

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, CEO

Maria Rhinehart
Signature of Presiding Judge or Court Executive

8/1/19
Date

Imperial

Court

FY 2018/2019 - 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)

Imperial
 Court

FY 2018/2019 – 4th quarter
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	133.80	124.20	115.60	112.79	115.20

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 2018/19									2017/18
	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	\$ (539.012)	\$ 637.434	\$ 0				\$ 4.371	\$ 102.793	\$ 909
Payroll	\$ 15.000	\$ 0	\$ 0					\$ 15.000	\$ 15.000
Jury	\$ 10.709							\$ 10.709	\$ 5.770
Revolving	\$ 25.000							\$ 25.000	\$ 25.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2.500							\$ 2.500	\$ 2.450
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 2,016.386	\$ 2,016.386	\$ 1,432.020
Cash Equivalents	\$ 1,839.064						\$ 138.027	\$ 1,977.091	\$ 1,829.282
Total Cash and Cash Equivalents	\$ 1,353.260	\$ 637.434	\$ 0				\$ 2,158.785	\$ 4,149.480	\$ 3,310.431
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 47.162	\$ 89.953						\$ 137.115	\$ 115.265
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 252.705	\$ 0	\$ 0					\$ 252.705	\$ 360.373
Due From Other Governments	\$ 0	\$ 57.903						\$ 57.903	\$ 57.167
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 323.194	\$ 53.032	\$ 122.942					\$ 499.168	\$ 459.558
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 623.061	\$ 200.888	\$ 122.942				\$ 0	\$ 946.892	\$ 992.363
Prepaid Expenses - General	\$ 76.867							\$ 76.867	\$ 81.741
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 76.867							\$ 76.867	\$ 81.741
Other Assets									
Total Other Assets									
Total Assets	\$ 2,053.188	\$ 838.323	\$ 122.942				\$ 2,158.785	\$ 5,173.238	\$ 4,384.536
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 106.788	\$ 28.421	\$ 0					\$ 135.209	\$ 130.066
Accounts Payable - General	\$ (44)	\$ 0	\$ 0				\$ 0	\$ (44)	\$ 21.305
Due to Other Funds	\$ 0	\$ 129.763	\$ 122.942				\$ 0	\$ 252.705	\$ 360.373
Due to Other Courts									
Due to State	\$ 10.171	\$ 648						\$ 10.819	\$ 80.365
TC145 Liability							\$ 142.249	\$ 142.249	\$ 160.064
Due to Other Governments	\$ 44.835	\$ 3.151						\$ 47.986	\$ 5.248
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1.105	\$ 0						\$ 1.105	\$ 616
Interest							\$ 150	\$ 150	\$ 53
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 162.855	\$ 161.983	\$ 122.942				\$ 142.399	\$ 590.180	\$ 758.090
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,016.386	\$ 2,016.386	\$ 1,432.020
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,016.386	\$ 2,016.386	\$ 1,432.020
Accrued Payroll	\$ 178.768	\$ 10.127						\$ 188.895	\$ 188.928
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 178.768	\$ 10.127						\$ 188.895	\$ 188.928
Revenue Collected in Advance									
Liabilities For Deposits	\$ 11.654							\$ 11.654	\$ 6.780
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 11.654							\$ 11.654	\$ 6.780
Total Liabilities	\$ 353.277	\$ 172.110	\$ 122.942				\$ 2,158.785	\$ 2,807.115	\$ 2,385.818
Total Fund Balance	\$ 1,699.911	\$ 666.212	\$ 0					\$ 2,366.123	\$ 1,998.718
Total Liabilities and Fund Balance	\$ 2,053.188	\$ 838.323	\$ 122.942				\$ 2,158.785	\$ 5,173.238	\$ 4,384.536

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 2018/19										2017/18	
	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	\$ 9,942.535	\$ 78.080						\$ 10,020.616	\$ 9,934.947	\$ 9,362.989	\$ 9,545.236
Improvement and Modernization Fund									\$ 23.826	\$ 22.407	\$ 22.407
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 554.067							\$ 554.067	\$ 520.313	\$ 518.314	\$ 451.350
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 210.451							\$ 210.451	\$ 321.060	\$ 216.265	\$ 247.788
Other Miscellaneous	\$ 125.539							\$ 125.539	\$ 125.539	\$ 125.539	\$ 125.539
	\$ 10,832.592	\$ 78.080						\$ 10,910.672	\$ 10,925.685	\$ 10,245.513	\$ 10,392.320
Grants											
AB 1058 Commissioner/Facilitator			\$ 346.221					\$ 346.221	\$ 331.301	\$ 315.513	\$ 284.460
Other Judicial Council Grants										\$ 78.614	\$ 94.659
Non-Judicial Council Grants											
			\$ 346.221					\$ 346.221	\$ 331.301	\$ 394.127	\$ 379.119
Other Financing Sources											
Interest Income	\$ 54.716	\$ 15.844						\$ 70.560	\$ 26.773	\$ 41.822	\$ 16.397
Investment Income											
Donations		\$ 81						\$ 81	\$ 81		
Local Fees	\$ 51.213	\$ 60.253						\$ 111.467	\$ 166.210	\$ 143.090	\$ 165.356
Non-Fee Revenues	\$ 600	\$ 9,432						\$ 10,032	\$ 15,106	\$ 23,517	\$ 11,459
Enhanced Collections		\$ 674.685						\$ 674.685	\$ 558.932	\$ 737.834	\$ 732.826
Escheatment									\$ 5,500		\$ 6,527
Prior Year Revenue											
County Program - Restricted		\$ 138.706						\$ 138.706	\$ 141.961	\$ 145.637	\$ 141.572
Reimbursement Other	\$ 128.639	\$ 156.949						\$ 285.588	\$ 276.636	\$ 455.058	\$ 411.740
Sale of Fixed Assets											
Other Miscellaneous	\$ 40.458	\$ (28)						\$ 40.431	\$ 71.956	\$ 21.687	\$ 3,019
	\$ 275.626	\$ 1,055.923						\$ 1,331.550	\$ 1,263.155	\$ 1,568.645	\$ 1,488.896
Total Revenues	\$ 11,108.218	\$ 1,134.004	\$ 346.221					\$ 12,588.443	\$ 12,520.141	\$ 12,208.285	\$ 12,260.335
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,603.030	\$ 402.379	\$ 229.970					\$ 6,235.378	\$ 6,894.763	\$ 6,435.761	\$ 7,124.054
Temp Help											
Overtime	\$ 11.674	\$ 277						\$ 11.951	\$ 5.054	\$ 11.131	
Staff Benefits	\$ 2,321.235	\$ 141.336	\$ 68.234					\$ 2,530.805	\$ 2,659.561	\$ 2,429.940	\$ 2,922.183
	\$ 7,935.939	\$ 543.992	\$ 298.203					\$ 8,778.134	\$ 9,559.378	\$ 8,876.832	\$ 10,046.237
Operating Expenses and Equipment											
General Expense	\$ 409.346	\$ 16.384						\$ 425.730	\$ 522.434	\$ 512.555	\$ 458.452
Printing	\$ 3.582	\$ 15						\$ 3.597	\$ 13.856	\$ 34.733	\$ 60.173
Telecommunications	\$ 31.866	\$ 1,290						\$ 33.156	\$ 28.711	\$ 32.054	\$ 28.452
Postage	\$ 74.595	\$ 4,338						\$ 78.934	\$ 134.922	\$ 135.029	\$ 176.864
Insurance	\$ 8.547	\$ (117)						\$ 8.430	\$ 8.600	\$ 7.911	\$ 8.302
In-State Travel	\$ 24.553		\$ 3,927					\$ 28.481	\$ 31.715	\$ 22.246	\$ 32.162
Out-of-State Travel	\$ 516							\$ 516	\$ 4,600	\$ 4,481	
Training	\$ 9.316		\$ 1,570					\$ 10.886	\$ 13.000	\$ 10.058	\$ 11.609
Security Services	\$ 307.987	\$ 1,605	\$ 14,376					\$ 323.969	\$ 339.871	\$ 294.664	\$ 359.314
Facility Operations	\$ 551.261	\$ 98,252						\$ 649.513	\$ 633.920	\$ 733.824	\$ 856.043
Utilities	\$ 16.672	\$ 1,043						\$ 17.715	\$ 27.554	\$ 27.450	\$ 31.857
Contracted Services	\$ 752.586	\$ 268,086	\$ 32,832					\$ 1,053.503	\$ 1,262.909	\$ 1,290.828	\$ 1,249.049
Consulting and Professional Services	\$ 6.360	\$ 0						\$ 6.360	\$ 7,800	\$ 7,675	\$ 7,417
Information Technology	\$ 340.369	\$ 24,104						\$ 364.473	\$ 329.556	\$ 422.350	\$ 330.990
Major Equipment	\$ 87.592	\$ 32,438						\$ 120.030	\$ 109.500	\$ 231.191	\$ 110.136
Other Items of Expense	\$ 9.202	\$ 1,876	\$ 79					\$ 11.156	\$ 10,260	\$ 7,828	\$ 11,618
	\$ 2,634.348	\$ 449.314	\$ 52,784					\$ 3,136.447	\$ 3,479.208	\$ 3,774.876	\$ 3,732.438
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36.265							\$ 36.265	\$ 70.075	\$ 83.808	\$ 81.023
Judgements, Settlements and Claims	\$ 20.191							\$ 20.191			
Debt Service											
Other	\$ 250.000							\$ 250.000	\$ 250.000		\$ 71.117
Capital Costs											
Internal Cost Recovery	\$ (147.806)	\$ 88.170	\$ 59,635					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 158.651	\$ 88.170	\$ 59,635					\$ 306.456	\$ 320.075	\$ 83.808	\$ 152.140
Total Expenditures	\$ 10,728.937	\$ 1,081.477	\$ 410.623					\$ 12,221.037	\$ 13,358.661	\$ 12,735.517	\$ 13,930.815
Excess (Deficit) of Revenues Over Expenditures	\$ 379.281	\$ 52.526	\$ (64,402)					\$ 367.405	\$ (838.520)	\$ (527.232)	\$ (1,670.480)
Operating Transfers In (Out)	\$ (86.525)	\$ 22.123	\$ 64.402					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,407.155	\$ 591.563	\$ 0					\$ 1,998.718	\$ 1,998.718	\$ 2,525.950	\$ 2,525.950
Ending Balance (Deficit)	\$ 1,699.911	\$ 666.212	\$ 0					\$ 2,366.123	\$ 1,160.198	\$ 1,998.718	\$ 855.470

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

For the month ended June

Fiscal Year 2018/19 2017/18

	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	\$ 2,580.332	\$ 439.083	\$ 20.191		\$ 14		\$ 3,039.621	\$ 3,517.809	\$ 3,318.085	\$ 3,569.195
Traffic & Other Infractions	\$ 810.260	\$ 321.936			\$ 4.185		\$ 1,136.381	\$ 1,564.482	\$ 1,559.941	\$ 2,116.834
Other Criminal Cases	\$ 571.346	\$ 162.746			\$ 42		\$ 734.134	\$ 758.957	\$ 761.279	\$ 808.465
Civil	\$ 624.175	\$ 106.638					\$ 730.813	\$ 867.863	\$ 849.965	\$ 840.296
Family & Children Services	\$ 520.620	\$ 188.319			\$ 598		\$ 709.537	\$ 825.462	\$ 730.807	\$ 807.082
Probate, Guardianship & Mental Health Services	\$ 79.111	\$ 34.052					\$ 113.164	\$ 122.452	\$ 103.739	\$ 67.526
Juvenile Dependency Services	\$ 114.127	\$ 55.208					\$ 169.335	\$ 153.463	\$ 141.336	\$ 217.885
Juvenile Delinquency Services	\$ 55.997	\$ 20.747					\$ 76.744	\$ 122.589	\$ 78.173	\$ 73.535
Other Court Operations	\$ 489.530	\$ 89.642			\$ 95		\$ 579.267	\$ 455.182	\$ 393.670	\$ 384.301
Court Interpreters	\$ 434.848	\$ 163.438					\$ 598.286	\$ 542.253	\$ 539.390	\$ 547.532
Jury Services	\$ 137.217	\$ 107.840	\$ 36.265				\$ 281.322	\$ 326.525	\$ 317.033	\$ 444.785
Security	\$ 34.621	\$ 358.912					\$ 393.533	\$ 425.211	\$ 430.728	\$ 444.197
Trial Court Operations Program	\$ 6,452.184	\$ 2,048.562	\$ 56.456		\$ 4.934		\$ 8,562.137	\$ 9,682.248	\$ 9,224.147	\$ 10,321.633
Enhanced Collections	\$ 331.014	\$ 260.796			\$ 19		\$ 591.829	\$ 558.932	\$ 637.923	\$ 732.826
Other Non-Court Operations	\$ 65.712	\$ 8.605					\$ 74.317	\$ 160.511	\$ 195.218	\$ 113.571
Non-Court Operations Program	\$ 396.726	\$ 269.402			\$ 19		\$ 666.146	\$ 719.443	\$ 833.141	\$ 846.397
Executive Office	\$ 343.429	\$ 22.656					\$ 366.085	\$ 544.284	\$ 379.177	\$ 488.527
Fiscal Services	\$ 353.501	\$ 193.608	\$ 250.000		\$ (5.062)		\$ 792.046	\$ 432.483	\$ 435.970	\$ 371.748
Human Resources	\$ 517.046	\$ 207.344					\$ 724.390	\$ 573.991	\$ 614.441	\$ 669.968
Business & Facilities Services	\$ 357.250	\$ 281.788					\$ 639.037	\$ 675.286	\$ 790.762	\$ 682.221
Information Technology	\$ 357.998	\$ 113.088			\$ 110		\$ 471.196	\$ 730.926	\$ 457.878	\$ 550.321
Court Administration Program	\$ 1,929.224	\$ 818.483	\$ 250.000		\$ (4.953)		\$ 2,992.754	\$ 2,956.970	\$ 2,678.228	\$ 2,762.785
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,778.134	\$ 3,136.447	\$ 306.456		\$ 0		\$ 12,221.037	\$ 13,358.661	\$ 12,735.517	\$ 13,930.815

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	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	665,292	-	-	-	-	-	665,292
Committed	1,595,407	-	1,595,407	-	-	-	-	-	-	1,595,407
Assigned	87,755	16,748	104,503	920	-	-	-	-	-	105,423
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,683,162	\$ 16,748	\$ 1,699,911	\$ 666,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,366,123