

**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

4/19/2021

Date

\_\_\_\_\_  
INYO

Court

\_\_\_\_\_  
FY 2020/2021 - Q3

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

INYO

Court

FY 2020/2021 - Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
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12	

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

INYO

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Court

FY 2020/2021 - Q3

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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)	21.97	16.74	16.74		

<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 2020/21

2019/20

	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	\$ (2,882,609)	\$ 222,261	\$ (12,423)	\$ 2,566,116			\$ 477	\$ (106,178)	\$ 29,645
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				\$ 182,743	\$ 392,743	\$ 398,414
Cash Outside of the JCC									
Cash Equivalents	\$ 3,213,121						\$ 14,927	\$ 3,228,048	\$ 3,143,845
Total Cash and Cash Equivalents	\$ 542,112	\$ 222,261	\$ (12,423)	\$ 2,566,116			\$ 198,147	\$ 3,516,213	\$ 3,573,504
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									\$ 563
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	\$ 46,529					\$ 46,529	\$ 15,666
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 46,529	\$ 0			\$ 0	\$ 46,529	\$ 16,230
Prepaid Expenses - General	\$ 0							\$ 0	\$ 558
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 558
Other Assets									
Total Other Assets									
Total Assets	\$ 542,112	\$ 222,261	\$ 34,106	\$ 2,566,116			\$ 198,147	\$ 3,562,742	\$ 3,590,292
<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	\$ 0
Due to Other Courts									
Due to State				\$ 2,562,286				\$ 2,562,286	\$ 2,547,243
TC145 Liability							\$ 15,403	\$ 15,403	\$ 17,173
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,562,286			\$ 15,404	\$ 2,577,690	\$ 2,564,424
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 182,743	\$ 182,743	\$ 188,414
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 182,743	\$ 182,743	\$ 188,414
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					\$ 0	\$ 0
Liabilities For Deposits	\$ 387							\$ 387	\$ 1,630
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387		\$ 0					\$ 387	\$ 1,630
Total Liabilities	\$ 387	\$ 0	\$ 0	\$ 2,562,286			\$ 198,147	\$ 2,760,820	\$ 2,754,469
Total Fund Balance	\$ 541,725	\$ 222,261	\$ 34,106	\$ 3,830				\$ 801,922	\$ 835,824
Total Liabilities and Fund Balance	\$ 542,112	\$ 222,261	\$ 34,106	\$ 2,566,116			\$ 198,147	\$ 3,562,742	\$ 3,590,292

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 2020/21										2019/20	
	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	\$ 1,826,450	\$ 17,838					\$ 1,844,288	\$ 2,202,260	\$ 1,957,600	\$ 2,320,989	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,355	\$ (2,263)	\$ 4,635	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 50,273						\$ 50,273	\$ 77,817	\$ 24,262	\$ 69,288	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 104,988						\$ 104,988	\$ 89,409	\$ 68,641	\$ 100,395	
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
	<b>\$ 2,057,297</b>	<b>\$ 17,838</b>					<b>\$ 2,075,135</b>	<b>\$ 2,447,427</b>	<b>\$ 2,123,826</b>	<b>\$ 2,570,893</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 56,558				\$ 56,558	\$ 173,189	\$ 54,418	\$ 184,504	
Other Judicial Council Grants			\$ 103,479				\$ 103,479	\$ 120,850	\$ 91,055	\$ 132,165	
Non-Judicial Council Grants											
			<b>\$ 160,037</b>				<b>\$ 160,037</b>	<b>\$ 294,039</b>	<b>\$ 145,473</b>	<b>\$ 316,669</b>	
Other Financing Sources											
Interest Income	\$ 2,077	\$ 1,035		\$ 3,830			\$ 6,941	\$ 14,800	\$ 22,981	\$ 14,975	
Investment Income											
Donations											
Local Fees	\$ 17	\$ 34,443					\$ 34,461	\$ 67,830	\$ 39,216	\$ 58,830	
Non-Fee Revenues		\$ 1,076					\$ 1,076	\$ 3,000	\$ 1,727	\$ 4,500	
Enhanced Collections		\$ 79,032					\$ 79,032	\$ 132,135	\$ 95,197	\$ 107,624	
Escheatment	\$ 522						\$ 522	\$ 544			
Prior Year Revenue	\$ 848						\$ 848		\$ (2,425)		
County Program - Restricted		\$ 36					\$ 36	\$ 88,222	\$ 1,092	\$ 82,388	
Reimbursement Other	\$ 2,969						\$ 2,969		\$ 126		
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0				
	<b>\$ 6,433</b>	<b>\$ 115,622</b>		<b>\$ 3,830</b>			<b>\$ 125,884</b>	<b>\$ 306,531</b>	<b>\$ 157,914</b>	<b>\$ 268,317</b>	
<b>Total Revenues</b>	<b>\$ 2,063,730</b>	<b>\$ 133,460</b>	<b>\$ 160,037</b>	<b>\$ 3,830</b>			<b>\$ 2,361,057</b>	<b>\$ 3,047,997</b>	<b>\$ 2,427,213</b>	<b>\$ 3,155,879</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 780,259	\$ 77,444	\$ 16,204				\$ 873,908	\$ 1,247,572	\$ 844,582	\$ 1,179,338	
Temp Help											
Overtime	\$ 1,407						\$ 1,407	\$ 200	\$ 103	\$ 1,000	
Staff Benefits	\$ 501,616	\$ 55,831	\$ 7,211				\$ 564,657	\$ 964,980	\$ 552,186	\$ 759,305	
	<b>\$ 1,283,282</b>	<b>\$ 133,275</b>	<b>\$ 23,415</b>				<b>\$ 1,439,972</b>	<b>\$ 2,212,752</b>	<b>\$ 1,396,871</b>	<b>\$ 1,939,643</b>	
Operating Expenses and Equipment											
General Expense	\$ 39,708	\$ 0	\$ 21,944				\$ 61,652	\$ 166,954	\$ 54,636	\$ 79,383	
Printing	\$ 725						\$ 725	\$ 500	\$ 432	\$ 750	
Telecommunications	\$ 12,869	\$ 623	\$ 11,426				\$ 24,918	\$ 33,217	\$ 24,521	\$ 32,715	
Postage	\$ 5,339						\$ 5,339	\$ 18,500	\$ 11,004	\$ 19,500	
Insurance	\$ 694						\$ 694	\$ 1,328	\$ 1,201	\$ 1,080	
In-State Travel	\$ 2,977						\$ 2,977	\$ 13,250	\$ 18,755	\$ 26,976	
Out-of-State Travel											
Training											
Security Services			\$ 179				\$ 179	\$ 1,500	\$ 31,995	\$ 159,700	
Facility Operations	\$ 5,824	\$ 315	\$ 5,580				\$ 11,719	\$ 21,655	\$ 12,270	\$ 23,780	
Utilities											
Contracted Services	\$ 254,123	\$ 53,145	\$ 22,688				\$ 329,956	\$ 434,833	\$ 353,971	\$ 497,956	
Consulting and Professional Services	\$ 11,375	\$ 681	\$ 10,235				\$ 22,291	\$ 35,935	\$ 22,568	\$ 38,245	
Information Technology	\$ 22,646	\$ 0	\$ 25,781				\$ 48,427	\$ 137,034	\$ 49,502	\$ 61,281	
Major Equipment									\$ 40,779	\$ 40,837	
Other Items of Expense	\$ 1,161						\$ 1,161	\$ 1,470	\$ 1,274	\$ 1,470	
	<b>\$ 357,442</b>	<b>\$ 54,764</b>	<b>\$ 97,833</b>				<b>\$ 510,040</b>	<b>\$ 866,176</b>	<b>\$ 622,909</b>	<b>\$ 983,673</b>	
Special Items of Expense											
Grand Jury		\$ 667					\$ 667	\$ 500	\$ 1,026	\$ 1,500	
Jury Costs								\$ 2,850	\$ 1,649	\$ 5,400	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 226,416	
Capital Costs											
Internal Cost Recovery	\$ (21,287)	\$ 16,604	\$ 4,683				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (2,546)		
	<b>\$ (21,287)</b>	<b>\$ 17,271</b>	<b>\$ 4,683</b>				<b>\$ 667</b>	<b>\$ 3,350</b>	<b>\$ 129</b>	<b>\$ 233,316</b>	
<b>Total Expenditures</b>	<b>\$ 1,619,438</b>	<b>\$ 205,310</b>	<b>\$ 125,931</b>				<b>\$ 1,950,679</b>	<b>\$ 3,082,278</b>	<b>\$ 2,019,909</b>	<b>\$ 3,156,632</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 444,292	\$ (71,851)	\$ 34,106	\$ 3,830			\$ 410,378	\$ (34,281)	\$ 407,304	\$ (753)	
Operating Transfers In (Out)	\$ 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)	<b>\$ 541,725</b>	<b>\$ 222,261</b>	<b>\$ 34,106</b>	<b>\$ 3,830</b>			<b>\$ 801,922</b>	<b>\$ 357,263</b>	<b>\$ 835,824</b>	<b>\$ 427,767</b>	

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 172,230	\$ 122,159					\$ 294,388	\$ 428,794	\$ 342,014	\$ 437,514
Traffic & Other Infractions	\$ 17,277	\$ 24,507					\$ 41,784	\$ 89,082	\$ 62,374	\$ 70,821
Other Criminal Cases	\$ 58,388	\$ 58,660					\$ 117,048	\$ 148,901	\$ 151,810	\$ 269,829
Civil	\$ 35,776	\$ 2,370					\$ 38,146	\$ 52,232	\$ 45,264	\$ 60,692
Family & Children Services	\$ 179,126	\$ 91,628			\$ 4,683		\$ 275,437	\$ 433,203	\$ 260,806	\$ 429,422
Probate, Guardianship & Mental Health Services	\$ 14,851	\$ 4,198					\$ 19,049	\$ 31,541	\$ 23,840	\$ 34,111
Juvenile Dependency Services	\$ 14,197	\$ 21,397					\$ 35,594	\$ 59,111	\$ 40,840	\$ 70,018
Juvenile Delinquency Services	\$ 34,395						\$ 34,395	\$ 43,968	\$ 37,883	\$ 51,778
Other Court Operations	\$ 190,218	\$ 9,864					\$ 200,082	\$ 313,666	\$ 195,164	\$ 245,265
Court Interpreters	\$ 16,288	\$ 37,659					\$ 53,947	\$ 78,417	\$ 62,347	\$ 69,288
Jury Services	\$ 42,304	\$ 2,086					\$ 44,390	\$ 71,036	\$ 45,809	\$ 71,283
Security	\$ 64,810	\$ 2,098					\$ 66,908	\$ 99,306	\$ 56,509	\$ 160,448
Trial Court Operations Program	\$ 839,858	\$ 376,625			\$ 4,683		\$ 1,221,167	\$ 1,849,257	\$ 1,324,662	\$ 1,970,469
Enhanced Collections	\$ 47,553	\$ 30,313			\$ 10,576		\$ 88,441	\$ 132,135	\$ 103,115	\$ 103,124
Other Non-Court Operations	\$ 85,712		\$ 667				\$ 86,379	\$ 88,122	\$ 1,026	\$ 82,188
Non-Court Operations Program	\$ 133,265	\$ 30,313	\$ 667		\$ 10,576		\$ 174,821	\$ 220,257	\$ 104,141	\$ 185,312
Executive Office	\$ 48,271	\$ 200					\$ 48,471	\$ 68,889	\$ 49,568	\$ 69,122
Fiscal Services	\$ 68,027	\$ 3,305					\$ 71,332	\$ 109,746	\$ 73,582	\$ 108,622
Human Resources	\$ 267,821	\$ 8,569					\$ 276,390	\$ 554,737	\$ 274,058	\$ 561,964
Business & Facilities Services	\$ 36,810	\$ 34,792			\$ (15,259)		\$ 56,343	\$ 108,230	\$ 60,427	\$ 89,581
Information Technology	\$ 45,919	\$ 56,236					\$ 102,155	\$ 171,162	\$ 133,470	\$ 171,562
Court Administration Program	\$ 466,849	\$ 103,102			\$ (15,259)		\$ 554,692	\$ 1,012,764	\$ 591,106	\$ 1,000,851
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,439,972</b>	<b>\$ 510,040</b>	<b>\$ 667</b>		<b>\$ 0</b>		<b>\$ 1,950,679</b>	<b>\$ 3,082,278</b>	<b>\$ 2,019,909</b>	<b>\$ 3,156,632</b>