

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

Y. Maria R. Hernandez

Signature of Presiding Judge or Court Executive

10/15/2024

Date

Imperial

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2024/25									2023/24
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (1,170,601)	\$ 1,176,638	\$ (66,068)				\$ 0	\$ (60,031)	\$ (67,019)
Payroll	\$ (4,376)	\$ (1,928)						\$ (6,304)	\$ (3,833)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,400							\$ 2,400	\$ 2,500
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 1,486,532	\$ 1,486,532	\$ 2,180,584
Cash Held with the JCC	\$ (62,490)	\$ 67,918						\$ 5,428	\$ 0
Cash Equivalents	\$ 5,282,643						\$ 168	\$ 5,282,811	\$ 5,832,819
Total Cash and Cash Equivalents	\$ 4,072,575	\$ 1,242,628	\$ (66,068)				\$ 1,486,700	\$ 6,735,835	\$ 7,970,050
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 124,565
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 38,071						\$ 38,071	\$ 31,536
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 382,628	\$ 3,845	\$ 65,308					\$ 451,782	\$ 100,373
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 382,628	\$ 41,916	\$ 65,308					\$ 489,853	\$ 256,473
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,455,204	\$ 1,284,544	\$ (760)				\$ 1,486,700	\$ 7,225,688	\$ 8,226,524
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 84,436	\$ 0						\$ 84,436	\$ 88,540
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 967
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 226,154	\$ 0						\$ 226,154	\$ 129,940
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 75	\$ 1,738						\$ 1,813	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 117							\$ 117	\$ 215
Interest							\$ 168	\$ 168	\$ 68
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 310,781	\$ 1,738	\$ 0				\$ 168	\$ 312,687	\$ 219,730
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,486,532	\$ 1,486,532	\$ 2,180,584
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,486,532	\$ 1,486,532	\$ 2,180,584
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (66,483)							\$ (66,483)	\$ (45,195)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 887							\$ 887	\$ 3,173
Total Payroll Liabilities	\$ (65,596)	\$ 0						\$ (65,596)	\$ (42,022)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 6,549	\$ 1,760						\$ 8,309	\$ 6,400
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 6,549	\$ 1,760						\$ 8,309	\$ 6,400
Total Liabilities	\$ 251,735	\$ 3,498	\$ 0				\$ 1,486,700	\$ 1,741,933	\$ 2,364,691
Total Fund Balance	\$ 4,203,469	\$ 1,281,046	\$ (760)					\$ 5,483,755	\$ 5,861,833
Total Liabilities and Fund Balance	\$ 4,455,204	\$ 1,284,544	\$ (760)				\$ 1,486,700	\$ 7,225,688	\$ 8,226,524

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 2024/25										2023/24	
	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	\$ 4,981,157	\$ 6,312					\$ 4,987,469	\$ 10,733,565	\$ 5,022,417	\$ 10,994,718	
Improvement and Modernization Fund									\$ 0		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 175,495						\$ 175,495	\$ 703,476	\$ 38,253	\$ 657,283	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,527						\$ 20,527	\$ 315,348	\$ 24,950	\$ 316,269	
Other Miscellaneous		\$ 584,842					\$ 584,842	\$ 710,381	\$ 898,862	\$ 1,024,401	
	\$ 5,177,179	\$ 591,154					\$ 5,768,333	\$ 12,462,770	\$ 5,984,482	\$ 12,992,671	
Grants											
AB 1058 Commissioner/Facilitator								\$ 319,315		\$ 369,661	
Other Judicial Council Grants	\$ 0						\$ 0				
Non-Judicial Council Grants											
	\$ 0						\$ 0	\$ 319,315		\$ 369,661	
Other Financing Sources											
Interest Income	\$ 51,885	\$ 0					\$ 51,885	\$ 250,000	\$ 59,457	\$ 210,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 5,656					\$ 5,656	\$ 61,555	\$ 5,870	\$ 72,040	
Non-Fee Revenues	\$ 100	\$ 1,188					\$ 1,288	\$ 8,797	\$ 150	\$ 2,500	
Enhanced Collections		\$ (31,728)					\$ (31,728)	\$ 814,314	\$ (50,788)	\$ 652,205	
Escheatment								\$ 3,670		\$ 1,500	
Prior Year Revenue	\$ 12,295						\$ 12,295			\$ 3,584	
County Program - Restricted		\$ 38,216					\$ 38,216	\$ 154,997	\$ 31,643	\$ 153,651	
Reimbursement Other	\$ 31,307	\$ 0					\$ 31,307	\$ 852,919	\$ 111,072	\$ 622,103	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,341						\$ 8,341	\$ 70,000	\$ (1,443)	\$ 50,000	
	\$ 103,929	\$ 13,331					\$ 117,260	\$ 2,216,252	\$ 155,961	\$ 1,767,583	
Total Revenues	\$ 5,281,107	\$ 604,485					\$ 5,885,593	\$ 14,998,337	\$ 6,140,444	\$ 15,129,915	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,157,250	\$ 156,531					\$ 1,313,780	\$ 6,406,602	\$ 1,331,431	\$ 6,237,177	
Temp Help											
Overtime	\$ 285						\$ 285		\$ 4,039	\$ 4,000	
Staff Benefits	\$ 609,537	\$ 64,774					\$ 674,311	\$ 2,447,934	\$ 650,782	\$ 2,640,410	
	\$ 1,767,071	\$ 221,305					\$ 1,988,376	\$ 8,854,536	\$ 1,986,252	\$ 8,881,587	
Operating Expenses and Equipment											
General Expense	\$ 83,438	\$ 5,631					\$ 89,069	\$ 856,202	\$ 137,669	\$ 867,755	
Printing	\$ 1,977	\$ 307					\$ 2,284	\$ 5,450	\$ 222	\$ 8,400	
Telecommunications	\$ 4,660	\$ 3,049					\$ 7,709	\$ 39,820	\$ 4,439	\$ 30,500	
Postage	\$ 99,459	\$ 1,740					\$ 101,199	\$ 145,173	\$ 111,751	\$ 132,100	
Insurance	\$ 17,591						\$ 17,591	\$ 33,010	\$ 7,364	\$ 30,083	
In-State Travel	\$ 3,654						\$ 3,654	\$ 45,800	\$ 8,462	\$ 34,064	
Out-of-State Travel								\$ 1,680	\$ 1,604	\$ 4,613	
Training	\$ 2,296	\$ 390	\$ 760				\$ 3,446	\$ 21,000	\$ 6,444	\$ 15,600	
Security Services	\$ 182,680	\$ 140					\$ 182,820	\$ 720,800	\$ 148,996	\$ 601,380	
Facility Operations	\$ 125,146	\$ 57,640					\$ 182,786	\$ 503,740	\$ 194,136	\$ 643,741	
Utilities											
Contracted Services	\$ 324,319	\$ 22,943					\$ 347,263	\$ 3,372,297	\$ 405,963	\$ 3,148,920	
Consulting and Professional Services	\$ 50						\$ 50	\$ 11,700	\$ 0	\$ 9,000	
Information Technology	\$ 133,441	\$ 67,729					\$ 201,170	\$ 588,321	\$ 81,333	\$ 528,850	
Major Equipment								\$ 67,918		\$ 410,624	
Other Items of Expense	\$ 1,526	\$ 969					\$ 2,495	\$ 19,050	\$ 2,865	\$ 16,800	
	\$ 980,238	\$ 160,539	\$ 760				\$ 1,141,536	\$ 6,431,961	\$ 1,111,248	\$ 6,482,430	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,138						\$ 14,138	\$ 33,000	\$ 10,701	\$ 41,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,884)	\$ 32,884					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,209						\$ 1,209				
	\$ (17,537)	\$ 32,884					\$ 15,347	\$ 33,000	\$ 10,701	\$ 41,500	
Total Expenditures	\$ 2,729,772	\$ 414,728	\$ 760				\$ 3,145,259	\$ 15,319,497	\$ 3,108,201	\$ 15,405,517	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,551,336	\$ 189,758	\$ (760)				\$ 2,740,333	\$ (321,160)	\$ 3,032,243	\$ (275,602)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,652,133	\$ 1,091,289	\$ 0				\$ 2,743,422	\$ 2,743,422	\$ 2,829,590	\$ 2,829,590	
Ending Balance (Deficit)	\$ 4,203,469	\$ 1,281,046	\$ (760)				\$ 5,483,755	\$ 2,422,262	\$ 5,861,833	\$ 2,553,988	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ 447,609	\$ 89,482				\$ 72	\$ 537,163	\$ 3,305,093	\$ 646,105	\$ 3,037,841
Traffic & Other Infractions	\$ 120,160	\$ 58,728				\$ 500	\$ 179,388	\$ 1,016,615	\$ 198,913	\$ 1,231,807
Other Criminal Cases	\$ 97,445	\$ 15,990					\$ 113,435	\$ 1,487,625	\$ 116,889	\$ 1,964,161
Civil	\$ 160,832	\$ 56,534				\$ 249	\$ 217,615	\$ 710,726	\$ 147,794	\$ 914,831
Family & Children Services	\$ 120,153	\$ 16,504					\$ 136,657	\$ 563,092	\$ 155,601	\$ 722,683
Probate, Guardianship & Mental Health Services	\$ 15,758	\$ 6,803				\$ 5	\$ 22,566	\$ 104,111	\$ 15,016	\$ 93,690
Juvenile Dependency Services	\$ 26,430	\$ 42,939				\$ 239	\$ 69,608	\$ 118,895	\$ 52,275	\$ 125,323
Juvenile Delinquency Services	\$ 854	\$ 6,628					\$ 7,482	\$ 59,341	\$ 15,800	\$ 86,284
Other Court Operations	\$ 149,370	\$ 10,120				\$ 72	\$ 159,562	\$ 348,635	\$ 141,216	\$ 230,903
Court Interpreters	\$ 32,792	\$ 143,792					\$ 176,583	\$ 785,867	\$ 168,855	\$ 756,685
Jury Services	\$ 41,664	\$ 43,712	\$ 14,138			\$ 25	\$ 99,540	\$ 312,246	\$ 49,143	\$ 327,421
Security	\$ 2,006	\$ 185,147					\$ 187,154	\$ 852,075	\$ 150,358	\$ 676,793
Trial Court Operations Program	\$ 1,215,074	\$ 676,378	\$ 14,138			\$ 1,162	\$ 1,906,753	\$ 9,664,321	\$ 1,857,966	\$ 10,168,422
Enhanced Collections	\$ 99,620	\$ 39,244			\$ 32,884		\$ 171,748	\$ 814,313	\$ 115,825	\$ 652,205
Other Non-Court Operations	\$ 31,693	\$ 213					\$ 31,906	\$ 157,999	\$ 7,576	\$ 224,210
Non-Court Operations Program	\$ 131,313	\$ 39,457			\$ 32,884		\$ 203,654	\$ 972,312	\$ 123,401	\$ 876,415
Executive Office	\$ 103,642	\$ 6,144					\$ 109,786	\$ 788,149	\$ 106,880	\$ 708,826
Fiscal Services	\$ 71,259	\$ 32,117			\$ (32,884)		\$ 70,492	\$ 660,418	\$ 107,915	\$ 382,972
Human Resources	\$ 184,139	\$ 11,280				\$ 30	\$ 195,449	\$ 711,790	\$ 179,010	\$ 875,681
Business & Facilities Services	\$ 131,082	\$ 234,365					\$ 365,447	\$ 946,062	\$ 438,536	\$ 1,277,328
Information Technology	\$ 151,867	\$ 141,795				\$ 17	\$ 293,679	\$ 1,576,445	\$ 294,493	\$ 1,115,873
Court Administration Program	\$ 641,989	\$ 425,701			\$ (32,884)	\$ 47	\$ 1,034,852	\$ 4,682,864	\$ 1,126,833	\$ 4,360,680
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,988,376	\$ 1,141,536	\$ 14,138		\$ 0	\$ 1,209	\$ 3,145,259	\$ 15,319,497	\$ 3,108,201	\$ 15,405,517