

**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

4/16/2020  
Date

Imperial  
Court  
FY 2019/2020 - 3rd 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**

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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 March									
Fiscal Year 2019/20									2018/19
	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	\$ 474.126	\$ 657.667	\$ (111.947)				\$ 0	\$ 1,019.847	\$ 97.694
Payroll	\$ 65.137	\$ (53.660)						\$ 11.476	\$ 15.000
Jury	\$ 6.553							\$ 6.553	\$ 10.709
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	\$ 2,500
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 2,016.386	\$ 2,016.386	\$ 1,432.020
Cash Equivalents	\$ 3,470.273						\$ 22	\$ 3,470.296	\$ 2,106.977
Total Cash and Cash Equivalents	\$ 4,043.588	\$ 604.007	\$ (111.947)				\$ 2,016.409	\$ 6,552.058	\$ 3,689.900
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 34.388						\$ 34.388	\$ 33,549
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 157.400	\$ 0	\$ 109.602					\$ 267.001	\$ 276,156
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 157.400	\$ 34.388	\$ 109.602				\$ 0	\$ 301.389	\$ 309,705
Prepaid Expenses - General	\$ 29.540							\$ 29.540	\$ 14,925
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 29.540							\$ 29.540	\$ 14,925
Other Assets									
Total Other Assets									
Total Assets	\$ 4,230.529	\$ 638.395	\$ (2,345)				\$ 2,016.409	\$ 6,882.987	\$ 4,014,530
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 71.345	\$ 0						\$ 71.345	\$ 71,641
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 653
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ (4)	\$ 4						\$ 0	\$ 53,395
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 24.869	\$ 0						\$ 24.869	\$ 260
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 570	\$ 0						\$ 570	\$ 669
Interest							\$ 22	\$ 22	\$ 153
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 96.779	\$ 4	\$ 0				\$ 22	\$ 96.805	\$ 126,771
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	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (131.097)							\$ (131.097)	\$ (44,389)
Deferred Compensation Payable									
Deductions Payable	\$ 29							\$ 29	
Payroll Clearing	\$ (6.486)							\$ (6.486)	
Total Payroll Liabilities	\$ (137.554)	\$ 0						\$ (137.554)	\$ (44,389)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 7.487							\$ 7.487	\$ 11,654
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 7.487							\$ 7.487	\$ 11,654
Total Liabilities	\$ (33,287)	\$ 4	\$ 0				\$ 2,016.409	\$ 1,983,125	\$ 1,526,057
Total Fund Balance	\$ 4,263.816	\$ 638.392	\$ (2,345)					\$ 4,899.862	\$ 2,488,474
Total Liabilities and Fund Balance	\$ 4,230.529	\$ 638.395	\$ (2,345)				\$ 2,016.409	\$ 6,882.987	\$ 4,014,530

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 2019/20									2018/19		
	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	\$ 8,565.129	\$ 42.023					\$ 8,607.151	\$ 10,149.535	\$ 7,597.966	\$ 9,934.947	
Improvement and Modernization Fund	\$ 23.825						\$ 23.825	\$ 23.826		\$ 23.826	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 361.644						\$ 361.644	\$ 837.828	\$ 295.316	\$ 520.313	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 93.069						\$ 93.069	\$ 285.340	\$ 98.302	\$ 321.060	
Other Miscellaneous	\$ 125.539						\$ 125.539	\$ 125.539	\$ 125.539	\$ 125.539	
	\$ 9,169.205	\$ 42.023					\$ 9,211.228	\$ 11,422.068	\$ 8,117.123	\$ 10,925.685	
Grants											
AB 1058 Commissioner/Facilitator			\$ 181.936				\$ 181.936	\$ 316.298	\$ 250.105	\$ 331.301	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 181.936				\$ 181.936	\$ 316.298	\$ 250.105	\$ 331.301	
Other Financing Sources											
Interest Income	\$ 37.105	\$ 9.567					\$ 46.671	\$ 45.698	\$ 39.208	\$ 26.773	
Investment Income											
Donations									\$ 81	\$ 81	
Local Fees	\$ 29.524	\$ 42.181					\$ 71.704	\$ 97.785	\$ 64.499	\$ 166.210	
Non-Fee Revenues	\$ 450	\$ 0					\$ 450	\$ 14.745	\$ 2,086	\$ 15,106	
Enhanced Collections		\$ 378.957					\$ 378.957	\$ 567.743	\$ 302.154	\$ 558.932	
Escheatment	\$ 8.132						\$ 8.132			\$ 5,500	
Prior Year Revenue											
County Program - Restricted		\$ 107.830					\$ 107.830	\$ 140.861	\$ 105.053	\$ 141.961	
Reimbursement Other	\$ 89.286	\$ 60.618					\$ 149.904	\$ 248.796	\$ 103.843	\$ 276.636	
Sale of Fixed Assets											
Other Miscellaneous	\$ (7.824)						\$ (7.824)	\$ 27.991	\$ 15.431	\$ 71.956	
	\$ 156.672	\$ 599.152					\$ 755.824	\$ 1,143.619	\$ 632.355	\$ 1,263.155	
Total Revenues	\$ 9,325.877	\$ 641.175	\$ 181.936				\$ 10,148.988	\$ 12,881.985	\$ 8,999.583	\$ 12,520.141	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,528.683	\$ 241.918	\$ 103.601				\$ 3,874.202	\$ 6,853.956	\$ 4,450.977	\$ 6,894.763	
Temp Help											
Overtime	\$ 1,098						\$ 1,098	\$ 10,000	\$ 10,606	\$ 5,054	
Staff Benefits	\$ 1,535.763	\$ 91.425	\$ 30.923				\$ 1,658.110	\$ 2,851.095	\$ 1,816.871	\$ 2,659.561	
	\$ 5,065.544	\$ 333.342	\$ 134.524				\$ 5,533.410	\$ 9,715.051	\$ 6,278.455	\$ 9,559.378	
Operating Expenses and Equipment											
General Expense	\$ 303.218	\$ 30.984					\$ 334.202	\$ 494.900	\$ 267.792	\$ 522.434	
Printing	\$ 2,334						\$ 2,334	\$ 3,055	\$ 1,858	\$ 13,856	
Telecommunications	\$ 21.639	\$ 1,104					\$ 22.743	\$ 34.920	\$ 23.325	\$ 28,711	
Postage	\$ 92.851	\$ 4,361					\$ 97.212	\$ 119,528	\$ 64,478	\$ 134,922	
Insurance	\$ 12,298	\$ 433					\$ 12,731	\$ 12,388	\$ 8,235	\$ 8,600	
In-State Travel	\$ 11,055		\$ 2,433				\$ 13,488	\$ 27,801	\$ 15,866	\$ 31,715	
Out-of-State Travel	\$ 2,918						\$ 2,918	\$ 579	\$ 207	\$ 4,600	
Training	\$ 7,851		\$ 1,810				\$ 9,661	\$ 13,401	\$ 7,546	\$ 13,000	
Security Services	\$ 226,503	\$ 690	\$ 6,689				\$ 233,882	\$ 346,870	\$ 246,793	\$ 339,871	
Facility Operations	\$ 174,268	\$ 65,495					\$ 239,763	\$ 399,751	\$ 547,548	\$ 633,920	
Utilities								\$ 25,355	\$ 17,649	\$ 27,554	
Contracted Services	\$ 531,443	\$ 146,514	\$ 12,831				\$ 690,788	\$ 1,228,435	\$ 640,827	\$ 1,262,909	
Consulting and Professional Services	\$ 4,720						\$ 4,720	\$ 7,292	\$ 3,440	\$ 7,800	
Information Technology	\$ 307,089	\$ 24,742					\$ 331,831	\$ 459,865	\$ 308,489	\$ 329,556	
Major Equipment	\$ 38,945						\$ 38,945	\$ 48,000	\$ 40,454	\$ 109,500	
Other Items of Expense	\$ 4,455	\$ 855	\$ 93				\$ 5,403	\$ 9,109	\$ 5,638	\$ 10,260	
	\$ 1,741.587	\$ 275.178	\$ 23,856				\$ 2,040.621	\$ 3,231.249	\$ 2,200.145	\$ 3,479.208	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,098						\$ 21,098	\$ 62,131	\$ 31,227	\$ 70,075	
Judgements, Settlements and Claims	\$ 20,121						\$ 20,121				
Debt Service											
Other								\$ 100,000		\$ 250,000	
Capital Costs											
Internal Cost Recovery	\$ (87,380)	\$ 60,476	\$ 26,905				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (46,162)	\$ 60,476	\$ 26,905				\$ 41,219	\$ 162,131	\$ 31,227	\$ 320,075	
Total Expenditures	\$ 6,760.969	\$ 668.996	\$ 185.285				\$ 7,615.249	\$ 13,108.431	\$ 8,509.827	\$ 13,358.661	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,564.908	\$ (27,821)	\$ (3,349)				\$ 2,533.739	\$ (226,446)	\$ 489,756	\$ (838,520)	
Operating Transfers In (Out)	\$ (1,003)		\$ 1,003				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,699.911	\$ 666.212	\$ 0				\$ 2,366.123	\$ 2,366.123	\$ 1,998.718	\$ 1,998.718	
Ending Balance (Deficit)	\$ 4,263.816	\$ 638.392	\$ (2,345)				\$ 4,899.862	\$ 2,139.677	\$ 2,488.474	\$ 1,160.198	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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	\$ 1,626,356	\$ 305,444					\$ 1,931,800	\$ 3,256,762	\$ 2,163,286	\$ 3,517,809
Traffic & Other Infractions	\$ 482,411	\$ 168,103			\$ 2,319		\$ 652,833	\$ 1,439,698	\$ 873,415	\$ 1,564,482
Other Criminal Cases	\$ 344,565	\$ 93,819			\$ 1,112		\$ 439,496	\$ 767,726	\$ 533,379	\$ 758,957
Civil	\$ 411,995	\$ 50,085					\$ 462,080	\$ 735,530	\$ 540,239	\$ 867,863
Family & Children Services	\$ 324,415	\$ 108,509			\$ 267		\$ 433,191	\$ 698,246	\$ 496,252	\$ 825,462
Probate, Guardianship & Mental Health Services	\$ 43,743	\$ 9,698					\$ 53,440	\$ 151,112	\$ 86,105	\$ 122,452
Juvenile Dependency Services	\$ 56,126	\$ 42,955					\$ 99,080	\$ 174,410	\$ 134,914	\$ 153,463
Juvenile Delinquency Services	\$ 36,095	\$ 4,379					\$ 40,473	\$ 80,609	\$ 59,059	\$ 122,589
Other Court Operations	\$ 309,826	\$ 47,374					\$ 357,201	\$ 293,747	\$ 412,155	\$ 455,182
Court Interpreters	\$ 279,653	\$ 140,869					\$ 420,522	\$ 842,810	\$ 403,829	\$ 542,253
Jury Services	\$ 87,161	\$ 59,330	\$ 21,098				\$ 167,589	\$ 321,145	\$ 193,501	\$ 326,525
Security	\$ 18,518	\$ 278,199					\$ 296,718	\$ 386,804	\$ 289,138	\$ 425,211
Trial Court Operations Program	\$ 4,020,865	\$ 1,308,763	\$ 21,098		\$ 3,697		\$ 5,354,422	\$ 9,148,599	\$ 6,185,272	\$ 9,682,248
Enhanced Collections	\$ 200,634	\$ 152,183					\$ 352,817	\$ 567,741	\$ 381,775	\$ 558,932
Other Non-Court Operations	\$ 33,667	\$ 9,131					\$ 42,798	\$ 166,276	\$ 51,943	\$ 160,511
Non-Court Operations Program	\$ 234,301	\$ 161,314					\$ 395,615	\$ 734,017	\$ 433,717	\$ 719,443
Executive Office	\$ 212,499	\$ 21,447					\$ 233,946	\$ 690,402	\$ 253,417	\$ 544,284
Fiscal Services	\$ 228,542	\$ 107,586	\$ 20,121		\$ (4,181)		\$ 352,068	\$ 588,981	\$ 364,106	\$ 432,483
Human Resources	\$ 349,674	\$ 28,574					\$ 378,248	\$ 685,006	\$ 491,721	\$ 573,991
Business & Facilities Services	\$ 231,278	\$ 336,941					\$ 568,219	\$ 575,116	\$ 433,286	\$ 675,286
Information Technology	\$ 256,251	\$ 75,996			\$ 484		\$ 332,731	\$ 686,310	\$ 348,308	\$ 730,926
Court Administration Program	\$ 1,278,245	\$ 570,544	\$ 20,121		\$ (3,697)		\$ 1,865,213	\$ 3,225,815	\$ 1,890,838	\$ 2,956,970
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,533,410	\$ 2,040,621	\$ 41,219		\$ 0		\$ 7,615,249	\$ 13,108,431	\$ 8,509,827	\$ 13,358,661