


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

04/19/2022

Date

Inyo

Court

2021/2022 - Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

2021/2022 - Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Inyo

 Court
 2021/2022 - Q3

 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	15.74	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 June								2020/21	
	Fiscal Year 2021/22									
	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								
ASSETS										
Operations	\$ (3,394,992)	\$ 834,403	\$ 3,102	\$ 2,573,823			\$ 569	\$ 16,904	\$ 101,682	
Payroll										
Jury										
Revolving	\$ 1,500							\$ 1,500	\$ 1,500	
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 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	\$ 4,596,714						\$ 13,558	\$ 4,610,272	\$ 2,733,052	
Total Cash and Cash Equivalents	\$ 1,413,322	\$ 834,403	\$ 3,102	\$ 2,573,823			\$ 247,821	\$ 5,072,470	\$ 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	\$ 0						\$ 20	\$ 32,239	
Due From Other Courts										
Due From State	\$ 0	\$ 8,651	\$ 14,441					\$ 23,093	\$ 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	\$ 14,441	\$ 0				\$ 23,113	\$ 176,903	
Prepaid Expenses - General	\$ 350							\$ 350	\$ 198	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 350							\$ 350	\$ 198	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,413,692	\$ 843,054	\$ 17,543	\$ 2,573,823			\$ 247,821	\$ 5,095,933	\$ 3,457,128	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 44,493	
Accounts Payable - General	\$ 0	\$ 42	\$ 0				\$ 0	\$ 42	\$ 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							\$ 14,126	\$ 14,126	\$ 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							\$ 1	\$ 1	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 42	\$ 0	\$ 2,570,815			\$ 14,127	\$ 2,584,985	\$ 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	\$ 42	\$ 0	\$ 2,570,815			\$ 247,821	\$ 2,819,066	\$ 3,033,484	
Total Fund Balance	\$ 1,413,304	\$ 843,012	\$ 17,543	\$ 3,007				\$ 2,276,867	\$ 423,645	
Total Liabilities and Fund Balance	\$ 1,413,692	\$ 843,054	\$ 17,543	\$ 2,573,823			\$ 247,821	\$ 5,095,933	\$ 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					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	\$ 2,156,975	\$ 20,447					\$ 2,177,422	\$ 2,438,921	\$ 2,216,876	\$ 2,202,260	
Improvement and Modernization Fund	\$ 600,000						\$ 600,000	\$ 2,400	\$ 2,356	\$ 2,355	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 59,946						\$ 59,946	\$ 75,000	\$ 72,480	\$ 77,817	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 67,996						\$ 67,996	\$ 90,644	\$ 127,113	\$ 89,409	
Other Miscellaneous	\$ 75,586	\$ 400,000					\$ 475,586	\$ 75,586	\$ 75,586	\$ 75,586	
	\$ 2,960,502	\$ 420,447					\$ 3,380,949	\$ 2,682,551	\$ 2,494,411	\$ 2,447,427	
Grants											
AB 1058 Commissioner/Facilitator			\$ 61,295				\$ 61,295	\$ 173,259	\$ 99,021	\$ 173,189	
Other Judicial Council Grants			\$ 16,534				\$ 16,534	\$ 15,000	\$ 85,785	\$ 120,850	
Non-Judicial Council Grants											
			\$ 77,829				\$ 77,829	\$ 188,259	\$ 184,806	\$ 294,039	
Other Financing Sources											
Interest Income	\$ 3,702	\$ 504		\$ 3,007			\$ 7,213	\$ 10,000	\$ 4,348	\$ 14,800	
Investment Income											
Donations											
Local Fees	\$ 2	\$ 43,994					\$ 43,996	\$ 67,800	\$ 58,612	\$ 67,830	
Non-Fee Revenues		\$ 2					\$ 2	\$ 3,000	\$ 2,454	\$ 3,000	
Enhanced Collections		\$ 110,736					\$ 110,736	\$ 135,000	\$ 137,731	\$ 132,135	
Escheatment									\$ 522	\$ 544	
Prior Year Revenue	\$ 3,192						\$ 3,192		\$ 848		
County Program - Restricted	\$ 156	\$ 96,749					\$ 96,905	\$ 74,608	\$ 86,682	\$ 88,222	
Reimbursement Other								\$ 300	\$ 3,347		
Sale of Fixed Assets											
Other Miscellaneous	\$ 219						\$ 219		\$ 0		
	\$ 7,271	\$ 251,985		\$ 3,007			\$ 262,284	\$ 290,708	\$ 284,544	\$ 306,531	
Total Revenues	\$ 2,967,774	\$ 672,432	\$ 77,828	\$ 3,007			\$ 3,721,041	\$ 3,161,518	\$ 2,973,760	\$ 3,047,997	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 784,510	\$ 30,102	\$ 10,017				\$ 824,630	\$ 1,495,921	\$ 1,215,542	\$ 1,247,572	
Temp Help									\$ 1,438	\$ 200	
Overtime									\$ 840,450	\$ 964,980	
Staff Benefits	\$ 529,696	\$ 19,759	\$ 8,191				\$ 557,646	\$ 671,733	\$ 2,057,430	\$ 2,212,752	
	\$ 1,314,206	\$ 49,861	\$ 18,208				\$ 1,382,276	\$ 2,167,654	\$ 2,057,430	\$ 2,212,752	
Operating Expenses and Equipment											
General Expense	\$ 30,459	\$ 525	\$ 8,728				\$ 39,712	\$ 165,335	\$ 107,692	\$ 166,954	
Printing	\$ 365						\$ 365	\$ 750	\$ 726	\$ 500	
Telecommunications	\$ 9,779	\$ 7,913	\$ 8,040				\$ 25,732	\$ 44,462	\$ 33,783	\$ 33,217	
Postage	\$ 11,632		\$ 478				\$ 12,111	\$ 18,500	\$ 11,652	\$ 18,500	
Insurance	\$ 969		\$ 391				\$ 1,360	\$ 2,950	\$ 694	\$ 1,328	
In-State Travel	\$ 3,765						\$ 3,765	\$ 14,300	\$ 4,412	\$ 13,250	
Out-of-State Travel											
Training											
Security Services			\$ 312				\$ 312	\$ 1,500	\$ 497	\$ 1,500	
Facility Operations	\$ 2,745	\$ 681	\$ 938				\$ 4,364	\$ 12,000	\$ 19,231	\$ 21,655	
Utilities											
Contracted Services	\$ 229,008	\$ 78,750	\$ 2,602				\$ 310,359	\$ 554,700	\$ 509,560	\$ 434,833	
Consulting and Professional Services	\$ 12,225	\$ 684	\$ 5,171				\$ 18,081	\$ 53,000	\$ 39,096	\$ 35,935	
Information Technology	\$ 50,916	\$ 5,913	\$ 11,627				\$ 68,456	\$ 98,000	\$ 140,184	\$ 137,034	
Major Equipment								\$ 10,000	\$ 14,657		
Other Items of Expense	\$ 876						\$ 876	\$ 2,100	\$ 1,233	\$ 1,470	
	\$ 352,740	\$ 94,466	\$ 38,288				\$ 485,494	\$ 977,597	\$ 883,417	\$ 866,176	
Special Items of Expense											
Grand Jury		\$ 50					\$ 50	\$ 1,000	\$ 885	\$ 500	
Jury Costs								\$ 2,300		\$ 2,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,396)	\$ 13,607	\$ 3,789				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (73)		
	\$ (17,396)	\$ 13,657	\$ 3,789				\$ 50	\$ 3,300	\$ 812	\$ 3,350	
Total Expenditures	\$ 1,649,550	\$ 157,984	\$ 60,285				\$ 1,867,819	\$ 3,148,551	\$ 2,941,659	\$ 3,082,278	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,318,224	\$ 514,448	\$ 17,543	\$ 3,007			\$ 1,853,222	\$ 12,967	\$ 32,100	\$ (34,281)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 95,081	\$ 328,564	\$ 0	\$ 0			\$ 423,645	\$ 423,645	\$ 391,544	\$ 391,544	
Ending Balance (Deficit)	\$ 1,413,304	\$ 843,012	\$ 17,543	\$ 3,007			\$ 2,276,867	\$ 436,612	\$ 423,645	\$ 357,263	

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 192,419	\$ 116,513					\$ 308,932	\$ 538,486	\$ 409,018	\$ 428,794
Traffic & Other Infractions	\$ 35,855	\$ 41,209					\$ 77,064	\$ 109,917	\$ 76,101	\$ 89,082
Other Criminal Cases	\$ 76,191	\$ 31,492					\$ 107,683	\$ 192,128	\$ 170,449	\$ 148,901
Civil	\$ 46,755	\$ 17					\$ 46,771	\$ 83,212	\$ 54,827	\$ 52,232
Family & Children Services	\$ 175,760	\$ 56,327			\$ 0		\$ 232,088	\$ 480,997	\$ 401,266	\$ 433,203
Probate, Guardianship & Mental Health Services	\$ 17,927	\$ 0					\$ 17,927	\$ 44,968	\$ 36,586	\$ 31,541
Juvenile Dependency Services	\$ 17,927	\$ 21,630					\$ 39,558	\$ 79,968	\$ 60,343	\$ 59,111
Juvenile Delinquency Services	\$ 40,337						\$ 40,337	\$ 67,425	\$ 48,808	\$ 43,968
Other Court Operations	\$ 170,259	\$ 34,492					\$ 204,752	\$ 352,683	\$ 306,544	\$ 313,666
Court Interpreters	\$ 1,876	\$ 35,658					\$ 37,533	\$ 85,837	\$ 72,480	\$ 78,417
Jury Services	\$ 33,270	\$ 1,424					\$ 34,694	\$ 59,548	\$ 68,535	\$ 71,036
Security	\$ 69,046	\$ 1,232					\$ 70,277	\$ 115,824	\$ 107,884	\$ 99,306
Trial Court Operations Program	\$ 877,622	\$ 339,995			\$ 0		\$ 1,217,617	\$ 2,210,993	\$ 1,812,844	\$ 1,849,257
Enhanced Collections	\$ 49,861	\$ 33,939			\$ 13,607		\$ 97,407	\$ 160,000	\$ 137,731	\$ 132,135
Other Non-Court Operations			\$ 50				\$ 50	\$ 73,608	\$ 86,598	\$ 88,122
Non-Court Operations Program	\$ 49,861	\$ 33,939	\$ 50		\$ 13,607		\$ 97,457	\$ 233,608	\$ 224,329	\$ 220,257
Executive Office	\$ 56,069	\$ 3,430					\$ 59,499	\$ 70,207	\$ 68,806	\$ 68,889
Fiscal Services	\$ 32,700	\$ 3,535					\$ 36,235	\$ 100,210	\$ 111,477	\$ 109,746
Human Resources	\$ 280,006	\$ 12,135					\$ 292,141	\$ 133,982	\$ 430,192	\$ 554,737
Business & Facilities Services	\$ 39,247	\$ 45,592			\$ (13,607)		\$ 71,232	\$ 168,038	\$ 103,660	\$ 108,230
Information Technology	\$ 46,770	\$ 46,868					\$ 93,638	\$ 231,513	\$ 190,352	\$ 171,162
Court Administration Program	\$ 454,792	\$ 111,560			\$ (13,607)		\$ 552,746	\$ 703,950	\$ 904,486	\$ 1,012,764
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,382,275	\$ 485,494	\$ 50		\$ 0		\$ 1,867,819	\$ 3,148,551	\$ 2,941,659	\$ 3,082,278