

**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

01/25/2022

\_\_\_\_\_  
Date

Inyo

\_\_\_\_\_  
Court

2021/2022 - Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Inyo

---

Court

2021/2022 - Q2

---

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 - Q2

---

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	15.74	15.74		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

	For the month ended June								
	Fiscal Year 2021/22							2020/21	
	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							
<b>ASSETS</b>									
Operations	\$ (3,297,213)	\$ 728,863	\$ (4,622)	\$ 2,572,352			\$ 470	\$ (151)	\$ 101,682
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	\$ 443,694
Cash Outside of the JCC									
Cash Equivalents	\$ 3,914,055						\$ 8,836	\$ 3,922,891	\$ 2,733,052
Total Cash and Cash Equivalents	\$ 828,442	\$ 728,863	\$ (4,622)	\$ 2,572,352			\$ 243,000	\$ 4,368,034	\$ 3,280,027
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 2,375
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 46,930
Due From Other Governments	\$ 20	\$ (1)						\$ 19	\$ 32,239
Due From Other Courts									
Due From State	\$ 0	\$ 8,651	\$ 0					\$ 8,651	\$ 95,358
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From		\$ 0						\$ 0	\$ 0
Total Receivables	\$ 20	\$ 8,651	\$ 0	\$ 0				\$ 8,671	\$ 176,903
Prepaid Expenses - General	\$ 352							\$ 352	\$ 198
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 352							\$ 352	\$ 198
Other Assets									
Total Other Assets									
Total Assets	\$ 828,814	\$ 737,513	\$ (4,622)	\$ 2,572,352			\$ 243,000	\$ 4,377,056	\$ 3,457,128
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 44,493
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 821
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 46,930
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 1,373
Due to State				\$ 2,570,815				\$ 2,570,815	\$ 2,570,815
TC145 Liability							\$ 9,306	\$ 9,306	\$ 21,748
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 10,059
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,570,815			\$ 9,306	\$ 2,680,121	\$ 2,696,239
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 233,694	\$ 233,694	\$ 233,694
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 233,694	\$ 233,694	\$ 233,694
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 94,324
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 94,324
Revenue Collected in Advance			\$ 0					\$ 0	\$ 8,840
Liabilities For Deposits	\$ 387							\$ 387	\$ 387
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 387		\$ 0					\$ 387	\$ 9,227
Total Liabilities	\$ 387	\$ 0	\$ 0	\$ 2,570,815			\$ 243,000	\$ 2,814,202	\$ 3,033,484
Total Fund Balance	\$ 828,427	\$ 737,513	\$ (4,622)	\$ 1,536				\$ 1,562,854	\$ 423,645
Total Liabilities and Fund Balance	\$ 828,814	\$ 737,513	\$ (4,622)	\$ 2,572,352			\$ 243,000	\$ 4,377,056	\$ 3,457,128

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 2021/22							2020/21		
	Governmental Funds							Total Funds (Info, Purposes Only)	Current Budget (Annual)	Total Funds (Info, Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,787,543	\$ 12,795					\$ 1,800,338	\$ 2,438,921	\$ 2,216,876	\$ 2,202,000
Improvement and Modernization Fund								\$ 2,400	\$ 2,356	\$ 2,000
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 40,404						\$ 40,404	\$ 75,000	\$ 72,480	\$ 77,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 54,413						\$ 54,413	\$ 90,644	\$ 127,113	\$ 89,000
Other Miscellaneous	\$ 75,586	\$ 400,000					\$ 475,586	\$ 75,586	\$ 75,586	\$ 75,000
	\$ 1,957,946	\$ 412,795					\$ 2,370,741	\$ 2,682,551	\$ 2,494,411	\$ 2,447,000
Grants										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 173,259	\$ 99,021	\$ 173,000
Other Judicial Council Grants			\$ 8,840				\$ 8,840	\$ 15,000	\$ 85,785	\$ 120,000
Non-Judicial Council Grants										
			\$ 8,840				\$ 8,840	\$ 188,259	\$ 184,806	\$ 294,000
Other Financing Sources										
Interest Income	\$ 2,311	\$ 196		\$ 1,536			\$ 4,043	\$ 10,000	\$ 4,348	\$ 14,000
Investment Income										
Donations										
Local Fees	\$ 2	\$ 29,661					\$ 29,662	\$ 67,800	\$ 58,612	\$ 67,000
Non-Fee Revenues								\$ 3,000	\$ 2,454	\$ 3,000
Enhanced Collections		\$ 79,123					\$ 79,123	\$ 135,000	\$ 137,731	\$ 132,000
Escheatment									\$ 522	\$ 0
Prior Year Revenue	\$ 3,192						\$ 3,192		\$ 848	
County Program - Restricted			\$ 14				\$ 14	\$ 74,608	\$ 86,682	\$ 88,000
Reimbursement Other								\$ 300	\$ 3,847	
Sale of Fixed Assets										
Other Miscellaneous	\$ 219						\$ 219		\$ 0	
	\$ 5,724	\$ 108,994		\$ 1,536			\$ 116,254	\$ 290,708	\$ 294,544	\$ 306,000
<b>Total Revenues</b>	<b>\$ 1,963,670</b>	<b>\$ 521,789</b>	<b>\$ 8,840</b>	<b>\$ 1,536</b>			<b>\$ 2,495,835</b>	<b>\$ 3,161,518</b>	<b>\$ 2,973,760</b>	<b>\$ 3,047,000</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 535,513	\$ 18,119	\$ (2,229)				\$ 551,403	\$ 1,495,921	\$ 1,215,542	\$ 1,247,000
Temp Help										
Overtime									\$ 1,438	\$ 0
Staff Benefits	\$ 446,055	\$ 11,648	\$ (1,244)				\$ 456,460	\$ 671,733	\$ 640,450	\$ 964,000
	\$ 981,569	\$ 29,767	\$ (3,473)				\$ 1,007,862	\$ 2,167,654	\$ 2,057,430	\$ 2,212,000
Operating Expenses and Equipment										
General Expense	\$ 24,489		\$ 2,762				\$ 27,251	\$ 165,335	\$ 107,692	\$ 166,000
Printing	\$ 365						\$ 365	\$ 750	\$ 726	\$ 0
Telecommunications	\$ 6,656	\$ 5,897	\$ 6,148				\$ 18,701	\$ 44,462	\$ 33,783	\$ 33,000
Postage	\$ 8,966						\$ 8,966	\$ 18,500	\$ 11,652	\$ 18,000
Insurance	\$ 1,360						\$ 1,360	\$ 2,950	\$ 694	\$ 1,000
In-State Travel	\$ 2,023						\$ 2,023	\$ 14,300	\$ 4,412	\$ 13,000
Out-of-State Travel										
Training										
Security Services			\$ 312				\$ 312	\$ 1,500	\$ 497	\$ 1,000
Facility Operations	\$ 3,314						\$ 3,314	\$ 12,000	\$ 19,231	\$ 21,000
Utilities										
Contracted Services	\$ 178,091	\$ 63,128	\$ 2,542				\$ 243,761	\$ 554,700	\$ 509,560	\$ 434,000
Consulting and Professional Services	\$ 12,193	\$ 684	\$ 5,171				\$ 18,049	\$ 53,000	\$ 39,096	\$ 35,000
Information Technology	\$ 19,028	\$ 5,240					\$ 24,268	\$ 98,000	\$ 140,184	\$ 137,000
Major Equipment								\$ 10,000	\$ 14,657	
Other Items of Expense	\$ 394						\$ 394	\$ 2,100	\$ 1,233	\$ 1,000
	\$ 256,879	\$ 74,949	\$ 16,935				\$ 348,763	\$ 977,597	\$ 883,417	\$ 866,000
Special Items of Expense										
Grand Jury								\$ 1,000	\$ 885	\$ 0
Jury Costs								\$ 2,300		\$ 2,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (8,123)	\$ 8,123					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment									\$ (73)	
	\$ (8,123)	\$ 8,123					\$ 0	\$ 3,300	\$ 812	\$ 3,000
<b>Total Expenditures</b>	<b>\$ 1,230,324</b>	<b>\$ 112,840</b>	<b>\$ 13,462</b>				<b>\$ 1,356,626</b>	<b>\$ 3,148,551</b>	<b>\$ 2,941,659</b>	<b>\$ 3,062,000</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 733,346</b>	<b>\$ 408,949</b>	<b>\$ (4,622)</b>	<b>\$ 1,536</b>			<b>\$ 1,139,209</b>	<b>\$ 12,967</b>	<b>\$ 32,100</b>	<b>\$ (34,000)</b>
Operating Transfers In (Out)									\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 95,081	\$ 328,564	\$ 0	\$ 0			\$ 423,645	\$ 423,645	\$ 391,544	\$ 391,000
Ending Balance (Deficit)	\$ 828,427	\$ 737,513	\$ (4,622)	\$ 1,536			\$ 1,562,854	\$ 436,612	\$ 423,645	\$ 357,000

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 125,781	\$ 88,452					\$ 214,232	\$ 538,486	\$ 409,018	\$ 428,79
Traffic & Other Infractions	\$ 23,552	\$ 30,033					\$ 53,585	\$ 109,917	\$ 76,101	\$ 89,08
Other Criminal Cases	\$ 50,047	\$ 20,170					\$ 70,217	\$ 192,128	\$ 170,449	\$ 148,90
Civil	\$ 30,529	\$ 17					\$ 30,546	\$ 83,212	\$ 54,827	\$ 52,23
Family & Children Services	\$ 112,747	\$ 46,438					\$ 159,185	\$ 480,997	\$ 401,266	\$ 433,20
Probate, Guardianship & Mental Health Services	\$ 11,776	\$ 0					\$ 11,776	\$ 44,968	\$ 36,586	\$ 31,54
Juvenile Dependency Services	\$ 11,776	\$ 11,240					\$ 23,016	\$ 79,968	\$ 60,343	\$ 59,11
Juvenile Delinquency Services	\$ 26,496						\$ 26,496	\$ 67,425	\$ 48,808	\$ 43,96
Other Court Operations	\$ 116,657	\$ 9,832					\$ 126,489	\$ 352,683	\$ 306,544	\$ 313,66
Court Interpreters	\$ 1,876	\$ 25,217					\$ 27,093	\$ 85,837	\$ 72,480	\$ 78,41
Jury Services	\$ 23,456	\$ 1,424					\$ 24,880	\$ 59,548	\$ 68,535	\$ 71,03
Security	\$ 45,636	\$ 1,007					\$ 46,643	\$ 115,824	\$ 107,884	\$ 99,30
Trial Court Operations Program	\$ 580,328	\$ 233,830					\$ 814,158	\$ 2,210,993	\$ 1,812,844	\$ 1,849,25
Enhanced Collections	\$ 29,767	\$ 41,892				\$ 8,123	\$ 79,782	\$ 160,000	\$ 137,731	\$ 132,13
Other Non-Court Operations								\$ 73,608	\$ 86,598	\$ 88,12
Non-Court Operations Program	\$ 29,767	\$ 41,892				\$ 8,123	\$ 79,782	\$ 233,608	\$ 224,329	\$ 220,25
Executive Office	\$ 37,190	\$ 3,430					\$ 40,620	\$ 70,207	\$ 68,806	\$ 68,88
Fiscal Services	\$ 24,383	\$ 2,286					\$ 26,669	\$ 100,210	\$ 111,477	\$ 109,74
Human Resources	\$ 278,755	\$ 12,135					\$ 290,890	\$ 133,982	\$ 430,192	\$ 554,73
Business & Facilities Services	\$ 26,096	\$ 29,860				\$ (8,123)	\$ 47,833	\$ 168,038	\$ 103,660	\$ 108,23
Information Technology	\$ 31,345	\$ 25,329					\$ 56,674	\$ 231,513	\$ 190,352	\$ 171,16
Court Administration Program	\$ 397,768	\$ 73,042				\$ (8,123)	\$ 462,686	\$ 703,950	\$ 904,486	\$ 1,012,76
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,007,862</b>	<b>\$ 348,763</b>				<b>\$ 0</b>	<b>\$ 1,356,626</b>	<b>\$ 3,148,551</b>	<b>\$ 2,941,659</b>	<b>\$ 3,082,21</b>