

**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

08/06/2020

Date

Inyo

\_\_\_\_\_  
Court

FY 2019-2020 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Inyo

Court

FY 2019-2020 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Inyo

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Court

FY 2019-2020 Q4

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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	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 June									
Fiscal Year 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,796,196)	\$ 286,304	\$ 0	\$ 2,548,543			\$ 375	\$ 39,025	\$ 6,761
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					\$ 138,655	\$ 348,655	\$ 405,452
Cash Outside of the JCC									
Cash Equivalents	\$ 2,714,471						\$ 7,508	\$ 2,721,979	\$ 2,601,661
<b>Total Cash and Cash Equivalents</b>	<b>\$ 129,875</b>	<b>\$ 286,304</b>	<b>\$ 0</b>	<b>\$ 2,548,543</b>			<b>\$ 146,538</b>	<b>\$ 3,111,259</b>	<b>\$ 3,015,474</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 992	\$ 997	\$ 0	\$ 8,428				\$ 10,417	\$ 20,720
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 28,203							\$ 28,203	\$ 18,790
Due From Other Governments	\$ 3,217	\$ 19,357						\$ 22,574	\$ 20,659
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 76,882	\$ 5,093	\$ 48,588					\$ 130,563	\$ 159,636
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 109,294</b>	<b>\$ 25,447</b>	<b>\$ 48,588</b>	<b>\$ 8,428</b>			<b>\$ 0</b>	<b>\$ 191,757</b>	<b>\$ 219,803</b>
Prepaid Expenses - General	\$ 754	\$ 0						\$ 754	\$ 2,015
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 754</b>	<b>\$ 0</b>						<b>\$ 754</b>	<b>\$ 2,015</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 239,924</b>	<b>\$ 311,751</b>	<b>\$ 48,588</b>	<b>\$ 2,556,971</b>			<b>\$ 146,538</b>	<b>\$ 3,303,771</b>	<b>\$ 3,237,291</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 50,883	\$ 2,124	\$ 8,676					\$ 61,682	\$ 28,510
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 13,432	\$ 14,771					\$ 28,203	\$ 18,790
Due to Other Courts									
Due to State	\$ 0		\$ 0	\$ 2,556,971				\$ 2,556,971	\$ 2,440,839
TC145 Liability							\$ 7,882	\$ 7,882	\$ 14,123
Due to Other Governments	\$ 12,120		\$ 0					\$ 12,120	\$ 21,355
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 26
Miscellaneous Accls. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 63,003</b>	<b>\$ 15,556</b>	<b>\$ 23,447</b>	<b>\$ 2,556,971</b>			<b>\$ 7,883</b>	<b>\$ 2,666,859</b>	<b>\$ 2,523,643</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 138,655	\$ 138,655	\$ 195,452
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 138,655</b>	<b>\$ 138,655</b>	<b>\$ 195,452</b>
Accrued Payroll	\$ 78,672	\$ 2,084	\$ 1,177					\$ 81,932	\$ 63,905
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 78,672</b>	<b>\$ 2,084</b>	<b>\$ 1,177</b>					<b>\$ 81,932</b>	<b>\$ 63,905</b>
Revenue Collected in Advance	\$ 0		\$ 23,964					\$ 23,964	\$ 24,253
Liabilities For Deposits	\$ 816							\$ 816	\$ 1,518
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 816</b>		<b>\$ 23,964</b>					<b>\$ 24,781</b>	<b>\$ 25,771</b>
<b>Total Liabilities</b>	<b>\$ 142,491</b>	<b>\$ 17,639</b>	<b>\$ 48,628</b>	<b>\$ 2,556,971</b>			<b>\$ 146,538</b>	<b>\$ 2,912,226</b>	<b>\$ 2,808,772</b>
<b>Total Fund Balance</b>	<b>\$ 97,433</b>	<b>\$ 294,111</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 391,544</b>	<b>\$ 428,520</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 239,924</b>	<b>\$ 311,751</b>	<b>\$ 48,628</b>	<b>\$ 2,556,971</b>			<b>\$ 146,538</b>	<b>\$ 3,303,771</b>	<b>\$ 3,237,291</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 June											
	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	\$ 2,289,555	\$ 30,677						\$ 2,320,232	\$ 2,320,988	\$ 2,183,674	\$ 2,156,021
Improvement and Modernization Fund	\$ 4,693							\$ 4,693	\$ 4,635	\$ 20,868	\$ 18,605
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 79,794							\$ 79,794	\$ 69,288	\$ 72,456	\$ 58,586
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 96,219							\$ 96,219	\$ 100,395	\$ 102,489	\$ 103,735
Other Miscellaneous	\$ 75,586							\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586
	<b>\$ 2,545,847</b>	<b>\$ 30,677</b>						<b>\$ 2,570,524</b>	<b>\$ 2,570,893</b>	<b>\$ 2,454,973</b>	<b>\$ 2,412,533</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 114,644					\$ 114,644	\$ 184,504	\$ 122,003	\$ 131,656
Other Judicial Council Grants			\$ 108,267					\$ 108,267	\$ 132,165	\$ 115,956	\$ 106,162
Non-Judicial Council Grants											
			<b>\$ 222,911</b>					<b>\$ 222,911</b>	<b>\$ 316,669</b>	<b>\$ 237,959</b>	<b>\$ 237,720</b>
Other Financing Sources											
Interest Income	\$ 7,849	\$ 7,166			\$ 0			\$ 15,015	\$ 14,975	\$ 21,240	\$ 9,265
Investment Income											
Donations											
Local Fees	\$ 54	\$ 56,729						\$ 56,783	\$ 58,830	\$ 71,838	\$ 81,510
Non-Fee Revenues		\$ 3,352						\$ 3,352	\$ 4,500	\$ 3,497	\$ 5,500
Enhanced Collections		\$ 135,631						\$ 135,631	\$ 107,624	\$ 130,860	\$ 102,288
Escheatment	\$ 491							\$ 491			
Prior Year Revenue	\$ (2,425)							\$ (2,425)			
County Program - Restricted		\$ 84,346						\$ 84,346	\$ 82,388	\$ 80,712	\$ 80,262
Reimbursement Other	\$ 126							\$ 126		\$ 109	\$ 900
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0		\$ 0	
	<b>\$ 6,096</b>	<b>\$ 287,223</b>			<b>\$ 0</b>			<b>\$ 283,318</b>	<b>\$ 268,317</b>	<b>\$ 308,256</b>	<b>\$ 279,725</b>
<b>Total Revenues</b>	<b>\$ 2,551,943</b>	<b>\$ 317,900</b>	<b>\$ 222,911</b>		<b>\$ 0</b>			<b>\$ 3,082,753</b>	<b>\$ 3,155,879</b>	<b>\$ 3,001,188</b>	<b>\$ 2,929,978</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,050,232	\$ 93,295	\$ 39,133					\$ 1,182,659	\$ 1,179,338	\$ 1,052,878	\$ 1,039,651
Temp Help											
Overtime	\$ 103							\$ 103	\$ 1,000	\$ 251	\$ 3,000
Staff Benefits	\$ 685,295	\$ 62,033	\$ 11,740					\$ 759,068	\$ 759,305	\$ 535,713	\$ 728,977
	<b>\$ 1,735,630</b>	<b>\$ 155,328</b>	<b>\$ 50,872</b>					<b>\$ 1,941,830</b>	<b>\$ 1,939,643</b>	<b>\$ 1,588,842</b>	<b>\$ 1,771,628</b>
Operating Expenses and Equipment											
General Expense	\$ 65,947	\$ 7,755	\$ 21,011					\$ 94,713	\$ 79,383	\$ 63,856	\$ 101,875
Printing	\$ 449							\$ 449	\$ 750	\$ 714	\$ 500
Telecommunications	\$ 9,337	\$ 12,848	\$ 10,879					\$ 33,084	\$ 32,715	\$ 31,660	\$ 31,300
Postage	\$ 15,539	\$ 41	\$ 3					\$ 15,582	\$ 19,500	\$ 17,142	\$ 22,300
Insurance	\$ 765		\$ 437					\$ 1,201	\$ 1,080	\$ 1,057	\$ 1,020
In-State Travel	\$ 13,986		\$ 5,446					\$ 19,432	\$ 26,976	\$ 15,637	\$ 17,300
Out-of-State Travel											
Training											
Security Services	\$ 20,347	\$ 1,281	\$ 10,849					\$ 32,477	\$ 159,700	\$ 115,262	\$ 160,200
Facility Operations	\$ 11,846	\$ 586	\$ 7,105					\$ 19,537	\$ 23,780	\$ 24,611	\$ 20,642
Utilities											
Contracted Services	\$ 333,675	\$ 84,071	\$ 86,100					\$ 503,846	\$ 497,956	\$ 562,759	\$ 623,812
Consulting and Professional Services	\$ 19,400	\$ 1,211	\$ 12,757					\$ 33,368	\$ 38,245	\$ 35,436	\$ 34,385
Information Technology	\$ 26,835	\$ 85,935	\$ 1,036					\$ 113,806	\$ 81,281	\$ 88,907	\$ 84,276
Major Equipment		\$ 40,779						\$ 40,779	\$ 40,837		
Other Items of Expense	\$ 1,427							\$ 1,427	\$ 1,470	\$ 1,084	\$ 1,430
	<b>\$ 519,552</b>	<b>\$ 234,508</b>	<b>\$ 155,621</b>					<b>\$ 909,682</b>	<b>\$ 983,673</b>	<b>\$ 958,125</b>	<b>\$ 1,079,040</b>
Special Items of Expense											
Grand Jury		\$ 1,026						\$ 1,026	\$ 1,500	\$ 1,571	\$ 1,000
Jury Costs	\$ 1,649							\$ 1,649	\$ 5,400	\$ 3,791	\$ 6,520
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 277,893							\$ 277,893	\$ 226,416	\$ 469,887	\$ 80,514
Capital Costs											
Internal Cost Recovery	\$ (50,406)	\$ 32,411	\$ 17,995					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,351)							\$ (2,351)			
	<b>\$ 226,785</b>	<b>\$ 33,437</b>	<b>\$ 17,995</b>					<b>\$ 278,217</b>	<b>\$ 233,316</b>	<b>\$ 475,248</b>	<b>\$ 88,034</b>
<b>Total Expenditures</b>	<b>\$ 2,481,967</b>	<b>\$ 423,273</b>	<b>\$ 224,489</b>					<b>\$ 3,128,729</b>	<b>\$ 3,156,632</b>	<b>\$ 3,022,215</b>	<b>\$ 2,938,702</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 69,976	\$ (105,374)	\$ (1,578)					\$ (36,978)	\$ (753)	\$ (21,027)	\$ (8,724)
Operating Transfers In (Out)	\$ (1,578)		\$ 1,578					\$ 0	\$ 0	\$ 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)	\$ 97,433	\$ 294,111	\$ 0	\$ 0				\$ 391,544	\$ 427,767	\$ 428,520	\$ 440,823

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

For the month ended June										
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	\$ 255,956	\$ 166,930					\$ 422,886	\$ 437,514	\$ 451,952	\$ 480,912
Traffic & Other Infractions	\$ 29,044	\$ 41,595					\$ 70,639	\$ 70,821	\$ 107,227	\$ 104,331
Other Criminal Cases	\$ 81,935	\$ 114,463					\$ 196,399	\$ 269,829	\$ 194,835	\$ 259,994
Civil	\$ 48,891	\$ 1,575					\$ 50,466	\$ 60,692	\$ 68,419	\$ 64,414
Family & Children Services	\$ 249,424	\$ 105,327			\$ 10,174	\$ (191)	\$ 364,734	\$ 429,422	\$ 373,059	\$ 371,527
Probate, Guardianship & Mental Health Services	\$ 20,504	\$ 9,688					\$ 30,191	\$ 34,111	\$ 38,214	\$ 36,866
Juvenile Dependency Services	\$ 19,891	\$ 48,006					\$ 67,897	\$ 70,018	\$ 78,163	\$ 75,792
Juvenile Delinquency Services	\$ 47,052						\$ 47,052	\$ 51,778	\$ 57,098	\$ 54,442
Other Court Operations	\$ 228,066	\$ 27,225					\$ 255,291	\$ 245,265	\$ 190,257	\$ 246,321
Court Interpreters	\$ 21,842	\$ 57,951					\$ 79,793	\$ 69,288	\$ 72,353	\$ 58,586
Jury Services	\$ 50,739	\$ 11,068	\$ 1,649			\$ (2,425)	\$ 61,031	\$ 71,283	\$ 100,734	\$ 91,047
Security	\$ 38,126	\$ 35,028					\$ 73,155	\$ 160,448	\$ 117,586	\$ 156,611
Trial Court Operations Program	\$ 1,091,471	\$ 618,856	\$ 1,649		\$ 10,174	\$ (2,616)	\$ 1,719,534	\$ 1,970,469	\$ 1,849,896	\$ 2,000,843
Enhanced Collections	\$ 72,009	\$ 46,326			\$ 16,015		\$ 134,349	\$ 103,124	\$ 125,281	\$ 102,293
Other Non-Court Operations	\$ 83,241		\$ 1,026				\$ 84,268	\$ 82,188	\$ 80,582	\$ 80,012
Non-Court Operations Program	\$ 155,250	\$ 46,326	\$ 1,026		\$ 16,015		\$ 218,617	\$ 185,312	\$ 205,863	\$ 182,305
Executive Office	\$ 61,966	\$ 666					\$ 62,632	\$ 69,122	\$ 66,089	\$ 66,041
Fiscal Services	\$ 84,478	\$ 15,551					\$ 100,029	\$ 108,622	\$ 74,712	\$ 71,484
Human Resources	\$ 447,694	\$ 12,841	\$ 277,893				\$ 738,428	\$ 561,964	\$ 639,290	\$ 448,405
Business & Facilities Services	\$ 41,140	\$ 67,150			\$ (26,189)	\$ 265	\$ 82,367	\$ 89,581	\$ 98,415	\$ 90,745
Information Technology	\$ 59,831	\$ 148,292					\$ 208,123	\$ 171,562	\$ 87,950	\$ 78,879
Court Administration Program	\$ 695,109	\$ 244,500	\$ 277,893		\$ (26,189)	\$ 265	\$ 1,191,578	\$ 1,000,851	\$ 966,456	\$ 755,554
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,941,830	\$ 909,682	\$ 280,568		\$ 0	\$ (2,351)	\$ 3,129,729	\$ 3,156,832	\$ 3,022,215	\$ 2,938,702

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	754	-	754	-	-	-	-	-	754	
Restricted	12,752	-	12,752	294,111	-	-	-	-	306,863	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	83,927	-	83,927	-	-	-	-	-	83,927	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 97,433</b>	<b>\$ -</b>	<b>\$ 97,433</b>	<b>\$ 294,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 391,544</b>	