

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

4/24/17
Date

Imperial

Court

FY 2016/2017 - 3rd quarter

Fiscal Year and Ending Quarter

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.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Imperial
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
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						
ASSETS									
Operations	\$ (667.221)	\$ 827.260	\$ (80.524)				\$ 24.284	\$ 103.798	\$ 171.251
Payroll	\$ 15.000	\$ 0	\$ 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							\$ 2.753.393	\$ 2.753.393	\$ 1.986.837
Cash Equivalents	\$ 2.660.355						\$ 170.179	\$ 2.830.534	\$ 2.077.531
Total Cash and Cash Equivalents	\$ 2.041.338	\$ 827.260	\$ (80.524)				\$ 2.947.856	\$ 5.735.930	\$ 4.283.500
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	\$ 566
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 32.994						\$ 32.994	\$ 24.569
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 23.722	\$ 0	\$ 75.772					\$ 99.494	\$ 68.728
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 23.722	\$ 32.994	\$ 75.772				\$ 0	\$ 132.488	\$ 93.863
Prepaid Expenses - General	\$ 20.801							\$ 20.801	\$ 77.810
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 20.801							\$ 20.801	\$ 77.810
Other Assets									
Total Other Assets									
Total Assets	\$ 2.085.861	\$ 860.254	\$ (4.752)				\$ 2.947.856	\$ 5.889.219	\$ 4.455.174
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 35.191	\$ 0						\$ 35.191	\$ 33.049
Accounts Payable - General	\$ 4.057	\$ 1.030	\$ 0				\$ 0	\$ 5.087	\$ 73.556
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 64.419	\$ 4.084						\$ 68.504	\$ 65.922
TC145 Liability							\$ 194.412	\$ 194.412	\$ 226.133
Due to Other Governments	\$ 148							\$ 148	\$ 225
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 468	\$ 0						\$ 468	\$ 803
Interest							\$ 51	\$ 51	\$ 25
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 104.284	\$ 5.114	\$ 0				\$ 194.463	\$ 303.862	\$ 399.712
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2.753.393	\$ 2.753.393	\$ 1.986.837
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2.753.393	\$ 2.753.393	\$ 1.986.837
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (71.029)							\$ (71.029)	\$ 2.894
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (71.029)	\$ 0						\$ (71.029)	\$ 2.894
Revenue Collected in Advance									\$ 0
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	\$ 5.992
Total Liabilities	\$ 39.489	\$ 5.114	\$ 0				\$ 2.947.856	\$ 2.992.460	\$ 2.395.436
Total Fund Balance	\$ 2.046.372	\$ 855.139	\$ (4.752)					\$ 2.896.759	\$ 2.059.738
Total Liabilities and Fund Balance	\$ 2.085.861	\$ 860.254	\$ (4.752)				\$ 2.947.856	\$ 5.889.219	\$ 4.455.174

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 March											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,161,189	\$ 41,498					\$ 7,202,687	\$ 10,124,827	\$ 6,876,002	\$ 9,747,854	
Improvement and Modernization Fund								\$ 22,407		\$ 22,408	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 366,745						\$ 366,745	\$ 527,968	\$ 308,740	\$ 514,608	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 101,583						\$ 101,583	\$ 244,280	\$ 123,296	\$ 219,191	
Other Miscellaneous	\$ 125,539						\$ 125,539	\$ 125,539	\$ 125,539	\$ 125,539	
	\$ 7,755,056	\$ 41,498					\$ 7,796,554	\$ 11,045,021	\$ 7,433,577	\$ 10,629,600	
Grants											
AB 1058 Commissioner/Facilitator			\$ 287,406				\$ 287,406	\$ 282,823	\$ 227,420	\$ 281,217	
Other Judicial Council Grants			\$ 184				\$ 184	\$ 89,199	\$ 17,523	\$ 288,580	
Non-Judicial Council Grants											
			\$ 287,590				\$ 287,590	\$ 372,022	\$ 244,943	\$ 569,797	
Other Financing Sources											
Interest Income	\$ 9,390	\$ 2,789					\$ 12,180	\$ 12,679	\$ 7,369	\$ 8,556	
Investment Income											
Donations									\$ 0	\$ 50	
Local Fees	\$ 105,741	\$ 58,116					\$ 163,857	\$ 282,004	\$ 149,183	\$ 228,984	
Non-Fee Revenues	\$ 450	\$ 4,330					\$ 4,780	\$ 13,517	\$ 6,026	\$ 14,676	
Enhanced Collections		\$ 577,035					\$ 577,035	\$ 1,045,115	\$ 523,032	\$ 1,273,001	
Escheatment	\$ 0						\$ 0	\$ 5,167	\$ 2,088	\$ 3,479	
Prior Year Revenue											
County Program - Restricted		\$ 114,038					\$ 114,038	\$ 140,581	\$ 94,285	\$ 139,531	
Reimbursement Other	\$ 86,039	\$ 132,121					\$ 218,161	\$ 385,738	\$ 221,939	\$ 476,592	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,788						\$ 18,788	\$ 100	\$ 3,829	\$ 1,013	
	\$ 220,409	\$ 888,430					\$ 1,108,838	\$ 1,884,901	\$ 1,007,752	\$ 2,145,882	
Total Revenues	\$ 7,975,465	\$ 929,928	\$ 287,590				\$ 9,192,982	\$ 13,301,944	\$ 8,686,272	\$ 13,345,279	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,204,823	\$ 403,813	\$ 204,134				\$ 4,812,770	\$ 7,163,882	\$ 4,759,405	\$ 6,712,129	
Temp Help											
Overtime	\$ 23,793	\$ 608					\$ 24,401	\$ 27,017	\$ 27,017	\$ 47,184	
Staff Benefits	\$ 1,598,738	\$ 163,694	\$ 57,520				\$ 1,819,951	\$ 2,885,341	\$ 1,790,589	\$ 2,537,498	
	\$ 5,827,354	\$ 568,114	\$ 261,654				\$ 6,657,122	\$ 10,049,223	\$ 6,577,011	\$ 9,296,811	
Operating Expenses and Equipment											
General Expense	\$ 277,597	\$ 6,850					\$ 284,447	\$ 563,827	\$ 383,080	\$ 578,790	
Printing	\$ 28,966	\$ 1,169					\$ 30,134	\$ 88,005	\$ 68,884	\$ 107,000	
Telecommunications	\$ 20,430	\$ 1,142					\$ 21,572	\$ 36,319	\$ 23,582	\$ 37,792	
Postage	\$ 112,900	\$ 4,029					\$ 116,929	\$ 152,880	\$ 137,244	\$ 152,238	
Insurance	\$ 8,221						\$ 8,221	\$ 5,900	\$ 5,537	\$ 10,930	
In-State Travel	\$ 23,336	\$ 65	\$ 7,768				\$ 31,169	\$ 41,993	\$ 25,950	\$ 39,800	
Out-of-State Travel	\$ 29						\$ 29	\$ 1,550	\$ 3,340	\$ 2,700	
Training	\$ 4,444		\$ 2,085				\$ 6,529	\$ 11,818	\$ 9,222	\$ 9,000	
Security Services	\$ 211,686	\$ 1,604	\$ 10,143				\$ 223,433	\$ 293,643	\$ 213,125	\$ 276,500	
Facility Operations	\$ 435,527	\$ 53,954					\$ 489,481	\$ 717,864	\$ 626,983	\$ 794,282	
Utilities	\$ 22,313	\$ 1,408					\$ 23,721	\$ 31,600	\$ 23,066	\$ 31,240	
Contracted Services	\$ 302,943	\$ 172,716	\$ 2,390				\$ 478,050	\$ 1,342,146	\$ 664,531	\$ 1,379,339	
Consulting and Professional Services	\$ 5,440						\$ 5,440	\$ 7,700	\$ 6,410	\$ 5,400	
Information Technology	\$ 101,436	\$ 7,305					\$ 108,741	\$ 330,091	\$ 248,232	\$ 276,060	
Major Equipment	\$ 29,399	\$ 18,650					\$ 48,049	\$ 48,820	\$ 25,151	\$ 62,000	
Other Items of Expense	\$ 9,514	\$ 1,358	\$ 32				\$ 10,904	\$ 11,530	\$ 7,476	\$ 10,300	
	\$ 1,594,183	\$ 270,249	\$ 22,418				\$ 1,886,850	\$ 3,685,686	\$ 2,471,814	\$ 3,773,371	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 49,948						\$ 49,948	\$ 85,013	\$ 62,934	\$ 78,284	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 420,000	\$ 200,000	\$ 331,131	
Capital Costs											
Internal Cost Recovery	\$ (136,924)	\$ 84,610	\$ 52,314				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (86,976)	\$ 84,610	\$ 52,314				\$ 49,948	\$ 505,013	\$ 262,934	\$ 409,415	
Total Expenditures	\$ 7,334,561	\$ 922,973	\$ 336,386				\$ 8,593,920	\$ 14,239,922	\$ 9,311,759	\$ 13,479,597	
Excess (Deficit) of Revenues Over Expenditures	\$ 640,904	\$ 6,955	\$ (48,796)				\$ 599,062	\$ (937,978)	\$ (625,488)	\$ (134,318)	
Operating Transfers In (Out)	\$ (44,044)		\$ 44,044				\$ 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)	\$ 2,046,372	\$ 855,139	\$ (4,752)				\$ 2,896,759	\$ 1,359,718	\$ 2,059,738	\$ 2,550,908	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,881.849	\$ 305.175					\$ 2,187.025	\$ 3,522.412	\$ 2,183.651	\$ 3,354.712
Traffic & Other Infractions	\$ 798.738	\$ 217.972					\$ 1,016.710	\$ 1,746.468	\$ 1,078.823	\$ 1,549.175
Other Criminal Cases	\$ 383.586	\$ 74.732					\$ 458.317	\$ 850.838	\$ 492.981	\$ 804.977
Civil	\$ 487.832	\$ 48.322					\$ 536.154	\$ 811.950	\$ 435.848	\$ 705.484
Family & Children Services	\$ 448.052	\$ 37.905					\$ 485.957	\$ 789.846	\$ 510.156	\$ 865.485
Probate, Guardianship & Mental Health Services	\$ 37.613	\$ 2.523					\$ 40.136	\$ 62.192	\$ 31.484	\$ 34.052
Juvenile Dependency Services	\$ 71.273	\$ 63.521					\$ 134.795	\$ 150.071	\$ 105.523	\$ 153.230
Juvenile Delinquency Services	\$ 37.919	\$ 2.128					\$ 40.047	\$ 64.577	\$ 30.487	\$ 49.846
Other Court Operations	\$ 291.316	\$ 60.699					\$ 352.015	\$ 584.256	\$ 391.011	\$ 535.437
Court Interpreters	\$ 358.614	\$ 34.764					\$ 393.378	\$ 588.594	\$ 394.305	\$ 551.753
Jury Services	\$ 69.008	\$ 81.829	\$ 49.948				\$ 200.785	\$ 297.175	\$ 216.622	\$ 265.591
Security	\$ 23.614	\$ 227.659					\$ 251.273	\$ 365.314	\$ 254.539	\$ 342.729
Trial Court Operations Program	\$ 4,889.415	\$ 1,157.229	\$ 49.948				\$ 6,096.592	\$ 9,833.693	\$ 6,125.427	\$ 9,212.471
Enhanced Collections	\$ 390.589	\$ 180.115					\$ 570.704	\$ 1,111.556	\$ 685.053	\$ 1,141.496
Other Non-Court Operations	\$ 44.371	\$ 6.865					\$ 51.236	\$ 158.737	\$ 71.178	\$ 403.180
Non-Court Operations Program	\$ 434.960	\$ 186.980					\$ 621.940	\$ 1,270.293	\$ 756.231	\$ 1,544.676
Executive Office	\$ 282.829	\$ 20.388	\$ 0				\$ 303.217	\$ 470.718	\$ 238.895	\$ 389.206
Fiscal Services	\$ 189.247	\$ 116.846			\$ (1.856)		\$ 304.238	\$ 304.396	\$ 574.026	\$ 674.003
Human Resources	\$ 378.241	\$ 96.549					\$ 474.790	\$ 668.458	\$ 352.350	\$ 425.701
Business & Facilities Services	\$ 232.648	\$ 240.963			\$ 1.856		\$ 475.467	\$ 698.366	\$ 598.945	\$ 648.538
Information Technology	\$ 243.794	\$ 67.894					\$ 311.687	\$ 993.998	\$ 665.884	\$ 585.002
Court Administration Program	\$ 1,326.760	\$ 542.641	\$ 0		\$ 0		\$ 1,869.400	\$ 3,135.936	\$ 2,430.101	\$ 2,722.450
Expenditures Not Distributed or Posted to a Program	\$ 5.988						\$ 5.988			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,657.122	\$ 1,886.850	\$ 49.948		\$ 0		\$ 8,593.920	\$ 14,239.922	\$ 9,311.759	\$ 13,479.597