

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

7/23/2021

Date

INYO

Court

FY 2020/2021 - Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

FY 2020/2021 - Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

INYO

Court

FY 2020/2021 - Q4

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	16.74	16.74	16.74	16.74

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 June									
Fiscal Year 2020/21								2019/20	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (2,753,079)	\$ 316,556	\$ (31,166)	\$ 2,568,819			\$ 552	\$ 101,682	\$ 39,025
Payroll									
Jury								\$ 1,500	\$ 1,500
Revolving	\$ 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				\$ 233,694	\$ 443,694	\$ 348,655
Cash Outside of the JCC									
Cash Equivalents	\$ 2,711,855						\$ 21,196	\$ 2,733,052	\$ 2,721,979
Total Cash and Cash Equivalents	\$ 170,376	\$ 316,556	\$ (31,166)	\$ 2,568,819			\$ 255,442	\$ 3,260,027	\$ 3,111,259
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 124	\$ 254		\$ 1,997				\$ 2,375	\$ 10,417
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 28,203
Due From Other Governments	\$ 31	\$ 0						\$ 31	\$ 22,574
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 13,569	\$ 2,534	\$ 47,345					\$ 63,448	\$ 130,563
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 13,724	\$ 2,788	\$ 47,345	\$ 1,997			\$ 0	\$ 65,854	\$ 191,757
Prepaid Expenses - General	\$ 198							\$ 198	\$ 754
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 198							\$ 198	\$ 754
Other Assets									
Total Other Assets									
Total Assets	\$ 184,298	\$ 319,344	\$ 16,179	\$ 2,570,815			\$ 255,442	\$ 3,346,079	\$ 3,303,771
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 15,336	\$ 0	\$ 0					\$ 15,336	\$ 61,682
Accounts Payable - General	\$ 821	\$ 0	\$ 0				\$ 0	\$ 821	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 28,203
Due to Other Courts	\$ 1,153		\$ 220					\$ 1,373	
Due to State				\$ 2,562,286				\$ 2,562,286	\$ 2,556,971
TC145 Liability							\$ 21,748	\$ 21,748	\$ 7,882
Due to Other Governments	\$ 5		\$ 161					\$ 166	\$ 12,120
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 17,315	\$ 0	\$ 381	\$ 2,562,286			\$ 21,748	\$ 2,601,730	\$ 2,666,858
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 233,694	\$ 233,694	\$ 138,655
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 233,694	\$ 233,694	\$ 138,655
Accrued Payroll	\$ 86,456	\$ 683	\$ 7,186					\$ 94,324	\$ 81,932
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 86,456	\$ 683	\$ 7,186					\$ 94,324	\$ 81,932
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 23,964
Liabilities For Deposits	\$ 387							\$ 387	\$ 816
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387		\$ 0					\$ 387	\$ 24,781
Total Liabilities	\$ 104,158	\$ 683	\$ 7,668	\$ 2,562,286			\$ 255,442	\$ 2,930,136	\$ 2,912,226
Total Fund Balance	\$ 80,141	\$ 318,661	\$ 8,613	\$ 8,529				\$ 415,944	\$ 391,544
Total Liabilities and Fund Balance	\$ 184,298	\$ 319,344	\$ 16,179	\$ 2,570,815			\$ 255,442	\$ 3,346,079	\$ 3,303,771

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 June											
Fiscal Year 2020/21											
2019/20											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,171,264	\$ 28,049						\$ 2,199,313	\$ 2,202,260	\$ 2,320,232	\$ 2,320,989
Improvement and Modernization Fund	\$ 2,356							\$ 2,356	\$ 2,355	\$ 4,693	\$ 4,635
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 69,288							\$ 69,288	\$ 77,617	\$ 79,794	\$ 69,288
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 116,360							\$ 116,360	\$ 89,409	\$ 96,219	\$ 100,395
Other Miscellaneous	\$ 75,586							\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586
	\$ 2,434,854	\$ 28,049						\$ 2,492,903	\$ 2,447,427	\$ 2,575,524	\$ 2,570,893
Grants											
AB 1058 Commissioner/Facilitator			\$ 98,640					\$ 98,640	\$ 173,189	\$ 114,644	\$ 184,504
Other Judicial Council Grants			\$ 94,625					\$ 94,625	\$ 120,850	\$ 108,267	\$ 132,165
Non-Judicial Council Grants											
			\$ 193,265					\$ 193,265	\$ 294,039	\$ 222,911	\$ 316,669
Other Financing Sources											
Interest Income	\$ 2,745	\$ 1,602		\$ 8,529				\$ 12,877	\$ 14,800	\$ 15,015	\$ 14,975
Investment Income											
Donations											
Local Fees	\$ 42	\$ 53,370						\$ 53,412	\$ 67,830	\$ 56,783	\$ 58,830
Non-Fee Revenues		\$ 2,454						\$ 2,454	\$ 3,000	\$ 3,352	\$ 4,500
Enhanced Collections		\$ 110,868						\$ 110,868	\$ 132,135	\$ 135,631	\$ 107,624
Escheatment	\$ 522							\$ 522	\$ 544	\$ 491	
Prior Year Revenue	\$ 848							\$ 848		\$ (2,425)	
County Program - Restricted		\$ 86,660						\$ 86,660	\$ 88,222	\$ 84,346	\$ 82,388
Reimbursement Other	\$ 3,347							\$ 3,347		\$ 126	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0		\$ 0	
	\$ 7,505	\$ 254,954		\$ 8,529				\$ 270,988	\$ 308,631	\$ 293,319	\$ 268,317
Total Revenues	\$ 2,442,359	\$ 283,003	\$ 193,265	\$ 8,529				\$ 2,927,155	\$ 3,047,997	\$ 3,092,753	\$ 3,155,879
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,108,736	\$ 84,673	\$ 22,133					\$ 1,215,542	\$ 1,247,572	\$ 1,182,659	\$ 1,179,338
Temp Help											
Overtime	\$ 1,438							\$ 1,438	\$ 200	\$ 103	\$ 1,000
Staff Benefits	\$ 769,274	\$ 60,397	\$ 10,780					\$ 840,450	\$ 964,980	\$ 759,068	\$ 759,305
	\$ 1,879,447	\$ 145,070	\$ 32,912					\$ 2,057,930	\$ 2,212,752	\$ 1,941,830	\$ 1,939,643
Operating Expenses and Equipment											
General Expense	\$ 68,273	\$ 0	\$ 31,314					\$ 99,587	\$ 166,954	\$ 94,713	\$ 79,383
Printing	\$ 726							\$ 726	\$ 500	\$ 449	\$ 750
Telecommunications	\$ 17,405	\$ 899	\$ 15,481					\$ 33,783	\$ 33,217	\$ 33,064	\$ 32,715
Postage	\$ 11,652							\$ 11,652	\$ 18,500	\$ 15,582	\$ 19,500
Insurance	\$ 694							\$ 694	\$ 1,328	\$ 1,201	\$ 1,080
In-State Travel	\$ 4,412							\$ 4,412	\$ 13,250	\$ 19,432	\$ 26,976
Out-of-State Travel											
Training											
Security Services			\$ 497					\$ 497	\$ 1,500	\$ 32,477	\$ 159,700
Facility Operations	\$ 9,653	\$ 544	\$ 9,034					\$ 19,231	\$ 21,655	\$ 19,537	\$ 23,780
Utilities											
Contracted Services	\$ 372,098	\$ 87,698	\$ 23,566					\$ 483,361	\$ 434,833	\$ 503,846	\$ 497,956
Consulting and Professional Services	\$ 22,522	\$ 1,090	\$ 15,485					\$ 39,096	\$ 35,935	\$ 33,368	\$ 38,245
Information Technology	\$ 85,750	\$ 53	\$ 49,781					\$ 135,584	\$ 137,034	\$ 113,806	\$ 61,281
Major Equipment	\$ 14,657							\$ 14,657	\$ 40,779	\$ 40,779	\$ 40,837
Other Items of Expense	\$ 1,233							\$ 1,233	\$ 1,470	\$ 1,427	\$ 1,470
	\$ 609,075	\$ 90,282	\$ 145,157					\$ 844,514	\$ 868,176	\$ 909,682	\$ 983,673
Special Items of Expense											
Grand Jury		\$ 885						\$ 885	\$ 500	\$ 1,026	\$ 1,500
Jury Costs									\$ 2,850	\$ 1,649	\$ 5,400
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 277,893	\$ 226,416
Capital Costs											
Internal Cost Recovery	\$ (28,797)	\$ 22,215	\$ 6,583					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (73)							\$ (73)		\$ (2,351)	
	\$ (28,870)	\$ 23,100	\$ 6,583					\$ 812	\$ 3,350	\$ 278,217	\$ 233,316
Total Expenditures	\$ 2,459,651	\$ 258,453	\$ 184,652					\$ 2,902,756	\$ 3,082,278	\$ 3,129,729	\$ 3,156,632
Excess (Deficit) of Revenues Over Expenditures	\$ (17,292)	\$ 24,550	\$ 8,612	\$ 8,529				\$ 24,399	\$ (34,281)	\$ (38,976)	\$ (753)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 97,433	\$ 294,111	\$ 0	\$ 0				\$ 391,544	\$ 391,544	\$ 428,520	\$ 428,520
Ending Balance (Deficit)	\$ 80,141	\$ 318,661	\$ 8,612	\$ 8,529				\$ 415,944	\$ 397,263	\$ 391,544	\$ 427,767

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

	For the month ended June									
	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	\$ 247,349	\$ 161,451					\$ 408,800	\$ 428,794	\$ 422,886	\$ 437,514
Traffic & Other Infractions	\$ 30,089	\$ 42,053					\$ 72,142	\$ 89,082	\$ 70,639	\$ 70,821
Other Criminal Cases	\$ 89,084	\$ 81,211					\$ 170,296	\$ 148,901	\$ 196,399	\$ 269,829
Civil	\$ 52,477	\$ 2,350					\$ 54,827	\$ 52,232	\$ 50,466	\$ 60,692
Family & Children Services	\$ 252,065	\$ 142,619			\$ 6,583		\$ 401,266	\$ 433,203	\$ 364,734	\$ 429,422
Probate, Guardianship & Mental Health Services	\$ 21,257	\$ 13,275					\$ 34,532	\$ 31,541	\$ 30,191	\$ 34,111
Juvenile Dependency Services	\$ 20,603	\$ 29,848					\$ 50,451	\$ 59,111	\$ 67,897	\$ 70,018
Juvenile Delinquency Services	\$ 48,808						\$ 48,808	\$ 43,968	\$ 47,052	\$ 51,778
Other Court Operations	\$ 271,656	\$ 34,889					\$ 306,544	\$ 313,666	\$ 255,291	\$ 245,265
Court Interpreters	\$ 23,118	\$ 49,363					\$ 72,480	\$ 78,417	\$ 79,793	\$ 69,288
Jury Services	\$ 59,224	\$ 9,312					\$ 68,535	\$ 71,036	\$ 61,031	\$ 71,283
Security	\$ 92,761	\$ 15,123					\$ 107,884	\$ 99,306	\$ 73,155	\$ 160,448
Trial Court Operations Program	\$ 1,208,490	\$ 581,493			\$ 6,583		\$ 1,796,566	\$ 1,849,257	\$ 1,719,534	\$ 1,970,469
Enhanced Collections	\$ 59,314	\$ 51,792			\$ 16,187		\$ 127,293	\$ 132,135	\$ 134,349	\$ 103,124
Other Non-Court Operations	\$ 85,712		\$ 885				\$ 86,598	\$ 88,122	\$ 84,268	\$ 82,188
Non-Court Operations Program	\$ 145,026	\$ 51,792	\$ 885		\$ 16,187		\$ 213,891	\$ 220,257	\$ 218,617	\$ 185,312
Executive Office	\$ 68,506	\$ 300					\$ 68,806	\$ 68,889	\$ 62,632	\$ 69,122
Fiscal Services	\$ 99,165	\$ 12,312					\$ 111,477	\$ 109,746	\$ 100,029	\$ 108,622
Human Resources	\$ 421,623	\$ 8,569					\$ 430,192	\$ 554,737	\$ 738,428	\$ 561,964
Business & Facilities Services	\$ 50,326	\$ 68,589			\$ (22,769)	\$ (73)	\$ 96,073	\$ 108,230	\$ 82,367	\$ 89,581
Information Technology	\$ 64,294	\$ 121,458					\$ 185,752	\$ 171,162	\$ 208,123	\$ 171,562
Court Administration Program	\$ 703,913	\$ 211,228			\$ (22,769)	\$ (73)	\$ 892,299	\$ 1,012,764	\$ 1,191,578	\$ 1,000,851
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,057,430	\$ 844,514	\$ 885		\$ 0	\$ (73)	\$ 2,902,756	\$ 3,082,278	\$ 3,129,729	\$ 3,156,632

Constraints on Fiscal Year-End Fund Balance - Summary

Inyo

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	198	-	198	-	-	-	-	-	198	
Restricted	11,009	-	11,009	328,564	-	-	-	-	339,573	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	83,874	-	83,874	-	-	-	-	-	83,874	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 95,081	\$ -	\$ 95,081	\$ 328,564	\$ -	\$ -	\$ -	\$ -	\$ 423,645	