

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, CEO
Signature of Presiding Judge or Court Executive

10/23/18
Date

Imperial
Court
FY 2018/2019 - 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)

Imperial
 Court

FY 2018/2019 – 1st 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			

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								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (135.863)	\$ 293.098	\$ (49.394)				\$ 0	\$ 107.841	\$ (47.064)
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	\$ 2.450							\$ 2.450	\$ 2.300
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Cash Equivalents	\$ 3.669.825						\$ 98	\$ 3.669.923	\$ 4.318.278
Total Cash and Cash Equivalents	\$ 3.587.121	\$ 293.098	\$ (49.394)				\$ 1.432.118	\$ 5.262.943	\$ 6.162.378
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 33.798						\$ 33.798	\$ 27.604
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 103.046	\$ 152.196	\$ 39.853					\$ 295.095	\$ 147.888
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 103.046	\$ 185.994	\$ 39.853				\$ 0	\$ 328.893	\$ 175.491
Prepaid Expenses - General	\$ 17.580							\$ 17.580	\$ 127.892
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 17.580							\$ 17.580	\$ 127.892
Other Assets									
Total Other Assets									
Total Assets	\$ 3.707.747	\$ 479.092	\$ (9.541)				\$ 1.432.118	\$ 5.609.416	\$ 6.465.761
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 43.659	\$ 0	\$ 0					\$ 43.659	\$ 43.577
Accounts Payable - General	\$ 12.186	\$ 0	\$ 1.920				\$ 0	\$ 14.106	\$ 3.645
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 92.094	\$ 10.246						\$ 102.339	\$ 145.227
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 150	\$ 0						\$ 150	\$ 75
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 289	\$ 0						\$ 289	\$ 271
Interest							\$ 98	\$ 98	\$ 51
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 148.377	\$ 10.246	\$ 1.920				\$ 98	\$ 160.640	\$ 192.845
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.432.020	\$ 1.432.020	\$ 1.843.093
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (42.844)							\$ (42.844)	\$ (68.721)
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (42.844)	\$ 0						\$ (42.844)	\$ (68.721)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 11.654							\$ 11.654	\$ 6.312
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 11.654							\$ 11.654	\$ 6.312
Total Liabilities	\$ 117.186	\$ 10.246	\$ 1.920				\$ 1.432.118	\$ 1.561.470	\$ 1.973.529
Total Fund Balance	\$ 3.590.561	\$ 468.846	\$ (11.461)					\$ 4.047.947	\$ 4.492.232
Total Liabilities and Fund Balance	\$ 3.707.747	\$ 479.092	\$ (9.541)				\$ 1.432.118	\$ 5.609.416	\$ 6.465.761

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 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	\$ 4,358,260	\$ 12,292					\$ 4,370,552		\$ 4,401,439	\$ 9,545,236	\$ 22,407
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 114,276						\$ 114,276		\$ 106,467	\$ 451,350	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 19,691						\$ 19,691		\$ 22,103	\$ 247,788	
Other Miscellaneous										\$ 125,539	
	\$ 4,492,227	\$ 12,292					\$ 4,504,519		\$ 4,530,009	\$ 10,392,320	
Grants											
AB 1058 Commissioner/Facilitator			\$ 43				\$ 43		\$ 25,053	\$ 284,460	
Other Judicial Council Grants										\$ 94,659	
Non-Judicial Council Grants											
			\$ 43				\$ 43		\$ 25,053	\$ 379,119	
Other Financing Sources											
Interest Income	\$ 645	\$ 508					\$ 1,153		\$ 574	\$ 16,397	
Investment Income											
Donations											
Local Fees	\$ 4,673	\$ 4,927					\$ 9,600		\$ 13,532	\$ 165,356	
Non-Fee Revenues	\$ 150	\$ (1,778)					\$ (1,628)		\$ 100	\$ 11,459	
Enhanced Collections		\$ 2,517					\$ 2,517		\$ 25,195	\$ 732,826	
Escheatment										\$ 6,527	
Prior Year Revenue											
County Program - Restricted		\$ 37,919					\$ 37,919		\$ 435	\$ 141,572	
Reimbursement Other	\$ 11,125						\$ 11,125		\$ 20,590	\$ 411,740	
Sale of Fixed Assets											
Other Miscellaneous	\$ 303	\$ 0					\$ 303		\$ 2,747	\$ 3,019	
	\$ 16,896	\$ 44,093					\$ 60,989		\$ 63,174	\$ 1,488,896	
Total Revenues	\$ 4,509,123	\$ 56,385	\$ 43				\$ 4,565,551		\$ 4,618,235	\$ 12,260,335	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,243,747	\$ 83,629	\$ 19				\$ 1,327,395		\$ 1,347,131	\$ 7,124,054	
Temp Help											
Overtime	\$ 4,214	\$ 263					\$ 4,477		\$ 2,170		
Staff Benefits	\$ 535,123	\$ 29,155	\$ 7				\$ 564,285		\$ 547,359	\$ 2,922,183	
	\$ 1,783,085	\$ 113,047	\$ 26				\$ 1,896,158		\$ 1,896,660	\$ 10,046,237	
Operating Expenses and Equipment											
General Expense	\$ 68,097	\$ 3,479					\$ 71,576		\$ 68,423	\$ 458,452	
Printing	\$ 247	\$ 15					\$ 262		\$ 14,572	\$ 60,173	
Telecommunications	\$ 3,060	\$ 108					\$ 3,168		\$ 3,363	\$ 28,452	
Postage	\$ 15,448	\$ 730					\$ 16,177		\$ 39,931	\$ 176,864	
Insurance	\$ (56)	\$ 62					\$ 6			\$ 8,302	
In-State Travel	\$ 4,336						\$ 4,336		\$ 2,460	\$ 32,162	
Out-of-State Travel	\$ 207						\$ 207		\$ 848		
Training	\$ 2,150						\$ 2,150		\$ 4,728	\$ 11,609	
Security Services	\$ 83,684	\$ 320					\$ 84,004		\$ 79,386	\$ 359,314	
Facility Operations	\$ 156,371	\$ 14,760					\$ 171,131		\$ 190,012	\$ 856,043	
Utilities	\$ 8,243	\$ 515					\$ 8,758		\$ 9,613	\$ 31,857	
Contracted Services	\$ 150,248	\$ 29,357	\$ 11,520				\$ 191,126		\$ 170,397	\$ 1,249,049	
Consulting and Professional Services	\$ 440	\$ 0					\$ 440		\$ 400	\$ 7,417	
Information Technology	\$ 60,534						\$ 60,534		\$ 84,771	\$ 330,990	
Major Equipment									\$ 66,283	\$ 110,136	
Other Items of Expense	\$ 744	\$ 524					\$ 1,269		\$ 1,881	\$ 11,618	
	\$ 553,753	\$ 49,870	\$ 11,520				\$ 615,143		\$ 737,070	\$ 3,732,438	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,021						\$ 5,021		\$ 18,224	\$ 81,023	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 71,117	
Capital Costs											
Internal Cost Recovery	\$ (16,184)	\$ 16,184					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (11,163)	\$ 16,184					\$ 5,021		\$ 18,224	\$ 152,140	
Total Expenditures	\$ 2,325,674	\$ 179,101	\$ 11,546				\$ 2,516,322		\$ 2,651,953	\$ 13,930,815	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,183,449	\$ (122,717)	\$ (11,504)				\$ 2,049,229		\$ 1,966,282	\$ (1,670,480)	
Operating Transfers In (Out)	\$ (43)		\$ 43				\$ 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)	\$ 3,590,561	\$ 468,846	\$ (11,461)				\$ 4,047,947	\$ 1,998,718	\$ 4,492,232	\$ 855,470	

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

For the month ended September										
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	\$ 538.282	\$ 57.326					\$ 595.609		\$ 672.287	\$ 3,569.195
Traffic & Other Infractions	\$ 205.843	\$ 47.366					\$ 253.209		\$ 337.996	\$ 2,116.834
Other Criminal Cases	\$ 118.214	\$ 15.319					\$ 133.533		\$ 131.871	\$ 808.465
Civil	\$ 128.612	\$ 4.214					\$ 132.826		\$ 176.905	\$ 840.296
Family & Children Services	\$ 108.511	\$ 22.806					\$ 131.317		\$ 145.310	\$ 807.082
Probate, Guardianship & Mental Health Services	\$ 21.700	\$ 1.043					\$ 22.743		\$ 11.269	\$ 67.526
Juvenile Dependency Services	\$ 22.805	\$ 32.661					\$ 55.466		\$ 49.133	\$ 217.885
Juvenile Delinquency Services	\$ 11.488	\$ 915					\$ 12.403		\$ 12.532	\$ 73.535
Other Court Operations	\$ 106.582	\$ 17.448					\$ 124.030		\$ 84.262	\$ 384.301
Court Interpreters	\$ 100.157	\$ 10.183					\$ 110.339		\$ 112.606	\$ 547.532
Jury Services	\$ 27.978	\$ 9.197	\$ 5.021				\$ 42.196		\$ 60.891	\$ 444.785
Security	\$ 7.036	\$ 88.149					\$ 95.185		\$ 94.838	\$ 444.197
Trial Court Operations Program	\$ 1,397.208	\$ 306.626	\$ 5.021				\$ 1,708.856		\$ 1,889.900	\$ 10,321.633
Enhanced Collections	\$ 71.203	\$ 29.992					\$ 101.195		\$ 152.546	\$ 732.826
Other Non-Court Operations	\$ 13.481	\$ 2.132					\$ 15.613		\$ 26.744	\$ 113.571
Non-Court Operations Program	\$ 84.684	\$ 32.124					\$ 116.808		\$ 179.289	\$ 846.397
Executive Office	\$ 70.891	\$ 1.405					\$ 72.295		\$ 76.931	\$ 488.527
Fiscal Services	\$ 75.786	\$ 24.473			\$ 0		\$ 100.259		\$ 70.056	\$ 371.748
Human Resources	\$ 132.730	\$ 84.805					\$ 217.535		\$ 143.652	\$ 669.968
Business & Facilities Services	\$ 76.309	\$ 97.789					\$ 174.099		\$ 181.112	\$ 682.221
Information Technology	\$ 58.550	\$ 67.920					\$ 126.470		\$ 111.013	\$ 550.321
Court Administration Program	\$ 414.266	\$ 276.393			\$ 0		\$ 690.659		\$ 582.764	\$ 2,762.785
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,896.158	\$ 615.143	\$ 5.021		\$ 0		\$ 2,516.322		\$ 2,651.953	\$ 13,930.815