

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


Date

Imperial
Court
FY 2021/2022 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 June
 Fiscal Year 2021/22

2020/21

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,776.430)	\$ 1,591.403	\$ 0				\$ 3,588	\$ (181.439)	\$ 122.908
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury	\$ 1,216							\$ 1,216	\$ 6,731
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							\$ 3,245,211	\$ 3,245,211	\$ 1,618,722
Cash Equivalents	\$ 4,888,030						\$ 147,956	\$ 5,035,986	\$ 3,105,911
Total Cash and Cash Equivalents	\$ 3,140,315	\$ 1,591,403	\$ 0				\$ 3,396,756	\$ 8,128,474	\$ 4,881,772
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 23,546	\$ 140,278						\$ 163,824	\$ 181,125
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 218,383							\$ 218,383	\$ 209,364
Due From Other Governments		\$ 40,066						\$ 40,066	\$ 36,116
Due From Other Courts	\$ 13,000							\$ 13,000	
Due From State	\$ 115,924	\$ 12,030	\$ 88,175					\$ 216,129	\$ 294,126
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 370,853	\$ 192,374	\$ 88,175					\$ 651,402	\$ 720,731
Prepaid Expenses - General	\$ 261,229							\$ 261,229	\$ 208,047
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 261,229							\$ 261,229	\$ 208,047
Other Assets									
Total Other Assets									
Total Assets	\$ 3,772,397	\$ 1,783,776	\$ 88,175				\$ 3,396,756	\$ 9,041,105	\$ 5,810,550
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 171,341	\$ 28,779						\$ 200,120	\$ 135,606
Accounts Payable - General	\$ 17,982	\$ 0	\$ 0				\$ 0	\$ 17,982	\$ 14,726
Due to Other Funds	\$ 0	\$ 130,207	\$ 88,175				\$ 0	\$ 218,383	\$ 209,364
Due to Other Courts									\$ 0
Due to State	\$ 233,011	\$ 0						\$ 233,011	\$ 204,944
TC145 Liability							\$ 151,493	\$ 151,493	\$ 191,255
Due to Other Governments	\$ 150	\$ 40						\$ 190	\$ 27,515
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 626							\$ 626	\$ 0
Interest							\$ 52	\$ 52	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 423,110	\$ 159,027	\$ 88,175				\$ 151,545	\$ 821,857	\$ 783,410
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 3,245,211	\$ 3,245,211	\$ 1,618,722
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 3,245,211	\$ 3,245,211	\$ 1,618,722
Accrued Payroll	\$ 287,470	\$ 21,613						\$ 309,083	\$ 307,840
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 287,470	\$ 21,613						\$ 309,083	\$ 307,840
Revenue Collected in Advance	\$ 640,683	\$ 894,020						\$ 1,534,703	
Liabilities For Deposits	\$ 5,500							\$ 5,500	\$ 9,576
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 646,184	\$ 894,020						\$ 1,540,203	\$ 9,576
Total Liabilities	\$ 1,356,763	\$ 1,074,660	\$ 88,175				\$ 3,396,756	\$ 5,916,353	\$ 2,719,548
Total Fund Balance	\$ 2,415,634	\$ 709,117	\$ 0					\$ 3,124,751	\$ 3,091,002
Total Liabilities and Fund Balance	\$ 3,772,397	\$ 1,783,776	\$ 88,175				\$ 3,396,756	\$ 9,041,105	\$ 5,810,550

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 2021/22										2020/21	
	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	\$ 10,600.495	\$ 72.330					\$ 10,672.825	\$ 10,553.530	\$ 9,628.747	\$ 9,489.620	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 23.826		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 597.948						\$ 597.948	\$ 681.829	\$ 513.352	\$ 672.251	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 214.231						\$ 214.231	\$ 215.188	\$ 173.027	\$ 223.037	
Other Miscellaneous	\$ 125.539	\$ 875					\$ 126.414	\$ 125.539	\$ 125.539	\$ 125.539	
	\$ 11,538.214	\$ 73.206					\$ 11,611.419	\$ 11,576.086	\$ 10,440.666	\$ 10,534.273	
Grants											
AB 1058 Commissioner/Facilitator			\$ 304.962				\$ 304.962	\$ 276.144	\$ 231.652	\$ 279.914	
Other Judicial Council Grants	\$ 47.359						\$ 47.359		\$ 69.224		
Non-Judicial Council Grants											
	\$ 47.359		\$ 304.962				\$ 352.321	\$ 276.144	\$ 300.876	\$ 279.914	
Other Financing Sources											
Interest Income	\$ 16.780	\$ 3.943					\$ 20.723	\$ 35.000	\$ 23.812	\$ 65.000	
Investment Income											
Donations											
Local Fees	\$ 18.303	\$ 58.598					\$ 76.900	\$ 105.027	\$ 87.925	\$ 107.527	
Non-Fee Revenues	\$ 500	\$ 3.974					\$ 4.474	\$ 10.100	\$ 8.861	\$ 9.100	
Enhanced Collections		\$ 696.302					\$ 696.302	\$ 652.444	\$ 689.579	\$ 562.679	
Escheatment	\$ 6.052						\$ 6.052	\$ 5.000	\$ 5.000	\$ 5.000	
Prior Year Revenue	\$ 47.209	\$ (3,612)					\$ 43.597	\$ 9.881	\$ 10.665		
County Program - Restricted	\$ 244.519	\$ 154.887					\$ 399.406	\$ 151.030	\$ 142.961	\$ 125.121	
Reimbursement Other	\$ 133.323	\$ 895.062					\$ 1,028.385	\$ 251.235	\$ 280.451	\$ 255.575	
Sale of Fixed Assets											
Other Miscellaneous	\$ 48.520						\$ 48.520	\$ 72.052	\$ 66.416	\$ 34.858	
	\$ 515.205	\$ 1,809.154					\$ 2,324.359	\$ 1,291.769	\$ 1,310.671	\$ 1,164.860	
Total Revenues	\$ 12,100.778	\$ 1,882.360	\$ 304.962				\$ 14,288.100	\$ 13,143.999	\$ 12,052.213	\$ 11,979.047	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,624.364	\$ 540.689	\$ 202.445				\$ 6,367.498	\$ 6,428.158	\$ 6,267.085	\$ 6,304.133	
Temp Help											
Overtime	\$ 10.004	\$ 9					\$ 10.013	\$ 2,500	\$ 959	\$ 3,000	
Staff Benefits	\$ 2,716.486	\$ 229.660	\$ 56.296				\$ 3,002.442	\$ 3,344.292	\$ 3,161.035	\$ 2,941.622	
	\$ 8,350.853	\$ 770.358	\$ 258.741				\$ 9,379.952	\$ 9,774.950	\$ 9,429.079	\$ 9,248.755	
Operating Expenses and Equipment											
General Expense	\$ 789.670	\$ 193.808					\$ 983.478	\$ 508.902	\$ 472.324	\$ 445.345	
Printing	\$ 4.461	\$ 483					\$ 4.944	\$ 4,951	\$ 4,899	\$ 4,705	
Telecommunications	\$ 73.246	\$ 1,766					\$ 75.013	\$ 79.815	\$ 47.952	\$ 32.670	
Postage	\$ 78.295	\$ 4,544					\$ 82.839	\$ 95,290	\$ 83,876	\$ 103,663	
Insurance	\$ 18.292	\$ 248					\$ 18.539	\$ 14,421	\$ 13,332	\$ 13,327	
In-State Travel	\$ 11.841						\$ 11,841	\$ 8,700	\$ 853	\$ 7,358	
Out-of-State Travel	\$ 2.181						\$ 2,181	\$ 1,175			
Training	\$ 8.546						\$ 8,546	\$ 12,600	\$ 5,087	\$ 9,340	
Security Services	\$ 441.713	\$ 1,380	\$ 7,003				\$ 450,096	\$ 371,380	\$ 348,998	\$ 362,104	
Facility Operations	\$ 333.502	\$ 555.523					\$ 889,025	\$ 327,041	\$ 374,547	\$ 395,670	
Utilities											
Contracted Services	\$ 962.669	\$ 224.970	\$ 5,543				\$ 1,193,182	\$ 973,874	\$ 898,283	\$ 906,010	
Consulting and Professional Services	\$ 7.515						\$ 7,515	\$ 6,200	\$ 5,920	\$ 6,760	
Information Technology	\$ 464.329	\$ 27,771					\$ 492,099	\$ 413,600	\$ 406,619	\$ 426,200	
Major Equipment	\$ 236.628	\$ 406.992					\$ 643,620	\$ 214,236	\$ 114,345	\$ 24,579	
Other Items of Expense	\$ 10.213	\$ 2,484					\$ 12,697	\$ 8,850	\$ 10,007	\$ 8,960	
	\$ 3,443.101	\$ 1,419.968	\$ 12,546				\$ 4,875.615	\$ 3,041.035	\$ 2,787.043	\$ 2,746.691	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21.761						\$ 21,761	\$ 27,000	\$ 17,184	\$ 17,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (151,344)	\$ 99,595	\$ 51,748				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (22,977)						\$ (22,977)				
	\$ (152,560)	\$ 99,595	\$ 51,748				\$ (1,216)	\$ 27,000	\$ 17,184	\$ 17,500	
Total Expenditures	\$ 11,641.395	\$ 2,289.921	\$ 323.035				\$ 14,254.351	\$ 12,842.985	\$ 12,233.306	\$ 12,012.946	
Excess (Deficit) of Revenues Over Expenditures	\$ 459.383	\$ (407,561)	\$ (18,073)				\$ 33,749	\$ 301.013	\$ (181,093)	\$ (33,899)	
Operating Transfers In (Out)	\$ (386.152)	\$ 368.079	\$ 18.073				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,342.403	\$ 748.599	\$ 0				\$ 3,091.002	\$ 3,091.002	\$ 3,272.095	\$ 3,272.095	
Ending Balance (Deficit)	\$ 2,415.634	\$ 709.117	\$ 0				\$ 3,124.751	\$ 3,392.016	\$ 3,091.002	\$ 3,238.196	

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

For the month ended June										
Fiscal Year 2021/22									2020/21	
	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	\$ 2,528.477	\$ 598.623				\$ (24.644)	\$ 3,102.456	\$ 3,220.548	\$ 3,235.144	\$ 3,043.365
Traffic & Other Infractions	\$ 876.593	\$ 410.648			\$ 3,833		\$ 1,291.074	\$ 1,213.639	\$ 1,244.256	\$ 1,275.731
Other Criminal Cases	\$ 648.410	\$ 222.631			\$ 333		\$ 871.374	\$ 887.668	\$ 762.001	\$ 803.600
Civil	\$ 694.967	\$ 145.340					\$ 840.306	\$ 761.783	\$ 759.814	\$ 684.182
Family & Children Services	\$ 608.438	\$ 177.646			\$ 1,004		\$ 787.089	\$ 872.910	\$ 697.539	\$ 791.033
Probate, Guardianship & Mental Health Services	\$ 67.643	\$ 21.995					\$ 89.638	\$ 86.152	\$ 92.449	\$ 161.855
Juvenile Dependency Services	\$ 71.395	\$ 56.963					\$ 128.358	\$ 140.326	\$ 115.305	\$ 66.824
Juvenile Delinquency Services	\$ 61.963	\$ 16.489					\$ 78.453	\$ 74.976	\$ 72.309	\$ 89.843
Other Court Operations	\$ 629.112	\$ 76.165			\$ 372		\$ 705.649	\$ 375.296	\$ 687.683	\$ 464.139
Court Interpreters	\$ 368.835	\$ 251.262					\$ 620.097	\$ 681.829	\$ 548.737	\$ 712.752
Jury Services	\$ 142.605	\$ 74.354	\$ 21.761				\$ 238.719	\$ 251.041	\$ 216.338	\$ 213.577
Security	\$ 926	\$ 474.439					\$ 475.365	\$ 414.679	\$ 412.326	\$ 400.912
Trial Court Operations Program	\$ 6,699.365	\$ 2,526.555	\$ 21.761		\$ 5,542	\$ (24.644)	\$ 9,228.580	\$ 8,980.847	\$ 8,843.899	\$ 8,707.813
Enhanced Collections	\$ 397.985	\$ 203.437					\$ 601.422	\$ 652.444	\$ 610.001	\$ 562.679
Other Non-Court Operations	\$ 126.882	\$ 16.783					\$ 143.664	\$ 162.686	\$ 150.395	\$ 169.378
Non-Court Operations Program	\$ 524.867	\$ 220.220					\$ 745.086	\$ 815.130	\$ 760.397	\$ 732.057
Executive Office	\$ 377.184	\$ 41.595					\$ 418.779	\$ 609.248	\$ 417.075	\$ 586.096
Fiscal Services	\$ 352.115	\$ 186.605			\$ (5.542)	\$ 1,667	\$ 534.844	\$ 442.596	\$ 439.201	\$ 496.768
Human Resources	\$ 510.045	\$ 50.829					\$ 560.874	\$ 569.224	\$ 586.963	\$ 561.615
Business & Facilities Services	\$ 455.481	\$ 1,413.366			\$ 0		\$ 1,868.847	\$ 714.180	\$ 662.000	\$ 610.275
Information Technology	\$ 460.895	\$ 436.446					\$ 897.341	\$ 711.760	\$ 523.770	\$ 318.322
Court Administration Program	\$ 2,155.720	\$ 2,128.841			\$ (5.542)	\$ 1,667	\$ 4,280.686	\$ 3,047.008	\$ 2,629.010	\$ 2,573.076
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,379.952	\$ 4,875.615	\$ 21.761		\$ 0	\$ (22.977)	\$ 14,254.351	\$ 12,842.985	\$ 12,233.306	\$ 12,012.946

2021-22 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	261,229	-	261,229	-	-	-	-	-	-	261,229
Restricted	4,406	-	4,406	708,409	-	-	-	-	-	712,815
Committed	1,822,825	-	1,822,825	708	-	-	-	-	-	1,823,533
Assigned	327,174	-	327,174	-	-	-	-	-	-	327,174
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,415,634	\$ -	\$ 2,415,634	\$ 709,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,124,751