


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
FY22/23 - Q1
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 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,504.812)	\$ 1,693.309	\$ (105.783)				\$ 2.168	\$ 84.882	\$ 286.361
Payroll	\$ 0	\$ 0						\$ 0	\$ 374
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	\$ 6,786.763						\$ 99.374	\$ 6,886.137	\$ 4,234.407
Total Cash and Cash Equivalents	\$ 5,310.667	\$ 1,693.309	\$ (105.783)				\$ 3,346.753	\$ 10,244.946	\$ 6,174.096
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 39.162						\$ 39.162	\$ 38.352
Due From Other Courts	\$ 11,750							\$ 11,750	\$ 0
Due From State	\$ 0	\$ 0	\$ 73.851					\$ 73.851	\$ 35.814
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 11,750	\$ 39.162	\$ 73.851					\$ 124.763	\$ 74.166
Prepaid Expenses - General	\$ 152.324							\$ 152.324	\$ 15.367
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 152.324							\$ 152.324	\$ 15.367
Other Assets									
Total Other Assets									
Total Assets	\$ 5,474.741	\$ 1,732.472	\$ (31.932)				\$ 3,346.753	\$ 10,522.033	\$ 6,263.629
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 76.147	\$ 0						\$ 76.147	\$ 43.594
Accounts Payable - General	\$ 23.197	\$ 0	\$ 0				\$ 0	\$ 23.197	\$ 7,223
Due to Other Funds	\$ 2	\$ (2)	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 242.475	\$ 0						\$ 242.475	\$ 15.875
TC145 Liability							\$ 101.454	\$ 101.454	\$ 0
Due to Other Governments	\$ 225	\$ 2,796						\$ 3,021	\$ 24.942
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 233							\$ 233	\$ 439
Interest							\$ 88	\$ 88	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 342.278	\$ 2,794	\$ 0				\$ 101.542	\$ 446.615	\$ 92.073
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	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (72.083)							\$ (72.083)	\$ (75.666)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (72.083)	\$ 0						\$ (72.083)	\$ (75.666)
Revenue Collected in Advance	\$ (3,500)	\$ 0						\$ (3,500)	\$ 0
Liabilities For Deposits	\$ 6,050							\$ 6,050	\$ 9,576
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,550	\$ 0						\$ 2,550	\$ 9,576
Total Liabilities	\$ 272.745	\$ 2,794	\$ 0				\$ 3,346.753	\$ 3,622.292	\$ 1,644.704
Total Fund Balance	\$ 5,201.996	\$ 1,729.677	\$ (31.932)					\$ 6,899.741	\$ 4,618.925
Total Liabilities and Fund Balance	\$ 5,474.741	\$ 1,732.472	\$ (31.932)				\$ 3,346.753	\$ 10,522.033	\$ 6,263.629

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 2022/23									2021/22		
	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	\$ 5,139,358	\$ 5,988					\$ 5,145,346		\$ 4,549,891	\$ 10,553,530	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 153,067						\$ 153,067		\$ 166,911	\$ 681,829	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 506						\$ 506		\$ 29,071	\$ 215,188	
Other Miscellaneous		\$ 1,216,922					\$ 1,216,922		\$ 29,071	\$ 125,539	
	\$ 5,292,931	\$ 1,222,910					\$ 6,515,841		\$ 4,745,873	\$ 11,576,086	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,920				\$ 26,920			\$ 276,144	
Other Judicial Council Grants	\$ 96,725						\$ 96,725		\$ 4,680		
Non-Judicial Council Grants											
	\$ 96,725		\$ 26,920				\$ 123,645		\$ 4,680	\$ 276,144	
Other Financing Sources											
Interest Income	\$ 16,334	\$ 3,202					\$ 19,536		\$ 18	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 32	\$ 10,333					\$ 10,366		\$ 0	\$ 105,027	
Non-Fee Revenues	\$ 200	\$ (2,335)					\$ (2,135)		\$ (3,643)	\$ 10,100	
Enhanced Collections		\$ 20,957					\$ 20,957		\$ (45,470)	\$ 652,444	
Escheatment									\$ 6,052	\$ 5,000	
Prior Year Revenue		\$ 791					\$ 791		\$ 9,881	\$ 9,881	
County Program - Restricted		\$ 39,501					\$ 39,501		\$ 38,639	\$ 151,030	
Reimbursement Other	\$ 21,692	\$ 0					\$ 21,692		\$ (4,480)	\$ 251,235	
Sale of Fixed Assets											
Other Miscellaneous	\$ 24,689						\$ 24,689		\$ 1,661	\$ 72,052	
	\$ 62,948	\$ 72,449					\$ 135,397		\$ 2,657	\$ 1,291,769	
Total Revenues	\$ 5,452,604	\$ 1,295,359	\$ 26,920				\$ 6,774,883		\$ 4,753,210	\$ 13,143,999	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,199,581	\$ 121,014	\$ 34,407				\$ 1,355,002		\$ 1,211,167	\$ 6,428,158	
Temp Help											
Overtime	\$ (2,053)						\$ (2,053)		\$ (92)	\$ 2,500	
Staff Benefits	\$ 623,201	\$ 49,020	\$ 9,900				\$ 682,122		\$ 712,542	\$ 3,344,292	
	\$ 1,820,730	\$ 170,034	\$ 44,307				\$ 2,035,071		\$ 1,923,616	\$ 9,774,950	
Operating Expenses and Equipment											
General Expense	\$ 81,769	\$ 5,558					\$ 87,326		\$ 442,047	\$ 508,902	
Printing	\$ 2,076	\$ 130					\$ 2,206		\$ 390	\$ 4,951	
Telecommunications	\$ 4,382	\$ 101					\$ 4,483		\$ 3,612	\$ 79,815	
Postage	\$ 14,457						\$ 14,457		\$ 92,359	\$ 95,290	
Insurance	\$ 7,280						\$ 7,280		\$ 8,729	\$ 14,421	
In-State Travel	\$ 2,538						\$ 2,538		\$ 867	\$ 8,700	
Out-of-State Travel										\$ 1,175	
Training	\$ 250						\$ 250		\$ 435	\$ 12,600	
Security Services	\$ 144,621	\$ 345	\$ 1,307				\$ 146,273		\$ 94,023	\$ 371,380	
Facility Operations	\$ 107,559	\$ 27,643					\$ 135,202		\$ 78,164	\$ 327,041	
Utilities											
Contracted Services	\$ 255,483	\$ 36,016	\$ 4,378				\$ 295,876		\$ 196,295	\$ 973,874	
Consulting and Professional Services	\$ 400						\$ 400		\$ 400	\$ 6,200	
Information Technology	\$ 246,418	\$ 13,835					\$ 260,254		\$ 265,711	\$ 413,600	
Major Equipment									\$ 106,379	\$ 214,236	
Other Items of Expense	\$ 2,397						\$ 2,397		\$ 1,357	\$ 8,850	
	\$ 869,629	\$ 83,628	\$ 5,684				\$ 958,941		\$ 1,290,768	\$ 3,041,035	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,880						\$ 5,880		\$ 9,237	\$ 27,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (29,998)	\$ 21,136	\$ 8,861				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1,667		
	\$ (24,117)	\$ 21,136	\$ 8,861				\$ 5,880		\$ 10,903	\$ 27,000	
Total Expenditures	\$ 2,666,241	\$ 274,798	\$ 58,853				\$ 2,999,893		\$ 3,225,287	\$ 12,842,985	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,786,362	\$ 1,020,560	\$ (31,932)				\$ 3,774,990		\$ 1,527,923	\$ 301,013	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,415,634	\$ 709,117	\$ 0				\$ 3,124,751	\$ 3,124,751	\$ 3,091,002	\$ 3,091,002	
Ending Balance (Deficit)	\$ 5,201,996	\$ 1,729,677	\$ (31,932)				\$ 6,899,741	\$ 3,124,751	\$ 4,618,925	\$ 3,392,016	

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

For the month ended September

Fiscal Year 2022/23

2021/22

	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	\$ 500.326	\$ 167.681					\$ 668.006		\$ 695.926	\$ 3,220.548
Traffic & Other Infractions	\$ 186.797	\$ 60.121					\$ 246.918		\$ 215.632	\$ 1,213.639
Other Criminal Cases	\$ 146.467	\$ 24.557					\$ 171.024		\$ 153.820	\$ 887.668
Civil	\$ 162.035	\$ 23.971					\$ 186.006		\$ 163.615	\$ 761.783
Family & Children Services	\$ 139.894	\$ 21.420					\$ 161.313		\$ 156.783	\$ 872.910
Probate, Guardianship & Mental Health Services	\$ 15.294	\$ 2.214					\$ 17.507		\$ 17.736	\$ 86.152
Juvenile Dependency Services	\$ 16.159	\$ 38.411					\$ 54.570		\$ 52.448	\$ 140.326
Juvenile Delinquency Services	\$ 14.355	\$ 2.148					\$ 16.504		\$ 15.006	\$ 74.976
Other Court Operations	\$ 143.863	\$ 47.480					\$ 191.343		\$ 131.273	\$ 375.296
Court Interpreters	\$ 40.593	\$ 131.543					\$ 172.136		\$ 131.045	\$ 681.829
Jury Services	\$ 36.972	\$ 6.748	\$ 5.880				\$ 49.601		\$ 37.707	\$ 251.041
Security	\$ 326	\$ 150.394					\$ 150.720		\$ 98.932	\$ 414.679
Trial Court Operations Program	\$ 1,403.080	\$ 676.688	\$ 5.880				\$ 2,085.648		\$ 1,869.924	\$ 8,980.847
Enhanced Collections	\$ 82.872	\$ 36.313					\$ 119.185		\$ 131.413	\$ 652.444
Other Non-Court Operations	\$ 27.669	\$ 3.321					\$ 30.991		\$ 127.822	\$ 162.686
Non-Court Operations Program	\$ 110.542	\$ 39.634					\$ 150.176		\$ 259.235	\$ 815.130
Executive Office	\$ 83.597	\$ 7.880					\$ 91.477		\$ 88.295	\$ 609.248
Fiscal Services	\$ 79.274	\$ 20.267			\$ 0		\$ 99.541		\$ 75.664	\$ 442.596
Human Resources	\$ 131.066	\$ 45.850					\$ 176.915		\$ 134.382	\$ 569.224
Business & Facilities Services	\$ 107.645	\$ 118.874					\$ 226.519		\$ 337.796	\$ 714.180
Information Technology	\$ 119.868	\$ 49.748					\$ 169.616		\$ 459.991	\$ 711.760
Court Administration Program	\$ 521.449	\$ 242.619			\$ 0		\$ 764.069		\$ 1,096.128	\$ 3,047.008
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,035.071	\$ 958.941	\$ 5.880		\$ 0		\$ 2,999.893		\$ 3,225.287	\$ 12,842.985