

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

Signature of Presiding Judge or Court Executive

10/15/2025

Date

Imperial

Court

2025-26 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 2025/26								2024/25
	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	\$ (1,276,461)	\$ 1,017,044	\$ (53,932)				\$ 0	\$ (313,349)	\$ (60,031)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (6,304)
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	\$ 3,151							\$ 3,151	\$ 2,400
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 2,710,616	\$ 2,710,616	\$ 1,486,532
Cash Held with the JCC		\$ 5,428						\$ 5,428	\$ 5,428
Cash Equivalents	\$ 3,083,389						\$ 183	\$ 3,083,573	\$ 5,282,811
Total Cash and Cash Equivalents	\$ 1,835,079	\$ 1,022,471	\$ (53,932)				\$ 2,710,799	\$ 5,514,419	\$ 6,735,835
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 40,735						\$ 40,735	\$ 38,071
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 61,136	\$ 129,873	\$ 79,565					\$ 270,574	\$ 451,782
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 61,136	\$ 170,608	\$ 79,565					\$ 311,308	\$ 489,853
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,896,215	\$ 1,193,079	\$ 25,633				\$ 2,710,799	\$ 5,825,727	\$ 7,225,688
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 89,306	\$ 0						\$ 89,306	\$ 84,436
Accounts Payable - General	\$ 248	\$ 62,642	\$ 0				\$ 0	\$ 62,890	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 130,471	\$ 13,131						\$ 143,602	\$ 226,154
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 1,513	\$ 0					\$ 1,513	\$ 1,813
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 659	\$ 0						\$ 659	\$ 117
Interest							\$ 183	\$ 183	\$ 168
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 220,683	\$ 77,286	\$ 0				\$ 183	\$ 298,152	\$ 312,687
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,710,616	\$ 2,710,616	\$ 1,486,532
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,710,616	\$ 2,710,616	\$ 1,486,532
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (98,825)							\$ (98,825)	\$ (66,483)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 887
Total Payroll Liabilities	\$ (98,825)	\$ 0	\$ 0					\$ (98,825)	\$ (65,596)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,838	\$ 81						\$ 7,919	\$ 8,309
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 7,838	\$ 81						\$ 7,919	\$ 8,309
Total Liabilities	\$ 129,695	\$ 77,367	\$ 0				\$ 2,710,799	\$ 2,917,861	\$ 1,741,933
Total Fund Balance	\$ 1,766,520	\$ 1,115,712	\$ 25,633					\$ 2,907,865	\$ 5,483,755
Total Liabilities and Fund Balance	\$ 1,896,215	\$ 1,193,079	\$ 25,633				\$ 2,710,799	\$ 5,825,727	\$ 7,225,688

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 2025/26									2024/25	
	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	\$ 3,449,421	\$ 6,011						\$ 3,455,432	\$ 10,609,335	\$ 4,987,469	\$ 10,733,565
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 196,020							\$ 196,020	\$ 778,340	\$ 175,495	\$ 703,476
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (315)							\$ (315)	\$ 322,835	\$ 20,527	\$ 315,348
Other Miscellaneous	\$ 66,575	\$ 357,090						\$ 423,664	\$ 549,203	\$ 584,842	\$ 710,381
	\$ 3,711,701	\$ 363,101						\$ 4,074,801	\$ 12,259,713	\$ 5,768,333	\$ 12,462,770
Grants											
AB 1058 Commissioner/Facilitator									\$ 323,000		\$ 319,315
Other Judicial Council Grants			\$ 0					\$ 0		\$ 0	
Non-Judicial Council Grants											
			\$ 0					\$ 0	\$ 323,000	\$ 0	\$ 319,315
Other Financing Sources											
Interest Income	\$ 16,631	\$ 0						\$ 16,631	\$ 164,998	\$ 51,885	\$ 250,000
Investment Income											
Donations											
Local Fees	\$ 6,797	\$ 8,084						\$ 14,881	\$ 133,900	\$ 5,656	\$ 61,555
Non-Fee Revenues									\$ 7,100	\$ 1,288	\$ 8,797
Enhanced Collections		\$ 32,022						\$ 32,022	\$ 750,000	\$ (31,728)	\$ 814,314
Escheatment									\$ 3,500		\$ 3,670
Prior Year Revenue	\$ 3,242		\$ 26,088					\$ 29,330		\$ 12,295	
County Program - Restricted		\$ 40,814						\$ 40,814	\$ 161,087	\$ 38,216	\$ 154,997
Reimbursement Other	\$ 16,387							\$ 16,387	\$ 829,919	\$ 31,307	\$ 852,919
Sale of Fixed Assets											
Other Miscellaneous	\$ 976							\$ 976		\$ 8,341	\$ 70,000
	\$ 44,033	\$ 80,920	\$ 26,088					\$ 151,041	\$ 2,050,503	\$ 117,260	\$ 2,216,252
Total Revenues	\$ 3,755,733	\$ 444,021	\$ 26,088					\$ 4,225,842	\$ 14,633,217	\$ 5,885,593	\$ 14,998,337
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,304,661	\$ 178,445	\$ (251)					\$ 1,482,855	\$ 6,767,441	\$ 1,313,780	\$ 6,406,602
Temp Help											
Overtime	\$ 496	\$ 292						\$ 787	\$ 4,500	\$ 285	
Staff Benefits	\$ 700,018	\$ 78,536	\$ (102)					\$ 778,452	\$ 2,650,512	\$ 674,311	\$ 2,447,934
	\$ 2,005,175	\$ 257,272	\$ (354)					\$ 2,262,094	\$ 9,422,452	\$ 1,988,376	\$ 8,854,536
Operating Expenses and Equipment											
General Expense	\$ 71,643	\$ 90,223	\$ 135					\$ 162,001	\$ 661,343	\$ 89,069	\$ 856,202
Printing	\$ 110							\$ 110	\$ 5,980	\$ 2,284	\$ 5,450
Telecommunications	\$ 6,170	\$ 3,511						\$ 9,680	\$ 47,400	\$ 7,709	\$ 39,820
Postage	\$ 101,224	\$ 1,963						\$ 103,187	\$ 134,866	\$ 101,199	\$ 145,173
Insurance	\$ 16,102							\$ 16,102	\$ 39,100	\$ 17,591	\$ 33,010
In-State Travel	\$ 6,821		\$ 673					\$ 7,494	\$ 38,700	\$ 3,654	\$ 45,800
Out-of-State Travel											\$ 1,680
Training	\$ 3,298							\$ 3,298	\$ 16,500	\$ 3,446	\$ 21,000
Security Services	\$ 209,454	\$ 320						\$ 209,774	\$ 851,127	\$ 182,820	\$ 720,800
Facility Operations	\$ 84,355	\$ 18,271						\$ 102,627	\$ 501,906	\$ 182,786	\$ 503,740
Utilities											
Contracted Services	\$ 303,532	\$ 32,149						\$ 335,682	\$ 1,867,800	\$ 347,263	\$ 3,372,297
Consulting and Professional Services	\$ 0							\$ 0	\$ 11,000	\$ 50	\$ 11,700
Information Technology	\$ 125,379	\$ 51,938						\$ 177,317	\$ 742,878	\$ 201,170	\$ 588,321
Major Equipment	\$ 6,211							\$ 6,211	\$ 44,000		\$ 67,918
Other Items of Expense	\$ 1,826	\$ 552						\$ 2,378	\$ 16,200	\$ 2,495	\$ 19,050
	\$ 936,125	\$ 198,928	\$ 808					\$ 1,135,861	\$ 4,978,799	\$ 1,141,536	\$ 6,431,961
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 6,642							\$ 6,642	\$ 38,000	\$ 14,138	\$ 33,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,974)	\$ 25,974						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										\$ 1,209	
	\$ (19,331)	\$ 25,974						\$ 6,642	\$ 38,000	\$ 15,347	\$ 33,000
Total Expenditures	\$ 2,921,969	\$ 482,174	\$ 455					\$ 3,404,597	\$ 14,439,251	\$ 3,145,259	\$ 15,319,497
Excess (Deficit) of Revenues Over Expenditures	\$ 833,765	\$ (38,153)	\$ 25,633					\$ 821,245	\$ 193,966	\$ 2,740,333	\$ (321,160)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 932,755	\$ 1,153,865	\$ 0					\$ 2,086,620	\$ 2,086,620	\$ 2,743,422	\$ 2,743,422
Ending Balance (Deficit)	\$ 1,766,520	\$ 1,115,712	\$ 25,633					\$ 2,907,865	\$ 2,280,586	\$ 5,483,755	\$ 2,422,262

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 497,127	\$ 122,938					\$ 620,065	\$ 2,857,297	\$ 537,163	\$ 3,305,093
Traffic & Other Infractions	\$ 157,826	\$ 66,001					\$ 223,827	\$ 893,628	\$ 179,388	\$ 1,016,615
Other Criminal Cases	\$ 128,431	\$ 113,647					\$ 242,078	\$ 1,094,724	\$ 113,435	\$ 1,487,625
Civil	\$ 191,161	\$ 14,909					\$ 206,070	\$ 836,112	\$ 217,615	\$ 710,726
Family & Children Services	\$ 123,147	\$ 10,782					\$ 133,929	\$ 763,357	\$ 136,657	\$ 563,092
Probate, Guardianship & Mental Health Services	\$ 22,484	\$ 2,440					\$ 24,924	\$ 2,040	\$ 22,566	\$ 104,111
Juvenile Dependency Services	\$ 1,738	\$ 38,296					\$ 40,033	\$ 40,247	\$ 69,608	\$ 118,895
Juvenile Delinquency Services	\$ 1,227	\$ 1,884					\$ 3,111	\$ 1,175	\$ 7,482	\$ 59,341
Other Court Operations	\$ 141,924	\$ 10,516					\$ 152,439	\$ 400,795	\$ 159,562	\$ 348,635
Court Interpreters	\$ 62,427	\$ 127,978					\$ 190,405	\$ 823,549	\$ 176,583	\$ 785,867
Jury Services	\$ 29,183	\$ 49,992	\$ 6,642				\$ 85,817	\$ 189,279	\$ 99,540	\$ 312,246
Security	\$ 2,882	\$ 217,383					\$ 220,265	\$ 995,898	\$ 187,154	\$ 852,075
Trial Court Operations Program	\$ 1,359,556	\$ 776,765	\$ 6,642				\$ 2,142,963	\$ 8,898,100	\$ 1,906,753	\$ 9,664,321
Enhanced Collections	\$ 93,511	\$ 24,632			\$ 25,974		\$ 144,117	\$ 750,001	\$ 171,748	\$ 814,313
Other Non-Court Operations	\$ 48,440	\$ 935					\$ 49,375	\$ 19,039	\$ 31,906	\$ 157,999
Non-Court Operations Program	\$ 141,951	\$ 25,568			\$ 25,974		\$ 193,492	\$ 769,040	\$ 203,654	\$ 972,312
Executive Office	\$ 120,518	\$ 15,669					\$ 136,187	\$ 826,493	\$ 109,786	\$ 788,149
Fiscal Services	\$ 63,834	\$ 9,086			\$ (25,974)		\$ 46,947	\$ 1,105,523	\$ 70,492	\$ 660,418
Human Resources	\$ 289,933	\$ 13,888					\$ 303,821	\$ 637,091	\$ 195,449	\$ 711,790
Business & Facilities Services	\$ 139,027	\$ 157,528					\$ 296,555	\$ 877,782	\$ 365,447	\$ 946,062
Information Technology	\$ 147,276	\$ 137,357					\$ 284,633	\$ 1,325,222	\$ 293,679	\$ 1,576,445
Court Administration Program	\$ 760,587	\$ 333,528			\$ (25,974)		\$ 1,068,142	\$ 4,772,111	\$ 1,034,852	\$ 4,682,864
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,262,094	\$ 1,135,861	\$ 6,642		\$ 0		\$ 3,404,597	\$ 14,439,251	\$ 3,145,259	\$ 15,319,497