

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

10/13/21

Date

Inyo

Court

2021/2022 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

2021/2022 - Q1

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

2021/2022 - 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	15.74			

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 September								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,973,499)	\$ 310,295	\$ (14,152)	\$ 2,570,818			\$ 541	\$ (105,997)	\$ (97,568)
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				\$ 233,694	\$ 443,694	\$ 348,655
Cash Outside of the JCC									
Cash Equivalents	\$ 3,241,454						\$ 22,785	\$ 3,264,239	\$ 3,080,535
Total Cash and Cash Equivalents	\$ 479,555	\$ 310,295	\$ (14,152)	\$ 2,570,818			\$ 257,020	\$ 3,603,537	\$ 3,333,222
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	\$ 20	\$ (1)						\$ 19	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 23,052					\$ 23,052	\$ 35,659
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 20	\$ (1)	\$ 23,052	\$ 0				\$ 23,071	\$ 35,659
Prepaid Expenses - General	\$ 352							\$ 352	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 352							\$ 352	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 479,927	\$ 310,294	\$ 8,900	\$ 2,570,818			\$ 257,020	\$ 3,626,959	\$ 3,368,881
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	\$ 0
Due to State				\$ 2,570,815				\$ 2,570,815	\$ 2,556,971
TC145 Liability							\$ 23,326	\$ 23,326	\$ 14,035
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accls. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,570,815			\$ 23,326	\$ 2,594,141	\$ 2,571,006
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	\$ 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	\$ 23,984
Liabilities For Deposits	\$ 387							\$ 387	\$ 791
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387		\$ 0					\$ 387	\$ 24,755
Total Liabilities	\$ 387	\$ 0	\$ 0	\$ 2,570,815			\$ 257,020	\$ 2,828,223	\$ 2,734,417
Total Fund Balance	\$ 479,640	\$ 310,294	\$ 8,900	\$ 2				\$ 798,736	\$ 634,465
Total Liabilities and Fund Balance	\$ 479,927	\$ 310,294	\$ 8,900	\$ 2,570,818			\$ 257,020	\$ 3,626,959	\$ 3,368,881

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 2021/22											
	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	\$ 1,049,023	\$ 2,534					\$ 1,051,557	\$ 2,438,921	\$ 957,361	\$ 2,202,260	
Improvement and Modernization Fund								\$ 2,400	\$ 0	\$ 2,355	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 14,349						\$ 14,349	\$ 75,000	\$ 6,129	\$ 77,817	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (860)						\$ (860)	\$ 90,844	\$ 18,623	\$ 89,409	
Other Miscellaneous								\$ 75,586		\$ 75,586	
	\$ 1,062,512	\$ 2,534					\$ 1,065,048	\$ 2,682,551	\$ 982,113	\$ 2,447,427	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 173,259		\$ 173,189	
Other Judicial Council Grants			\$ 8,840				\$ 8,840	\$ 15,000		\$ 120,850	
Non-Judicial Council Grants											
			\$ 8,840				\$ 8,840	\$ 188,259		\$ 294,039	
Other Financing Sources											
Interest Income	\$ 244	\$ 0		\$ 2			\$ 246	\$ 10,000	\$ 721	\$ 14,800	
Investment Income											
Donations											
Local Fees		\$ 9,081					\$ 9,081	\$ 67,800	\$ 6,179	\$ 67,830	
Non-Fee Revenues								\$ 3,000	\$ 0	\$ 3,000	
Enhanced Collections		\$ 15,398					\$ 15,398	\$ 135,000	\$ 18,804	\$ 132,135	
Escheatment										\$ 544	
Prior Year Revenue									\$ 848		
County Program - Restricted		\$ 0					\$ 0	\$ 74,608	\$ 0	\$ 88,222	
Reimbursement Other								\$ 300	\$ 112		
Sale of Fixed Assets											
Other Miscellaneous										\$ 0	
	\$ 244	\$ 24,480		\$ 2			\$ 24,726	\$ 290,708	\$ 28,664	\$ 306,531	
Total Revenues	\$ 1,062,756	\$ 27,014	\$ 8,840	\$ 2			\$ 1,098,612	\$ 3,161,518	\$ 1,008,777	\$ 3,047,997	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 236,824	\$ 8,189	\$ (3,633)				\$ 241,380	\$ 1,495,921	\$ 285,577	\$ 1,247,572	
Temp Help									\$ 18	\$ 200	
Overtime											
Staff Benefits	\$ 346,131	\$ 4,678	\$ (1,733)				\$ 349,076	\$ 671,733	\$ 342,770	\$ 964,980	
	\$ 582,955	\$ 12,867	\$ (5,366)				\$ 590,458	\$ 2,167,654	\$ 628,384	\$ 2,212,752	
Operating Expenses and Equipment											
General Expense	\$ 10,665		\$ 1,394				\$ 12,058	\$ 165,335	\$ 15,098	\$ 166,954	
Printing	\$ 4						\$ 4	\$ 750	\$ 358	\$ 500	
Telecommunications	\$ 2,619	\$ 2,276	\$ 3,541				\$ 8,435	\$ 44,462	\$ 8,335	\$ 33,217	
Postage	\$ 2,014						\$ 2,014	\$ 18,500	\$ 3,641	\$ 18,500	
Insurance	\$ 25						\$ 25	\$ 2,950	\$ 22	\$ 1,328	
In-State Travel	\$ 941						\$ 941	\$ 14,300	\$ 1,014	\$ 13,250	
Out-of-State Travel											
Training											
Security Services			\$ 0				\$ 0	\$ 1,500		\$ 1,500	
Facility Operations	\$ 1,050						\$ 1,050	\$ 12,000	\$ 2,224	\$ 21,655	
Utilities											
Contracted Services	\$ 69,433	\$ 27,740	\$ 371				\$ 97,545	\$ 554,700	\$ 105,747	\$ 434,833	
Consulting and Professional Services	\$ 17						\$ 17	\$ 53,000	\$ 64	\$ 35,935	
Information Technology	\$ 10,928						\$ 10,928	\$ 98,000	\$ 936	\$ 137,034	
Major Equipment								\$ 10,000			
Other Items of Expense	\$ 47						\$ 47	\$ 2,100	\$ 53	\$ 1,470	
	\$ 97,743	\$ 30,016	\$ 5,308				\$ 133,065	\$ 977,597	\$ 137,492	\$ 866,176	
Special Items of Expense											
Grand Jury								\$ 1,000		\$ 500	
Jury Costs								\$ 2,300		\$ 2,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,402)	\$ 2,402					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,402)	\$ 2,402					\$ 0	\$ 3,300	\$ 0	\$ 3,350	
Total Expenditures	\$ 678,296	\$ 46,284	\$ (60)	\$ 2			\$ 723,520	\$ 3,148,953	\$ 765,857	\$ 3,082,278	
Excess (Deficit) of Revenues Over Expenditures	\$ 384,460	\$ (18,270)	\$ 8,900	\$ 2			\$ 375,092	\$ 12,967	\$ 242,920	\$ (34,281)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 95,081	\$ 328,564	\$ 0	\$ 0			\$ 423,645	\$ 423,645	\$ 391,544	\$ 391,544	
Ending Balance (Deficit)	\$ 479,540	\$ 310,294	\$ 8,900	\$ 2			\$ 798,736	\$ 436,612	\$ 634,485	\$ 357,263	

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

For the month ended September										
	Fiscal Year 2021/22							2020/21		
	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	\$ 51,225	\$ 41,231					\$ 92,457	\$ 538,486	\$ 112,378	\$ 428,794
Traffic & Other Infractions	\$ 9,841	\$ 8,112					\$ 17,954	\$ 109,917	\$ 14,703	\$ 89,082
Other Criminal Cases	\$ 20,913	\$ 6,646					\$ 27,559	\$ 192,128	\$ 47,105	\$ 148,901
Civil	\$ 12,473						\$ 12,473	\$ 83,212	\$ 13,016	\$ 52,232
Family & Children Services	\$ 46,288	\$ 15,040					\$ 61,328	\$ 480,997	\$ 64,587	\$ 433,203
Probate, Guardianship & Mental Health Services	\$ 4,921	\$ 0					\$ 4,921	\$ 44,968	\$ 5,689	\$ 31,541
Juvenile Dependency Services	\$ 4,921	\$ 849					\$ 5,770	\$ 79,968	\$ 5,217	\$ 59,111
Juvenile Delinquency Services	\$ 11,072						\$ 11,072	\$ 67,425	\$ 11,737	\$ 43,968
Other Court Operations	\$ 51,765	\$ 7,219					\$ 58,984	\$ 352,683	\$ 62,659	\$ 313,666
Court Interpreters	\$ 1,876	\$ 10,433					\$ 12,308	\$ 85,837	\$ 19,252	\$ 78,417
Jury Services	\$ 13,181						\$ 13,181	\$ 59,548	\$ 14,167	\$ 71,036
Security	\$ 19,754	\$ 168					\$ 19,922	\$ 115,824	\$ 20,749	\$ 99,306
Trial Court Operations Program	\$ 248,229	\$ 89,698					\$ 337,927	\$ 2,210,993	\$ 391,259	\$ 1,849,257
Enhanced Collections	\$ 12,867	\$ 21,369			\$ 2,402		\$ 36,638	\$ 160,000	\$ 28,244	\$ 132,135
Other Non-Court Operations								\$ 73,608		\$ 88,122
Non-Court Operations Program	\$ 12,867	\$ 21,369			\$ 2,402		\$ 36,638	\$ 233,608	\$ 28,244	\$ 220,257
Executive Office	\$ 15,846	\$ 175					\$ 16,021	\$ 70,207	\$ 14,851	\$ 68,889
Fiscal Services	\$ 14,942	\$ 226					\$ 15,168	\$ 100,210	\$ 21,279	\$ 109,746
Human Resources	\$ 273,674	\$ 18					\$ 273,692	\$ 133,982	\$ 271,017	\$ 554,737
Business & Facilities Services	\$ 11,042	\$ 10,249			\$ (2,402)		\$ 18,889	\$ 166,038	\$ 24,703	\$ 108,230
Information Technology	\$ 13,855	\$ 11,330					\$ 25,185	\$ 231,513	\$ 14,503	\$ 171,162
Court Administration Program	\$ 329,360	\$ 21,998			\$ (2,402)		\$ 348,956	\$ 703,950	\$ 346,354	\$ 1,012,764
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 590,455	\$ 133,065			\$ 0		\$ 723,520	\$ 3,148,551	\$ 765,857	\$ 3,082,278