

**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

04/30/2020

Date

Inyo

\_\_\_\_\_  
Court

FY 2019-2020 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Inyo

Court

FY 2019-2020 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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

Inyo

Court

FY 2019-2020 Q3

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)	19.97	15.97	17.97	17.97	

<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 March									
Fiscal Year 2019/20								2018/19	
	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						
<b>ASSETS</b>									
Operations	\$ (2,831,557)	\$ 318,346	\$ 6,535	\$ 2,535,871			\$ 450	\$ 29,645	\$ 84,060
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					\$ 188,414	\$ 398,414	\$ 459,254
Cash Outside of the JCC									
Cash Equivalents	\$ 3,127,114						\$ 16,731	\$ 3,143,845	\$ 3,219,340
<b>Total Cash and Cash Equivalents</b>	<b>\$ 507,167</b>	<b>\$ 318,346</b>	<b>\$ 6,535</b>	<b>\$ 2,535,871</b>			<b>\$ 205,596</b>	<b>\$ 3,573,504</b>	<b>\$ 3,764,255</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 563							\$ 563	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 15,666					\$ 15,666	\$ 52,169
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 563</b>	<b>\$ 0</b>	<b>\$ 15,666</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 16,230</b>	<b>\$ 52,169</b>
Prepaid Expenses - General	\$ 558	\$ 0						\$ 558	\$ 1,508
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 558</b>	<b>\$ 0</b>						<b>\$ 558</b>	<b>\$ 1,508</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 508,279</b>	<b>\$ 318,346</b>	<b>\$ 22,201</b>	<b>\$ 2,535,871</b>			<b>\$ 205,596</b>	<b>\$ 3,590,292</b>	<b>\$ 3,817,933</b>
<b>LIABILITIES AND FUND BALANCES</b>									
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									
Due to State	\$ 0		\$ 26,225	\$ 2,521,018				\$ 2,547,243	\$ 2,356,583
TC145 Liability							\$ 17,173	\$ 17,173	\$ 14,027
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8	\$ 8	\$ 32
Miscellaneous Accls. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,225</b>	<b>\$ 2,521,018</b>			<b>\$ 17,181</b>	<b>\$ 2,564,424</b>	<b>\$ 2,370,642</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 188,414	\$ 188,414	\$ 249,254
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 188,414</b>	<b>\$ 188,414</b>	<b>\$ 249,254</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 172,020
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 172,020</b>
Revenue Collected in Advance			\$ 0					\$ 0	\$ 44,124
Liabilities For Deposits	\$ 1,630							\$ 1,630	\$ 1,518
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,630</b>		<b>\$ 0</b>					<b>\$ 1,630</b>	<b>\$ 45,642</b>
<b>Total Liabilities</b>	<b>\$ 1,630</b>	<b>\$ 0</b>	<b>\$ 26,225</b>	<b>\$ 2,521,018</b>			<b>\$ 205,596</b>	<b>\$ 2,754,469</b>	<b>\$ 2,837,558</b>
<b>Total Fund Balance</b>	<b>\$ 506,649</b>	<b>\$ 318,346</b>	<b>\$ (4,024)</b>	<b>\$ 14,853</b>				<b>\$ 835,824</b>	<b>\$ 980,375</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 508,279</b>	<b>\$ 318,346</b>	<b>\$ 22,201</b>	<b>\$ 2,535,871</b>			<b>\$ 205,596</b>	<b>\$ 3,590,292</b>	<b>\$ 3,817,933</b>

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 2019/20										2018/19	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,939,662	\$ 17,938					\$ 1,957,600	\$ 2,332,869	\$ 1,700,969	\$ 2,158,021	
Improvement and Modernization Fund	\$ (2,263)						\$ (2,263)	\$ 4,636		\$ 18,605	
Judges' Compensation (0150019)	\$ 24,262						\$ 24,262	\$ 69,288	\$ 28,885	\$ 58,586	
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 68,641						\$ 68,641	\$ 100,395	\$ 77,049	\$ 103,735	
MOU Reimbursements (0150010 and General)	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
Other Miscellaneous											
	\$ 2,105,888	\$ 17,938					\$ 2,123,826	\$ 2,582,773	\$ 1,882,289	\$ 2,412,533	
Grants											
AB 1058 Commissioner/Facilitator			\$ 54,418				\$ 54,418	\$ 164,504	\$ 69,879	\$ 131,958	
Other Judicial Council Grants			\$ 91,055				\$ 91,055	\$ 132,166	\$ 114,854	\$ 106,162	
Non-Judicial Council Grants											
			\$ 145,473				\$ 145,473	\$ 316,669	\$ 184,733	\$ 237,720	
Other Financing Sources											
Interest Income	\$ 3,628	\$ 4,501		\$ 14,853			\$ 22,981	\$ 14,975	\$ 38,162	\$ 9,285	
Investment Income											
Donations											
Local Fees	\$ 31	\$ 39,185					\$ 39,216	\$ 58,830	\$ 47,022	\$ 81,510	
Non-Fee Revenues		\$ 1,727					\$ 1,727	\$ 4,500	\$ 1,161	\$ 5,500	
Enhanced Collections		\$ 95,197					\$ 95,197	\$ 107,624	\$ 81,527	\$ 102,288	
Escheatment											
Prior Year Revenue	\$ (2,425)						\$ (2,425)				
County Program - Restricted		\$ 1,092					\$ 1,092	\$ 82,388	\$ 80,614	\$ 80,262	
Reimbursement Other	\$ 126						\$ 126	\$ 105	\$ 105	\$ 900	
Sale of Fixed Assets											
Other Miscellaneous									\$ 0		
	\$ 1,359	\$ 141,702		\$ 14,853			\$ 157,914	\$ 289,317	\$ 248,591	\$ 279,725	
<b>Total Revenues</b>	<b>\$ 2,107,247</b>	<b>\$ 159,640</b>	<b>\$ 145,473</b>	<b>\$ 14,853</b>			<b>\$ 2,427,213</b>	<b>\$ 3,167,759</b>	<b>\$ 2,315,993</b>	<b>\$ 2,929,976</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 777,303	\$ 36,792	\$ 30,487				\$ 844,582	\$ 1,179,338	\$ 756,573	\$ 1,039,651	
Temp Help											
Overtime	\$ 103						\$ 103	\$ 1,000	\$ 228	\$ 3,000	
Staff Benefits	\$ 521,034	\$ 21,629	\$ 9,524				\$ 552,186	\$ 759,305	\$ 344,641	\$ 728,977	
	\$ 1,298,439	\$ 58,421	\$ 40,011				\$ 1,396,871	\$ 1,939,643	\$ 1,101,442	\$ 1,771,628	
Operating Expenses and Equipment											
General Expense	\$ 36,327	\$ 1,640	\$ 16,668				\$ 54,636	\$ 79,383	\$ 36,942	\$ 101,875	
Printing	\$ 432						\$ 432	\$ 750	\$ 711	\$ 500	
Telecommunications	\$ 6,724	\$ 9,684	\$ 8,113				\$ 24,521	\$ 32,715	\$ 23,701	\$ 31,300	
Postage	\$ 10,963	\$ 41					\$ 11,004	\$ 19,500	\$ 15,400	\$ 22,300	
Insurance	\$ 1,201						\$ 1,201	\$ 1,080	\$ 1,178	\$ 1,020	
In-State Travel	\$ 13,540		\$ 5,216				\$ 18,756	\$ 26,976	\$ 9,765	\$ 17,300	
Out-of-State Travel											
Training											
Security Services	\$ 20,347	\$ 1,281	\$ 10,366				\$ 31,995	\$ 159,700	\$ 87,950	\$ 160,200	
Facility Operations	\$ 7,535	\$ 340	\$ 4,396				\$ 12,270	\$ 23,780	\$ 13,812	\$ 20,642	
Utilities											
Contracted Services	\$ 238,096	\$ 60,075	\$ 55,800				\$ 353,971	\$ 497,966	\$ 424,045	\$ 623,812	
Consulting and Professional Services	\$ 20,326	\$ 757	\$ 1,485				\$ 22,568	\$ 38,245	\$ 21,176	\$ 34,385	
Information Technology	\$ 2,386	\$ 47,115					\$ 49,502	\$ 81,281	\$ 43,007	\$ 64,276	
Major Equipment		\$ 40,779					\$ 40,779	\$ 40,837			
Other Items of Expense	\$ 1,274						\$ 1,274	\$ 1,470	\$ 541	\$ 1,430	
	\$ 359,153	\$ 161,712	\$ 102,043				\$ 622,909	\$ 983,673	\$ 676,026	\$ 1,079,040	
Special Items of Expense											
Grand Jury		\$ 1,026					\$ 1,026	\$ 1,500	\$ 1,507	\$ 1,000	
Jury Costs	\$ 1,649						\$ 1,649	\$ 5,400	\$ 3,791	\$ 6,520	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 226,416		\$ 80,514	
Capital Costs											
Internal Cost Recovery	\$ (27,061)	\$ 19,619	\$ 7,442				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,545)						\$ (2,545)				
	\$ (27,959)	\$ 20,646	\$ 7,442				\$ 129	\$ 233,316	\$ 6,298	\$ 86,034	
<b>Total Expenditures</b>	<b>\$ 1,629,634</b>	<b>\$ 240,779</b>	<b>\$ 149,497</b>				<b>\$ 2,019,909</b>	<b>\$ 3,156,632</b>	<b>\$ 1,784,765</b>	<b>\$ 2,938,702</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 477,613</b>	<b>\$ (81,139)</b>	<b>\$ (4,024)</b>	<b>\$ 14,853</b>			<b>\$ 407,304</b>	<b>\$ 11,127</b>	<b>\$ 530,828</b>	<b>\$ (6,724)</b>	
Operating Transfers In (Out)											
								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 29,035	\$ 399,485	\$ 0	\$ 0			\$ 428,520	\$ 428,520	\$ 449,547	\$ 449,547	
Ending Balance (Deficit)	\$ 506,649	\$ 318,346	\$ (4,024)	\$ 14,853			\$ 835,824	\$ 439,647	\$ 980,375	\$ 440,823	

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

	For the month ended March									
	Fiscal Year 2019/20								2018/19	
	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	\$ 211,362	\$ 130,652					\$ 342,014	\$ 437,514	\$ 335,821	\$ 480,912
Traffic & Other Infractions	\$ 33,347	\$ 29,027					\$ 62,374	\$ 70,821	\$ 72,315	\$ 104,331
Other Criminal Cases	\$ 71,557	\$ 80,253					\$ 151,810	\$ 269,829	\$ 129,650	\$ 259,994
Civil	\$ 43,689	\$ 1,575					\$ 45,264	\$ 60,692	\$ 52,923	\$ 64,414
Family & Children Services	\$ 188,857	\$ 64,892			\$ 7,442	\$ (386)	\$ 260,806	\$ 429,422	\$ 274,573	\$ 371,527
Probate, Guardianship & Mental Health Services	\$ 16,837	\$ 7,003					\$ 23,840	\$ 34,111	\$ 27,897	\$ 36,866
Juvenile Dependency Services	\$ 16,837	\$ 24,003					\$ 40,840	\$ 70,018	\$ 46,152	\$ 75,792
Juvenile Delinquency Services	\$ 37,883						\$ 37,883	\$ 51,778	\$ 41,737	\$ 54,442
Other Court Operations	\$ 189,398	\$ 5,766					\$ 195,164	\$ 245,265	\$ 130,728	\$ 246,321
Court Interpreters	\$ 17,037	\$ 45,311					\$ 62,347	\$ 69,288	\$ 50,050	\$ 58,586
Jury Services	\$ 40,859	\$ 5,726	\$ 1,649			\$ (2,425)	\$ 45,809	\$ 71,283	\$ 68,163	\$ 91,047
Security	\$ 22,130	\$ 34,379					\$ 56,509	\$ 160,448	\$ 89,989	\$ 156,611
Trial Court Operations Program	\$ 889,793	\$ 428,589	\$ 1,649		\$ 7,442	\$ (2,811)	\$ 1,324,662	\$ 1,970,469	\$ 1,319,998	\$ 2,000,843
Enhanced Collections	\$ 58,363	\$ 33,896			\$ 10,855		\$ 103,115	\$ 103,124	\$ 91,737	\$ 102,293
Other Non-Court Operations			\$ 1,026				\$ 1,026	\$ 82,188	\$ 80,388	\$ 80,012
Non-Court Operations Program	\$ 58,363	\$ 33,896	\$ 1,026		\$ 10,855		\$ 104,141	\$ 185,312	\$ 172,125	\$ 182,305
Executive Office	\$ 48,902	\$ 666					\$ 49,568	\$ 69,122	\$ 47,229	\$ 66,041
Fiscal Services	\$ 70,349	\$ 3,233					\$ 73,582	\$ 108,622	\$ 40,577	\$ 71,484
Human Resources	\$ 254,172	\$ 19,886					\$ 274,058	\$ 561,964	\$ 84,344	\$ 448,405
Business & Facilities Services	\$ 32,751	\$ 45,709			\$ (18,298)	\$ 265	\$ 60,427	\$ 89,581	\$ 63,473	\$ 90,745
Information Technology	\$ 42,541	\$ 90,930					\$ 133,470	\$ 171,562	\$ 57,018	\$ 78,879
Court Administration Program	\$ 448,715	\$ 160,424			\$ (18,298)	\$ 265	\$ 591,106	\$ 1,000,851	\$ 292,642	\$ 755,554
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,396,871	\$ 622,909	\$ 2,675		\$ 0	\$ (2,546)	\$ 2,019,909	\$ 3,156,632	\$ 1,784,765	\$ 2,938,702