

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

10/21/2020

Date

INYO

Court

FY 2020/2021 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

FY 2020/2021 - Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

INYO

Court

FY 2020/2021 - Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	21.97	15.97			

¹ 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 2020/21									2019/20
	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	\$ (2,905,503)	\$ 283,362	\$ (33,494)	\$ 2,556,975			\$ 1,092	\$ (97,568)	\$ 4,909
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				\$ 138,655	\$ 348,655	\$ 409,866
Cash Outside of the JCC									
Cash Equivalents	\$ 3,067,592						\$ 12,943	\$ 3,080,535	\$ 3,078,776
Total Cash and Cash Equivalents	\$ 373,689	\$ 283,362	\$ (33,494)	\$ 2,556,975			\$ 152,691	\$ 3,333,222	\$ 3,495,151
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	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 35,659					\$ 35,659	\$ 7,456
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 35,659	\$ 0			\$ 0	\$ 35,659	\$ 7,456
Prepaid Expenses - General	\$ 0							\$ 0	\$ 2,015
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 2,015
Other Assets									
Total Other Assets									
Total Assets	\$ 373,689	\$ 283,362	\$ 2,165	\$ 2,556,975			\$ 152,691	\$ 3,368,881	\$ 3,504,622
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									
Due to State	\$ 0		\$ 0	\$ 2,556,971				\$ 2,556,971	\$ 2,531,853
TC145 Liability							\$ 14,035	\$ 14,035	\$ 17,041
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 27
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,556,971			\$ 14,036	\$ 2,571,006	\$ 2,548,921
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 138,655	\$ 138,655	\$ 199,866
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 138,655	\$ 138,655	\$ 199,866
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			\$ 23,964					\$ 23,964	\$ 24,253
Liabilities For Deposits	\$ 791							\$ 791	\$ 1,518
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 791		\$ 23,964					\$ 24,755	\$ 25,771
Total Liabilities	\$ 791	\$ 0	\$ 23,964	\$ 2,556,971			\$ 152,691	\$ 2,734,417	\$ 2,774,569
Total Fund Balance	\$ 372,898	\$ 283,362	\$ (21,800)	\$ 4				\$ 634,465	\$ 730,063
Total Liabilities and Fund Balance	\$ 373,689	\$ 283,362	\$ 2,165	\$ 2,556,975			\$ 152,691	\$ 3,368,881	\$ 3,504,622

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 2020/21													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2019/20			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 954,802		\$ 2,559					\$ 957,361		\$ 990,860	\$ 2,320,989		
Improvement and Modernization Fund	\$ 0							\$ 0		\$ (18,513)	\$ 4,635		
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 6,129							\$ 6,129		\$ (17,017)	\$ 69,288		
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 18,623							\$ 18,623		\$ 7,292	\$ 100,395		
Other Miscellaneous											\$ 75,586		
	\$ 979,554	\$ 2,559						\$ 982,113		\$ 962,622	\$ 2,570,893		
Grants													
AB 1058 Commissioner/Facilitator											\$ 184,504		
Other Judicial Council Grants										\$ 66,802	\$ 132,165		
Non-Judicial Council Grants													
										\$ 66,802	\$ 316,669		
Other Financing Sources													
Interest Income	\$ 716	\$ 0		\$ 4				\$ 721		\$ 1,229	\$ 14,975		
Investment Income													
Donations													
Local Fees	\$ 8	\$ 6,171						\$ 6,179		\$ 9,773	\$ 58,830		
Non-Fee Revenues		\$ 0						\$ 0			\$ 4,500		
Enhanced Collections		\$ 18,804						\$ 18,804		\$ 19,659	\$ 107,624		
Escheatment													
Prior Year Revenue	\$ 848							\$ 848					
County Program - Restricted		\$ 0						\$ 0		\$ 0	\$ 82,388		
Reimbursement Other	\$ 112							\$ 112					
Sale of Fixed Assets													
Other Miscellaneous	\$ 0							\$ 0					
	\$ 1,685	\$ 24,975		\$ 4				\$ 26,664		\$ 30,662	\$ 268,317		
Total Revenues	\$ 981,239	\$ 27,534		\$ 4				\$ 1,008,777		\$ 1,080,086	\$ 3,155,879		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 274,009	\$ 9,262	\$ 2,306					\$ 285,577		\$ 253,502	\$ 1,179,338		
Temp Help													
Overtime	\$ 18							\$ 18		\$ 103	\$ 1,000		
Staff Benefits	\$ 336,771	\$ 5,661	\$ 338					\$ 342,770		\$ 322,903	\$ 759,305		
	\$ 610,797	\$ 14,923	\$ 2,644					\$ 628,364		\$ 676,507	\$ 1,939,643		
Operating Expenses and Equipment													
General Expense	\$ 10,542	\$ 138	\$ 4,418					\$ 15,098		\$ 12,002	\$ 79,383		
Printing	\$ 358							\$ 358		\$ 424	\$ 750		
Telecommunications	\$ 3,030	\$ 5,305						\$ 8,335		\$ 7,879	\$ 32,715		
Postage	\$ 3,641							\$ 3,641		\$ 3,451	\$ 19,500		
Insurance	\$ 22							\$ 22		\$ 22	\$ 1,080		
In-State Travel	\$ 1,014							\$ 1,014		\$ 4,066	\$ 26,976		
Out-of-State Travel													
Training													
Security Services										\$ 16,397	\$ 159,700		
Facility Operations	\$ 2,180	\$ 44						\$ 2,224		\$ 2,841	\$ 23,780		
Utilities													
Contracted Services	\$ 77,015	\$ 13,995	\$ 14,738					\$ 105,747		\$ 93,463	\$ 497,956		
Consulting and Professional Services	\$ 64							\$ 64		\$ 40	\$ 38,245		
Information Technology	\$ 378	\$ 558						\$ 936		\$ (1,426)	\$ 61,281		
Major Equipment										\$ 40,779	\$ 40,837		
Other Items of Expense	\$ 53							\$ 53		\$ 529	\$ 1,470		
	\$ 98,296	\$ 20,041	\$ 19,155					\$ 137,492		\$ 180,468	\$ 983,873		
Special Items of Expense													
Grand Jury										\$ 896	\$ 1,500		
Jury Costs										\$ 673	\$ 5,400		
Judgements, Settlements and Claims													
Debt Service													
Other											\$ 226,416		
Capital Costs													
Internal Cost Recovery	\$ (3,319)	\$ 3,319						\$ 0		\$ 0	\$ 0		
Prior Year Expense Adjustment													
	\$ (3,319)	\$ 3,319						\$ 0		\$ 1,569	\$ 233,316		
Total Expenditures	\$ 705,774	\$ 38,283	\$ 21,800					\$ 785,857		\$ 768,543	\$ 3,156,832		
Excess (Deficit) of Revenues Over Expenditures	\$ 275,465	\$ (10,749)	\$ (21,800)	\$ 4				\$ 242,920		\$ 301,543	\$ (753)		
Operating Transfers In (Out)											\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 97,433	\$ 294,111	\$ 0	\$ 0				\$ 391,544	\$ 391,544	\$ 428,520	\$ 428,520		
Ending Balance (Deficit)	\$ 372,898	\$ 283,362	\$ (21,800)	\$ 4				\$ 634,464	\$ 391,544	\$ 730,063	\$ 427,767		

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

	For the month ended September									
	Fiscal Year 2020/21							2019/20		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 62,691	\$ 49,687					\$ 112,378		\$ 111,251	\$ 437,514
Traffic & Other Infractions	\$ 10,433	\$ 4,269					\$ 14,703		\$ 17,880	\$ 70,821
Other Criminal Cases	\$ 22,042	\$ 25,063					\$ 47,105		\$ 39,909	\$ 269,829
Civil	\$ 13,006	\$ 10					\$ 13,016		\$ 13,366	\$ 60,692
Family & Children Services	\$ 53,220	\$ 11,367					\$ 64,587		\$ 62,519	\$ 429,422
Probate, Guardianship & Mental Health Services	\$ 5,217	\$ 473					\$ 5,689		\$ 5,085	\$ 34,111
Juvenile Dependency Services	\$ 5,217	\$ 0					\$ 5,217		\$ 5,040	\$ 70,018
Juvenile Delinquency Services	\$ 11,737						\$ 11,737		\$ 11,341	\$ 51,778
Other Court Operations	\$ 60,585	\$ 2,074					\$ 62,659		\$ 64,471	\$ 245,265
Court Interpreters	\$ 4,840	\$ 14,412					\$ 19,252		\$ 19,989	\$ 69,288
Jury Services	\$ 12,898	\$ 1,269					\$ 14,167		\$ 12,725	\$ 71,283
Security	\$ 18,942	\$ 1,807					\$ 20,749		\$ 16,565	\$ 160,448
Trial Court Operations Program	\$ 280,827	\$ 110,432					\$ 391,259		\$ 380,142	\$ 1,970,469
Enhanced Collections	\$ 14,923	\$ 10,002			\$ 3,319		\$ 28,244		\$ 26,537	\$ 103,124
Other Non-Court Operations									\$ 896	\$ 82,188
Non-Court Operations Program	\$ 14,923	\$ 10,002			\$ 3,319		\$ 28,244		\$ 27,433	\$ 185,312
Executive Office	\$ 14,851						\$ 14,851		\$ 15,315	\$ 69,122
Fiscal Services	\$ 20,929	\$ 350					\$ 21,279		\$ 22,187	\$ 108,622
Human Resources	\$ 271,017						\$ 271,017		\$ 238,610	\$ 561,964
Business & Facilities Services	\$ 12,113	\$ 15,909			\$ (3,319)		\$ 24,703		\$ 21,268	\$ 89,581
Information Technology	\$ 13,704	\$ 799					\$ 14,503		\$ 53,587	\$ 171,562
Court Administration Program	\$ 332,615	\$ 17,058			\$ (3,319)		\$ 346,354		\$ 350,967	\$ 1,000,851
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 628,364	\$ 137,492			\$ 0		\$ 765,857		\$ 758,543	\$ 3,156,632