

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 Optional	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 December									
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	\$ (3,665,211)	\$ 652,460	\$ 9,557	\$ 2,960,833			\$ 490	\$ (41,871)	\$ (275,249)
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	\$ 3,693,918						\$ 7,550	\$ 3,701,467	\$ 5,246,168
Total Cash and Cash Equivalents	\$ 240,306	\$ 652,460	\$ 9,557	\$ 2,960,833			\$ 184,716	\$ 4,047,872	\$ 5,359,196
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	\$ 0					\$ 0	\$ 0
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	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
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	\$ 240,306	\$ 652,460	\$ 9,557	\$ 2,960,833			\$ 184,716	\$ 4,047,872	\$ 5,359,196
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	\$ 0	\$ 10,778	\$ 0	\$ 2,943,641				\$ 2,954,419	\$ 3,613,403
TC145 Liability							\$ 8,006	\$ 8,006	\$ 10,747
Due to Other Governments	\$ 0	\$ 8,627	\$ 0					\$ 8,627	\$ 8,627
AB145 Due to Other Government Agency									
Due to Other Public Agencies									\$ 535
Sales and Use Tax									\$ 41
Interest							\$ 34	\$ 34	\$ 41
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 19,405	\$ 0	\$ 2,943,641			\$ 8,040	\$ 2,971,085	\$ 3,633,353
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
Liabilities For Deposits	\$ 1,178	\$ 898	\$ 362					\$ 2,438	\$ 1,715
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,178	\$ 898	\$ 362					\$ 2,438	\$ 1,715
Total Liabilities	\$ 1,178	\$ 20,303	\$ 362	\$ 2,943,641			\$ 184,716	\$ 3,150,199	\$ 3,811,744
Total Fund Balance	\$ 239,129	\$ 632,157	\$ 9,195	\$ 17,193				\$ 897,673	\$ 1,547,452
Total Liabilities and Fund Balance	\$ 240,306	\$ 652,460	\$ 9,557	\$ 2,960,833			\$ 184,716	\$ 4,047,872	\$ 5,359,196

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 December											
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		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,542,728	\$ 10,254					\$ 1,552,982	\$ 2,715,915	\$ 1,939,960	\$ 2,570,362	
Improvement and Modernization Fund										\$ 50,000	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 31,382						\$ 31,382	\$ 62,766	\$ 33,261	\$ 66,523	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 51,597						\$ 51,597	\$ 180,279	\$ 176,315	\$ 134,302	
Other Miscellaneous	\$ 87,890	\$ 185,500					\$ 273,391	\$ 260,586	\$ 449,985	\$ 440,636	
	\$ 1,713,598	\$ 195,754					\$ 1,909,352	\$ 3,219,546	\$ 2,599,521	\$ 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	\$ 16,798	\$ 17,825	
Non-Judicial Council Grants											
			\$ 16,862				\$ 16,862	\$ 101,367	\$ 18,607	\$ 154,378	
Other Financing Sources											
Interest Income	\$ 23,141	\$ 2,640		\$ 17,193			\$ 42,974	\$ 10,000	\$ 111,673	\$ 10,000	
Investment Income											
Donations											
Local Fees		\$ 33,421					\$ 33,421	\$ 49,800	\$ 18,281	\$ 49,800	
Non-Fee Revenues								\$ 2,000		\$ 2,000	
Enhanced Collections		\$ 48,218					\$ 48,218	\$ 116,000	\$ 53,191	\$ 116,000	
Escheatment									\$ 72		
Prior Year Revenue	\$ 16,841						\$ 16,841		\$ 10,576		
County Program - Restricted		\$ 980					\$ 980	\$ 78,800	\$ 28	\$ 78,648	
Reimbursement Other								\$ 300		\$ 300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 337						\$ 337		\$ 455		
	\$ 40,319	\$ 85,259		\$ 17,193			\$ 142,771	\$ 256,900	\$ 194,275	\$ 256,748	
Total Revenues	\$ 1,753,918	\$ 281,013	\$ 16,862	\$ 17,193			\$ 2,068,984	\$ 3,577,813	\$ 2,812,403	\$ 3,672,949	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 611,297	\$ 16,660					\$ 627,957	\$ 1,546,217	\$ 651,725	\$ 1,713,496	
Temp Help								\$ 1,000		\$ 1,000	
Overtime											
Staff Benefits	\$ 543,594	\$ 11,954					\$ 555,548	\$ 1,041,406	\$ 565,374	\$ 770,141	
	\$ 1,154,890	\$ 28,614					\$ 1,183,505	\$ 2,588,623	\$ 1,217,099	\$ 2,484,637	
Operating Expenses and Equipment											
General Expense	\$ 20,488	\$ 7,909	\$ 4,358				\$ 32,755	\$ 124,939	\$ 86,047	\$ 175,326	
Printing	\$ 425						\$ 425	\$ 500	\$ 425	\$ 500	
Telecommunications	\$ 26,996	\$ 2,058					\$ 29,054	\$ 39,847	\$ 47,991	\$ 58,462	
Postage	\$ 21,977						\$ 21,977	\$ 22,400	\$ 13,167	\$ 22,400	
Insurance	\$ 2,237						\$ 2,237	\$ 2,200	\$ 2,389	\$ 2,200	
In-State Travel	\$ 2,658						\$ 2,658	\$ 15,200	\$ 5,278	\$ 15,200	
Out-of-State Travel											
Training	\$ 745		\$ 595				\$ 1,340				
Security Services			\$ 193				\$ 193	\$ 501	\$ 0	\$ 501	
Facility Operations	\$ 8,306						\$ 8,306	\$ 5,500	\$ 3,057	\$ 5,500	
Utilities											
Contracted Services	\$ 203,942	\$ (4,665)	\$ 590				\$ 199,867	\$ 670,369	\$ 284,247	\$ 851,626	
Consulting and Professional Services	\$ 29,364						\$ 29,364	\$ 43,327	\$ 18,050	\$ 43,327	
Information Technology	\$ 46,486	\$ 11,154					\$ 57,640	\$ 83,171	\$ 99,011	\$ 83,171	
Major Equipment								\$ 7,000		\$ 7,000	
Other Items of Expense	\$ 2,410						\$ 2,410	\$ 5,100	\$ 1,803	\$ 5,100	
	\$ 366,032	\$ 16,456	\$ 5,737				\$ 388,225	\$ 1,020,054	\$ 561,465	\$ 1,270,313	
Special Items of Expense											
Grand Jury								\$ 500	\$ 91	\$ 500	
Jury Costs	\$ 797						\$ 797	\$ 4,500	\$ 11,638	\$ 4,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,027)	\$ 4,027					\$ 0	\$ 16,655	\$ 0	\$ 10,050	
Prior Year Expense Adjustment	\$ (766)	\$ (3,777)	\$ 1,930				\$ (2,612)		\$ (1,819)		
	\$ (3,995)	\$ 250	\$ 1,930				\$ (1,815)	\$ 21,655	\$ 9,910	\$ 15,050	
Total Expenditures	\$ 1,516,928	\$ 45,321	\$ 7,667				\$ 1,569,916	\$ 3,630,332	\$ 1,788,473	\$ 3,770,000	
Excess (Deficit) of Revenues Over Expenditures	\$ 236,990	\$ 235,691	\$ 9,195	\$ 17,193			\$ 499,069	\$ (52,519)	\$ 1,023,930	\$ (97,051)	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,139	\$ 396,466	\$ 0	\$ 0			\$ 398,604	\$ 398,604	\$ 523,522	\$ 523,522	
Ending Balance (Deficit)	\$ 239,129	\$ 632,157	\$ 9,195	\$ 17,193			\$ 897,673	\$ 346,086	\$ 1,547,452	\$ 426,471	

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

For the month ended December

Fiscal Year 2025/26 2024/25

	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	\$ 429,508	\$ 84,672					\$ 514,180	\$ 879,428	\$ 582,115	\$ 706,216
Traffic & Other Infractions	\$ 31,075	\$ 28,286					\$ 59,361	\$ 114,363	\$ 48,115	\$ 115,059
Other Criminal Cases	\$ 66,035	\$ (21,679)				\$ 1,930	\$ 46,286	\$ 376,434	\$ 135,915	\$ 559,853
Civil	\$ 38,844	\$ 564					\$ 39,408	\$ 87,565	\$ 37,297	\$ 89,431
Family & Children Services	\$ 151,986	\$ 18,714				\$ (766)	\$ 169,935	\$ 418,345	\$ 170,708	\$ 493,161
Probate, Guardianship & Mental Health Services	\$ 15,537	\$ 268					\$ 15,805	\$ 43,926	\$ 20,218	\$ 46,274
Juvenile Dependency Services	\$ 15,537	\$ 40,942					\$ 56,479	\$ 90,569	\$ 36,364	\$ 92,917
Juvenile Delinquency Services	\$ 34,959						\$ 34,959	\$ 70,958	\$ 33,504	\$ 78,241
Other Court Operations	\$ 32,891	\$ 9,085					\$ 41,976	\$ 153,882	\$ 43,966	\$ 173,976
Court Interpreters	\$ 7,424	\$ 18,678					\$ 26,102	\$ 82,485	\$ 38,332	\$ 81,107
Jury Services	\$ 20,361	\$ 3,999	\$ 797				\$ 25,157	\$ 40,324	\$ 34,203	\$ 39,562
Security	\$ 61,140	\$ 3,773					\$ 64,913	\$ 124,651	\$ 77,580	\$ 137,998
Trial Court Operations Program	\$ 905,297	\$ 187,302	\$ 797			\$ 1,164	\$ 1,094,561	\$ 2,482,930	\$ 1,258,318	\$ 2,613,795
Enhanced Collections	\$ 23,057	\$ 26,087			\$ 4,027		\$ 53,171	\$ 116,556	\$ 38,542	\$ 116,559
Other Non-Court Operations	\$ 5,557						\$ 5,557	\$ 79,776	\$ 8,254	\$ 79,348
Non-Court Operations Program	\$ 28,614	\$ 26,087			\$ 4,027		\$ 58,728	\$ 196,332	\$ 46,796	\$ 195,907
Executive Office	\$ 46,290	\$ 11,695					\$ 57,985	\$ 103,989	\$ 53,472	\$ 115,989
Fiscal Services	\$ 73,254	\$ 13,253					\$ 86,506	\$ 233,277	\$ 97,887	\$ 272,958
Human Resources	\$ 53,720	\$ 18,000					\$ 71,720	\$ 166,239	\$ 93,857	\$ 141,111
Business & Facilities Services	\$ 18,010	\$ 65,962			\$ (4,027)		\$ 79,945	\$ 193,759	\$ 93,194	\$ 152,127
Information Technology	\$ 58,320	\$ 65,927				\$ (3,777)	\$ 120,470	\$ 253,805	\$ 144,949	\$ 278,113
Court Administration Program	\$ 249,593	\$ 174,837			\$ (4,027)	\$ (3,777)	\$ 416,626	\$ 951,070	\$ 483,360	\$ 960,298
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,183,505	\$ 388,225	\$ 797		\$ 0	\$ (2,612)	\$ 1,569,916	\$ 3,630,332	\$ 1,788,473	\$ 3,770,000