

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.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 Inyo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,662,475)	\$ 1,037,862	\$ (16,610)	\$ 2,628,860			\$ 220	\$ (12,143)	\$ (64,090)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	
Jury Revolving	\$ 1,500							\$ 1,500	\$ 1,500
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card									
Cash on Hand	\$ 100							\$ 100	\$ 100
Cash with County	\$ 80,951	\$ 0	\$ 0				\$ 176,676	\$ 257,627	\$ 443,694
Cash Outside of the JCC									
Cash Equivalents	\$ 5,047,744						\$ 16,457	\$ 5,064,201	\$ 4,406,110
Total Cash and Cash Equivalents	\$ 1,467,820	\$ 1,037,862	\$ (16,610)	\$ 2,628,860			\$ 193,353	\$ 5,311,285	\$ 4,787,314
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 20
Due From Other Courts									
Due From State	\$ 2,000	\$ 0	\$ 3,115					\$ 5,115	\$ 58,937
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 2,000	\$ 0	\$ 3,115	\$ 0				\$ 5,115	\$ 58,957
Prepaid Expenses - General	\$ 0							\$ 0	\$ 350
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 350
Other Assets									
Total Other Assets									
Total Assets	\$ 1,469,820	\$ 1,037,862	\$ (13,495)	\$ 2,628,860			\$ 193,353	\$ 5,316,400	\$ 4,846,621
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 408	\$ 0	\$ 0				\$ 0	\$ 408	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 51,199			\$ 2,575,842				\$ 2,627,040	\$ 2,570,815
TC145 Liability							\$ 16,628	\$ 16,628	\$ 22,714
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 49	\$ 49	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 51,607	\$ 0	\$ 0	\$ 2,575,842			\$ 16,677	\$ 2,644,126	\$ 2,593,530
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 176,676	\$ 176,676	\$ 233,694
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 176,676	\$ 176,676	\$ 233,694
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 471							\$ 471	\$ 387
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 471	\$ 0	\$ 0					\$ 471	\$ 387
Total Liabilities	\$ 52,078	\$ 0	\$ 0	\$ 2,575,842			\$ 193,353	\$ 2,821,273	\$ 2,827,611
Total Fund Balance	\$ 1,417,742	\$ 1,037,862	\$ (13,495)	\$ 53,018				\$ 2,495,127	\$ 2,019,010
Total Liabilities and Fund Balance	\$ 1,469,820	\$ 1,037,862	\$ (13,495)	\$ 2,628,860			\$ 193,353	\$ 5,316,400	\$ 4,846,621

Superior Court of California, County of Inyo
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
Fiscal Year 2022/23										2021/22	
	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	\$ 2,133,299	\$ 17,813					\$ 2,151,112	\$ 2,495,287	\$ 1,936,353	\$ 2,438,921	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 50,000	\$ 600,000	\$ 2,400	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 55,509						\$ 55,509	\$ 74,013	\$ 53,432	\$ 75,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 697,391						\$ 697,391	\$ 105,725	\$ 67,996	\$ 90,644	
Other Miscellaneous	\$ 75,586	\$ 600,000					\$ 675,586	\$ 475,586	\$ 475,586	\$ 75,586	
	\$ 2,961,785	\$ 617,813					\$ 3,579,598	\$ 3,200,611	\$ 3,133,366	\$ 2,682,551	
Grants											
AB 1058 Commissioner/Facilitator			\$ 24,198				\$ 24,198	\$ 136,553	\$ 50,286	\$ 173,259	
Other Judicial Council Grants			\$ 15,510				\$ 15,510	\$ 16,534	\$ 16,534	\$ 15,000	
Non-Judicial Council Grants											
			\$ 39,708				\$ 39,708	\$ 153,087	\$ 66,820	\$ 188,259	
Other Financing Sources											
Interest Income	\$ 40,074	\$ 20,387		\$ 53,018			\$ 113,479	\$ 10,000	\$ 4,053	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 171	\$ 37,074					\$ 37,245	\$ 57,800	\$ 39,205	\$ 67,800	
Non-Fee Revenues								\$ 2,000		\$ 3,000	
Enhanced Collections		\$ 76,733					\$ 76,733	\$ 122,000	\$ 99,483	\$ 135,000	
Escheatment	\$ 77						\$ 77				
Prior Year Revenue	\$ (42,434)						\$ (42,434)		\$ 3,192		
County Program - Restricted		\$ 98,652					\$ 98,652	\$ 99,683	\$ 96,893	\$ 74,608	
Reimbursement Other								\$ 300		\$ 300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 351						\$ 351		\$ 219		
	\$ (1,762)	\$ 232,846		\$ 53,018			\$ 284,102	\$ 291,783	\$ 243,045	\$ 290,708	
Total Revenues	\$ 2,960,023	\$ 850,659	\$ 39,708	\$ 53,018			\$ 3,903,409	\$ 3,645,481	\$ 3,443,231	\$ 3,161,518	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 768,798	\$ 37,142	\$ 5,705				\$ 811,646	\$ 1,543,839	\$ 824,630	\$ 1,460,921	
Temp Help								\$ 1,000			
Overtime											
Staff Benefits	\$ 573,621	\$ 19,946	\$ 5,367				\$ 598,934	\$ 1,011,681	\$ 557,646	\$ 671,733	
	\$ 1,342,419	\$ 57,088	\$ 11,073				\$ 1,410,580	\$ 2,556,520	\$ 1,382,275	\$ 2,132,654	
Operating Expenses and Equipment											
General Expense	\$ 80,657	\$ 1,390	\$ 9,982				\$ 92,029	\$ 162,733	\$ 38,395	\$ 165,335	
Printing	\$ 404						\$ 404	\$ 500	\$ 365	\$ 750	
Telecommunications	\$ 11,255	\$ 10,584	\$ 5,824				\$ 27,664	\$ 73,462	\$ 25,299	\$ 44,462	
Postage	\$ 12,858		\$ 262				\$ 13,120	\$ 17,400	\$ 12,111	\$ 18,500	
Insurance	\$ 1,120		\$ 272				\$ 1,391	\$ 2,200	\$ 1,360	\$ 2,950	
In-State Travel	\$ 4,765						\$ 4,765	\$ 15,200	\$ 2,493	\$ 14,300	
Out-of-State Travel											
Training											
Security Services								\$ 501	\$ 312	\$ 1,500	
Facility Operations	\$ 4,384		\$ 742				\$ 5,125	\$ 5,500	\$ 4,014	\$ 12,000	
Utilities											
Contracted Services	\$ 279,601	\$ 63,779	\$ 737				\$ 344,117	\$ 920,644	\$ 295,153	\$ 554,700	
Consulting and Professional Services	\$ 38,241	\$ 684	\$ 3,951				\$ 42,876	\$ 43,327	\$ 18,081	\$ 53,000	
Information Technology	\$ 69,170	\$ 6,234	\$ 6,297				\$ 81,701	\$ 99,000	\$ 67,081	\$ 98,000	
Major Equipment								\$ 10,000		\$ 45,000	
Other Items of Expense	\$ 3,059						\$ 3,059	\$ 2,600	\$ 876	\$ 2,100	
	\$ 505,514	\$ 82,671	\$ 28,065				\$ 616,250	\$ 1,353,066	\$ 465,540	\$ 1,012,597	
Special Items of Expense											
Grand Jury		\$ 1,200					\$ 1,200	\$ 500	\$ 50	\$ 1,000	
Jury Costs	\$ 6,181						\$ 6,181	\$ 3,000		\$ 2,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,555)	\$ 7,646	\$ 9,908				\$ 0	\$ 18,050	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (767)		\$ 787				\$ 20				
	\$ (12,140)	\$ 8,846	\$ 10,695				\$ 7,401	\$ 21,550	\$ 50	\$ 3,300	
Total Expenditures	\$ 1,835,792	\$ 148,606	\$ 49,833				\$ 2,034,231	\$ 3,931,136	\$ 1,847,866	\$ 3,148,551	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,124,231	\$ 702,053	\$ (10,125)	\$ 53,018			\$ 1,869,178	\$ (285,655)	\$ 1,595,365	\$ 12,967	
Operating Transfers In (Out)	\$ 3,370		\$ (3,370)				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 290,141	\$ 335,809	\$ 0	\$ 0			\$ 625,949	\$ 625,949	\$ 423,645	\$ 423,645	
Ending Balance (Deficit)	\$ 1,417,742	\$ 1,037,862	\$ (13,495)	\$ 53,018			\$ 2,495,127	\$ 340,294	\$ 2,019,010	\$ 436,612	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	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	\$ 153,157	\$ 166,096				\$ 0	\$ 319,253	\$ 892,294	\$ 302,884	\$ 538,486
Traffic & Other Infractions	\$ 35,418	\$ 25,260					\$ 60,679	\$ 107,906	\$ 73,423	\$ 109,917
Other Criminal Cases	\$ 73,061	\$ 52,779					\$ 125,840	\$ 591,885	\$ 107,289	\$ 192,128
Civil	\$ 42,770	\$ 359				\$ 20	\$ 43,149	\$ 79,685	\$ 46,771	\$ 83,212
Family & Children Services	\$ 186,698	\$ 55,663			\$ 0		\$ 242,362	\$ 481,984	\$ 226,693	\$ 480,997
Probate, Guardianship & Mental Health Services	\$ 17,191	\$ 5,023					\$ 22,214	\$ 42,374	\$ 17,927	\$ 44,968
Juvenile Dependency Services	\$ 17,191	\$ 40,256					\$ 57,447	\$ 89,017	\$ 39,558	\$ 79,968
Juvenile Delinquency Services	\$ 38,679						\$ 38,679	\$ 69,467	\$ 40,337	\$ 67,425
Other Court Operations	\$ 34,846	\$ 5,445					\$ 40,291	\$ 164,965	\$ 204,402	\$ 387,683
Court Interpreters	\$ 19,350	\$ 22,001					\$ 41,350	\$ 89,206	\$ 37,234	\$ 85,837
Jury Services	\$ 24,337	\$ 4,206	\$ 7,381				\$ 35,925	\$ 35,914	\$ 34,694	\$ 59,548
Security	\$ 69,113	\$ 14,621					\$ 83,735	\$ 109,422	\$ 70,277	\$ 115,824
Trial Court Operations Program	\$ 711,812	\$ 391,710	\$ 7,381		\$ 0	\$ 20	\$ 1,110,923	\$ 2,754,119	\$ 1,201,490	\$ 2,245,993
Enhanced Collections	\$ 31,247	\$ 38,197			\$ 7,646		\$ 77,091	\$ 133,794	\$ 94,575	\$ 160,000
Other Non-Court Operations	\$ 25,841						\$ 25,841	\$ 88,342	\$ 50	\$ 73,608
Non-Court Operations Program	\$ 57,088	\$ 38,197			\$ 7,646		\$ 102,932	\$ 222,136	\$ 94,625	\$ 233,608
Executive Office	\$ 72,312						\$ 72,312	\$ 106,993	\$ 59,499	\$ 70,207
Fiscal Services	\$ 118,862	\$ 14,192					\$ 133,054	\$ 252,439	\$ 35,860	\$ 100,210
Human Resources	\$ 351,678	\$ 24,321					\$ 375,999	\$ 160,779	\$ 293,137	\$ 133,982
Business & Facilities Services	\$ 22,490	\$ 60,662			\$ (7,646)		\$ 75,505	\$ 159,448	\$ 71,523	\$ 168,038
Information Technology	\$ 76,338	\$ 87,169					\$ 163,507	\$ 275,223	\$ 91,732	\$ 196,513
Court Administration Program	\$ 641,679	\$ 186,343			\$ (7,646)		\$ 820,376	\$ 954,881	\$ 551,751	\$ 668,950
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,410,580	\$ 616,250	\$ 7,381		\$ 0	\$ 20	\$ 2,034,231	\$ 3,931,136	\$ 1,847,866	\$ 3,148,551