Superior Court of California, County of Imperial
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (1,704,898)	$ 1,408,323	-	-	-	-	$ 0	$ (296,575)	$ (651,954)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 25,000	-	-	-	-	-	-	$ 25,000	$ 25,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 3,151	-	-	-	-	-	-	$ 3,151	$ 2,650
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	$ 2,586,440	$ 2,586,440	$ 2,710,616
Cash Held with the JCC	-	$ 5,428	-	-	-	-	-	$ 5,428	$ 5,428
Cash Equivalents	$ 2,416,443	-	-	-	-	-	$ 18	$ 2,416,461	$ 2,343,125
Total Cash and Cash Equivalents	$ 739,696	$ 1,413,750	-	-	-	-	$ 2,586,458	$ 4,739,905	$ 4,434,864
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 80,445	$ 145,549	-	-	-	-	-	$ 225,994	$ 257,764
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	-	-	-	-	-	-	-	-	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 277,610	-	-	-	-	-	-	$ 277,610	$ 374,401
Due From Other Governments	-	$ 39,775	-	-	-	-	-	$ 39,775	$ 37,450
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 116,882	$ 15,096	$ 130,237	-	-	-	-	$ 262,215	$ 529,565
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	-	-	-	-	-	-	-	-	-
Total Receivables	$ 474,937	$ 200,420	$ 130,237	-	-	-	-	$ 805,594	$ 1,199,180
Prepaid Expenses - General	$ 280,244	-	-	-	-	-	-	$ 280,244	$ 236,548
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 280,244	-	-	-	-	-	-	$ 280,244	$ 236,548
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,494,876	$ 1,614,170	$ 130,237	-	-	-	$ 2,586,458	$ 5,825,742	$ 5,870,593

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 202,947	$ 21,880	-	-	-	-	-	$ 224,826	$ 369,718
Accounts Payable - General	$ 32,112	$ 1,139	-	-	-	-	-	$ 33,251	$ 16
Due to Other Funds	-	$ 147,372	$ 130,237	-	-	-	-	$ 277,610	$ 374,401
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 255,336	$ 367,729	-	-	-	-	-	$ 623,065	$ 141,584
TC145 Liability	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	$ 6	-	-	-	-	-	$ 6	$ 1,518
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 1,815	-	-	-	-	-	-	$ 1,815	$ 1,586
Interest	-	-	-	-	-	-	$ 18	$ 18	$ 113
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 492,209	$ 538,126	$ 130,237	-	-	-	$ 18	$ 1,160,590	$ 888,936
Civil	-	-	-	-	-	-	-	-	-
Criminal	-	-	-	-	-	-	-	-	-
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 2,586,440	$ 2,586,440	$ 2,710,616
Trust Interest Payable	-	-	-	-	-	-	-	-	-
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 2,586,440	$ 2,586,440	$ 2,710,616
Accrued Payroll	$ 435,394	$ 34,507	-	-	-	-	-	$ 469,901	$ 393,269
Benefits Payable	-	-	-	-	-	-	-	-	-
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	$ (309,404)	-	-	-	-	-	-	$ (309,404)	$ (284,612)
Total Payroll Liabilities	$ 125,991	$ 34,507	-	-	-	-	-	$ 160,498	$ 108,656
Revenue Collected in Advance	$ 84,523	$ 36,121	-	-	-	-	-	$ 120,643	$ 68,435
Liabilities For Deposits	$ 11,885	$ 81	-	-	-	-	-	$ 11,966	$ 7,329
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 96,408	$ 36,202	-	-	-	-	-	$ 132,610	$ 75,764
Total Liabilities	$ 714,608	$ 608,834	$ 130,237	-	-	-	$ 2,586,458	$ 4,040,138	$ 3,783,972
Total Fund Balance	$ 780,268	$ 1,005,336	-	-	-	-	-	$ 1,785,605	$ 2,086,620
Total Liabilities and Fund Balance	$ 1,494,876	$ 1,614,170	$ 130,237	-	-	-	$ 2,586,458	$ 5,825,742	$ 5,870,593

Superior Court of California, County of Imperial
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 10,218,019	$ 71,159	-	-	-	-	-	$ 10,289,178	$ 10,609,335	$ 10,653,735	$ 10,733,565
Improvement and Modernization Fund	-	-	-	-	-	-	-	-	-	-	-
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 778,938	-	-	-	-	-	-	$ 778,938	$ 778,340	$ 796,907	$ 703,476
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 274,355	-	-	-	-	-	-	$ 274,355	$ 322,835	$ 399,914	$ 315,348
Other Miscellaneous	$ 192,114	$ 314,859	-	-	-	-	-	$ 506,973	$ 549,203	$ 654,784	$ 710,381
Total State Financing Sources	$ 11,463,425	$ 386,018	-	-	-	-	-	$ 11,849,443	$ 12,259,713	$ 12,505,340	$ 12,462,770
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 296,270	-	-	-	-	$ 296,270	$ 323,000	$ 302,542	$ 319,315
Other Judicial Council Grants	-	-	$ 5,626	-	-	-	-	$ 5,626	-	-	-
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 301,896	-	-	-	-	$ 301,896	$ 323,000	$ 302,542	$ 319,315
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 36,776	$ 72,434	-	-	-	-	-	$ 109,210	$ 164,998	$ 185,060	$ 250,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 78,356	$ 79,398	-	-	-	-	-	$ 157,754	$ 133,900	$ 138,157	$ 61,555
Non-Fee Revenues	$ 1,100	$ 4,567	-	-	-	-	-	$ 5,667	$ 7,100	$ 7,563	$ 8,797
Enhanced Collections	-	$ 693,159	-	-	-	-	-	$ 693,159	$ 750,000	$ 740,296	$ 814,314
Escheatment	-	-	-	-	-	-	-	-	$ 3,500	$ 8,262	$ 3,670
Prior Year Revenue	$ (18,404)	$ (250,661)	$ 25,412	-	-	-	-	$ (243,652)	-	$ 41,041	-
County Program - Restricted	-	$ 161,565	-	-	-	-	-	$ 161,565	$ 161,087	$ 154,020	$ 154,997
Reimbursement Other	$ 196,789	$ 561,071	-	-	-	-	-	$ 757,860	$ 829,919	$ 873,338	$ 852,919
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 148,618	-	-	-	-	-	-	$ 148,618	-	$ 61,843	$ 70,000
Total Other Financing Sources	$ 443,235	$ 1,321,534	$ 25,412	-	-	-	-	$ 1,790,182	$ 2,050,503	$ 2,209,579	$ 2,216,252
TOTAL REVENUES	$ 11,906,660	$ 1,707,552	$ 327,308	-	-	-	-	$ 13,941,520	$ 14,633,217	$ 15,017,461	$ 14,998,337

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 5,568,649	$ 759,659	$ 202,490	-	-	-	-	$ 6,530,798	$ 6,767,441	$ 6,640,563	$ 6,406,602
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 4,530	$ 1,042	-	-	-	-	-	$ 5,572	$ 4,500	$ 5,419	-
Staff Benefits	$ 2,400,614	$ 272,302	$ 55,011	-	-	-	-	$ 2,727,927	$ 2,650,512	$ 2,753,880	$ 2,447,934
Total Personnel Services	$ 7,973,792	$ 1,033,004	$ 257,501	-	-	-	-	$ 9,264,297	$ 9,422,452	$ 9,399,862	$ 8,854,536
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 668,113	$ 19,047	-	-	-	-	-	$ 687,160	$ 661,343	$ 822,864	$ 856,202
Printing	$ 8,348	$ 425	-	-	-	-	-	$ 8,773	$ 5,980	$ 6,440	$ 5,450
Telecommunications	$ 26,493	$ 2,965	-	-	-	-	-	$ 29,457	$ 47,400	$ 40,058	$ 39,820
Postage	$ 111,806	$ 8,430	-	-	-	-	-	$ 120,235	$ 134,866	$ 132,619	$ 145,173
Insurance	$ 34,845	-	-	-	-	-	-	$ 34,845	$ 39,100	$ 34,616	$ 33,010
In-State Travel	$ 30,302	$ 3,563	-	-	-	-	-	$ 33,865	$ 38,700	$ 36,935	$ 45,800
Out-of-State Travel	$ 2,175	-	-	-	-	-	-	$ 2,175	-	-	$ 1,680
Training	$ 5,997	-	-	-	-	-	-	$ 5,997	$ 16,500	$ 12,529	$ 21,000
Security Services	$ 808,557	$ 2,065	$ 14,277	-	-	-	-	$ 824,899	$ 851,127	$ 806,631	$ 720,800
Facility Operations	$ 338,163	$ 103,725	-	-	-	-	-	$ 441,888	$ 501,906	$ 689,275	$ 503,740
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 1,343,888	$ 553,653	$ 6,150	-	-	-	-	$ 1,903,690	$ 1,867,800	$ 2,447,600	$ 3,372,297
Consulting and Professional Services	$ 9,750	-	-	-	-	-	-	$ 9,750	$ 11,000	$ 10,450	$ 11,700
Information Technology	$ 784,532	$ 22,448	-	-	-	-	-	$ 806,980	$ 742,878	$ 1,018,836	$ 588,321
Major Equipment	$ 20,408	-	-	-	-	-	-	$ 20,408	$ 44,000	$ 48,767	$ 67,918
Other Items of Expense	$ 13,390	$ 6,119	-	-	-	-	-	$ 19,509	$ 16,200	$ 14,477	$ 19,050
Total Operating Expenses and Equipment	$ 4,206,764	$ 722,439	$ 20,427	-	-	-	-	$ 4,949,631	$ 4,978,799	$ 6,122,096	$ 6,431,961
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 30,315	-	-	-	-	-	-	$ 30,315	$ 38,000	$ 144,555	$ 33,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (181,542)	$ 131,166	$ 50,375	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ (27,101)	$ (18)	$ 25,412	-	-	-	-	$ (1,707)	-	$ 7,749	-
Total Special Items of Expense	$ (178,328)	$ 131,148	$ 75,787	-	-	-	-	$ 28,608	$ 38,000	$ 152,304	$ 33,000
TOTAL EXPENDITURES	$ 12,002,229	$ 1,886,592	$ 353,715	-	-	-	-	$ 14,242,536	$ 14,439,251	$ 15,674,262	$ 15,319,497

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (95,569)	$ (179,039)	$ (26,408)	-	-	-	-	$ (301,016)	$ 193,966	$ (656,802)	$ (321,160)
Operating Transfers In (Out)	$ (56,918)	$ 30,511	$ 26,408	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 932,755	$ 1,153,865	-	-	-	-	-	$ 2,086,620	$ 2,086,620	$ 2,743,422	$ 2,743,422
ENDING BALANCE (Deficit)	$ 780,268	$ 1,005,336	-	-	-	-	-	$ 1,785,605	$ 2,280,586	$ 2,086,620	$ 2,422,262

Superior Court of California, County of Imperial
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 2,215,463	$ 729,981	-	-	$ 507	$ (126)	$ 2,945,825	$ 2,857,297	$ 3,156,713	$ 3,305,093
Traffic & Other Infractions	$ 626,351	$ 327,362	-	-	$ 6,325	-	$ 960,037	$ 893,628	$ 986,104	$ 1,016,615
Other Criminal Cases	$ 458,540	$ 458,171	-	-	-	$ (18)	$ 916,693	$ 1,094,724	$ 1,027,525	$ 1,487,625
Civil	$ 754,705	$ 45,063	-	-	-	$ 67	$ 799,835	$ 836,112	$ 999,934	$ 710,726
Family & Children Services	$ 536,777	$ 72,335	-	-	$ 761	$ (181)	$ 609,693	$ 763,357	$ 693,667	$ 563,092
Probate, Guardianship & Mental Health Services	$ 105,172	$ 13,728	-	-	-	-	$ 118,899	$ 2,040	$ 141,391	$ 104,111
Juvenile Dependency Services	$ 1,738	$ 47,153	-	-	-	-	$ 48,891	$ 40,247	$ 172,326	$ 118,895
Juvenile Delinquency Services	$ 1,227	$ 9,582	-	-	-	-	$ 10,809	$ 1,175	$ 44,301	$ 59,341
Other Court Operations	$ 701,648	$ 43,649	-	-	-	-	$ 745,297	$ 400,795	$ 774,783	$ 348,635
Court Interpreters	$ 272,502	$ 517,088	-	-	-	-	$ 789,590	$ 823,549	$ 825,590	$ 785,867
Jury Services	$ 144,808	$ 144,512	$ 30,315	-	-	-	$ 319,635	$ 189,279	$ 398,073	$ 312,246
Security	$ 2,882	$ 893,470	-	-	-	-	$ 896,352	$ 995,898	$ 869,867	$ 852,075
Trial Court Operations Program	$ 5,821,813	$ 3,302,093	$ 30,315	-	$ 7,592	$ (258)	$ 9,161,556	$ 8,898,100	$ 10,090,273	$ 9,664,321
Enhanced Collections	$ 407,619	$ 167,362	-	-	$ 123,574	-	$ 698,555	$ 750,001	$ 755,703	$ 814,313
Other Non-Court Operations	$ 174,514	$ 23,219	-	-	-	-	$ 197,733	$ 19,039	$ 381,752	$ 157,999
Non-Court Operations Program	$ 582,133	$ 190,581	-	-	$ 123,574	-	$ 896,288	$ 769,040	$ 1,137,455	$ 972,312
Executive Office	$ 535,475	$ 76,710	-	-	-	-	$ 612,185	$ 826,493	$ 591,448	$ 788,149
Fiscal Services	$ 281,504	$ 569,157	-	-	$ (131,166)	$ (1,449)	$ 718,046	$ 1,105,523	$ 797,562	$ 660,418
Human Resources	$ 819,111	$ 72,912	-	-	-	-	$ 892,023	$ 637,091	$ 851,724	$ 711,790
Business & Facilities Services	$ 626,457	$ 278,614	-	-	-	-	$ 905,072	$ 877,782	$ 1,095,442	$ 946,062
Information Technology	$ 597,803	$ 459,563	-	-	-	-	$ 1,057,366	$ 1,325,222	$ 1,110,358	$ 1,576,445
Court Administration Program	$ 2,860,351	$ 1,456,956	-	-	$ (131,166)	$ (1,449)	$ 4,184,692	$ 4,772,111	$ 4,446,534	$ 4,682,864
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 9,264,297	$ 4,949,631	$ 30,315	-	-	$ (1,707)	$ 14,242,536	$ 14,439,251	$ 15,674,262	$ 15,319,497