

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.

Umaria R. Khanebani
Signature of Presiding Judge or Court Executive

10/12/2023
Date

Imperial
Court

2023-24 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	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 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,375,010)	\$ 1,410,035	\$ (102,044)				\$ 0	\$ (67,019)	\$ 84,882
Payroll	\$ (1,905)	\$ (1,928)						\$ (3,833)	\$ 0
Jury	\$ 0							\$ 0	\$ 1,216
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							\$ 2,180,584	\$ 2,180,584	\$ 3,245,211
Cash Equivalents	\$ 5,832,751						\$ 68	\$ 5,832,819	\$ 6,886,137
Total Cash and Cash Equivalents	\$ 4,483,336	\$ 1,408,106	\$ (102,044)				\$ 2,180,652	\$ 7,970,050	\$ 10,244,946
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 124,565						\$ 124,565	\$ 0
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		\$ 31,536						\$ 31,536	\$ 39,162
Due From Other Courts	\$ 0							\$ 0	\$ 11,750
Due From State	\$ 0	\$ 0	\$ 100,373					\$ 100,373	\$ 73,851
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 156,101	\$ 100,373					\$ 256,473	\$ 124,763
Prepaid Expenses - General	\$ 0							\$ 0	\$ 152,324
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 152,324
Other Assets									
Total Other Assets									
Total Assets	\$ 4,483,336	\$ 1,564,207	\$ (1,671)				\$ 2,180,652	\$ 8,226,524	\$ 10,522,033
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 88,540	\$ 0						\$ 88,540	\$ 76,147
Accounts Payable - General	\$ 967	\$ 0	\$ 0				\$ 0	\$ 967	\$ 23,197
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 129,940	\$ 0						\$ 129,940	\$ 242,475
TC145 Liability							\$ 0	\$ 0	\$ 101,454
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 3,021
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 215							\$ 215	\$ 233
Interest							\$ 68	\$ 68	\$ 88
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 219,662	\$ 0	\$ 0				\$ 68	\$ 219,730	\$ 446,615
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,180,584	\$ 2,180,584	\$ 3,245,211
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,180,584	\$ 2,180,584	\$ 3,245,211
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (45,195)							\$ (45,195)	\$ (72,083)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 3,173							\$ 3,173	\$ 0
Total Payroll Liabilities	\$ (42,022)	\$ 0						\$ (42,022)	\$ (72,083)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ (3,500)
Liabilities For Deposits	\$ 6,400	\$ 0						\$ 6,400	\$ 6,050
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 6,400	\$ 0						\$ 6,400	\$ 2,550
Total Liabilities	\$ 184,039	\$ 0	\$ 0				\$ 2,180,652	\$ 2,364,691	\$ 3,622,292
Total Fund Balance	\$ 4,299,297	\$ 1,564,207	\$ (1,671)					\$ 5,861,833	\$ 6,899,741
Total Liabilities and Fund Balance	\$ 4,483,336	\$ 1,564,207	\$ (1,671)				\$ 2,180,652	\$ 8,226,524	\$ 10,522,033

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 2023/24									2022/23		
	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	\$ 5,016,380	\$ 6,038					\$ 5,022,417		\$ 5,145,346	\$ 11,125,525	
Improvement and Modernization Fund	\$ 0						\$ 0			\$ 23,831	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 38,253						\$ 38,253		\$ 153,067	\$ 626,424	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 24,950						\$ 24,950		\$ 506	\$ 231,188	
Other Miscellaneous	\$ 0	\$ 898,862					\$ 898,862		\$ 1,216,922	\$ 764,700	
	\$ 5,079,583	\$ 904,899					\$ 5,984,482		\$ 6,515,841	\$ 12,771,668	
Grants											
AB 1058 Commissioner/Facilitator									\$ 26,920	\$ 389,772	
Other Judicial Council Grants									\$ 96,725	\$ 91,725	
Non-Judicial Council Grants											
									\$ 123,645	\$ 481,497	
Other Financing Sources											
Interest Income	\$ 48,340	\$ 11,117					\$ 59,457		\$ 19,536	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 26	\$ 5,845					\$ 5,870		\$ 10,366	\$ 146,519	
Non-Fee Revenues	\$ 150						\$ 150		\$ (2,135)	\$ 6,100	
Enhanced Collections		\$ (50,788)					\$ (50,788)		\$ 20,957	\$ 635,519	
Escheatment										\$ 4,000	
Prior Year Revenue									\$ 791	\$ 5,001	
County Program - Restricted		\$ 31,643					\$ 31,643		\$ 39,501	\$ 160,208	
Reimbursement Other	\$ 12,763	\$ 98,309					\$ 111,072		\$ 21,692	\$ 391,830	
Sale of Fixed Assets											
Other Miscellaneous	\$ (1,443)						\$ (1,443)		\$ 24,689	\$ 35,000	
	\$ 59,836	\$ 96,126					\$ 155,961		\$ 135,397	\$ 1,404,177	
Total Revenues	\$ 5,139,419	\$ 1,001,025					\$ 6,140,444		\$ 6,774,883	\$ 14,657,342	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,209,550	\$ 121,881					\$ 1,331,431		\$ 1,355,002	\$ 6,445,792	
Temp Help											
Overtime	\$ 3,740	\$ 300					\$ 4,039		\$ (2,053)	\$ 10,000	
Staff Benefits	\$ 607,666	\$ 43,116					\$ 650,782		\$ 682,122	\$ 3,111,709	
	\$ 1,820,956	\$ 165,296					\$ 1,986,252		\$ 2,035,071	\$ 9,567,501	
Operating Expenses and Equipment											
General Expense	\$ 122,203	\$ 15,466					\$ 137,669		\$ 87,326	\$ 708,952	
Printing	\$ 111	\$ 111					\$ 222		\$ 2,206	\$ 5,250	
Telecommunications	\$ 4,336	\$ 103					\$ 4,439		\$ 4,483	\$ 47,500	
Postage	\$ 111,751						\$ 111,751		\$ 14,457	\$ 97,900	
Insurance	\$ 7,364						\$ 7,364		\$ 7,280	\$ 22,500	
In-State Travel	\$ 7,001		\$ 1,461				\$ 8,462		\$ 2,538	\$ 12,000	
Out-of-State Travel	\$ 1,604						\$ 1,604			\$ 1,840	
Training	\$ 6,444						\$ 6,444		\$ 250	\$ 8,800	
Security Services	\$ 148,996						\$ 148,996		\$ 146,273	\$ 610,058	
Facility Operations	\$ 190,935	\$ 3,201					\$ 194,136		\$ 135,202	\$ 580,548	
Utilities											
Contracted Services	\$ 376,828	\$ 29,135					\$ 405,963		\$ 295,876	\$ 2,026,128	
Consulting and Professional Services	\$ 0						\$ 0		\$ 400	\$ 6,000	
Information Technology	\$ 78,334	\$ 2,999					\$ 81,333		\$ 260,254	\$ 488,500	
Major Equipment										\$ 758,839	
Other Items of Expense	\$ 2,655		\$ 210				\$ 2,865		\$ 2,397	\$ 21,440	
	\$ 1,058,562	\$ 51,015	\$ 1,671				\$ 1,111,248		\$ 958,941	\$ 5,396,255	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,701						\$ 10,701		\$ 5,880	\$ 23,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,928)	\$ 27,928					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment										\$ 38	
	\$ (17,227)	\$ 27,928					\$ 10,701		\$ 5,880	\$ 23,038	
Total Expenditures	\$ 2,862,291	\$ 244,239	\$ 1,671				\$ 3,108,201		\$ 2,999,893	\$ 14,986,794	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,277,128	\$ 756,786	\$ (1,671)				\$ 3,032,243		\$ 3,774,990	\$ (329,452)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,022,169	\$ 807,421	\$ 0				\$ 2,829,590	\$ 2,829,590	\$ 3,124,751	\$ 3,124,751	
Ending Balance (Deficit)	\$ 4,299,297	\$ 1,564,207	\$ (1,671)				\$ 5,861,833	\$ 2,829,590	\$ 6,899,741	\$ 2,795,299	

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 457,853	\$ 188,252					\$ 646,105		\$ 668,006	\$ 3,553,985
Traffic & Other Infractions	\$ 172,173	\$ 26,741			\$ 0		\$ 198,913		\$ 246,918	\$ 1,366,854
Other Criminal Cases	\$ 109,839	\$ 7,049					\$ 116,889		\$ 171,024	\$ 1,610,977
Civil	\$ 145,991	\$ 1,803					\$ 147,794		\$ 186,006	\$ 810,161
Family & Children Services	\$ 146,714	\$ 8,887					\$ 155,601		\$ 161,313	\$ 844,494
Probate, Guardianship & Mental Health Services	\$ 14,854	\$ 162					\$ 15,016		\$ 17,507	\$ 90,296
Juvenile Dependency Services	\$ 15,684	\$ 36,591					\$ 52,275		\$ 54,570	\$ 125,615
Juvenile Delinquency Services	\$ 15,684	\$ 117					\$ 15,800		\$ 16,504	\$ 84,707
Other Court Operations	\$ 134,066	\$ 7,151					\$ 141,216		\$ 191,343	\$ 567,641
Court Interpreters	\$ 36,808	\$ 132,048					\$ 168,855		\$ 172,136	\$ 667,208
Jury Services	\$ 37,141	\$ 1,300	\$ 10,701				\$ 49,143		\$ 49,601	\$ 258,278
Security		\$ 150,358					\$ 150,358		\$ 150,720	\$ 100,743
Trial Court Operations Program	\$ 1,286,806	\$ 560,459	\$ 10,701		\$ 0		\$ 1,857,966		\$ 2,085,648	\$ 10,080,959
Enhanced Collections	\$ 95,663	\$ 20,162					\$ 115,825		\$ 119,185	\$ 635,518
Other Non-Court Operations	\$ 7,492	\$ 83					\$ 7,576		\$ 30,991	\$ 216,440
Non-Court Operations Program	\$ 103,155	\$ 20,246					\$ 123,401		\$ 150,176	\$ 851,958
Executive Office	\$ 103,783	\$ 3,097					\$ 106,880		\$ 91,477	\$ 469,967
Fiscal Services	\$ 91,511	\$ 16,404			\$ 0		\$ 107,915		\$ 99,541	\$ 355,503
Human Resources	\$ 136,464	\$ 42,546					\$ 179,010		\$ 176,915	\$ 688,616
Business & Facilities Services	\$ 97,978	\$ 340,558					\$ 438,536		\$ 226,519	\$ 1,743,785
Information Technology	\$ 166,555	\$ 127,937					\$ 294,493		\$ 169,616	\$ 796,006
Court Administration Program	\$ 596,291	\$ 530,543			\$ 0		\$ 1,126,833		\$ 764,069	\$ 4,053,877
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,986,252	\$ 1,111,248	\$ 10,701		\$ 0		\$ 3,108,201		\$ 2,999,893	\$ 14,986,794