


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

11/02/2022

\_\_\_\_\_  
Date

Inyo

\_\_\_\_\_  
Court

2022 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Inyo

Court

2022 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Inyo

Court

2022 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	22.04	15.74			

<sup>1</sup> The 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 September									
Fiscal Year 2022/23									
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info, Purposes Only)	(Info, Purposes Only)
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (3,396,831)	\$ 922,070	\$ (3,718)	\$ 2,579,674			\$ 234	\$ 101,428	\$ (105,997)
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	\$ 210,000	\$ 0	\$ 0				\$ 176,676	\$ 386,676	\$ 443,694
Cash Outside of the JCC									
Cash Equivalents	\$ 4,552,324						\$ 10,718	\$ 4,563,042	\$ 3,264,239
Total Cash and Cash Equivalents	\$ 1,367,093	\$ 922,070	\$ (3,718)	\$ 2,579,674			\$ 187,627	\$ 5,092,746	\$ 3,803,537
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	\$ 20	\$ 0						\$ 20	\$ 19
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 12,548					\$ 12,548	\$ 23,052
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 20	\$ 0	\$ 12,548	\$ 0				\$ 12,968	\$ 23,071
Prepaid Expenses - General	\$ 281,094							\$ 281,094	\$ 352
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 281,094							\$ 281,094	\$ 352
Other Assets									
Total Other Assets									
Total Assets	\$ 1,648,207	\$ 922,070	\$ 8,829	\$ 2,579,674			\$ 187,627	\$ 5,346,408	\$ 3,626,959
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 77	\$ 0	\$ 0				\$ 0	\$ 77	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 36,234			\$ 2,575,842				\$ 2,612,076	\$ 2,570,815
TC145 Liability							\$ 10,932	\$ 10,932	\$ 23,326
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 19	\$ 19	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 36,311	\$ 0	\$ 0	\$ 2,575,842			\$ 10,951	\$ 2,623,104	\$ 2,594,142
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	\$ 387							\$ 387	\$ 387
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387	\$ 0	\$ 0					\$ 387	\$ 387
Total Liabilities	\$ 36,699	\$ 0	\$ 0	\$ 2,575,842			\$ 187,627	\$ 2,800,168	\$ 2,826,223
Total Fund Balance	\$ 1,611,508	\$ 922,070	\$ 8,829	\$ 3,832				\$ 2,546,240	\$ 798,736
Total Liabilities and Fund Balance	\$ 1,648,207	\$ 922,070	\$ 8,829	\$ 2,579,674			\$ 187,627	\$ 5,346,408	\$ 3,626,959

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 September											
Fiscal Year 2022/23											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,165,605	\$ 2,584					\$ 1,168,189		\$ 1,051,557	\$ 2,438,921	
Improvement and Modernization Fund	\$ 600,000						\$ 600,000			\$ 2,400	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 18,503						\$ 18,503		\$ 14,349	\$ 75,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,946						\$ 1,946		\$ (860)	\$ 90,644	
Other Miscellaneous		\$ 600,000					\$ 600,000			\$ 75,588	
	\$ 1,786,054	\$ 602,584					\$ 2,388,638		\$ 1,065,046	\$ 2,682,551	
Grants											
AB 1058 Commissioner/Facilitator			\$ 12,548				\$ 12,548		\$ 0	\$ 173,259	
Other Judicial Council Grants			\$ 7,694				\$ 7,694		\$ 8,840	\$ 15,000	
Non-Judicial Council Grants											
			\$ 20,242				\$ 20,242		\$ 8,840	\$ 188,259	
Other Financing Sources											
Interest Income	\$ 8,379	\$ 2,456		\$ 3,832			\$ 14,667		\$ 246	\$ 10,000	
Investment Income											
Donations											
Local Fees		\$ 12,941					\$ 12,941		\$ 9,081	\$ 67,800	
Non-Fee Revenues										\$ 3,000	
Enhanced Collections		\$ 12,919					\$ 12,919		\$ 15,398	\$ 135,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted									\$ 0	\$ 74,608	
Reimbursement Other										\$ 300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 101						\$ 101				
	\$ 8,480	\$ 28,316		\$ 3,832			\$ 40,628		\$ 24,726	\$ 290,708	
<b>Total Revenues</b>	<b>\$ 1,794,534</b>	<b>\$ 630,900</b>	<b>\$ 20,242</b>	<b>\$ 3,832</b>			<b>\$ 2,449,608</b>		<b>\$ 1,098,612</b>	<b>\$ 3,161,518</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 225,203	\$ 17,074					\$ 242,277		\$ 241,380	\$ 1,460,921	
Temp Help											
Overtime											
Staff Benefits	\$ 93,133	\$ 8,038					\$ 101,171		\$ 349,076	\$ 671,733	
	\$ 318,336	\$ 25,112					\$ 343,448		\$ 590,456	\$ 2,132,654	
Operating Expenses and Equipment											
General Expense	\$ 24,553	\$ 40	\$ 3,068				\$ 27,661		\$ 12,058	\$ 165,335	
Printing									\$ 4	\$ 750	
Telecommunications	\$ 3,419	\$ 2,935	\$ 2,017				\$ 8,370		\$ 8,435	\$ 44,462	
Postage	\$ 3,281						\$ 3,281		\$ 2,014	\$ 18,500	
Insurance									\$ 25	\$ 2,950	
In-State Travel	\$ 634						\$ 634		\$ 941	\$ 14,300	
Out-of-State Travel											
Training											
Security Services									\$ 0	\$ 1,500	
Facility Operations	\$ 1,762						\$ 1,762		\$ 1,050	\$ 12,000	
Utilities											
Contracted Services	\$ 77,037	\$ 14,512	\$ 60				\$ 91,610		\$ 97,545	\$ 554,700	
Consulting and Professional Services	\$ 10,800						\$ 10,800		\$ 17	\$ 53,000	
Information Technology	\$ 31,939		\$ 6,267				\$ 38,207		\$ 10,929	\$ 98,000	
Major Equipment										\$ 45,000	
Other Items of Expense	\$ 645						\$ 645		\$ 47	\$ 2,100	
	\$ 154,069	\$ 17,487	\$ 11,412				\$ 182,968		\$ 133,065	\$ 1,012,587	
Special Items of Expense											
Grand Jury										\$ 1,000	
Jury Costs	\$ 2,801						\$ 2,801			\$ 2,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,039)	\$ 2,039					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 761	\$ 2,039					\$ 2,801		\$ 0	\$ 3,300	
<b>Total Expenditures</b>	<b>\$ 473,166</b>	<b>\$ 44,639</b>	<b>\$ 11,412</b>				<b>\$ 529,218</b>		<b>\$ 723,520</b>	<b>\$ 3,148,551</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,321,368	\$ 586,261	\$ 8,829	\$ 3,832			\$ 1,920,291		\$ 375,092	\$ 12,967	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 290,141	\$ 335,809	\$ 0	\$ 0			\$ 625,949	\$ 625,949	\$ 423,645	\$ 423,645	
Ending Balance (Deficit)	\$ 1,611,508	\$ 922,070	\$ 8,829	\$ 3,832			\$ 2,546,240	\$ 626,949	\$ 798,736	\$ 438,612	

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 36,734	\$ 41,131					\$ 77,865		\$ 92,457	\$ 538,486
Traffic & Other Infractions	\$ 10,024	\$ 7,106					\$ 17,131		\$ 17,954	\$ 109,917
Other Criminal Cases	\$ 19,515	\$ 16,982					\$ 36,497		\$ 27,559	\$ 192,128
Civil	\$ 11,272	\$ 146					\$ 11,419		\$ 12,473	\$ 83,212
Family & Children Services	\$ 50,821	\$ 12,896					\$ 63,716		\$ 61,328	\$ 480,997
Probate, Guardianship & Mental Health Services	\$ 4,592	\$ 900					\$ 5,492		\$ 4,921	\$ 44,968
Juvenile Dependency Services	\$ 4,592	\$ 10,865					\$ 15,457		\$ 5,770	\$ 79,968
Juvenile Delinquency Services	\$ 10,331						\$ 10,331		\$ 11,072	\$ 67,425
Other Court Operations	\$ 1,588	\$ 1,595					\$ 3,183		\$ 58,984	\$ 387,683
Court Interpreters	\$ 7,129	\$ 5,178					\$ 12,307		\$ 12,308	\$ 85,837
Jury Services	\$ 6,920	\$ 1,036	\$ 2,801				\$ 10,756		\$ 13,181	\$ 59,548
Security	\$ 19,319	\$ 14,284					\$ 33,603		\$ 19,922	\$ 115,824
Trial Court Operations Program	\$ 182,838	\$ 112,118	\$ 2,801				\$ 297,757		\$ 337,927	\$ 2,245,993
Enhanced Collections	\$ 8,334	\$ 3,821			\$ 2,039		\$ 14,194		\$ 36,638	\$ 160,000
Other Non-Court Operations	\$ 16,778						\$ 16,778		\$ 73,608	\$ 73,608
Non-Court Operations Program	\$ 25,112	\$ 3,821			\$ 2,039		\$ 30,972		\$ 36,638	\$ 233,608
Executive Office	\$ 22,797						\$ 22,797		\$ 16,021	\$ 70,207
Fiscal Services	\$ 41,107	\$ 11,147					\$ 52,254		\$ 15,168	\$ 100,210
Human Resources	\$ 41,186						\$ 41,186		\$ 273,692	\$ 133,982
Business & Facilities Services	\$ 6,406	\$ 16,102			\$ (2,039)		\$ 20,469		\$ 18,889	\$ 168,038
Information Technology	\$ 24,002	\$ 39,781					\$ 63,783		\$ 25,185	\$ 196,513
Court Administration Program	\$ 135,498	\$ 67,030			\$ (2,039)		\$ 200,489		\$ 348,956	\$ 668,950
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 343,448</b>	<b>\$ 182,969</b>	<b>\$ 2,801</b>		<b>\$ 0</b>		<b>\$ 529,218</b>		<b>\$ 723,520</b>	<b>\$ 3,148,551</b>