


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 
Signature of Presiding Judge or Court Executive

11/5/2020
Date

Imperial

Court

FY 2020/2021 - 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)

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.

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

For the month ended September									
Fiscal Year 2020/21									2019/20
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (238.802)	\$ 592.471	\$ (47.552)				\$ 0	\$ 306.117	\$ (336.252)
Payroll	\$ 15.000	\$ 0						\$ 15.000	\$ 296.805
Jury	\$ 6.900							\$ 6.900	\$ 6.553
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							\$ 1.562.915	\$ 1.562.915	\$ 2.016.386
Cash Equivalents	\$ 4.645.400						\$ 0	\$ 4.645.400	\$ 4.211.508
Total Cash and Cash Equivalents	\$ 4.455.998	\$ 592.471	\$ (47.552)				\$ 1.562.916	\$ 6.563.833	\$ 6.222.499
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ (20.244)	\$ 0						\$ (20.244)	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ (7.800)						\$ (7.800)	\$ 36.865
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 127.293	\$ 15.625	\$ 47.552					\$ 190.470	\$ 235.437
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 107.049	\$ 7.826	\$ 47.552				\$ 0	\$ 162.427	\$ 272.302
Prepaid Expenses - General	\$ 17.059							\$ 17.059	\$ 17.910
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 17.059							\$ 17.059	\$ 17.910
Other Assets									
Total Other Assets									
Total Assets	\$ 4.580.106	\$ 600.297	\$ 0				\$ 1.562.916	\$ 6.743.318	\$ 6.512.711
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 40.937	\$ 0						\$ 40.937	\$ 62.068
Accounts Payable - General	\$ 17.536	\$ 0	\$ 15.006				\$ 0	\$ 32.542	\$ 335
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	
Due to State	\$ 2.118	\$ 4						\$ 2.122	\$ 3.656
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 24.915	\$ 0						\$ 24.915	\$ 45.241
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 106
Interest							\$ 0	\$ 0	\$ 110
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 85.506	\$ 4	\$ 15.006				\$ 0	\$ 100.516	\$ 111.516
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1.562.915	\$ 1.562.915	\$ 2.016.386
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1.562.915	\$ 1.562.915	\$ 2.016.386
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (41.098)							\$ (41.098)	\$ (65.926)
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (41.098)	\$ 0						\$ (41.098)	\$ (65.926)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 9.528							\$ 9.528	\$ 7.487
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 9.528						\$ 0	\$ 9.528	\$ 7.487
Total Liabilities	\$ 53.936	\$ 4	\$ 15.006				\$ 1.562.916	\$ 1.631.861	\$ 2.069.463
Total Fund Balance	\$ 4.526.170	\$ 600.293	\$ (15.006)					\$ 5.111.457	\$ 4.443.248
Total Liabilities and Fund Balance	\$ 4.580.106	\$ 600.297	\$ 0				\$ 1.562.916	\$ 6.743.318	\$ 6.512.711

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,075,326	\$ 5,945					\$ 4,081,271	\$ 9,489,620	\$ 4,268,864	\$ 10,149,535	
Improvement and Modernization Fund								\$ 23,826		\$ 23,826	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 86,244						\$ 86,244	\$ 672,251	\$ 112,282	\$ 837,828	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16,572						\$ 16,572	\$ 223,037	\$ 37,393	\$ 285,340	
Other Miscellaneous								\$ 125,539		\$ 125,539	
	\$ 4,178,142	\$ 5,945					\$ 4,184,086	\$ 10,534,273	\$ 4,418,539	\$ 11,422,068	
Grants											
AB 1058 Commissioner/Facilitator								\$ 279,914	\$ 21,898	\$ 316,298	
Other Judicial Council Grants											
Non-Judicial Council Grants											
								\$ 279,914	\$ 21,898	\$ 316,298	
Other Financing Sources											
Interest Income	\$ 26	\$ 17					\$ 44	\$ 65,000	\$ 1,383	\$ 45,698	
Investment Income											
Donations											
Local Fees	\$ 4,658	\$ 3,215					\$ 7,873	\$ 107,527	\$ 11,179	\$ 97,785	
Non-Fee Revenues	\$ 150	\$ (5,243)					\$ (5,093)	\$ 9,100	\$ (2,237)	\$ 14,745	
Enhanced Collections		\$ 21,915					\$ 21,915	\$ 562,679	\$ 19,076	\$ 567,743	
Escheatment								\$ 5,000	\$ 8,132		
Prior Year Revenue	\$ 6,713						\$ 6,713				
County Program - Restricted		\$ 3,489					\$ 3,489	\$ 125,121	\$ 37,265	\$ 140,861	
Reimbursement Other	\$ 9,627						\$ 9,627	\$ 255,575	\$ 13,137	\$ 248,796	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,856						\$ 5,856	\$ 34,858	\$ (11,570)	\$ 27,991	
	\$ 27,030	\$ 23,393					\$ 50,423	\$ 1,164,860	\$ 76,365	\$ 1,143,619	
Total Revenues	\$ 4,205,171	\$ 29,338					\$ 4,234,509	\$ 11,979,047	\$ 4,516,803	\$ 12,881,985	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,144,720	\$ 73,681					\$ 1,218,401	\$ 6,304,133	\$ 1,266,473	\$ 6,853,956	
Temp Help											
Overtime	\$ 164						\$ 164	\$ 3,000	\$ 478	\$ 10,000	
Staff Benefits	\$ 619,899	\$ 33,947					\$ 653,846	\$ 2,941,622	\$ 552,890	\$ 2,851,095	
	\$ 1,764,782	\$ 107,628					\$ 1,872,410	\$ 9,248,755	\$ 1,819,842	\$ 9,715,051	
Operating Expenses and Equipment											
General Expense	\$ 53,789	\$ (1,489)	\$ 15,006				\$ 67,305	\$ 445,345	\$ 72,505	\$ 494,900	
Printing	\$ 1,042						\$ 1,042	\$ 4,705	\$ 260	\$ 3,055	
Telecommunications	\$ 3,610	\$ 106					\$ 3,716	\$ 32,670	\$ 4,053	\$ 34,920	
Postage	\$ 30,201	\$ 804					\$ 31,006	\$ 103,663	\$ 48,699	\$ 119,528	
Insurance	\$ 4,458	\$ 79					\$ 4,537	\$ 13,327	\$ 1,726	\$ 12,388	
In-State Travel	\$ (252)						\$ (252)	\$ 7,358	\$ 4,113	\$ 27,801	
Out-of-State Travel									\$ 0	\$ 579	
Training	\$ 2,169						\$ 2,169	\$ 9,340	\$ 3,005	\$ 13,401	
Security Services	\$ 72,566						\$ 72,566	\$ 362,104	\$ 79,457	\$ 346,870	
Facility Operations	\$ 82,933	\$ 8,491					\$ 91,423	\$ 395,670	\$ 81,011	\$ 399,751	
Utilities										\$ 25,355	
Contracted Services	\$ 121,556	\$ 24,324					\$ 145,880	\$ 906,010	\$ 249,026	\$ 1,228,435	
Consulting and Professional Services	\$ 400						\$ 400	\$ 6,760	\$ 800	\$ 7,292	
Information Technology	\$ 47,910	\$ (439)					\$ 47,471	\$ 426,200	\$ 62,910	\$ 459,865	
Major Equipment	\$ 54,605						\$ 54,605	\$ 24,579		\$ 48,000	
Other Items of Expense	\$ 678	\$ 190					\$ 869	\$ 8,960	\$ 2,106	\$ 9,109	
	\$ 475,666	\$ 32,066	\$ 15,006				\$ 522,737	\$ 2,746,691	\$ 609,672	\$ 3,231,249	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 17,500	\$ 10,165	\$ 62,131	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 100,000	
Capital Costs											
Internal Cost Recovery	\$ (18,543)	\$ 18,543					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (18,543)	\$ 18,543					\$ 0	\$ 17,500	\$ 10,165	\$ 162,131	
Total Expenditures	\$ 2,221,905	\$ 158,237	\$ 15,006				\$ 2,395,147	\$ 12,012,946	\$ 2,439,678	\$ 13,108,431	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,983,266	\$ (128,899)	\$ (15,006)				\$ 1,839,362	\$ (33,899)	\$ 2,077,125	\$ (226,446)	
Operating Transfers In (Out)								\$ 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)	\$ 4,526,170	\$ 600,293	\$ (15,006)				\$ 5,111,457	\$ 3,238,196	\$ 4,443,248	\$ 2,139,677	

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

For the month ended September

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 556.045	\$ 30.385					\$ 586.430	\$ 3,043.365	\$ 607.193	\$ 3,256.762
Traffic & Other Infractions	\$ 178.913	\$ 14.790			\$ 248		\$ 193.951	\$ 1,275.731	\$ 196.794	\$ 1,439.698
Other Criminal Cases	\$ 121.217	\$ (1,441)					\$ 119.776	\$ 803.600	\$ 128.398	\$ 767.726
Civil	\$ 129.944	\$ 524					\$ 130.467	\$ 684.182	\$ 140.862	\$ 735.530
Family & Children Services	\$ 100.854	\$ 29.728					\$ 130.581	\$ 791.033	\$ 136.373	\$ 698.246
Probate, Guardianship & Mental Health Services	\$ 15.294	\$ (939)					\$ 14.355	\$ 161.855	\$ 18.833	\$ 151.112
Juvenile Dependency Services	\$ 13.650	\$ 39.602					\$ 53.252	\$ 66.824	\$ 60.023	\$ 174.410
Juvenile Delinquency Services	\$ 12.440	\$ (512)					\$ 11.928	\$ 89.843	\$ 11.989	\$ 80.609
Other Court Operations	\$ 119.009	\$ 9.033					\$ 128.041	\$ 464.139	\$ 105.503	\$ 293.747
Court Interpreters	\$ 102.276	\$ 9.480					\$ 111.757	\$ 712.752	\$ 133.050	\$ 842.810
Jury Services	\$ 22.283	\$ 4.885					\$ 27.168	\$ 213.577	\$ 54.913	\$ 321.145
Security	\$ 369	\$ 104.776					\$ 105.146	\$ 400.912	\$ 88.671	\$ 386.804
Trial Court Operations Program	\$ 1,372.294	\$ 240.311			\$ 248		\$ 1,612.853	\$ 8,707.813	\$ 1,682.602	\$ 9,148.599
Enhanced Collections	\$ 70.211	\$ 18.769					\$ 88.981	\$ 562.679	\$ 128.257	\$ 567.741
Other Non-Court Operations	\$ 5.067	\$ 566					\$ 5.633	\$ 169.378	\$ 17.321	\$ 166.276
Non-Court Operations Program	\$ 75.278	\$ 19.335					\$ 94.613	\$ 732.057	\$ 145.578	\$ 734.017
Executive Office	\$ 74.944	\$ 287					\$ 75.231	\$ 586.096	\$ 70.790	\$ 690.402
Fiscal Services	\$ 78.413	\$ 6.082			\$ (248)		\$ 84.248	\$ 496.768	\$ 88.844	\$ 588.981
Human Resources	\$ 114.042	\$ (928)					\$ 113.114	\$ 561.615	\$ 128.202	\$ 685.006
Business & Facilities Services	\$ 86.100	\$ 119.626					\$ 205.726	\$ 610.275	\$ 198.829	\$ 575.116
Information Technology	\$ 71.339	\$ 138.023					\$ 209.362	\$ 318.322	\$ 124.833	\$ 686.310
Court Administration Program	\$ 424.838	\$ 263.091			\$ (248)		\$ 687.681	\$ 2,573.076	\$ 611.498	\$ 3,225.815
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,872.410	\$ 522.737			\$ 0		\$ 2,395.147	\$ 12,012.946	\$ 2,439.678	\$ 13,108.431