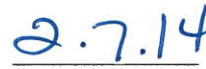


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Inyo

Court

2013/14 - 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo
Court
2013/14 - 2
Fiscal Year and Ending Quarter

FOOTNOTES

1	NA
2	
3	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Inyo

Court
2013/14 - 2

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)	22.08	19.34	18.34		

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 December							2012/13	
		Fiscal Year 2013/14								
		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		\$ (2,682,331)	\$ 490,130	\$ (59,276)	\$ 2,310,579		\$ 540	\$ 59,643	\$ (3,840)	
Payroll										
Jury										
Revolving		\$ 5,000						\$ 5,000	\$ 5,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand		\$ 150						\$ 150	\$ 150	
Cash with County		\$ 420,000	\$ 3,542				\$ 63,958	\$ 487,500	\$ 494,998	
Cash Outside of the AOC										
Total Cash		\$ (2,257,181)	\$ 493,672	\$ (59,276)	\$ 2,310,579		\$ 64,499	\$ 552,293	\$ 496,308	
Short Term Investment		\$ 3,469,724					\$ 11,226	\$ 3,480,950	\$ 4,430,214	
Investment in Financial Institution										
Total Investments		\$ 3,469,724					\$ 11,226	\$ 3,480,950	\$ 4,430,214	
Accrued Revenue		\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	
Accounts Receivable - General		\$ 0		\$ 44,186				\$ 44,186	\$ 50,479	
Dishonored Checks										
Due From Employee									\$ 0	
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	\$ 0	
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables		\$ 0	\$ 0	\$ 44,186	\$ 0		\$ 0	\$ 44,186	\$ 50,479	
Prepaid Expenses - General		\$ 180						\$ 180	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 180						\$ 180	\$ 0	
Other Assets										
Total Other Assets										
Total Assets		\$ 1,212,723	\$ 493,672	\$ (15,090)	\$ 2,310,579		\$ 75,725	\$ 4,077,610	\$ 4,977,001	
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										
Due to State		\$ 0			\$ 2,306,075			\$ 2,306,075	\$ 2,306,075	
TC145 Liability							\$ 11,766	\$ 11,766	\$ 14,447	
Due to Other Governments		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 0						\$ 0	\$ 0	
Interest							\$ 0	\$ 0	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 0	\$ 0	\$ 0	\$ 2,306,075		\$ 11,766	\$ 2,317,841	\$ 2,320,523	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 63,958	\$ 63,958	\$ 72,414	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 63,958	\$ 63,958	\$ 72,414	
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing		\$ 208,843	\$ 4,299	\$ 4,802				\$ 217,945	\$ 139,419	
Total Payroll Liabilities		\$ 208,843	\$ 4,299	\$ 4,802				\$ 217,945	\$ 139,419	
Revenue Collected in Advance										
Liabilities For Deposits		\$ 710						\$ 710	\$ 303	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 710						\$ 710	\$ 303	
Total Liabilities		\$ 209,553	\$ 4,299	\$ 4,802	\$ 2,306,075		\$ 75,725	\$ 2,600,455	\$ 2,532,680	
Total Fund Balance		\$ 1,003,170	\$ 489,373	\$ (19,892)	\$ 4,504			\$ 1,477,155	\$ 2,444,341	
Total Liabilities and Fund Balance		\$ 1,212,723	\$ 493,672	\$ (15,090)	\$ 2,310,579		\$ 75,725	\$ 4,077,610	\$ 4,977,001	

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 December											
Fiscal Year 2013/14											
2012/13											
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,247,624	\$ 12,670					\$ 1,260,294	\$ 1,940,301	\$ 297,466	\$ 536,039	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 40,210	\$ (4,842)	\$ 20,145	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 16,963						\$ 16,963	\$ 33,250	\$ 8,483	\$ 35,700	
Civil Coordination Reimbursement (45.55)	\$ 23,978						\$ 23,978	\$ 134,296	\$ 42,459	\$ 141,291	
MOU Reimbursements (45.10 and General)	\$ 75,586						\$ 75,586	\$ 75,586	\$ 63,790	\$ 63,790	
Other Miscellaneous											
	\$ 1,364,151	\$ 12,670					\$ 1,376,821	\$ 2,223,643	\$ 407,356	\$ 796,965	
Grants											
AB 1058 Commissioner/Facilitator			\$ 65,377				\$ 65,377	\$ 163,244	\$ 44,947	\$ 163,244	
Other AOC Grants			\$ 0				\$ 0	\$ 13,500	\$ 5,533	\$ 11,790	
Non-AOC Grants											
			\$ 65,377				\$ 65,377	\$ 176,744	\$ 50,479	\$ 175,034	
Other Financing Sources											
Interest Income	\$ 786	\$ 301		\$ 1,449			\$ 2,536	\$ 13,115	\$ 4,987	\$ 5,100	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 10,506					\$ 10,506	\$ 33,000	\$ 14,464	\$ 41,400	
Non-Fee Revenues								\$ 4,700	\$ 1,234	\$ 4,700	
Enhanced Collections		\$ 30,410					\$ 30,410	\$ 91,600	\$ 30,053	\$ 92,210	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 40					\$ 40	\$ 80,243	\$ 190	\$ 63,518	
Reimbursement Other	\$ 640						\$ 640		\$ (317)		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,426	\$ 41,257		\$ 1,449			\$ 44,132	\$ 222,658	\$ 50,612	\$ 206,928	
Total Revenues	\$ 1,365,577	\$ 53,927	\$ 65,377	\$ 1,449			\$ 1,486,330	\$ 2,623,045	\$ 508,447	\$ 1,178,927	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 600,179	\$ 20,379	\$ 13,782				\$ 634,340	\$ 1,363,958	\$ 561,941	\$ 1,311,906	
Temp Help											
Overtime	\$ 2,659						\$ 2,659	\$ 8,000	\$ 1,626	\$ 4,000	
Staff Benefits	\$ 330,375	\$ 7,277	\$ 8,896				\$ 346,547	\$ 745,439	\$ 329,210	\$ 723,096	
	\$ 933,213	\$ 27,656	\$ 22,678				\$ 983,546	\$ 2,117,397	\$ 892,778	\$ 2,039,002	
Operating Expenses and Equipment											
General Expense	\$ 40,637	\$ 262	\$ 3,507				\$ 44,406	\$ 142,399	\$ 40,958	\$ 96,299	
Printing	\$ 0						\$ 0	\$ 2,000	\$ 638	\$ 2,700	
Telecommunications	\$ (7,793)	\$ 644	\$ 130				\$ (7,019)	\$ 46,250	\$ 18,928	\$ 40,349	
Postage	\$ 11,712						\$ 11,712	\$ 27,600	\$ 9,911	\$ 29,600	
Insurance	\$ 1,335						\$ 1,335	\$ 1,200	\$ 1,011	\$ 1,070	
In-State Travel	\$ 7,108		\$ 1,580				\$ 8,687	\$ 23,180	\$ 6,487	\$ 15,820	
Out-of-State Travel											
Training											
Security Services	\$ 52,137	\$ 2,552	\$ 1,643				\$ 56,333	\$ 167,500	\$ 62,704	\$ 201,858	
Facility Operations	\$ 5,475	\$ 70	\$ 14				\$ 5,559	\$ 15,100	\$ 4,729	\$ 18,300	
Utilities											
Contracted Services	\$ 182,171	\$ (203)	\$ 49,721				\$ 231,689	\$ 664,920	\$ 230,624	\$ 598,942	
Consulting and Professional Services	\$ 8,570	\$ 416	\$ 1,485				\$ 10,471	\$ 34,285	\$ 35	\$ 36,685	
Information Technology	\$ 6,192						\$ 6,192	\$ 77,960	\$ 3,842	\$ 28,600	
Major Equipment	\$ 78,694						\$ 78,694	\$ 177,654			
Other Items of Expense	\$ 1,279						\$ 1,279	\$ 5,240	\$ 1,494	\$ 3,490	
	\$ 387,516	\$ 3,741	\$ 58,081				\$ 449,338	\$ 1,385,288	\$ 381,361	\$ 1,073,713	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,245						\$ 4,245	\$ 19,200	\$ 11,599	\$ 19,667	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,274)	\$ 8,763	\$ 4,511				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 420						\$ 420		\$ (50)		
	\$ (8,609)	\$ 8,763	\$ 4,511				\$ 4,665	\$ 19,200	\$ 11,549	\$ 19,667	
Total Expenditures	\$ 1,312,120	\$ 40,160	\$ 85,269				\$ 1,437,549	\$ 3,521,885	\$ 1,285,687	\$ 3,132,382	
Excess (Deficit) of Revenues Over Expenditures	\$ 53,457	\$ 13,767	\$ (19,892)	\$ 1,449			\$ 48,781	\$ (898,840)	\$ (777,240)	\$ (1,953,455)	
Operating Transfers In (Out)	\$ (201,006)	\$ 201,006					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,150,719	\$ 274,600	\$ 0	\$ 3,055			\$ 1,428,374	\$ 1,428,374	\$ 3,221,581	\$ 3,221,581	
Ending Balance (Deficit)	\$ 1,003,170	\$ 489,373	\$ (19,892)	\$ 4,504			\$ 1,477,155	\$ 529,534	\$ 2,444,341	\$ 1,268,126	

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

		For the month ended December							2012/13	
		Fiscal Year 2013/14								
	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	\$ 151,000	\$ 75,857					\$ 226,858	\$ 431,476	\$ 198,932	\$ 444,859
Traffic & Other Infractions	\$ 90,591	\$ 15,631	\$ 0				\$ 90,591	\$ 128,964	\$ 81,586	\$ 190,003
Other Criminal Cases	\$ 63,035	\$ 1,925					\$ 78,666	\$ 121,747	\$ 77,495	\$ 171,562
Civil	\$ 29,664	\$ 121,544			\$ 4,511	\$ 150	\$ 31,589	\$ 70,941	\$ 29,755	\$ 87,046
Family & Children Services	\$ 63,121	\$ 2,970					\$ 189,325	\$ 440,496	\$ 188,308	\$ 477,572
Probate, Guardianship & Mental Health Services	\$ 7,416	\$ 0					\$ 10,386	\$ 16,485	\$ 8,031	\$ 24,449
Juvenile Dependency Services	\$ 11,124	\$ 560					\$ 11,124	\$ 16,174	\$ 11,636	\$ 122,965
Juvenile Delinquency Services	\$ 11,124	\$ 560					\$ 11,684	\$ 17,228	\$ 10,602	\$ 25,935
Other Court Operations	\$ 135,809	\$ 27,868					\$ 135,809	\$ 237,479	\$ 137,380	\$ 290,136
Court Interpreters	\$ 13,174	\$ 4,547	\$ 4,245				\$ 41,042	\$ 59,873	\$ 27,773	\$ 65,188
Jury Services	\$ 47,689	\$ 56,333	\$ 0				\$ 56,481	\$ 153,132	\$ 57,429	\$ 99,641
Security	\$ 623,746	\$ 307,235	\$ 4,245		\$ 4,511	\$ 150	\$ 939,886	\$ 2,019,669	\$ 892,094	\$ 2,186,014
Trial Court Operations Program										
Enhanced Collections	\$ 27,656	\$ 1,170			\$ 8,763		\$ 37,589	\$ 83,605	\$ 35,998	\$ 92,210
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 79,844	\$ 3,884			\$ 8,763		\$ 83,728	\$ 162,292	\$ 78,917	\$ 193,272
Fiscal Services	\$ 43,835	\$ 2,334					\$ 46,169	\$ 109,632	\$ 40,791	\$ 118,169
Human Resources	\$ 123,044	\$ 9,993					\$ 133,038	\$ 518,131	\$ 55,709	\$ 172,895
Business & Facilities Services	\$ 21,253	\$ 27,587			\$ (13,274)	\$ 270	\$ 35,836	\$ 358,213	\$ 83,422	\$ 134,873
Information Technology	\$ 64,168	\$ 97,136					\$ 161,304	\$ 190,450	\$ 98,755	\$ 234,949
Court Administration Program										
Expenditures Not Distributed or Posted to a Program	\$ 332,145	\$ 140,934			\$ (13,274)	\$ 270	\$ 460,075	\$ 1,338,718	\$ 357,594	\$ 854,158
Prior Year Adjustments Not Posted to a Program										
Total	\$ 983,546	\$ 449,338	\$ 4,245		\$ 0	\$ 420	\$ 1,437,549	\$ 3,521,885	\$ 1,285,687	\$ 3,132,382