

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.

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

10/26/17
Date

Imperial
Court
FY 2017/2018 - 1st 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 September									
Fiscal Year 2017/18									2016/17
	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	\$ (656.614)	\$ 670.364	\$ (60.813)				\$ 0	\$ (47.064)	\$ 56.298
Payroll	\$ 15.000	\$ 0	\$ 0				\$ 0	\$ 15.000	\$ 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	\$ 4.318.227						\$ 51	\$ 4.318.278	\$ 4.311.535
Total Cash and Cash Equivalents	\$ 3.709.683	\$ 670.364	\$ (60.813)				\$ 1.843.144	\$ 6.162.378	\$ 6.272.951
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 663
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 27.604						\$ 27.604	\$ 28.409
Due From Other Courts							\$ 0	\$ 0	\$ 86
Due From State	\$ 85.325	\$ 15.795	\$ 46.768					\$ 147.888	\$ 395.585
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 85.325	\$ 43.398	\$ 46.768				\$ 0	\$ 175.491	\$ 424.743
Prepaid Expenses - General	\$ 127.892							\$ 127.892	\$ 51.535
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 127.892							\$ 127.892	\$ 51.535
Other Assets									
Total Other Assets									
Total Assets	\$ 3.922.900	\$ 713.762	\$ (14.045)				\$ 1.843.144	\$ 6.465.761	\$ 6.749.229
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 43.577	\$ 0						\$ 43.577	\$ 36.487
Accounts Payable - General	\$ 2.032	\$ 1.613	\$ 0				\$ 0	\$ 3.645	\$ 7.569
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 135.104	\$ 10.123						\$ 145.227	\$ 114.534
TC145 Liability							\$ 0	\$ 0	\$ 184.147
Due to Other Governments	\$ 75							\$ 75	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 271	\$ 0						\$ 271	\$ 148
Interest							\$ 51	\$ 51	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 181.059	\$ 11.735	\$ 0				\$ 51	\$ 192.845	\$ 342.888
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (68.721)							\$ (68.721)	\$ (77.792)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (68.721)	\$ 0	\$ 0					\$ (68.721)	\$ (77.792)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 6.312							\$ 6.312	\$ 6.235
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 6.312							\$ 6.312	\$ 6.235
Total Liabilities	\$ 118.650	\$ 11.735	\$ 0				\$ 1.843.144	\$ 1.973.529	\$ 2.128.244
Total Fund Balance	\$ 3.804.250	\$ 702.026	\$ (14.045)					\$ 4.492.232	\$ 4.620.985
Total Liabilities and Fund Balance	\$ 3.922.900	\$ 713.762	\$ (14.045)				\$ 1.843.144	\$ 6.465.761	\$ 6.749.229

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 2017/18									2016/17		
	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	\$ 4,395,376	\$ 6,063					\$ 4,401,439	\$ 9,545,236	\$ 4,371,477	\$ 10,124,827	
Improvement and Modernization Fund								\$ 22,407		\$ 22,407	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 106,467						\$ 106,467	\$ 451,350	\$ 127,426	\$ 527,968	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 22,103						\$ 22,103	\$ 247,788	\$ 27,681	\$ 244,280	
Other Miscellaneous								\$ 125,539		\$ 125,539	
	\$ 4,523,946	\$ 6,063					\$ 4,530,009	\$ 10,392,320	\$ 4,526,584	\$ 11,045,021	
Grants											
AB 1058 Commissioner/Facilitator			\$ 25,053				\$ 25,053	\$ 284,460	\$ 90,078	\$ 282,823	
Other Judicial Council Grants								\$ 94,659	\$ 0	\$ 89,199	
Non-Judicial Council Grants											
			\$ 25,053				\$ 25,053	\$ 379,119	\$ 90,078	\$ 372,022	
Other Financing Sources											
Interest Income	\$ 350	\$ 224					\$ 574	\$ 16,397	\$ 277	\$ 12,679	
Investment Income											
Donations											
Local Fees	\$ 7,169	\$ 6,363					\$ 13,532	\$ 165,356	\$ 38,189	\$ 282,004	
Non-Fee Revenues	\$ 100						\$ 100	\$ 11,459	\$ 5,657	\$ 13,517	
Enhanced Collections		\$ 25,195					\$ 25,195	\$ 732,826	\$ 112,228	\$ 1,045,115	
Escheatment								\$ 6,527	\$ 0	\$ 5,167	
Prior Year Revenue											
County Program - Restricted		\$ 435					\$ 435	\$ 141,572	\$ 35,960	\$ 140,581	
Reimbursement Other	\$ 8,809	\$ 11,781					\$ 20,590	\$ 411,740	\$ 46,296	\$ 385,738	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,747						\$ 2,747	\$ 3,019	\$ 94	\$ 100	
	\$ 19,176	\$ 43,998					\$ 63,174	\$ 1,488,896	\$ 238,701	\$ 1,884,901	
Total Revenues	\$ 4,543,122	\$ 50,061	\$ 25,053				\$ 4,618,235	\$ 12,260,335	\$ 4,855,363	\$ 13,301,944	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,231,836	\$ 99,796	\$ 15,499				\$ 1,347,131	\$ 7,124,054	\$ 1,409,857	\$ 7,163,882	
Temp Help											
Overtime	\$ 1,717	\$ 453					\$ 2,170	\$ 7,971	\$ 7,971	\$ 7,971	
Staff Benefits	\$ 500,207	\$ 42,332	\$ 4,820				\$ 547,359	\$ 2,922,183	\$ 535,418	\$ 2,885,341	
	\$ 1,733,760	\$ 142,581	\$ 20,319				\$ 1,896,660	\$ 10,046,237	\$ 1,953,247	\$ 10,049,223	
Operating Expenses and Equipment											
General Expense	\$ 65,965	\$ 2,459					\$ 68,423	\$ 458,452	\$ 73,381	\$ 563,827	
Printing	\$ 14,399	\$ 172					\$ 14,572	\$ 60,173	\$ 8,336	\$ 88,005	
Telecommunications	\$ 3,255	\$ 107					\$ 3,363	\$ 28,452	\$ 3,466	\$ 36,319	
Postage	\$ 39,039	\$ 893					\$ 39,931	\$ 176,864	\$ 7,113	\$ 152,880	
Insurance								\$ 8,302	\$ 905	\$ 5,900	
In-State Travel	\$ 2,023		\$ 437				\$ 2,460	\$ 32,162	\$ 10,651	\$ 41,993	
Out-of-State Travel	\$ 848						\$ 848	\$ 743	\$ 743	\$ 1,550	
Training	\$ 3,483		\$ 1,245				\$ 4,728	\$ 11,609	\$ 5,684	\$ 11,818	
Security Services	\$ 78,174	\$ 435	\$ 778				\$ 79,386	\$ 359,314	\$ 77,195	\$ 293,643	
Facility Operations	\$ 146,834	\$ 43,178					\$ 190,012	\$ 856,043	\$ 160,713	\$ 717,864	
Utilities	\$ 9,043	\$ 570					\$ 9,613	\$ 31,857	\$ 7,127	\$ 31,600	
Contracted Services	\$ 122,073	\$ 44,136	\$ 4,189				\$ 170,397	\$ 1,249,049	\$ 171,905	\$ 1,342,146	
Consulting and Professional Services	\$ 400						\$ 400	\$ 7,417	\$ 1,560	\$ 7,700	
Information Technology	\$ 70,682	\$ 6,090	\$ 8,000				\$ 84,771	\$ 330,990	\$ 31,397	\$ 330,091	
Major Equipment	\$ 61,578	\$ 4,705					\$ 66,283	\$ 110,136	\$ 529	\$ 48,820	
Other Items of Expense	\$ 1,556	\$ 259	\$ 67				\$ 1,881	\$ 11,618	\$ 3,987	\$ 11,530	
	\$ 619,350	\$ 103,004	\$ 14,715				\$ 737,070	\$ 3,732,438	\$ 564,692	\$ 3,685,686	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18,224						\$ 18,224	\$ 81,023	\$ 14,136	\$ 85,013	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 71,117		\$ 420,000	
Capital Costs											
Internal Cost Recovery	\$ (28,857)	\$ 24,793	\$ 4,064				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (10,632)	\$ 24,793	\$ 4,064				\$ 18,224	\$ 152,140	\$ 14,136	\$ 505,013	
Total Expenditures	\$ 2,342,478	\$ 270,378	\$ 39,098				\$ 2,651,953	\$ 13,930,815	\$ 2,532,074	\$ 14,239,922	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,200,644	\$ (220,317)	\$ (14,045)				\$ 1,966,282	\$ (1,670,480)	\$ 2,323,289	\$ (937,978)	
Operating Transfers In (Out)		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,603,606	\$ 922,343	\$ 0				\$ 2,525,950	\$ 2,525,950	\$ 2,297,696	\$ 2,297,696	
Ending Balance (Deficit)	\$ 3,804,250	\$ 702,026	\$ (14,045)				\$ 4,492,232	\$ 855,470	\$ 4,620,985	\$ 1,359,718	

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

For the month ended September

Fiscal Year 2017/18

2016/17

	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	\$ 562.230	\$ 110.057					\$ 672.287	\$ 3,569.195	\$ 642.406	\$ 3,522.412
Traffic & Other Infractions	\$ 238.341	\$ 99.655					\$ 337.996	\$ 2,116.834	\$ 290.355	\$ 1,746.468
Other Criminal Cases	\$ 102.268	\$ 29.587			\$ 16		\$ 131.871	\$ 808.465	\$ 132.720	\$ 850.838
Civil	\$ 155.344	\$ 21.561					\$ 176.905	\$ 840.296	\$ 162.480	\$ 811.950
Family & Children Services	\$ 123.195	\$ 22.115					\$ 145.310	\$ 807.082	\$ 124.897	\$ 789.846
Probate, Guardianship & Mental Health Services	\$ 10.633	\$ 637					\$ 11.269	\$ 67.526	\$ 11.664	\$ 62.192
Juvenile Dependency Services	\$ 12.187	\$ 36.946					\$ 49.133	\$ 217.885	\$ 56.244	\$ 150.071
Juvenile Delinquency Services	\$ 11.278	\$ 1.254					\$ 12.532	\$ 73.535	\$ 11.898	\$ 64.577
Other Court Operations	\$ 62.487	\$ 21.775					\$ 84.262	\$ 384.301	\$ 107.274	\$ 584.256
Court Interpreters	\$ 90.909	\$ 21.696					\$ 112.606	\$ 547.532	\$ 120.303	\$ 588.594
Jury Services	\$ 26.675	\$ 15.992	\$ 18.224				\$ 60.891	\$ 444.785	\$ 47.875	\$ 297.175
Security	\$ 3.286	\$ 91.552					\$ 94.838	\$ 444.197	\$ 74.941	\$ 365.314
Trial Court Operations Program	\$ 1,398.833	\$ 472.826	\$ 18.224		\$ 16		\$ 1,889.900	\$ 10,321.633	\$ 1,783.057	\$ 9,833.693
Enhanced Collections	\$ 102.410	\$ 50.136					\$ 152.546	\$ 732.826	\$ 173.579	\$ 1,111.556
Other Non-Court Operations	\$ 12.338	\$ 14.406					\$ 26.744	\$ 113.571	\$ 13.431	\$ 158.737
Non-Court Operations Program	\$ 114.748	\$ 64.541					\$ 179.289	\$ 846.397	\$ 187.009	\$ 1,270.293
Executive Office	\$ 70.830	\$ 6.102					\$ 76.931	\$ 488.527	\$ 76.006	\$ 470.718
Fiscal Services	\$ 46.118	\$ 23.954			\$ (16)		\$ 70.056	\$ 371.748	\$ 115.091	\$ 304.396
Human Resources	\$ 116.798	\$ 26.854					\$ 143.652	\$ 669.968	\$ 142.646	\$ 668.458
Business & Facilities Services	\$ 70.331	\$ 110.781			\$ 0		\$ 181.112	\$ 682.221	\$ 134.313	\$ 698.366
Information Technology	\$ 79.002	\$ 32.011					\$ 111.013	\$ 550.321	\$ 93.951	\$ 993.998
Court Administration Program	\$ 383.078	\$ 199.702			\$ (16)		\$ 582.764	\$ 2,762.785	\$ 562.007	\$ 3,135.936
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,896.660	\$ 737.070	\$ 18.224		\$ 0		\$ 2,651.953	\$ 13,930.815	\$ 2,532.074	\$ 14,239.922