#### **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.

Maria Rhinehart, CEO Much hollhart Signature of Presiding Judge or Court Executive  Imperial Court	08/10/2023				
	Date				
Imperial					
Court					
2022-23 Q4					

Fiscal Year and Ending Quarter

## **QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

## **FOOTNOTES**

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# QUARTERLY FINANCIAL STATEMENT Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled							
	Total Authorized Positions (FTEs) <sup>1</sup>	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter				
Court Employee Positions									

<sup>&</sup>lt;sup>1</sup> 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 June								
	Fiscal Year 2022/23								
		Gov Special F	vernmental Fur	nds				Total Funds	Total Funds
		Орсона	Coverido	Capital	Debt	Proprietary	Fiduciary		
	General	Non-Grant	Grant	Project	Service	Funds	Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS Operations	\$ (1.539.038)	\$ 1.377.604	\$ 90				\$ 2.401	\$ (158.943 <u>)</u>	\$ (181.439)
Payroll Payroll	\$ 0	\$ 1.377.804	φ 90				φ 2. <del>4</del> 01	\$ 0	\$0
Jury Revolving	\$ 1.216 \$ 25.000							\$ 1.216 \$ 25.000	
Other	Ψ 20.000							Ψ 20.000	Ψ 20.000
Distribution Civil Filing Fees							\$0	\$ 0	\$0
Trust							·		
Credit Card Cash on Hand	\$ 2.500							\$ 2.500	\$ 2.500
Cash with County Cash Outside of the JCC	\$ 0						\$ 2.180.584	\$ 0 \$ 2.180.584	\$ 0 \$ 3.245.211
Cash Equivalents	\$ 3.529.251						\$ 122.621	\$ 3.651.872	\$ 5.035.986
Total Cash and Cash Equivalents	\$ 2.018.929	\$ 1.377.604	\$ 90				\$ 2.305.606	\$ 5.702.229	\$ 8.128.474
Short-Term Investment									
Investments  Total Investments	3								
Accrued Revenue	\$ 38.162	\$ 285.403						\$ 323.565	\$ 163.824
Accounts Receivable - General	ψ 30.102	ψ 203.403						ψ 020.000	ψ 100.024
Dishonored Checks Due From Employee	\$ 2.566							\$ 2.566	
Civil Jury Fees	¥ 2.000							<b>\$ 2.000</b>	
Trust Due From Other Funds	\$ 377.382							\$ 377.382	\$ 218.383
Due From Other Governments  Due From Other Courts	\$ 0	\$ 41.894						\$ 41.894	\$ 40.066
Due From State	\$ 0 \$ 173.707	\$ 12.210	\$ 103.944					\$ 0 \$ 289.861	\$ 13.000 \$ 216.129
Trust Due To/From Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From  Total Receivables	\$ 591.817	\$ 339.508	\$ 103.944					\$ 1.035.268	\$ 0 \$ 651.402
		ψ 000.000	ψ 100.044						
Prepaid Expenses - General Salary and Travel Advances	\$ 222.886							\$ 222.886	\$ 261.229
Counties	<b>#</b> 000 000							<b>#</b> 000 000	Ф 004 000
Total Prepaid Expenses	\$ 222.886							\$ 222.886	\$ 261.229
Other Assets  Total Other Assets									
		<b>.</b>						•	•
Total Assets	\$ 2.833.632	\$ 1.717.112	\$ 104.034				\$ 2.305.606	\$ 6.960.383	\$ 9.041.105
LIABILITIES AND FUND BALANCES Accrued Liabilities	\$ 357.143	\$ 32.677						\$ 389.820	\$ 200.120
Accounts Payable - General	\$ 6.958	\$ 0	\$ 0				\$0	\$ 6.958	\$ 17.982
Due to Other Funds Due to Other Courts	\$ 0	\$ 273.348	\$ 104.034					\$ 377.382	\$ 218.383
Due to State	\$ 121.714	\$ 0						\$ 121.714	\$ 233.011
TC145 Liability  Due to Other Governments	\$ 0	\$ 0					\$ 124.886	\$ 124.886 \$ 0	\$ 151.493 \$ 190
AB145 Due to Other Government Agency									
Due to Other Public Agencies Sales and Use Tax	\$ 958							\$ 958	\$ 626
Interest Miscellaneous Accts. Pay. and Accrued Liab.							\$ 136	\$ 136	\$ 52
Total Accounts Payable and Accrued Liab.	. \$ 486.773	\$ 306.026	\$ 104.034				\$ 125.022	\$ 1.021.854	\$ 821.857
Civil									
Criminal									
Unreconciled - Civil and Criminal Trust Held Outside of the JCC							\$ 2.180.584	\$ 2.180.584	\$ 3.245.211
Trust Interest Payable Miscellaneous Trust									
Total Trust Deposits	3						\$ 2.180.584	\$ 2.180.584	\$ 3.245.211
Accrued Payroll	\$ 313.135	\$ 24.838						\$ 337.973	\$ 309.083
Benefits Payable	\$ 0							\$ 0	
Deferred Compensation Payable Deductions Payable									
Payroll Clearing  Total Payroll Liabilities	\$ 0 \$ 313.135	\$ 24.838						\$ 0 \$ 337.973	\$ 0 \$ 309.083
·									
Revenue Collected in Advance Liabilities For Deposits	\$ 4.081 \$ 7.475	\$ 577.677 \$ 1.150						\$ 581.758 \$ 8.625	\$ 1.534.703 \$ 5.500
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment Uncleared Collections									
Other Miscellaneous Liabilities  Total Other Liabilities	\$ 0 \$ 11.556	\$ 578.827						\$ 0 \$ 590.383	\$ 0 \$ 1.540.203
Total Liabilities	\$ 811.464	\$ 909.691	\$ 104.034				\$ 2.305.606	\$ 4.130.794	\$ 5.916.353
Total Fund Balance	\$ 2.022.169	\$ 807.421	\$ 0					\$ 2.829.590	\$ 3.124.751
Total Liabilities and Fund Balance	\$ 2.833.632	\$ 1.717.112	\$ 104.034				\$ 2.305.606	\$ 6.960.383	\$ 9.041.105

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# 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 2022/23									2021/22		
		Go Special I	overnmental Fun Revenue					Total Funds	Current Budget	Total Funds	Final Budget	
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)	
REVENUES												
State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (0150019)	\$ 10.744.322 \$ 4.056	\$ 71.572						\$ 10.815.894 \$ 4.056	\$ 11.125.525 \$ 23.831	\$ 10.672.825 \$ 0	\$ 10.553.530	
Court Interpreter (0150037) Civil Coordination Reimbursement (0150091)	\$ 759.570							\$ 759.570	\$ 626.424	\$ 597.948	\$ 681.829	
MOU Reimbursements (0150010 and General) Other Miscellaneous	\$ 431.872 \$ 125.539	\$ 639.245						\$ 431.872 \$ 764.784	\$ 231.188 \$ 764.700	\$ 214.231 \$ 126.414	\$ 215.188 \$ 125.539	
	\$ 12.065.359	\$ 710.817						\$ 12.776.176	\$ 12.771.668	\$ 11.611.419	\$ 11.576.086	
Grants AB 1058 Commissioner/Facilitator Other Judicial Council Grants Non-Judicial Council Grants	\$ 0		\$ 356.960					\$ 356.960 \$ 0	\$ 389.772 \$ 91.725	\$ 304.962 \$ 47.359	\$ 276.144	
	\$ 0		\$ 356.960					\$ 356.960	\$ 481.497	\$ 352.321	\$ 276.144	
Other Financing Sources Interest Income Investment Income Donations	\$ 141.502	\$ 70.444						\$ 211.945	\$ 20.000	\$ 20.723	\$ 35.000	
Local Fees	\$ 21.211	\$ 59.946						\$ 81.157	\$ 146.519		\$ 105.027	
Non-Fee Revenues Enhanced Collections	\$ 600	\$ 2.034 \$ 643.381						\$ 2.634 \$ 643.381	\$ 6.100 \$ 635.519	\$ 4.474 \$ 696.302	\$ 10.100 \$ 652.444	
Escheatment Prior Year Revenue	\$ 1.657 \$ (3.672)	\$ 3.825						\$ 1.657 \$ 152	\$ 4.000 \$ 5.001	\$ 6.052 \$ 43.597	\$ 5.000 \$ 9.881	
County Program - Restricted Reimbursement Other	\$ 135.849	\$ 158.436 \$ 304.397						\$ 158.436 \$ 440.246	\$ 160.208 \$ 391.830	\$ 399.406 \$ 1.028.385	\$ 151.030 \$ 251.235	
Sale of Fixed Assets Other Miscellaneous	\$ 57.618							\$ 59.073	\$ 35.000	\$ 48.520	\$ 72.052	
Other Missesharteous	\$ 354.765	\$ 1.243.918						\$ 1.598.683	\$ 1.404.177	\$ 2.324.359	\$ 1.291.769	
Total Revenues	\$ 12.420.124	\$ 1.954.734	\$ 356.960					\$ 14.731.819	\$ 14.657.342	\$ 14.288.100	\$ 13.143.999	
EXPENDITURES												
Personnel Services Salaries - Permanent Temp Help	\$ 5.528.503	\$ 508.583	\$ 232.045					\$ 6.269.130	\$ 6.445.792	\$ 6.367.498	\$ 6.428.158	
Overtime Staff Benefits	\$ 3.346 \$ 2.556.297	\$ 209.762	\$ 66.652					\$ 3.346 \$ 2.832.711	\$ 10.000 \$ 3.111.709	\$ 10.013 \$ 3.002.442	\$ 2.500 \$ 3.344.292	
Stall Bollonic	\$ 8.088.147	\$ 718.345	\$ 298.696					\$ 9.105.188	\$ 9.567.501	\$ 9.379.952	\$ 9.774.950	
Operating Expenses and Equipment		<b>*</b>						<b>.</b>	<b>^</b>	<b>.</b>	<b>^</b>	
General Expense Printing	\$ 1.474.806 \$ 6.931	\$ 54.915 \$ 732						\$ 1.529.721 \$ 7.662	\$ 708.952 \$ 5.250	\$ 983.478 \$ 4.944	\$ 508.902 \$ 4.951	
Telecommunications Postage	\$ 48.087 \$ 112.759	\$ 2.164 \$ 6.400						\$ 50.250 \$ 119.159	\$ 47.500 \$ 97.900	\$ 75.013 \$ 82.839	\$ 79.815 \$ 95.290	
Insurance	\$ 18.655	\$ 761						\$ 19.416	\$ 22.500	\$ 18.539	\$ 14.421	
In-State Travel Out-of-State Travel	\$ 23.652 \$ 2.226							\$ 23.652 \$ 2.226	\$ 12.000 \$ 1.840	\$ 11.841 \$ 2.181	\$ 8.700 \$ 1.175	
Training	\$ 6.214	\$ 298	¢ 40 455					\$ 6.512	\$ 8.800	\$ 8.546	\$ 12.600	
Security Services Facility Operations	\$ 554.896 \$ 456.597	\$ 1.380 \$ 148.654	\$ 12.155					\$ 568.431 \$ 605.251	\$ 610.058 \$ 580.548	\$ 450.096 \$ 889.025	\$ 371.380 \$ 327.041	
Utilities Contracted Services	\$ 1.399.811	\$ 878.590	\$ 26.336					\$ 2.304.737	\$ 2.026.128	\$ 1.193.182	\$ 973.874	
Consulting and Professional Services Information Technology	\$ 8.035 \$ 525.077	\$ 28.147						\$ 8.035 \$ 553.224	\$ 6.000 \$ 488.500	\$ 7.515 \$ 492.099	\$ 6.200 \$ 413.600	
Major Equipment	\$ 47.654	\$ 23.250						\$ 70.904	\$ 758.839	\$ 643.620	\$ 214.236	
Other Items of Expense	\$ 14.117 \$ 4.699.516	\$ 1.153 \$ 1.146.443	\$ 38.491					\$ 15.270 \$ 5.884.450	\$ 21.440 \$ 5.396.255	\$ 12.697 \$ 4.875.615	\$ 8.850 \$ 3.041.035	
	φ 4.099.510	φ 1.140.443	φ 30.491					φ 5.664.450	φ 5.396.255	\$ 4.875.015	\$ 3.041.033	
Special Items of Expense Grand Jury Jury Costs Judgements, Settlements and Claims Debt Service	\$ 37.186							\$ 37.186	\$ 23.000	\$ 21.761	\$ 27.000	
Other Capital Costs												
Internal Cost Recovery Prior Year Expense Adjustment	\$ (145.528) \$ 156	\$ 85.762	\$ 59.766					\$ 0 \$ 156	\$ 0 \$ 38		\$ 0	
Thorreal Expense Aujustment	\$ 156 \$ (108.186)	\$ 85.762	\$ 59.766					\$ 37.342	\$ 38 \$ 23.038	\$ (22.977) \$ (1.216)	\$ 27.000	
Total Expenditures	\$ 12.679.477	\$ 1.950.549	\$ 396.954					\$ 15.026.980	\$ 14.986.794	\$ 14.254.351	\$ 12.842.985	
Excess (Deficit) of Revenues Over Expenditures	\$ (259.353)	\$ 4.185	\$ (39.994)					\$ (295.162)	\$ (329.452)	\$ 33.749	\$ 301.013	
Operating Transfers In (Out)	\$ (134.113)	\$ 94.119	\$ 39.994					\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit) Ending Balance (Deficit)	\$ 2.415.634 \$ 2.022.169	\$ 709.117 \$ 807.421	\$ 0 \$ 0					\$ 3.124.751 \$ 2.829.590	\$ 3.124.751 \$ 2.795.299	\$ 3.091.002 \$ 3.124.751	\$ 3.091.002 \$ 3.392.016	
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## Superior Court of California, County of Imperial Trial Court Operations Fund Statement of Program Expenditures (Unaudited)

	For the month ended June									
		Fiscal Year 2022/23								
	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	\$ 2.229.662	\$ 1.241.978				\$ (51)	\$ 3.471.588	\$ 3.553.985	\$ 3.102.456	\$ 3.220.548
Traffic & Other Infractions	\$ 857.851	\$ 445.949			\$ 9.981	\$ (8)	\$ 1.313.772	\$ 1.366.854	\$ 1.291.074	\$ 1.213.639
Other Criminal Cases	\$ 532.640	\$ 372.296				\$ (42)	\$ 904.893	\$ 1.610.977	\$ 871.374	\$ 887.668
Civil	\$ 693.461	\$ 159.094					\$ 852.555	\$ 810.161	\$ 840.306	\$ 761.783
Family & Children Services	\$ 647.783	\$ 173.265			\$ 1.039		\$ 822.087	\$ 844.494	\$ 787.089	\$ 872.910
Probate, Guardianship & Mental Health Services	\$ 69.806	\$ 25.855					\$ 95.661	\$ 90.296	\$ 89.638	\$ 86.152
Juvenile Dependency Services	\$ 73.989	\$ 58.203					\$ 132.193	\$ 125.615	\$ 128.358	\$ 140.326
Juvenile Delinquency Services	\$ 72.186	\$ 19.265					\$ 91.451	\$ 84.707	\$ 78.453	\$ 74.976
Other Court Operations	\$ 649.570						\$ 773.524	\$ 567.641	\$ 705.649	\$ 375.296
Court Interpreters	\$ 216.032	\$ 586.085				\$ (37)	\$ 802.081	\$ 667.208	\$ 620.097	\$ 681.829
Jury Services	\$ 171.922	\$ 139.479				\$ (34)	\$ 348.553	\$ 258.278	\$ 238.719	\$ 251.041
Security	\$ 707	\$ 682.705					\$ 683.411	\$ 100.743	\$ 475.365	\$ 414.679
Trial Court Operations Program	\$ 6.215.609	\$ 4.028.128	\$ 37.186		\$ 11.019	\$ (172)	\$ 10.291.770	\$ 10.080.959	\$ 9.228.580	\$ 8.980.847
Enhanced Collections	\$ 336.416	\$ 226.962					\$ 563.378	\$ 635.518	\$ 601.422	\$ 652.444
Other Non-Court Operations	\$ 144.428	\$ 12.585					\$ 157.013	\$ 216.440	\$ 143.664	\$ 162.686
Non-Court Operations Program	\$ 480.843	\$ 239.547					\$ 720.390	\$ 851.958	\$ 745.086	\$ 815.130
Executive Office	\$ 411.793	\$ 34.146				\$ (836)	\$ 445.103	\$ 469.967	\$ 418.779	\$ 609.248
Fiscal Services	\$ 363.577	\$ 863.088			\$ (11.019)		\$ 1.214.112	\$ 355.503	\$ 534.844	\$ 442.596
Human Resources	\$ 539.714	\$ 122.561			<b>\$</b> (1.110.10)	\$ 986	\$ 663.261	\$ 688.616	\$ 560.874	\$ 569.224
Business & Facilities Services	\$ 444.143	\$ 507.123				\$ 1.725	\$ 952.991	\$ 1.743.785	\$ 1.868.847	\$ 714.180
Information Technology	\$ 649.508	\$ 89.858				\$ (14)	\$ 739.352	\$ 796.006	\$ 897.341	\$ 711.760
Court Administration Program	\$ 2.408.735				\$ (11.019)	\$ 329	\$ 4.014.820	\$ 4.053.877	\$ 4.280.686	\$ 3.047.008
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9.105.188	\$ 5.884.450	\$ 37.186		\$ 0	\$ 156	\$ 15.026.980	\$ 14.986.794	\$ 14.254.351	\$ 12.842.985

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