

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 R. Hershart

Signature of Presiding Judge or Court Executive

1-16-2025

Date

Imperial

Court

2024-25 Q2

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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (1,592,913)	\$ 1,563,681	\$ (64,507)				\$ 0	\$ (93,740)	\$ (115,323)
Payroll	\$ 276,480	\$ (1,928)	\$ 0					\$ 274,552	\$ (790)
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	\$ 0	\$ 5,428						\$ 5,428	\$ 0
Cash Equivalents	\$ 4,984,833						\$ 147	\$ 4,984,980	\$ 5,912,679
Total Cash and Cash Equivalents	\$ 3,695,800	\$ 1,567,180	\$ (64,507)				\$ 1,486,679	\$ 6,685,152	\$ 8,004,650
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 3,005
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		\$ 38,174						\$ 38,174	\$ 37,789
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 385,178	\$ 1,329	\$ 28,315					\$ 414,822	\$ 114,945
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 385,178	\$ 39,503	\$ 28,315					\$ 452,996	\$ 155,740
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,080,978	\$ 1,606,683	\$ (36,192)				\$ 1,486,679	\$ 7,138,148	\$ 8,160,390
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 90,818	\$ 0						\$ 90,818	\$ 58,748
Accounts Payable - General	\$ 3,436	\$ 0	\$ 0				\$ 0	\$ 3,436	\$ 6,045
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 89,927	\$ 1,065						\$ 90,992	\$ 45,000
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 75	\$ 550						\$ 625	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 340							\$ 340	\$ 109
Interest							\$ 147	\$ 147	\$ 119
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 184,596	\$ 1,615	\$ 0				\$ 147	\$ 186,358	\$ 110,020
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	\$ (9,561)							\$ (9,561)	\$ 4,765
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ (10,528)							\$ (10,528)	\$ 0
Total Payroll Liabilities	\$ (20,089)	\$ 0						\$ (20,089)	\$ 4,765
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,517	\$ 0						\$ 5,517	\$ 7,193
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 5,517	\$ 0						\$ 5,517	\$ 7,193
Total Liabilities	\$ 170,024	\$ 1,615	\$ 0				\$ 1,486,679	\$ 1,658,318	\$ 2,302,562
Total Fund Balance	\$ 3,910,954	\$ 1,605,067	\$ (36,192)					\$ 5,479,829	\$ 5,857,828
Total Liabilities and Fund Balance	\$ 4,080,978	\$ 1,606,683	\$ (36,192)				\$ 1,486,679	\$ 7,138,148	\$ 8,160,390

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 December										
	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	\$ 7,228,773	\$ 23,846						\$ 7,252,619	\$ 10,733,565	\$ 7,004,005	\$ 10,994,718
Improvement and Modernization Fund										\$ 0	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 349,872							\$ 349,872	\$ 703,476	\$ 200,215	\$ 657,283
Civil Coordination Reimbursement (0150091)	\$ 77,649							\$ 77,649	\$ 315,348	\$ 78,035	\$ 316,269
MOU Reimbursements (0150010 and General)	\$ 125,539	\$ 584,842						\$ 710,381	\$ 710,381	\$ 1,024,401	\$ 1,024,401
Other Miscellaneous											
	\$ 7,781,833	\$ 608,688						\$ 8,390,521	\$ 12,462,770	\$ 8,306,656	\$ 12,992,671
Grants											
AB 1058 Commissioner/Facilitator			\$ 27,898					\$ 27,898	\$ 319,315	\$ 115,035	\$ 369,661
Other Judicial Council Grants	\$ 20,000							\$ 20,000		\$ 75,000	
Non-Judicial Council Grants											
	\$ 20,000		\$ 27,898					\$ 47,898	\$ 319,315	\$ 190,035	\$ 369,661
Other Financing Sources											
Interest Income	\$ 113,425	\$ 3,791						\$ 117,216	\$ 250,000	\$ 143,571	\$ 210,000
Investment Income											
Donations											
Local Fees	\$ 1	\$ 22,094						\$ 22,094	\$ 61,555	\$ 22,095	\$ 72,040
Non-Fee Revenues	\$ 100	\$ 0						\$ 100	\$ 8,797	\$ 3,779	\$ 2,500
Enhanced Collections		\$ 248,446						\$ 248,446	\$ 814,314	\$ 116,774	\$ 652,205
Escheatment	\$ 8,262							\$ 8,262	\$ 3,670		\$ 1,500
Prior Year Revenue	\$ 13,043	\$ 21,163						\$ 34,206		\$ 10,364	\$ 3,584
County Program - Restricted		\$ 76,788						\$ 76,788	\$ 154,997	\$ 75,748	\$ 153,651
Reimbursement Other	\$ 49,889	\$ 332,459						\$ 382,348	\$ 852,919	\$ 257,785	\$ 622,103
Sale of Fixed Assets											
Other Miscellaneous	\$ 28,646							\$ 28,646	\$ 70,000	\$ 25,582	\$ 50,000
	\$ 213,366	\$ 704,741						\$ 918,107	\$ 2,216,252	\$ 655,699	\$ 1,767,583
Total Revenues	\$ 8,015,199	\$ 1,313,429	\$ 27,898					\$ 9,356,525	\$ 14,998,337	\$ 9,152,390	\$ 15,129,915
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,512,973	\$ 320,222	\$ 31,645					\$ 2,864,840	\$ 6,406,602	\$ 2,811,482	\$ 6,237,177
Temp Help											
Overtime	\$ 1,283							\$ 1,283		\$ 6,938	\$ 4,000
Staff Benefits	\$ 1,102,654	\$ 117,364	\$ 10,056					\$ 1,230,074	\$ 2,447,934	\$ 1,145,194	\$ 2,640,410
	\$ 3,616,910	\$ 437,587	\$ 41,701					\$ 4,096,197	\$ 8,854,536	\$ 3,963,614	\$ 8,881,587
Operating Expenses and Equipment											
General Expense	\$ 265,181	\$ 17,942						\$ 283,123	\$ 856,202	\$ 299,166	\$ 867,755
Printing	\$ 2,237	\$ 1,265						\$ 3,501	\$ 5,450	\$ 2,688	\$ 8,400
Telecommunications	\$ 12,110	\$ 6,164						\$ 18,274	\$ 39,820	\$ 10,845	\$ 30,500
Postage	\$ 100,395	\$ 2,455						\$ 102,850	\$ 145,173	\$ 113,398	\$ 132,100
Insurance	\$ 34,324							\$ 34,324	\$ 33,010	\$ 23,596	\$ 30,083
In-State Travel	\$ 15,285		\$ 1,489					\$ 16,774	\$ 45,800	\$ 25,655	\$ 34,064
Out-of-State Travel									\$ 1,680	\$ 2,463	\$ 4,613
Training	\$ 8,058	\$ 390	\$ 760					\$ 9,208	\$ 21,000	\$ 8,126	\$ 15,600
Security Services	\$ 362,203	\$ 615	\$ 2,784					\$ 365,602	\$ 720,800	\$ 289,179	\$ 601,380
Facility Operations	\$ 267,931	\$ 76,735						\$ 344,667	\$ 503,740	\$ 287,264	\$ 643,741
Utilities											
Contracted Services	\$ 886,632	\$ 72,282	\$ 8,773					\$ 967,688	\$ 3,372,297	\$ 887,162	\$ 3,148,920
Consulting and Professional Services	\$ 4,150							\$ 4,150	\$ 11,700	\$ 4,160	\$ 9,000
Information Technology	\$ 173,990	\$ 116,746						\$ 290,736	\$ 588,321	\$ 127,557	\$ 528,850
Major Equipment									\$ 67,918	\$ 57,386	\$ 410,624
Other Items of Expense	\$ 5,254	\$ 1,769	\$ 30					\$ 7,053	\$ 19,050	\$ 8,306	\$ 16,800
	\$ 2,137,751	\$ 296,363	\$ 13,836					\$ 2,447,950	\$ 6,431,961	\$ 2,146,952	\$ 6,482,430
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 74,197							\$ 74,197	\$ 33,000	\$ 17,275	\$ 41,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (73,588)	\$ 65,251	\$ 8,338					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,324	\$ 450						\$ 1,774		\$ (3,691)	
	\$ 1,932	\$ 65,700	\$ 8,338					\$ 75,971	\$ 33,000	\$ 13,584	\$ 41,500
Total Expenditures	\$ 5,756,593	\$ 799,650	\$ 63,875					\$ 6,620,118	\$ 15,319,497	\$ 6,124,151	\$ 15,405,517
Excess (Deficit) of Revenues Over Expenditures	\$ 2,258,606	\$ 513,779	\$ (35,977)					\$ 2,736,408	\$ (321,160)	\$ 3,028,239	\$ (275,602)
Operating Transfers In (Out)	\$ 215		\$ (215)					\$ 0	\$ 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)	\$ 3,910,954	\$ 1,605,067	\$ (36,192)					\$ 5,479,829	\$ 2,422,262	\$ 5,857,828	\$ 2,553,988

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

For the month ended December										
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	\$ 991,193	\$ 322,169				\$ 123	\$ 1,313,486	\$ 3,305,093	\$ 1,315,517	\$ 3,037,841
Traffic & Other Infractions	\$ 235,099	\$ 105,319				\$ 532	\$ 340,951	\$ 1,016,615	\$ 460,167	\$ 1,231,807
Other Criminal Cases	\$ 190,130	\$ 166,811					\$ 356,942	\$ 1,487,625	\$ 263,195	\$ 1,964,161
Civil	\$ 310,530	\$ 78,398				\$ 249	\$ 389,177	\$ 710,726	\$ 334,596	\$ 914,831
Family & Children Services	\$ 253,089	\$ 40,851			\$ 0		\$ 293,939	\$ 563,092	\$ 294,847	\$ 722,683
Probate, Guardianship & Mental Health Services	\$ 38,056	\$ 15,320				\$ 5	\$ 53,382	\$ 104,111	\$ 36,712	\$ 93,690
Juvenile Dependency Services	\$ 53,878	\$ 51,413				\$ 239	\$ 105,531	\$ 118,895	\$ 72,779	\$ 125,323
Juvenile Delinquency Services	\$ 854	\$ 15,085					\$ 15,939	\$ 59,341	\$ 36,509	\$ 86,284
Other Court Operations	\$ 319,052	\$ 27,513				\$ 72	\$ 346,637	\$ 348,635	\$ 321,312	\$ 230,903
Court Interpreters	\$ 63,633	\$ 327,781				\$ 31	\$ 391,445	\$ 785,867	\$ 385,685	\$ 756,685
Jury Services	\$ 83,190	\$ 32,706	\$ 74,197			\$ 25	\$ 190,118	\$ 312,246	\$ 128,673	\$ 327,421
Security	\$ 2,006	\$ 372,003					\$ 374,009	\$ 852,075	\$ 353,717	\$ 676,793
Trial Court Operations Program	\$ 2,540,712	\$ 1,555,369	\$ 74,197		\$ 0	\$ 1,277	\$ 4,171,555	\$ 9,664,321	\$ 4,003,710	\$ 10,168,422
Enhanced Collections	\$ 197,333	\$ 83,521			\$ 65,251	\$ 127	\$ 346,232	\$ 814,313	\$ 243,959	\$ 652,205
Other Non-Court Operations	\$ 64,865	\$ (30)				\$ 322	\$ 65,158	\$ 157,999	\$ 39,995	\$ 224,210
Non-Court Operations Program	\$ 262,198	\$ 83,491			\$ 65,251	\$ 450	\$ 411,389	\$ 972,312	\$ 283,954	\$ 876,415
Executive Office	\$ 222,951	\$ 23,601					\$ 246,553	\$ 788,149	\$ 230,662	\$ 708,826
Fiscal Services	\$ 145,704	\$ 90,703			\$ (65,251)		\$ 171,156	\$ 660,418	\$ 206,856	\$ 382,972
Human Resources	\$ 348,663	\$ 32,504				\$ 30	\$ 381,196	\$ 711,790	\$ 291,731	\$ 875,681
Business & Facilities Services	\$ 270,668	\$ 442,752					\$ 713,420	\$ 946,062	\$ 617,013	\$ 1,277,328
Information Technology	\$ 305,301	\$ 219,531				\$ 17	\$ 524,848	\$ 1,576,445	\$ 490,224	\$ 1,115,873
Court Administration Program	\$ 1,293,287	\$ 809,090			\$ (65,251)	\$ 47	\$ 2,037,174	\$ 4,682,864	\$ 1,836,487	\$ 4,360,680
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,096,197	\$ 2,447,950	\$ 74,197		\$ 0	\$ 1,774	\$ 6,620,118	\$ 15,319,497	\$ 6,124,151	\$ 15,405,517