

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 Rhumbart

Signature of Presiding Judge or Court Executive

1/15/2026

Date

Imperial

Court

2025-26 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 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	\$ (1,121,455)	\$ 1,047,205	\$ (51,703)				\$ 0	\$ (125,952)	\$ (93,740)
Payroll	\$ 264,961	\$ 0	\$ 0					\$ 264,961	\$ 274,552
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	\$ 2,585,011						\$ 62	\$ 2,585,072	\$ 4,984,980
Total Cash and Cash Equivalents	\$ 1,756,668	\$ 1,052,633	\$ (51,703)				\$ 2,710,678	\$ 5,468,276	\$ 6,685,152
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 39,569						\$ 39,569	\$ 38,174
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 50,762	\$ 129,873	\$ 50,647					\$ 231,282	\$ 414,822
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 50,762	\$ 169,442	\$ 50,647					\$ 270,851	\$ 452,996
Prepaid Expenses - General	\$ 740							\$ 740	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 740							\$ 740	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,808,170	\$ 1,222,075	\$ (1,056)				\$ 2,710,678	\$ 5,739,868	\$ 7,138,148
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 95,541	\$ 0						\$ 95,541	\$ 90,818
Accounts Payable - General	\$ 6,899	\$ 0	\$ 0				\$ 0	\$ 6,899	\$ 3,436
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 48,735	\$ 767						\$ 49,501	\$ 90,992
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 73	\$ 1,513	\$ 0					\$ 1,586	\$ 625
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 814	\$ 0						\$ 814	\$ 340
Interest							\$ 62	\$ 62	\$ 147
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 152,062	\$ 2,279	\$ 0				\$ 62	\$ 154,403	\$ 186,358
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	\$ (147)							\$ (147)	\$ (9,561)
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing	\$ 423							\$ 423	\$ (10,528)
Total Payroll Liabilities	\$ 276	\$ 0	\$ 0					\$ 276	\$ (20,089)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,408	\$ 81						\$ 9,489	\$ 5,517
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 9,408	\$ 81						\$ 9,489	\$ 5,517
Total Liabilities	\$ 161,746	\$ 2,360	\$ 0				\$ 2,710,678	\$ 2,874,784	\$ 1,658,318
Total Fund Balance	\$ 1,646,425	\$ 1,219,715	\$ (1,056)					\$ 2,865,083	\$ 5,479,829
Total Liabilities and Fund Balance	\$ 1,808,170	\$ 1,222,075	\$ (1,056)				\$ 2,710,678	\$ 5,739,868	\$ 7,138,148

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 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	\$ 5,426,993	\$ 24,018					\$ 5,451,011	\$ 10,609,335	\$ 7,252,619	\$ 10,733,565	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 390,121						\$ 390,121	\$ 778,340	\$ 349,872	\$ 703,476	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 242,130						\$ 242,130	\$ 322,835	\$ 77,649	\$ 315,348	
Other Miscellaneous	\$ 192,114	\$ 357,090					\$ 549,203	\$ 549,203	\$ 710,381	\$ 710,381	
	\$ 6,251,358	\$ 381,108					\$ 6,632,465	\$ 12,259,713	\$ 8,390,521	\$ 12,462,770	
Grants											
AB 1058 Commissioner/Facilitator			\$ 48,527				\$ 48,527	\$ 323,000	\$ 27,898	\$ 319,315	
Other Judicial Council Grants			\$ 296				\$ 296		\$ 20,000		
Non-Judicial Council Grants											
			\$ 48,823				\$ 48,823	\$ 323,000	\$ 47,898	\$ 319,315	
Other Financing Sources											
Interest Income	\$ 21,817	\$ 14,690					\$ 36,507	\$ 164,998	\$ 117,216	\$ 250,000	
Investment Income											
Donations											
Local Fees	\$ 11,634	\$ 16,667					\$ 28,302	\$ 133,900	\$ 22,094	\$ 61,555	
Non-Fee Revenues								\$ 7,100	\$ 100	\$ 8,797	
Enhanced Collections		\$ 90,090					\$ 90,090	\$ 750,000	\$ 248,446	\$ 814,314	
Escheatment								\$ 3,500	\$ 8,262	\$ 3,670	
Prior Year Revenue	\$ 2,376	\$ 5,377	\$ 25,749				\$ 33,502		\$ 34,206		
County Program - Restricted		\$ 80,624					\$ 80,624	\$ 161,087	\$ 76,788	\$ 154,997	
Reimbursement Other	\$ 34,556	\$ 332,459					\$ 367,015	\$ 829,919	\$ 382,348	\$ 852,919	
Sale of Fixed Assets											
Other Miscellaneous	\$ 44,984						\$ 44,984		\$ 28,646	\$ 70,000	
	\$ 115,367	\$ 539,909	\$ 25,749				\$ 681,024	\$ 2,050,503	\$ 918,107	\$ 2,216,252	
Total Revenues	\$ 6,366,725	\$ 921,016	\$ 74,572				\$ 7,362,312	\$ 14,633,217	\$ 9,356,525	\$ 14,998,337	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,685,401	\$ 360,510	\$ 28,943				\$ 3,074,853	\$ 6,767,441	\$ 2,864,840	\$ 6,406,602	
Temp Help											
Overtime	\$ 788	\$ 1,055					\$ 1,842	\$ 4,500	\$ 1,283		
Staff Benefits	\$ 1,181,038	\$ 138,002	\$ 7,148				\$ 1,326,188	\$ 2,650,512	\$ 1,230,074	\$ 2,447,934	
	\$ 3,867,226	\$ 499,567	\$ 36,091				\$ 4,402,884	\$ 9,422,452	\$ 4,096,197	\$ 8,854,536	
Operating Expenses and Equipment											
General Expense	\$ 183,553	\$ 100,345	\$ 135				\$ 284,034	\$ 661,343	\$ 283,123	\$ 856,202	
Printing	\$ 2,795	\$ 406					\$ 3,201	\$ 5,980	\$ 3,501	\$ 5,450	
Telecommunications	\$ 9,630	\$ 4,528					\$ 14,159	\$ 47,400	\$ 18,274	\$ 39,820	
Postage	\$ 99,289	\$ 4,580					\$ 103,869	\$ 134,866	\$ 102,850	\$ 145,173	
Insurance	\$ 31,614						\$ 31,614	\$ 39,100	\$ 34,324	\$ 33,010	
In-State Travel	\$ 9,585		\$ 921				\$ 10,506	\$ 38,700	\$ 16,774	\$ 45,800	
Out-of-State Travel										\$ 1,680	
Training	\$ 3,298						\$ 3,298	\$ 16,500	\$ 9,208	\$ 21,000	
Security Services	\$ 419,664	\$ 805	\$ 3,252				\$ 423,721	\$ 851,127	\$ 365,602	\$ 720,800	
Facility Operations	\$ 168,149	\$ 41,236					\$ 209,385	\$ 501,906	\$ 344,667	\$ 503,740	
Utilities											
Contracted Services	\$ 680,522	\$ 80,018	\$ 2,321				\$ 762,860	\$ 1,867,800	\$ 967,688	\$ 3,372,297	
Consulting and Professional Services	\$ 3,200						\$ 3,200	\$ 11,000	\$ 4,150	\$ 11,700	
Information Technology	\$ 237,325	\$ 65,128					\$ 302,453	\$ 742,878	\$ 290,736	\$ 588,321	
Major Equipment	\$ 6,211						\$ 6,211	\$ 44,000		\$ 67,918	
Other Items of Expense	\$ 4,536	\$ 2,278					\$ 6,814	\$ 16,200	\$ 7,053	\$ 19,050	
	\$ 1,859,370	\$ 299,324	\$ 6,629				\$ 2,165,323	\$ 4,978,799	\$ 2,447,950	\$ 6,431,961	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,900						\$ 15,900	\$ 38,000	\$ 74,197	\$ 33,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (63,452)	\$ 56,293	\$ 7,159				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (25,652)	\$ (18)	\$ 25,412				\$ (258)		\$ 1,774		
	\$ (73,205)	\$ 56,275	\$ 32,571				\$ 15,642	\$ 38,000	\$ 75,971	\$ 33,000	
Total Expenditures	\$ 5,653,391	\$ 855,166	\$ 75,291				\$ 6,583,849	\$ 14,439,251	\$ 6,620,118	\$ 15,319,497	
Excess (Deficit) of Revenues Over Expenditures	\$ 713,333	\$ 65,850	\$ (720)				\$ 778,463	\$ 193,966	\$ 2,736,408	\$ (321,160)	
Operating Transfers In (Out)	\$ 336		\$ (336)				\$ 0	\$ 0	\$ 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)	\$ 1,646,425	\$ 1,219,715	\$ (1,056)				\$ 2,865,083	\$ 2,280,586	\$ 5,479,829	\$ 2,422,262	

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

For the month ended December

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	\$ 1,035,393	\$ 277,293				\$ (126)	\$ 1,312,561	\$ 2,857,297	\$ 1,313,486	\$ 3,305,093
Traffic & Other Infractions	\$ 298,999	\$ 137,795					\$ 436,794	\$ 893,628	\$ 340,951	\$ 1,016,615
Other Criminal Cases	\$ 240,252	\$ 250,571				\$ (18)	\$ 490,805	\$ 1,094,724	\$ 356,942	\$ 1,487,625
Civil	\$ 361,717	\$ 33,810				\$ 67	\$ 395,594	\$ 836,112	\$ 389,177	\$ 710,726
Family & Children Services	\$ 249,224	\$ 35,505				\$ (181)	\$ 284,548	\$ 763,357	\$ 293,939	\$ 563,092
Probate, Guardianship & Mental Health Services	\$ 47,298	\$ 8,157					\$ 55,456	\$ 2,040	\$ 53,382	\$ 104,111
Juvenile Dependency Services	\$ 1,738	\$ 43,607					\$ 45,345	\$ 40,247	\$ 105,531	\$ 118,895
Juvenile Delinquency Services	\$ 1,227	\$ 7,142					\$ 8,369	\$ 1,175	\$ 15,939	\$ 59,341
Other Court Operations	\$ 305,856	\$ 21,850					\$ 327,706	\$ 400,795	\$ 346,637	\$ 348,635
Court Interpreters	\$ 124,252	\$ 249,689				\$ 0	\$ 373,941	\$ 823,549	\$ 391,445	\$ 785,867
Jury Services	\$ 62,744	\$ 70,909	\$ 15,900				\$ 149,552	\$ 189,279	\$ 190,118	\$ 312,246
Security	\$ 2,882	\$ 443,010				\$ 0	\$ 445,892	\$ 995,898	\$ 374,009	\$ 852,075
Trial Court Operations Program	\$ 2,731,582	\$ 1,579,338	\$ 15,900			\$ (258)	\$ 4,326,563	\$ 8,898,100	\$ 4,171,555	\$ 9,664,321
Enhanced Collections	\$ 186,124	\$ 66,371			\$ 56,293		\$ 308,788	\$ 750,001	\$ 346,232	\$ 814,313
Other Non-Court Operations	\$ 87,164	\$ 1,861					\$ 89,025	\$ 19,039	\$ 65,158	\$ 157,999
Non-Court Operations Program	\$ 273,288	\$ 68,233			\$ 56,293		\$ 397,813	\$ 769,040	\$ 411,389	\$ 972,312
Executive Office	\$ 252,504	\$ 26,363					\$ 278,866	\$ 826,493	\$ 246,553	\$ 788,149
Fiscal Services	\$ 130,711	\$ 75,553			\$ (56,293)	\$ 0	\$ 149,971	\$ 1,105,523	\$ 171,156	\$ 660,418
Human Resources	\$ 450,523	\$ 47,049					\$ 497,572	\$ 637,091	\$ 381,196	\$ 711,790
Business & Facilities Services	\$ 288,686	\$ 186,075					\$ 474,761	\$ 877,782	\$ 713,420	\$ 946,062
Information Technology	\$ 275,590	\$ 182,713					\$ 458,303	\$ 1,325,222	\$ 524,848	\$ 1,576,445
Court Administration Program	\$ 1,398,014	\$ 517,753			\$ (56,293)	\$ 0	\$ 1,859,473	\$ 4,772,111	\$ 2,037,174	\$ 4,682,864
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,402,884	\$ 2,165,323	\$ 15,900		\$ 0	\$ (258)	\$ 6,583,849	\$ 14,439,251	\$ 6,620,118	\$ 15,319,497