

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

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 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	\$ (3,916,009)	\$ 1,230,540	\$ (7,466)	\$ 2,694,494			\$ 104	\$ 1,662	\$ 101,428
Payroll									\$ 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	\$ 209,000	\$ 0	\$ 0				\$ 176,676	\$ 385,676	\$ 386,676
Cash Outside of the JCC									
Cash Equivalents	\$ 5,403,777						\$ 9,194	\$ 5,412,972	\$ 4,563,042
Total Cash and Cash Equivalents	\$ 1,698,368	\$ 1,230,540	\$ (7,466)	\$ 2,694,494			\$ 185,974	\$ 5,801,910	\$ 5,052,746
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 40,224	\$ 0						\$ 40,224	\$ 20
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 6,153					\$ 6,153	\$ 12,548
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 40,224	\$ 0	\$ 6,153	\$ 0				\$ 46,377	\$ 12,568
Prepaid Expenses - General	\$ 270,351							\$ 270,351	\$ 281,094
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 270,351							\$ 270,351	\$ 281,094
Other Assets									
Total Other Assets									
Total Assets	\$ 2,008,943	\$ 1,230,540	\$ (1,313)	\$ 2,694,494			\$ 185,974	\$ 6,118,638	\$ 5,346,408
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 77
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 65,490			\$ 2,672,757				\$ 2,738,246	\$ 2,612,076
TC145 Liability							\$ 9,272	\$ 9,272	\$ 10,932
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 535							\$ 535	\$ 0
Interest							\$ 26	\$ 26	\$ 19
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 66,025	\$ 0	\$ 0	\$ 2,672,757			\$ 9,298	\$ 2,748,079	\$ 2,623,104
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 176,676	\$ 176,676	\$ 176,676
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 176,676	\$ 176,676	\$ 176,676
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	\$ 319	\$ 898	\$ 362					\$ 1,579	\$ 387
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 319	\$ 898	\$ 362					\$ 1,579	\$ 387
Total Liabilities	\$ 66,343	\$ 898	\$ 362	\$ 2,672,757			\$ 185,974	\$ 2,926,334	\$ 2,800,168
Total Fund Balance	\$ 1,942,600	\$ 1,229,642	\$ (1,675)	\$ 21,737				\$ 3,192,304	\$ 2,546,240
Total Liabilities and Fund Balance	\$ 2,008,943	\$ 1,230,540	\$ (1,313)	\$ 2,694,494			\$ 185,974	\$ 6,118,638	\$ 5,346,408

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 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	\$ 1,183,791	\$ 2,534					\$ 1,186,325		\$ 1,168,189	\$ 2,495,287	
Improvement and Modernization Fund									\$ 600,000	\$ 50,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 17,675						\$ 17,675		\$ 18,503	\$ 74,013	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 650,000						\$ 650,000		\$ 1,946	\$ 105,725	
Other Miscellaneous	\$ 98,000	\$ 799,403					\$ 897,403		\$ 600,000	\$ 475,586	
	\$ 1,949,466	\$ 801,937					\$ 2,751,403		\$ 2,388,638	\$ 3,200,611	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0		\$ 12,548	\$ 136,553	
Other Judicial Council Grants			\$ 7,513				\$ 7,513		\$ 7,694	\$ 16,534	
Non-Judicial Council Grants											
			\$ 7,513				\$ 7,513		\$ 20,242	\$ 153,087	
Other Financing Sources											
Interest Income	\$ 31,943	\$ 32,368		\$ 21,737			\$ 86,049		\$ 14,667	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 2	\$ 16,742					\$ 16,744		\$ 12,941	\$ 57,800	
Non-Fee Revenues										\$ 2,000	
Enhanced Collections		\$ 22,593					\$ 22,593		\$ 12,919	\$ 122,000	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted		\$ 20					\$ 20			\$ 99,683	
Reimbursement Other										\$ 300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 145						\$ 145		\$ 101		
	\$ 32,090	\$ 71,724		\$ 21,737			\$ 125,551		\$ 40,628	\$ 291,783	
Total Revenues	\$ 1,981,556	\$ 873,661	\$ 7,513	\$ 21,737			\$ 2,884,468		\$ 2,449,508	\$ 3,645,481	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 211,873	\$ 2,582	\$ 0				\$ 214,455		\$ 242,277	\$ 1,543,839	
Temp Help										\$ 1,000	
Overtime											
Staff Benefits	\$ 114,088	\$ 1,941	\$ 0				\$ 116,028		\$ 101,171	\$ 1,011,681	
	\$ 325,961	\$ 4,523	\$ 0				\$ 330,484		\$ 343,448	\$ 2,556,520	
Operating Expenses and Equipment											
General Expense	\$ 7,224	\$ 0	\$ 2,033				\$ 9,257		\$ 27,661	\$ 162,733	
Printing	\$ 404						\$ 404			\$ 500	
Telecommunications	\$ 9,223	\$ 9,392	\$ 0				\$ 18,615		\$ 8,370	\$ 73,462	
Postage	\$ 4,363						\$ 4,363		\$ 3,281	\$ 17,400	
Insurance										\$ 2,200	
In-State Travel	\$ 993						\$ 993		\$ 634	\$ 15,200	
Out-of-State Travel											
Training			\$ 400				\$ 400				
Security Services										\$ 501	
Facility Operations	\$ 1,050		\$ 0				\$ 1,050		\$ 1,762	\$ 5,500	
Utilities											
Contracted Services	\$ 71,526	\$ 35,017					\$ 106,543		\$ 91,610	\$ 920,644	
Consulting and Professional Services	\$ 1,331						\$ 1,331		\$ 10,800	\$ 43,327	
Information Technology	\$ 17,907						\$ 17,907		\$ 38,207	\$ 99,000	
Major Equipment										\$ 10,000	
Other Items of Expense	\$ 525						\$ 525		\$ 645	\$ 2,600	
	\$ 114,546	\$ 44,409	\$ 2,433				\$ 161,388		\$ 182,969	\$ 1,353,066	
Special Items of Expense											
Grand Jury		\$ 100					\$ 100			\$ 500	
Jury Costs	\$ 0						\$ 0		\$ 2,801	\$ 3,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (408)	\$ 408	\$ 0				\$ 0		\$ 0	\$ 18,050	
Prior Year Expense Adjustment	\$ (408)	\$ 508	\$ 0				\$ 100		\$ 2,801	\$ 21,550	
Total Expenditures	\$ 440,099	\$ 49,440	\$ 2,433				\$ 491,972		\$ 529,218	\$ 3,931,136	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,541,457	\$ 824,221	\$ 5,081	\$ 21,737			\$ 2,392,496		\$ 1,920,291	\$ (285,655)	
Operating Transfers In (Out)	\$ 6,756		\$ (6,756)				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 394,387	\$ 405,421	\$ 0	\$ 0			\$ 799,808	\$ 799,808	\$ 625,949	\$ 625,949	
Ending Balance (Deficit)	\$ 1,942,600	\$ 1,229,642	\$ (1,675)	\$ 21,737			\$ 3,192,304	\$ 799,808	\$ 2,546,240	\$ 340,294	

Superior Court of California, County of Inyo
 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	\$ 45,740	\$ 47,902					\$ 93,641		\$ 77,865	\$ 892,294
Traffic & Other Infractions	\$ 9,984	\$ 13,199					\$ 23,183		\$ 17,131	\$ 107,906
Other Criminal Cases	\$ 21,216	\$ 12,120					\$ 33,336		\$ 36,497	\$ 591,885
Civil	\$ 12,480	\$ 127					\$ 12,607		\$ 11,419	\$ 79,685
Family & Children Services	\$ 48,947	\$ 3,850			\$ 0		\$ 52,797		\$ 63,716	\$ 481,984
Probate, Guardianship & Mental Health Services	\$ 4,992	\$ 1,200					\$ 6,192		\$ 5,492	\$ 42,374
Juvenile Dependency Services	\$ 4,992						\$ 4,992		\$ 15,457	\$ 89,017
Juvenile Delinquency Services	\$ 11,232	\$ 250					\$ 11,482		\$ 10,331	\$ 69,467
Other Court Operations	\$ 13,024	\$ 1,504					\$ 14,527		\$ 3,183	\$ 164,965
Court Interpreters	\$ 6,248	\$ 11,859					\$ 18,107		\$ 12,307	\$ 89,206
Jury Services	\$ 7,427	\$ 1,686	\$ 0				\$ 9,113		\$ 10,756	\$ 35,914
Security	\$ 21,197	\$ 2,714					\$ 23,910		\$ 33,603	\$ 109,422
Trial Court Operations Program	\$ 207,477	\$ 96,409	\$ 0		\$ 0		\$ 303,886		\$ 297,757	\$ 2,754,119
Enhanced Collections	\$ 1,788	\$ 16,907			\$ 408		\$ 19,103		\$ 14,194	\$ 133,794
Other Non-Court Operations	\$ 2,735		\$ 100				\$ 2,835		\$ 16,778	\$ 88,342
Non-Court Operations Program	\$ 4,523	\$ 16,907	\$ 100		\$ 408		\$ 21,938		\$ 30,972	\$ 222,136
Executive Office	\$ 18,744						\$ 18,744		\$ 22,797	\$ 106,993
Fiscal Services	\$ 32,662	\$ 385					\$ 33,047		\$ 52,254	\$ 252,439
Human Resources	\$ 39,335	\$ 1,330					\$ 40,665		\$ 41,186	\$ 160,779
Business & Facilities Services	\$ 6,218	\$ 28,642			\$ (408)		\$ 34,453		\$ 20,469	\$ 159,448
Information Technology	\$ 21,524	\$ 17,715					\$ 39,239		\$ 63,783	\$ 275,223
Court Administration Program	\$ 118,483	\$ 48,072			\$ (408)		\$ 166,147		\$ 200,489	\$ 954,881
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 330,484	\$ 161,388	\$ 100		\$ 0		\$ 491,972		\$ 529,218	\$ 3,931,136