services	\$ 7.840						\$ 7.840	\$ 7.700	\$ 9.010	\$ 5.400	
Information Technology	\$ 186.709	\$ 17.269					\$ 203.978	\$ 330.091	\$ 397.614	\$ 276.060	
Major Equipment	\$ 28.643	\$ 19.406					\$ 48.049	\$ 48.820	\$ 43.600	\$ 62.000	
Other Items of Expense	\$ 13.009	\$ 2.015	\$ 43				\$ 15.067	\$ 11.530	\$ 10.600	\$ 10.300	
	\$ 2,209.259	\$ 477.705	\$ 54.377				\$ 2,741.341	\$ 3,685.686	\$ 3,573.460	\$ 3,773.371	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 66.320						\$ 66.320	\$ 85.013	\$ 97.470	\$ 78.284	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 247.593	\$ 17.407					\$ 265.000	\$ 420.000	\$ 420.000	\$ 331.131	
Capital Costs											
Internal Cost Recovery	\$ (211.720)	\$ 137.230	\$ 74.489				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 102.193	\$ 154.638	\$ 74.489				\$ 331.320	\$ 505.013	\$ 517.470	\$ 409.415	
Total Expenditures	\$ 10,438.909	\$ 1,448.259	\$ 501.618				\$ 12,388.786	\$ 14,239.922	\$ 13,437.521	\$ 13,479.597	
Excess (Deficit) of Revenues Over Expenditures	\$ 245.320	\$ 78.211	\$ (95.278)				\$ 228.253	\$ (937.978)	\$ (387.529)	\$ (134.318)	
Operating Transfers In (Out)	\$ (91.225)	\$ (4.053)	\$ 95.278				\$ 0	\$ 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)	\$ 1,603.606	\$ 922.343	\$ 0				\$ 2,525.950	\$ 1,359.718	\$ 2,297.696	\$ 2,550.908	

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

For the month ended June										
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	\$ 2,663,017	\$ 479,256	\$ 68,441				\$ 3,210,714	\$ 3,522,412	\$ 3,362,642	\$ 3,354,712
Traffic & Other Infractions	\$ 1,143,612	\$ 313,559	\$ 48,101				\$ 1,505,272	\$ 1,746,468	\$ 1,667,074	\$ 1,549,175
Other Criminal Cases	\$ 527,850	\$ 130,540	\$ 23,570				\$ 681,960	\$ 850,838	\$ 907,647	\$ 804,977
Civil	\$ 696,862	\$ 85,937	\$ 22,994				\$ 805,793	\$ 811,950	\$ 734,656	\$ 705,484
Family & Children Services	\$ 640,445	\$ 61,502	\$ 19,205				\$ 721,152	\$ 789,846	\$ 817,879	\$ 865,485
Probate, Guardianship & Mental Health Services	\$ 53,238	\$ 5,277	\$ 1,449				\$ 59,964	\$ 62,192	\$ 50,685	\$ 34,052
Juvenile Dependency Services	\$ 93,578	\$ 66,814	\$ 3,492				\$ 163,883	\$ 150,071	\$ 157,687	\$ 153,230
Juvenile Delinquency Services	\$ 53,568	\$ 4,941	\$ 1,746				\$ 60,255	\$ 64,577	\$ 52,941	\$ 49,846
Other Court Operations	\$ 383,222	\$ 101,178	\$ 12,658				\$ 497,058	\$ 584,256	\$ 602,821	\$ 535,437
Court Interpreters	\$ 478,258	\$ 54,964	\$ 8,730				\$ 541,952	\$ 588,594	\$ 574,414	\$ 551,753
Jury Services	\$ 106,106	\$ 124,247	\$ 69,812				\$ 300,164	\$ 297,175	\$ 335,744	\$ 265,591
Security	\$ 53,553	\$ 314,376	\$ 436				\$ 368,366	\$ 365,314	\$ 353,008	\$ 342,729
Trial Court Operations Program	\$ 6,893,310	\$ 1,742,590	\$ 280,635				\$ 8,916,534	\$ 9,833,693	\$ 9,617,197	\$ 9,212,471
Enhanced Collections	\$ 535,012	\$ 348,665	\$ 12,484				\$ 896,161	\$ 1,111,556	\$ 1,079,308	\$ 1,141,496
Other Non-Court Operations	\$ 63,365	\$ 37,956	\$ 1,833				\$ 103,154	\$ 158,737	\$ 106,669	\$ 403,180
Non-Court Operations Program	\$ 598,377	\$ 386,621	\$ 14,317				\$ 999,315	\$ 1,270,293	\$ 1,185,977	\$ 1,544,676
Executive Office	\$ 381,444	\$ 28,013	\$ 6,111				\$ 415,568	\$ 470,718	\$ 367,814	\$ 389,206
Fiscal Services	\$ 252,773	\$ 187,037	\$ 5,378		\$ (1,856)		\$ 443,332	\$ 304,396	\$ 526,468	\$ 674,003
Human Resources	\$ 510,321	\$ 121,228	\$ 6,896				\$ 638,446	\$ 668,458	\$ 532,773	\$ 425,701
Business & Facilities Services	\$ 329,624	\$ 191,581	\$ 9,254		\$ 1,856		\$ 532,313	\$ 698,366	\$ 685,287	\$ 648,538
Information Technology	\$ 344,288	\$ 84,271	\$ 8,730				\$ 437,289	\$ 993,998	\$ 522,005	\$ 585,002
Court Administration Program	\$ 1,818,450	\$ 612,130	\$ 36,368		\$ 0		\$ 2,466,949	\$ 3,135,936	\$ 2,634,346	\$ 2,722,450
Expenditures Not Distributed or Posted to a Program	\$ 5,988						\$ 5,988			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,316,125	\$ 2,741,341	\$ 331,320		\$ 0		\$ 12,388,786	\$ 14,239,922	\$ 13,437,521	\$ 13,479,597

### 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	207,777	-	207,777	-	-	-	-	-	207,777	
Restricted	-	-	-	921,366	-	-	-	-	921,366	
Committed	1,292,337	-	1,292,337	172	-	-	-	-	1,292,510	
Assigned	73,871	29,621	103,492	805	-	-	-	-	104,297	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 1,573,985</b>	<b>\$ 29,621</b>	<b>\$ 1,603,606</b>	<b>\$ 922,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,525,950</b>	