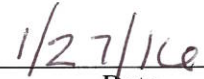


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2015-2016 2Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

2015-2016 2Q

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

INYO

Court

2015-2016 2Q

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)	21.34	14.71	16.71		

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December										
	Fiscal Year 2015/16							2014/15		
	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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund										
	\$ 1,279,962	\$ 10,261					\$ 1,290,223	\$ 2,066,803	\$ 1,325,954	\$ 2,078,490
Improvement and Modernization Fund										
	\$ 0						\$ 0	\$ 2,490	\$ 0	\$ 2,490
Judges' Compensation (45.25)										
	\$ 28,005						\$ 28,005	\$ 50,300	\$ 24,592	\$ 41,200
Civil Coordination Reimbursement (45.55)										
	\$ 21,017						\$ 21,017	\$ 121,383	\$ 21,367	\$ 132,096
MOU Reimbursements (45.10 and General)										
	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586
Other Miscellaneous										
	\$ 1,404,570	\$ 10,261					\$ 1,414,831	\$ 2,316,562	\$ 1,447,499	\$ 2,329,862
Grants										
AB 1058 Commissioner/Facilitator										
			\$ 67,273				\$ 67,273	\$ 169,333	\$ 81,393	\$ 163,244
Other Judicial Council Grants										
								\$ 13,000		\$ 13,500
Non-Judicial Council Grants										
			\$ 67,273				\$ 67,273	\$ 182,333	\$ 81,393	\$ 176,744
Other Financing Sources										
Interest Income										
	\$ 368	\$ 282		\$ 2,148			\$ 2,798	\$ 2,015	\$ 2,159	\$ 1,870
Investment Income										
Donations										
	\$ 680	\$ 9,251					\$ 9,932	\$ 22,800	\$ 8,265	\$ 24,900
Local Fees										
			\$ 938				\$ 938	\$ 3,000	\$ 2,011	\$ 2,000
Non-Fee Revenues										
		\$ 32,691					\$ 32,691	\$ 82,000	\$ 34,668	\$ 82,980
Enhanced Collections										
Escheatment										
									\$ 76	
Prior Year Revenue										
		\$ 600					\$ 600	\$ 73,255	\$ 108	\$ 76,530
County Program - Restricted										
	\$ 1,112						\$ 1,112		\$ 170	
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 2,160	\$ 43,762		\$ 2,148			\$ 48,070	\$ 183,070	\$ 47,456	\$ 188,280
Total Revenues										
	\$ 1,406,730	\$ 54,023	\$ 67,273	\$ 2,148			\$ 1,530,174	\$ 2,681,965	\$ 1,576,348	\$ 2,694,886
EXPENDITURES										
Personal Services										
Salaries - Permanent										
	\$ 375,798	\$ 18,548	\$ 12,747				\$ 407,093	\$ 882,375	\$ 412,943	\$ 1,056,444
Temp Help										
	\$ 2,688						\$ 2,688	\$ 3,500	\$ 1,586	\$ 8,000
Overtime										
	\$ 250,803	\$ 7,000	\$ 6,838				\$ 264,641	\$ 564,434	\$ 204,064	\$ 604,370
Staff Benefits										
	\$ 629,289	\$ 25,549	\$ 19,585				\$ 674,422	\$ 1,450,309	\$ 618,593	\$ 1,668,814
Operating Expenses and Equipment										
General Expense										
	\$ 15,199		\$ 1,561				\$ 16,760	\$ 94,369	\$ 18,509	\$ 85,182
Printing										
	\$ 570						\$ 570	\$ 1,300	\$ 585	\$ 1,000
Telecommunications										
	\$ 17,612	\$ 644	\$ 3,066				\$ 21,322	\$ 38,240	\$ 17,936	\$ 37,540
Postage										
	\$ 5,646						\$ 5,646	\$ 26,200	\$ 9,453	\$ 26,500
Insurance										
	\$ 939						\$ 939	\$ 1,100	\$ 1,096	\$ 1,510
In-State Travel										
	\$ 2,922		\$ 3,459				\$ 6,381	\$ 15,260	\$ 3,491	\$ 10,000
Out-of-State Travel										
	\$ 40						\$ 40			
Training										
	\$ 45,843	\$ 1,452	\$ 11,530				\$ 58,824	\$ 129,500	\$ 59,880	\$ 147,500
Security Services										
	\$ 4,427						\$ 4,427	\$ 23,500	\$ 5,130	\$ 14,700
Facility Operations										
	\$ 203,899	\$ (4,010)	\$ 46,101				\$ 245,990	\$ 570,903	\$ 259,864	\$ 594,220
Utilities										
	\$ 10,593						\$ 10,593	\$ 38,785	\$ 4,740	\$ 35,285
Contracted Services										
	\$ 7,348						\$ 7,348	\$ 75,903	\$ 11,812	\$ 67,685
Consulting and Professional Services										
	\$ 658						\$ 658	\$ 2,020	\$ 229	\$ 2,740
Major Equipment										
	\$ 315,695	\$ (1,914)	\$ 65,717				\$ 379,498	\$ 1,017,080	\$ 392,724	\$ 1,023,862
Other Items of Expense										
Special Items of Expense										
Grand Jury										
		\$ 512					\$ 512		\$ 0	
Jury Costs										
	\$ 2,282						\$ 2,282	\$ 10,500	\$ 3,505	\$ 16,900
Judgements, Settlements and Claims										
Debt Service										
								\$ 232,976		
Other										
Capital Costs										
Internal Cost Recovery										
	\$ (11,600)	\$ 8,229	\$ 3,371				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (9,318)	\$ 8,741	\$ 3,371				\$ 2,794	\$ 243,476	\$ 10,231	\$ 16,900
Total Expenditures										
	\$ 935,665	\$ 32,376	\$ 88,673	\$ 2,148			\$ 1,056,714	\$ 2,710,865	\$ 1,021,549	\$ 2,709,576
Excess (Deficit) of Revenues Over Expenditures										
	\$ 471,065	\$ 21,648	\$ (21,400)	\$ 2,148			\$ 473,461	\$ (28,900)	\$ 554,799	\$ (14,690)
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)										
	\$ 89,647	\$ 355,518	\$ 0	\$ 0			\$ 445,165	\$ 445,165	\$ 638,320	\$ 638,320
Ending Balance (Deficit)										
	\$ 560,712	\$ 377,186	\$ (21,400)	\$ 2,148			\$ 918,626	\$ 416,265	\$ 1,193,120	\$ 623,630

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

	For the month ended December									
	Fiscal Year 2015/16							2014/15		
	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	\$ 127,848	\$ 84,438					\$ 212,285	\$ 432,725	\$ 204,492	\$ 452,214
Traffic & Other Infractions	\$ 72,180	\$ 115			\$ 595		\$ 72,890	\$ 124,358	\$ 67,925	\$ 149,767
Other Criminal Cases	\$ 41,478	\$ 9,503					\$ 50,981	\$ 104,114	\$ 55,375	\$ 139,196
Civil	\$ 13,418	\$ 3,445					\$ 16,863	\$ 32,719	\$ 34,793	\$ 62,202
Family & Children Services	\$ 55,196	\$ 135,244			\$ 3,371		\$ 193,812	\$ 408,485	\$ 165,026	\$ 327,256
Probate, Guardianship & Mental Health Services	\$ 8,540	\$ 4,178					\$ 12,718	\$ 26,923	\$ 5,622	\$ 18,301
Juvenile Dependency Services	\$ 8,365	\$ 5					\$ 8,371	\$ 91,913	\$ 8,181	\$ 93,941
Juvenile Delinquency Services	\$ 23,182	\$ 4					\$ 23,186	\$ 40,793	\$ 8,186	\$ 18,451
Other Court Operations	\$ 72,088						\$ 72,088	\$ 156,744	\$ 87,328	\$ 188,137
Court Interpreters	\$ 1,903	\$ 30,255					\$ 32,158	\$ 58,423	\$ 44,186	\$ 74,460
Jury Services	\$ 33,492	\$ 1,052	\$ 2,282				\$ 36,826	\$ 87,325	\$ 44,883	\$ 112,797
Security		\$ 60,846					\$ 60,846	\$ 139,324	\$ 59,880	\$ 154,400
Trial Court Operations Program	\$ 457,691	\$ 329,084	\$ 2,282		\$ 3,966		\$ 793,023	\$ 1,703,846	\$ 785,876	\$ 1,791,122
Enhanced Collections	\$ 25,549	\$ (3,453)			\$ 8,229		\$ 30,324	\$ 82,000	\$ 39,553	\$ 82,980
Other Non-Court Operations			\$ 512				\$ 512	\$ 73,055	\$ 0	\$ 76,330
Non-Court Operations Program	\$ 25,549	\$ (3,453)	\$ 512		\$ 8,229		\$ 30,836	\$ 155,055	\$ 39,553	\$ 159,310
Executive Office	\$ 50,039	\$ 312					\$ 50,352	\$ 109,187	\$ 78,002	\$ 214,636
Fiscal Services	\$ 33,062	\$ 1,970					\$ 35,031	\$ 81,675	\$ 15,793	\$ 98,234
Human Resources	\$ 71,067	\$ 9,387					\$ 80,454	\$ 384,987	\$ 41,779	\$ 117,248
Business & Facilities Services	\$ 19,558	\$ 34,715			\$ (12,195)		\$ 42,078	\$ 133,112	\$ 38,766	\$ 112,560
Information Technology	\$ 17,458	\$ 7,483					\$ 24,941	\$ 143,003	\$ 21,780	\$ 216,466
Court Administration Program	\$ 191,183	\$ 53,867			\$ (12,195)		\$ 232,855	\$ 851,964	\$ 196,120	\$ 759,144
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 674,422	\$ 379,498	\$ 2,794		\$ 0		\$ 1,056,714	\$ 2,710,865	\$ 1,021,549	\$ 2,709,576

Superior Court of California, County of Inyo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2015/16								2014/15	
	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	\$ (3,025,397)	\$ 381,208	\$ (76,750)	\$ 2,714,924			\$ 2,356	\$ (3,659)	\$ 316
Payroll									
Jury									
Revolving	\$ 1,500							\$ 1,500	\$ 1,500
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 150
Cash with County	\$ 210,000	\$ 0					\$ 79,664	\$ 289,664	\$ 252,633
Cash Outside of the JCC									
Cash Equivalents	\$ 3,476,120						\$ 13,825	\$ 3,489,945	\$ 3,830,884
Total Cash and Cash Equivalents	\$ 662,373	\$ 381,208	\$ (76,750)	\$ 2,714,924			\$ 95,846	\$ 3,777,600	\$ 4,085,484
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General			\$ 57,645					\$ 57,645	\$ 40,716
Dishonored Checks									
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	\$ 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	\$ 57,645	\$ 0			\$ 0	\$ 57,645	\$ 40,716
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 662,373	\$ 381,208	\$ (19,106)	\$ 2,714,924			\$ 95,846	\$ 3,835,244	\$ 4,126,199
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			\$ 2,712,776				\$ 2,712,776	\$ 2,748,755
TC145 Liability							\$ 16,179	\$ 16,179	\$ 15,548
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,712,776			\$ 16,181	\$ 2,728,957	\$ 2,764,303
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 79,664	\$ 79,664	\$ 88,390
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 79,664	\$ 79,664	\$ 88,390
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 100,415	\$ 4,043	\$ 2,294					\$ 106,752	\$ 79,552
Total Payroll Liabilities	\$ 100,415	\$ 4,043	\$ 2,294					\$ 106,752	\$ 79,552
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,246							\$ 1,246	\$ 834
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,246							\$ 1,246	\$ 834
Total Liabilities	\$ 101,661	\$ 4,043	\$ 2,294	\$ 2,712,776			\$ 95,846	\$ 2,916,619	\$ 2,933,080
Total Fund Balance	\$ 560,712	\$ 377,166	\$ (21,400)	\$ 2,148				\$ 918,626	\$ 1,193,120
Total Liabilities and Fund Balance	\$ 662,373	\$ 381,208	\$ (19,106)	\$ 2,714,924			\$ 95,846	\$ 3,835,244	\$ 4,126,199