

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

10/15/2025

Date

Inyo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Inyo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	21.97	14.74			

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 2025/26								2024/25	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,612,015)	\$ 664,203	\$ 983	\$ 2,943,641			\$ 21	\$ (3,168)	\$ (2,280)
Payroll									
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	\$ 386,677
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 3,797,585						\$ 1,536	\$ 3,799,121	\$ 5,172,275
Total Cash and Cash Equivalents	\$ 397,170	\$ 664,203	\$ 983	\$ 2,943,641			\$ 178,233	\$ 4,184,228	\$ 5,558,272
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									\$ 0
Due From State	\$ 0	\$ 0	\$ 13,398					\$ 13,398	\$ 5,909
Trust Due To/From									\$ 0
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From									\$ 0
Total Receivables	\$ 0	\$ 0	\$ 13,398	\$ 0			\$ 0	\$ 13,398	\$ 5,909
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 397,170	\$ 664,203	\$ 14,380	\$ 2,943,641			\$ 178,233	\$ 4,197,626	\$ 5,564,180
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 140,708	\$ 10,309	\$ 352	\$ 2,943,641				\$ 3,095,009	\$ 3,684,687
TC145 Liability							\$ 1,528	\$ 1,528	\$ 14,142
Due to Other Governments	\$ 0	\$ 8,627	\$ 0					\$ 8,627	\$ 8,627
AB145 Due to Other Government Agency									\$ 535
Due to Other Public Agencies									\$ 45
Sales and Use Tax									\$ 45
Interest							\$ 29	\$ 29	\$ 45
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 45
Total Accounts Payable and Accrued Liab.	\$ 140,708	\$ 18,935	\$ 352	\$ 2,943,641			\$ 1,557	\$ 3,105,192	\$ 3,708,035
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 720	\$ 898	\$ 362					\$ 1,980	\$ 1,676
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 720	\$ 898	\$ 362					\$ 1,980	\$ 1,676
Total Liabilities	\$ 141,428	\$ 19,833	\$ 714	\$ 2,943,641			\$ 178,233	\$ 3,283,848	\$ 3,886,387
Total Fund Balance	\$ 255,742	\$ 644,369	\$ 13,666	\$ 0				\$ 913,777	\$ 1,677,793
Total Liabilities and Fund Balance	\$ 397,170	\$ 664,203	\$ 14,380	\$ 2,943,641			\$ 178,233	\$ 4,197,626	\$ 5,564,180

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 2025/26										2024/25	
	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 Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,032,589	\$ 2,609						\$ 1,035,198	\$ 2,715,915	\$ 1,362,334	\$ 2,570,362
Improvement and Modernization Fund											\$ 50,000
Judges' Compensation (0150019)	\$ 15,691							\$ 15,691	\$ 62,766	\$ 16,631	\$ 66,523
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 200							\$ 200	\$ 180,279	\$ 149,288	\$ 134,302
MOU Reimbursements (0150010 and General)	\$ 12,304	\$ 185,500						\$ 197,805	\$ 260,586	\$ 368,951	\$ 440,636
Other Miscellaneous											
	\$ 1,060,784	\$ 188,109						\$ 1,248,893	\$ 3,219,546	\$ 1,897,204	\$ 3,261,823
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 83,428	\$ 1,810	\$ 136,553
Other Judicial Council Grants			\$ 16,862					\$ 16,862	\$ 17,939	\$ 8,728	\$ 17,825
Non-Judicial Council Grants											
			\$ 16,862					\$ 16,862	\$ 101,367	\$ 10,538	\$ 154,378
Other Financing Sources											
Interest Income	\$ 18,377	\$ 0		\$ 0				\$ 18,377	\$ 10,000	\$ 59,628	\$ 10,000
Investment Income											
Donations											
Local Fees		\$ 16,367						\$ 16,367	\$ 49,800	\$ 7,541	\$ 49,800
Non-Fee Revenues									\$ 2,000		\$ 2,000
Enhanced Collections		\$ 14,169						\$ 14,169	\$ 116,000	\$ 22,751	\$ 116,000
Escheatment											
Prior Year Revenue	\$ 19,978							\$ 19,978		\$ 15,587	
County Program - Restricted		\$ 962						\$ 962	\$ 78,800	\$ 18	\$ 78,648
Reimbursement Other									\$ 300		\$ 300
Sale of Fixed Assets											
Other Miscellaneous	\$ 165							\$ 165		\$ 335	
	\$ 38,521	\$ 31,498		\$ 0				\$ 70,019	\$ 256,900	\$ 105,859	\$ 256,748
Total Revenues	\$ 1,099,305	\$ 219,607	\$ 16,862	\$ 0				\$ 1,335,774	\$ 3,577,813	\$ 2,013,600	\$ 3,672,949
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 283,019	\$ 5,199						\$ 288,218	\$ 1,546,217	\$ 276,849	\$ 1,713,496
Temp Help									\$ 1,000		\$ 1,000
Overtime	\$ 420,971	\$ 3,875						\$ 424,846	\$ 1,041,406	\$ 426,850	\$ 770,141
Staff Benefits		\$ 9,075						\$ 713,064	\$ 2,586,623	\$ 703,699	\$ 2,484,637
Operating Expenses and Equipment											
General Expense	\$ 6,504	\$ 2,045	\$ 2,600					\$ 11,149	\$ 124,939	\$ 18,531	\$ 175,326
Printing	\$ 425							\$ 425	\$ 500	\$ 425	\$ 500
Telecommunications	\$ 13,749	\$ 578						\$ 14,328	\$ 39,847	\$ 13,072	\$ 58,462
Postage	\$ 12,150							\$ 12,150	\$ 22,400	\$ 8,410	\$ 22,400
Insurance									\$ 2,200	\$ 203	\$ 2,200
In-State Travel	\$ 1,369							\$ 1,369	\$ 15,200	\$ 2,729	\$ 15,200
Out-of-State Travel											
Training			\$ 595					\$ 595			
Security Services			\$ 0					\$ 0	\$ 501	\$ (68)	\$ 501
Facility Operations	\$ 1,050							\$ 1,050	\$ 5,500	\$ 1,050	\$ 5,500
Utilities											
Contracted Services	\$ 71,080	\$ (37,729)						\$ 33,351	\$ 670,369	\$ 94,941	\$ 851,626
Consulting and Professional Services	\$ 18,000							\$ 18,000	\$ 43,327	\$ (1,056)	\$ 43,327
Information Technology	\$ 17,886	\$ (3,777)						\$ 14,110	\$ 83,171	\$ 15,524	\$ 83,171
Major Equipment									\$ 7,000		\$ 7,000
Other Items of Expense	\$ 811							\$ 811	\$ 5,100	\$ 834	\$ 5,100
	\$ 143,024	\$ (38,882)	\$ 3,195					\$ 107,337	\$ 1,020,054	\$ 154,595	\$ 1,270,313
Special Items of Expense											
Grand Jury									\$ 500	\$ 91	\$ 500
Jury Costs	\$ 200							\$ 200	\$ 4,500	\$ 944	\$ 4,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,512)	\$ 1,512						\$ 0	\$ 16,655	\$ 0	\$ 10,050
Prior Year Expense Adjustment											
	\$ (1,312)	\$ 1,512						\$ 200	\$ 21,655	\$ 1,035	\$ 15,050
Total Expenditures	\$ 845,702	\$ (26,296)	\$ 3,195					\$ 820,601	\$ 3,630,332	\$ 859,329	\$ 3,770,000
Excess (Deficit) of Revenues Over Expenditures	\$ 253,603	\$ 247,904	\$ 13,666	\$ 0				\$ 515,173	\$ (52,519)	\$ 1,154,271	\$ (97,051)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,139	\$ 396,466	\$ 0	\$ 0				\$ 398,604	\$ 398,604	\$ 523,522	\$ 523,522
Ending Balance (Deficit)	\$ 255,742	\$ 644,369	\$ 13,666	\$ 0				\$ 913,777	\$ 348,086	\$ 1,677,793	\$ 426,471

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

For the month ended September									
Fiscal Year 2025/26									
	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
PROGRAM EXPENDITURES:	Judges & Courtroom Support	\$ 352,053	\$ 45,626				\$ 397,679	\$ 879,428	\$ 401,906
	Traffic & Other Infractions	\$ 13,158	\$ 10,319				\$ 23,477	\$ 114,363	\$ 19,912
	Other Criminal Cases	\$ 27,961	\$ (46,891)				\$ (18,929)	\$ 376,434	\$ 45,429
	Civil	\$ 16,448	\$ 64				\$ 16,512	\$ 87,565	\$ 16,352
	Family & Children Services	\$ 61,265	\$ 9,008				\$ 70,272	\$ 418,345	\$ 74,588
	Probate, Guardianship & Mental Health Services	\$ 6,579	\$ 0				\$ 6,579	\$ 43,926	\$ 5,485
	Juvenile Dependency Services	\$ 6,579					\$ 6,579	\$ 90,569	\$ 92,917
	Juvenile Delinquency Services	\$ 14,803					\$ 14,803	\$ 70,958	\$ 14,717
	Other Court Operations	\$ 14,772	\$ 4,494				\$ 19,265	\$ 153,882	\$ 17,716
	Court Interpreters	\$ 4,696	\$ 10,218				\$ 14,914	\$ 82,485	\$ 16,155
	Jury Services	\$ 9,118	\$ 3,999	\$ 200			\$ 13,317	\$ 40,324	\$ 11,549
	Security	\$ 26,143	\$ 3,385				\$ 29,528	\$ 124,651	\$ 28,539
	Trial Court Operations Program	\$ 553,575	\$ 40,222	\$ 200			\$ 593,997	\$ 2,482,930	\$ 658,889
	Enhanced Collections	\$ 6,312					\$ 15,851	\$ 116,556	\$ 6,914
	Other Non-Court Operations	\$ 2,763	\$ 8,028		\$ 1,512		\$ 2,763	\$ 79,776	\$ 3,487
	Non-Court Operations Program	\$ 9,075	\$ 8,028		\$ 1,512		\$ 18,614	\$ 196,332	\$ 10,401
	Executive Office	\$ 32,351					\$ 32,351	\$ 103,989	\$ 23,315
	Fiscal Services	\$ 41,529	\$ 398				\$ 41,927	\$ 233,277	\$ 40,957
	Human Resources	\$ 43,976	\$ 18,000				\$ 61,976	\$ 166,239	\$ 47,417
	Business & Facilities Services	\$ 7,807	\$ 24,221		\$ (1,512)		\$ 30,516	\$ 193,759	\$ 36,848
	Information Technology	\$ 24,752	\$ 16,469				\$ 41,221	\$ 253,805	\$ 41,501
	Court Administration Program	\$ 150,415	\$ 59,088		\$ (1,512)		\$ 207,991	\$ 951,070	\$ 190,039
	Expenditures Not Distributed or Posted to a Program								
	Prior Year Adjustments Not Posted to a Program								
Total		\$ 713,064	\$ 107,337	\$ 200	\$ 0		\$ 820,601	\$ 3,630,332	\$ 859,329
									\$ 3,770,000