

**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.

  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

Maria Rhinehart, CEO

  
\_\_\_\_\_  
Date

Imperial

\_\_\_\_\_  
Court

2020/2021 - 4th Quarter

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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 June									
Fiscal Year 2020/21									2019/20
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (609.578)	\$ 727.631	\$ 0				\$ 4.855	\$ 122.908	\$ 26.915
Payroll	\$ 0	\$ 0						\$ 0	\$ 15.000
Jury	\$ 6.731							\$ 6.731	\$ 6.900
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							\$ 1.618.722	\$ 1.618.722	\$ 1.562.915
Cash Equivalents	\$ 2.919.510						\$ 186.401	\$ 3.105.911	\$ 2.627.692
Total Cash and Cash Equivalents	\$ 2.344.163	\$ 727.631	\$ 0				\$ 1.809.978	\$ 4.881.772	\$ 4.266.923
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 16.940	\$ 164.185						\$ 181.125	\$ 158.869
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 209.364							\$ 209.364	\$ 350.579
Due From Other Governments		\$ 36.116						\$ 36.116	\$ 37.462
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 207.344	\$ 56.112	\$ 30.670					\$ 294.126	\$ 674.693
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 433.649	\$ 256.413	\$ 30.670				\$ 0	\$ 720.731	\$ 1.221.602
Prepaid Expenses - General	\$ 208.047							\$ 208.047	\$ 113.200
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 208.047							\$ 208.047	\$ 113.200
Other Assets									
Total Other Assets									
Total Assets	\$ 2.985.859	\$ 984.044	\$ 30.670				\$ 1.809.978	\$ 5.810.550	\$ 5.601.725
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 103.766	\$ 31.839						\$ 135.606	\$ 122.212
Accounts Payable - General	\$ 7.419	\$ 7.307	\$ 0				\$ 0	\$ 14.726	\$ 948
Due to Other Funds	\$ 0	\$ 178.695	\$ 30.670				\$ 0	\$ 209.364	\$ 350.579
Due to Other Courts	\$ 0	\$ 0						\$ 0	
Due to State	\$ 204.941	\$ 4						\$ 204.944	\$ 0
TC145 Liability							\$ 191.255	\$ 191.255	\$ 0
Due to Other Governments	\$ 24.719	\$ 2.796						\$ 27.515	\$ 27.414
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 340.844	\$ 220.641	\$ 30.670				\$ 191.256	\$ 783.410	\$ 501.154
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.618.722	\$ 1.618.722	\$ 1.562.915
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.618.722	\$ 1.618.722	\$ 1.562.915
Accrued Payroll	\$ 293.036	\$ 14.804						\$ 307.840	\$ 256.356
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 293.036	\$ 14.804						\$ 307.840	\$ 256.356
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 9.576							\$ 9.576	\$ 9.205
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 9.576						\$ 0	\$ 9.576	\$ 9.205
Total Liabilities	\$ 643.455	\$ 235.445	\$ 30.670				\$ 1.809.978	\$ 2.719.548	\$ 2.329.630
Total Fund Balance	\$ 2.342.403	\$ 748.599	\$ 0					\$ 3.091.002	\$ 3.272.095
Total Liabilities and Fund Balance	\$ 2.985.859	\$ 984.044	\$ 30.670				\$ 1.809.978	\$ 5.810.550	\$ 5.601.725

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 2020/21										2019/20	
	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	\$ 9,557,178	\$ 71,569					\$ 9,628,747	\$ 9,489,620	\$ 10,385,725	\$ 10,149,535	
Improvement and Modernization Fund								\$ 23,826	\$ 23,825	\$ 23,826	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 513,352						\$ 513,352	\$ 672,251	\$ 580,742	\$ 837,828	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 173,027						\$ 173,027	\$ 223,037	\$ 127,959	\$ 285,340	
Other Miscellaneous	\$ 125,539						\$ 125,539	\$ 125,539	\$ 125,539	\$ 125,539	
	<b>\$ 10,369,096</b>	<b>\$ 71,569</b>					<b>\$ 10,440,666</b>	<b>\$ 10,534,273</b>	<b>\$ 11,243,791</b>	<b>\$ 11,422,068</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 231,652				\$ 231,652	\$ 279,914	\$ 312,422	\$ 316,298	
Other Judicial Council Grants	\$ 48,633		\$ 20,591				\$ 69,224				
Non-Judicial Council Grants											
	<b>\$ 48,633</b>		<b>\$ 252,243</b>				<b>\$ 300,876</b>	<b>\$ 279,914</b>	<b>\$ 312,422</b>	<b>\$ 316,298</b>	
Other Financing Sources											
Interest Income	\$ 19,951	\$ 3,861					\$ 23,812	\$ 65,000	\$ 77,805	\$ 45,698	
Investment Income											
Donations											
Local Fees	\$ 42,161	\$ 45,764					\$ 87,925	\$ 107,527	\$ 116,406	\$ 97,785	
Non-Fee Revenues	\$ 600	\$ 8,261					\$ 8,861	\$ 9,100	\$ 11,882	\$ 14,745	
Enhanced Collections		\$ 689,579					\$ 689,579	\$ 562,679	\$ 637,739	\$ 567,743	
Escheatment								\$ 5,000	\$ 8,132		
Prior Year Revenue	\$ 6,803	\$ 3,863					\$ 10,665				
County Program - Restricted		\$ 142,961					\$ 142,961	\$ 125,121	\$ 141,943	\$ 140,861	
Reimbursement Other	\$ 122,488	\$ 157,963					\$ 280,451	\$ 255,575	\$ 282,817	\$ 248,796	
Sale of Fixed Assets											
Other Miscellaneous	\$ 66,416						\$ 66,416	\$ 34,858	\$ 7,490	\$ 27,991	
	<b>\$ 258,419</b>	<b>\$ 1,052,252</b>					<b>\$ 1,310,671</b>	<b>\$ 1,164,860</b>	<b>\$ 1,284,213</b>	<b>\$ 1,143,619</b>	
<b>Total Revenues</b>	<b>\$ 10,676,149</b>	<b>\$ 1,123,821</b>	<b>\$ 252,243</b>				<b>\$ 12,052,213</b>	<b>\$ 11,979,047</b>	<b>\$ 12,840,426</b>	<b>\$ 12,881,985</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,614,061	\$ 438,962	\$ 214,062				\$ 6,267,085	\$ 6,304,133	\$ 6,262,440	\$ 6,853,956	
Temp Help											
Overtime	\$ 792	\$ 166					\$ 959	\$ 3,000	\$ 1,660	\$ 10,000	
Staff Benefits	\$ 2,899,426	\$ 199,620	\$ 61,989				\$ 3,161,035	\$ 2,941,622	\$ 2,585,363	\$ 2,851,095	
	<b>\$ 8,514,280</b>	<b>\$ 638,748</b>	<b>\$ 276,051</b>				<b>\$ 9,429,079</b>	<b>\$ 9,248,755</b>	<b>\$ 8,849,463</b>	<b>\$ 9,715,051</b>	
Operating Expenses and Equipment											
General Expense	\$ 438,632	\$ 12,337	\$ 21,354				\$ 472,324	\$ 445,345	\$ 511,044	\$ 494,900	
Printing	\$ 4,625	\$ 274					\$ 4,899	\$ 4,705	\$ 4,546	\$ 3,055	
Telecommunications	\$ 45,190	\$ 2,762					\$ 47,952	\$ 32,670	\$ 32,399	\$ 34,920	
Postage	\$ 78,372	\$ 5,504					\$ 83,876	\$ 103,663	\$ 98,427	\$ 119,528	
Insurance	\$ 12,532	\$ 800					\$ 13,332	\$ 13,327	\$ 12,731	\$ 12,388	
In-State Travel	\$ 853						\$ 853	\$ 7,358	\$ 14,831	\$ 27,801	
Out-of-State Travel									\$ 2,825	\$ 579	
Training	\$ 5,087						\$ 5,087	\$ 9,340	\$ 9,638	\$ 13,401	
Security Services	\$ 340,642	\$ 1,380	\$ 6,976				\$ 348,998	\$ 362,104	\$ 298,906	\$ 346,870	
Facility Operations	\$ 301,473	\$ 73,074					\$ 374,547	\$ 395,670	\$ 357,888	\$ 399,751	
Utilities										\$ 25,355	
Contracted Services	\$ 561,519	\$ 332,502	\$ 4,263				\$ 898,283	\$ 906,010	\$ 946,069	\$ 1,228,435	
Consulting and Professional Services	\$ 5,920						\$ 5,920	\$ 6,760	\$ 6,760	\$ 7,292	
Information Technology	\$ 381,098	\$ 25,442	\$ 78				\$ 406,619	\$ 426,200	\$ 393,581	\$ 459,865	
Major Equipment	\$ 114,107	\$ 238					\$ 114,345	\$ 24,579	\$ 112,562	\$ 48,000	
Other Items of Expense	\$ 8,634	\$ 1,373					\$ 10,007	\$ 8,960	\$ 7,972	\$ 9,109	
	<b>\$ 2,298,684</b>	<b>\$ 455,687</b>	<b>\$ 32,672</b>				<b>\$ 2,787,043</b>	<b>\$ 2,746,691</b>	<b>\$ 2,810,181</b>	<b>\$ 3,231,249</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,184						\$ 17,184	\$ 17,500	\$ 22,814	\$ 62,131	
Judgements, Settlements and Claims									\$ 20,121		
Debt Service											
Other									\$ 230,000	\$ 100,000	
Capital Costs											
Internal Cost Recovery	\$ (138,451)	\$ 83,241	\$ 55,210				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1,874		
	<b>\$ (121,267)</b>	<b>\$ 83,241</b>	<b>\$ 55,210</b>				<b>\$ 17,184</b>	<b>\$ 17,500</b>	<b>\$ 274,809</b>	<b>\$ 162,131</b>	
<b>Total Expenditures</b>	<b>\$ 10,691,696</b>	<b>\$ 1,177,677</b>	<b>\$ 363,933</b>				<b>\$ 12,233,306</b>	<b>\$ 12,012,946</b>	<b>\$ 11,934,454</b>	<b>\$ 13,108,431</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (15,547)	\$ (53,856)	\$ (111,690)				\$ (181,093)	\$ (33,899)	\$ 905,972	\$ (226,446)	
Operating Transfers In (Out)	\$ (184,953)	\$ 73,263	\$ 111,690				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,542,903	\$ 729,192	\$ 0				\$ 3,272,095	\$ 3,272,095	\$ 2,366,123	\$ 2,366,123	
Ending Balance (Deficit)	\$ 2,342,403	\$ 748,599	\$ 0				\$ 3,091,002	\$ 3,238,196	\$ 3,272,095	\$ 2,139,677	

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

For the month ended June										
Fiscal Year 2020/21									2019/20	
	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	\$ 2,789.162	\$ 429.305			\$ 16.677		\$ 3,235.144	\$ 3,043.365	\$ 3,130.775	\$ 3,256.762
Traffic & Other Infractions	\$ 960.721	\$ 279.135			\$ 4.400		\$ 1,244.256	\$ 1,275.731	\$ 1,153.639	\$ 1,439.698
Other Criminal Cases	\$ 614.870	\$ 126.222			\$ 20.908		\$ 762.001	\$ 803.600	\$ 721.519	\$ 767.726
Civil	\$ 652.918	\$ 104.431			\$ 2.465		\$ 759.814	\$ 684.182	\$ 797.046	\$ 735.530
Family & Children Services	\$ 516.275	\$ 172.699			\$ 8.565		\$ 697.539	\$ 791.033	\$ 716.310	\$ 698.246
Probate, Guardianship & Mental Health Services	\$ 78.113	\$ 13.781			\$ 555		\$ 92.449	\$ 161.855	\$ 123.632	\$ 151.112
Juvenile Dependency Services	\$ 66.196	\$ 47.721			\$ 1.387		\$ 115.305	\$ 66.824	\$ 148.498	\$ 174.410
Juvenile Delinquency Services	\$ 63.135	\$ 7.432			\$ 1.742		\$ 72.309	\$ 89.843	\$ 84.451	\$ 80.609
Other Court Operations	\$ 602.297	\$ 85.386					\$ 687.683	\$ 464.139	\$ 573.237	\$ 293.747
Court Interpreters	\$ 462.765	\$ 85.972					\$ 548.737	\$ 712.752	\$ 616.183	\$ 842.810
Jury Services	\$ 113.590	\$ 85.564	\$ 17.184				\$ 216.338	\$ 213.577	\$ 257.287	\$ 321.145
Security	\$ 1.038	\$ 411.288					\$ 412.326	\$ 400.912	\$ 400.043	\$ 386.804
Trial Court Operations Program	\$ 6,921.080	\$ 1,848.935	\$ 17.184		\$ 56.700		\$ 8,843.899	\$ 8,707.813	\$ 8,722.622	\$ 9,148.599
Enhanced Collections	\$ 326.383	\$ 283.618					\$ 610.001	\$ 562.679	\$ 555.007	\$ 567.741
Other Non-Court Operations	\$ 130.667	\$ 19.729					\$ 150.395	\$ 169.378	\$ 152.917	\$ 166.276
Non-Court Operations Program	\$ 457.050	\$ 303.347					\$ 760.397	\$ 732.057	\$ 707.924	\$ 734.017
Executive Office	\$ 380.839	\$ 36.237					\$ 417.075	\$ 586.096	\$ 406.886	\$ 690.402
Fiscal Services	\$ 339.573	\$ 156.327			\$ (56.700)		\$ 439.201	\$ 496.768	\$ 504.683	\$ 588.981
Human Resources	\$ 536.024	\$ 50.939					\$ 586.963	\$ 561.615	\$ 559.788	\$ 685.006
Business & Facilities Services	\$ 427.362	\$ 234.638					\$ 662.000	\$ 610.275	\$ 579.954	\$ 575.116
Information Technology	\$ 367.150	\$ 156.620					\$ 523.770	\$ 318.322	\$ 452.597	\$ 686.310
Court Administration Program	\$ 2,050.949	\$ 634.761			\$ (56.700)		\$ 2,629.010	\$ 2,573.076	\$ 2,503.908	\$ 3,225.815
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,429.079	\$ 2,787.043	\$ 17.184		\$ 0		\$ 12,233.306	\$ 12,012.946	\$ 11,934.454	\$ 13,108.431

### Constraints on Fiscal Year-End Fund Balance - Summary

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	208,047	-	208,047	-	-	-	-	-	<b>208,047</b>	
Restricted	-	-	-	873,944	-	-	-	-	<b>873,944</b>	
Committed	1,646,999	-	1,646,999	-	-	-	-	-	<b>1,646,999</b>	
Assigned	362,012	-	362,012	-	-	-	-	-	<b>362,012</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 2,217,058</b>	<b>\$ -</b>	<b>\$ 2,217,058</b>	<b>\$ 873,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,091,002</b>	