


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 

Signature of Presiding Judge or Court Executive

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

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

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 June
 Fiscal Year 2022/23

2021/22

	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	\$ (1.539.038)	\$ 1.377.604	\$ 90				\$ 2.401	\$ (158.943)	\$ (181.439)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury	\$ 1.216							\$ 1.216	\$ 1.216
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							\$ 2.180.584	\$ 2.180.584	\$ 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									
Accrued Revenue	\$ 38.162	\$ 285.403						\$ 323.565	\$ 163.824
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2.566							\$ 2.566	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 377.382							\$ 377.382	\$ 218.383
Due From Other Governments		\$ 41.894						\$ 41.894	\$ 40.066
Due From Other Courts	\$ 0							\$ 0	\$ 13.000
Due From State	\$ 173.707	\$ 12.210	\$ 103.944					\$ 289.861	\$ 216.129
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 591.817	\$ 339.508	\$ 103.944					\$ 1.035.268	\$ 651.402
Prepaid Expenses - General	\$ 222.886							\$ 222.886	\$ 261.229
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 222.886							\$ 222.886	\$ 261.229
Other Assets									
Total Other Assets									
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	\$ 0	\$ 273.348	\$ 104.034					\$ 377.382	\$ 218.383
Due to Other Courts									
Due to State	\$ 121.714	\$ 0						\$ 121.714	\$ 233.011
TC145 Liability							\$ 124.886	\$ 124.886	\$ 151.493
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 190
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 958							\$ 958	\$ 626
Interest							\$ 136	\$ 136	\$ 52
Miscellaneous Accts. Pay. and Accrued Liab.									
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							\$ 2.180.584	\$ 2.180.584	\$ 3.245.211
Accrued Payroll	\$ 313.135	\$ 24.838						\$ 337.973	\$ 309.083
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 313.135	\$ 24.838						\$ 337.973	\$ 309.083
Revenue Collected in Advance	\$ 4.081	\$ 577.677						\$ 581.758	\$ 1.534.703
Liabilities For Deposits	\$ 7.475	\$ 1.150						\$ 8.625	\$ 5.500
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 11.556	\$ 578.827						\$ 590.383	\$ 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

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 2021/22

	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	\$ 123.954					\$ 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	\$ 37.186			\$ (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)	\$ (1,533)	\$ 1,214.112	\$ 355.503	\$ 534.844	\$ 442.596
Human Resources	\$ 539.714	\$ 122.561				\$ 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	\$ 1,616.775			\$ (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