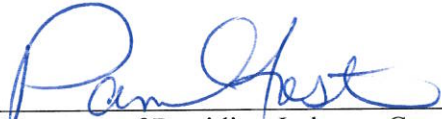


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 4Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

2015-2016 4Q

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

INYO

Court

2015-2016 4Q

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	13.71	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
 Balance Sheet
 (Unaudited)

	For the month ended June								2014/15	
	Fiscal Year 2015/16							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service	Total Funds (Info. Purposes Only)			Total Funds (Info. Purposes Only)		
	Non-Grant	Grant								
ASSETS										
Operations	\$ (3,105,373)	\$ 382,590	\$ 0	\$ 2,720,509		\$ 1,244	\$ (1,030)	\$ 197,550		
Payroll										
Jury										
Revolving	\$ 1,500						\$ 1,500	\$ 1,500		
Other										
Distribution										
Civil Filing Fees						\$ 0	\$ 0	\$ 0		
Trust										
Credit Card	\$ 150						\$ 150	\$ 150		
Cash on Hand	\$ 210,000	\$ 0				\$ 116,697	\$ 326,697	\$ 335,444		
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 3,035,529					\$ 10,412	\$ 3,045,941	\$ 2,925,602		
Total Cash and Cash Equivalents	\$ 141,806	\$ 382,590	\$ 0	\$ 2,720,509		\$ 128,353	\$ 3,373,258	\$ 3,460,246		
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 818	\$ 514		\$ 3,508			\$ 4,840	\$ 4,669		
Accounts Receivable - General			\$ 59,447				\$ 59,447	\$ 30,663		
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 129,342						\$ 129,342	\$ 24,150		
Due From Other Governments	\$ 3,212	\$ 78,795					\$ 82,007	\$ 9,136		
Due From Other Courts						\$ 0	\$ 0	\$ 0		
Due From State	\$ 136,234	\$ 5,116	\$ 0				\$ 141,350	\$ 52,134		
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 269,606	\$ 84,425	\$ 59,447	\$ 3,508		\$ 0	\$ 416,985	\$ 120,752		
Prepaid Expenses - General	\$ 176						\$ 176	\$ 182		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 176						\$ 176	\$ 182		
Other Assets										
Total Other Assets										
Total Assots	\$ 411,588	\$ 467,015	\$ 59,447	\$ 2,724,017		\$ 128,353	\$ 3,790,419	\$ 3,581,180		
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 47,293	\$ 6	\$ 299				\$ 47,598	\$ 14,156		
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 582		
Due to Other Funds	\$ 0	\$ 72,701	\$ 56,641				\$ 129,342	\$ 24,150		
Due to Other Courts										
Due to State	\$ 2,086			\$ 2,724,017			\$ 2,726,103	\$ 2,712,776		
TC145 Liability						\$ 11,653	\$ 11,653	\$ 18,229		
Due to Other Governments	\$ 113,621		\$ 0				\$ 113,621	\$ 21,925		
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0						\$ 0	\$ 0		
Interest						\$ 3	\$ 3	\$ 1		
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 163,000	\$ 72,707	\$ 56,939	\$ 2,724,017		\$ 11,656	\$ 3,028,320	\$ 2,791,818		
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC						\$ 116,697	\$ 116,697	\$ 125,444		
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits						\$ 116,697	\$ 116,697	\$ 125,444		
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 38,598		
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 148,939	\$ 3,844	\$ 2,507				\$ 155,290	\$ 109,367		
Total Payroll Liabilities	\$ 148,939	\$ 3,844	\$ 2,507				\$ 155,290	\$ 147,964		
Revenue Collected in Advance	\$ 0						\$ 0	\$ 69,482		
Liabilities For Deposits	\$ 1,340						\$ 1,340	\$ 1,306		
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,340						\$ 1,340	\$ 70,788		
Total Liabilities	\$ 313,279	\$ 76,551	\$ 59,447	\$ 2,724,017		\$ 128,353	\$ 3,301,647	\$ 3,136,015		
Total Fund Balance	\$ 98,309	\$ 390,463	\$ 0	\$ 0			\$ 488,772	\$ 445,165		
Total Liabilities and Fund Balance	\$ 411,588	\$ 467,015	\$ 59,447	\$ 2,724,017		\$ 128,353	\$ 3,790,419	\$ 3,581,180		

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 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	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources							\$ 2,161,788	\$ 2,066,803	\$ 2,111,645	\$ 2,078,490	
Trial Court Trust Fund	\$ 2,131,186	\$ 30,602					\$ 2,490	\$ 2,490	\$ 2,490	\$ 2,490	
Improvement and Modernization Fund	\$ 2,490										
Judges' Compensation (45.25)							\$ 58,854	\$ 50,300	\$ 56,615	\$ 41,200	
Court Interpreter (45.45)	\$ 58,854										
Civil Coordination Reimbursement (45.55)							\$ 100,597	\$ 121,383	\$ 123,752	\$ 132,096	
MOU Reimbursements (45.10 and General)	\$ 100,597						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
Other Miscellaneous	\$ 75,586										
	\$ 2,868,713	\$ 30,602					\$ 2,399,315	\$ 2,316,562	\$ 2,370,088	\$ 2,329,862	
Grants											
AB 1058 Commissioner/Facilitator			\$ 160,028				\$ 160,028	\$ 158,785	\$ 173,866	\$ 163,244	
Other Judicial Council Grants			\$ 15,062				\$ 15,062	\$ 21,929	\$ 12,000	\$ 13,500	
Non-Judicial Council Grants											
			\$ 175,090				\$ 175,090	\$ 180,714	\$ 185,866	\$ 176,744	
Other Financing Sources											
Interest Income	\$ 1,783	\$ 1,579		\$ 0			\$ 3,363	\$ 2,015	\$ 2,499	\$ 1,870	
Investment Income											
Donations							\$ 22,160	\$ 27,902	\$ 22,079	\$ 24,900	
Local Fees	\$ 124	\$ 22,036					\$ 2,970	\$ 3,000	\$ 3,466	\$ 2,000	
Non-Fee Revenues	\$ 2,970	\$ 2,970					\$ 75,001	\$ 82,000	\$ 76,947	\$ 82,980	
Enhanced Collections	\$ 5,504	\$ 69,496									
Escheatment									\$ 76		
Prior Year Revenue							\$ 68,928	\$ 73,255	\$ 73,323	\$ 76,530	
County Program - Restricted		\$ 68,928					\$ 2,140		\$ 388		
Reimbursement Other	\$ 2,140	\$ 0									
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,551	\$ 165,009		\$ 0			\$ 174,560	\$ 188,172	\$ 178,778	\$ 188,280	
Total Revenues	\$ 2,378,264	\$ 195,611	\$ 175,090	\$ 0			\$ 2,748,965	\$ 2,685,448	\$ 2,734,732	\$ 2,694,886	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 810,564	\$ 80,008	\$ 22,873				\$ 913,445	\$ 872,664	\$ 868,947	\$ 1,056,444	
Temp Help	\$ 5,983						\$ 5,983	\$ 3,500	\$ 3,471	\$ 8,000	
Overtime	\$ 491,571	\$ 40,005	\$ 12,973				\$ 544,549	\$ 566,495	\$ 517,068	\$ 604,370	
Staff Benefits	\$ 1,308,118	\$ 120,013	\$ 35,846				\$ 1,463,977	\$ 1,442,659	\$ 1,389,486	\$ 1,668,814	
Operating Expenses and Equipment											
General Expense	\$ 98,674		\$ 5,517				\$ 104,191	\$ 94,281	\$ 71,726	\$ 85,182	
Printing	\$ 1,309						\$ 1,309	\$ 1,300	\$ 1,297	\$ 1,000	
Telecommunications	\$ 31,766	\$ 1,147	\$ 5,458				\$ 38,370	\$ 38,240	\$ 37,401	\$ 37,540	
Postage	\$ 17,227						\$ 17,227	\$ 26,200	\$ 24,521	\$ 26,500	
Insurance	\$ 939						\$ 939	\$ 1,100	\$ 1,096	\$ 1,510	
In-State Travel	\$ 6,541		\$ 11,869				\$ 18,410	\$ 24,649	\$ 10,892	\$ 10,000	
Out-of-State Travel							\$ 40				
Training	\$ 40						\$ 148,814	\$ 127,575	\$ 126,332	\$ 147,500	
Security Services	\$ 115,145	\$ 4,714	\$ 28,955				\$ 17,957	\$ 19,900	\$ 9,099	\$ 14,700	
Facility Operations	\$ 16,178		\$ 1,779				\$ 596,905	\$ 570,903	\$ 617,399	\$ 594,220	
Utilities	\$ 512,029	\$ 8	\$ 84,869				\$ 44,271	\$ 38,785	\$ 39,954	\$ 35,285	
Contracted Services	\$ 36,258	\$ 1,134	\$ 6,879				\$ 73,234	\$ 76,098	\$ 79,698	\$ 67,685	
Consulting and Professional Services	\$ 72,727		\$ 507				\$ 78,393				
Information Technology	\$ 78,393						\$ 1,480	\$ 2,020	\$ 909	\$ 2,740	
Major Equipment	\$ 1,480										
Other Items of Expense	\$ 988,704	\$ 7,002	\$ 145,833				\$ 1,141,540	\$ 1,021,051	\$ 1,020,325	\$ 1,023,862	
Special Items of Expense											
Grand Jury		\$ 806					\$ 806		\$ 0		
Jury Costs	\$ 5,358						\$ 5,358	\$ 10,500	\$ 7,850	\$ 16,900	
Judgements, Settlements and Claims											
Debt Service							\$ 93,677	\$ 232,976	\$ 503,500		
Other	\$ 93,677										
Capital Costs							\$ 0	\$ 0	\$ 0	\$ 0	
Internal Cost Recovery	\$ (41,114)	\$ 32,844	\$ 8,269						\$ 6,726		
Prior Year Expense Adjustment	\$ 57,922	\$ 33,651	\$ 8,269				\$ 99,841	\$ 243,476	\$ 518,076	\$ 16,900	
Total Expenditures	\$ 2,354,744	\$ 180,666	\$ 189,948				\$ 2,705,358	\$ 2,707,188	\$ 2,927,887	\$ 2,709,576	
Excess (Deficit) of Revenues Over Expenditures	\$ 23,520	\$ 34,945	\$ (14,859)	\$ 0			\$ 43,607	\$ (21,738)	\$ (193,155)	\$ (14,690)	
Operating Transfers In (Out)	\$ (14,859)		\$ 14,859				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 89,647	\$ 355,518	\$ 0	\$ 0			\$ 445,165	\$ 445,165	\$ 638,320	\$ 638,320	
Ending Balance (Deficit)	\$ 98,309	\$ 390,463	\$ 0	\$ 0			\$ 488,772	\$ 423,427	\$ 445,165	\$ 623,630	

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

	For the month ended June									
	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	\$ 269,435	\$ 178,747					\$ 448,182	\$ 422,166	\$ 442,219	\$ 452,214
Traffic & Other Infractions	\$ 153,633	\$ 178			\$ 860		\$ 154,671	\$ 129,460	\$ 121,643	\$ 149,767
Other Criminal Cases	\$ 84,490	\$ 26,729					\$ 111,220	\$ 113,043	\$ 111,801	\$ 139,196
Civil	\$ 26,333	\$ 7,357					\$ 33,690	\$ 32,719	\$ 62,740	\$ 62,202
Family & Children Services	\$ 118,931	\$ 287,928			\$ 8,269		\$ 415,128	\$ 392,991	\$ 346,402	\$ 327,256
Probate, Guardianship & Mental Health Services	\$ 17,996	\$ 12,791					\$ 30,787	\$ 26,923	\$ 23,357	\$ 18,301
Juvenile Dependency Services	\$ 17,212	\$ 76,995					\$ 94,207	\$ 91,913	\$ 94,438	\$ 93,941
Juvenile Delinquency Services	\$ 49,821	\$ 74					\$ 49,895	\$ 40,793	\$ 15,193	\$ 18,451
Other Court Operations	\$ 145,711	\$ 68					\$ 145,780	\$ 156,744	\$ 177,945	\$ 188,137
Court Interpreters	\$ 5,390	\$ 58,854					\$ 64,243	\$ 58,423	\$ 89,291	\$ 74,460
Jury Services	\$ 75,775	\$ 6,630	\$ 5,358				\$ 87,763	\$ 87,325	\$ 107,638	\$ 112,797
Security		\$ 264,561					\$ 264,561	\$ 137,399	\$ 141,076	\$ 154,400
Trial Court Operations Program	\$ 964,727	\$ 920,912	\$ 5,358		\$ 9,129		\$ 1,900,126	\$ 1,689,899	\$ 1,733,742	\$ 1,791,122
Enhanced Collections	\$ 52,125	\$ 2,054			\$ 10,608		\$ 64,788	\$ 82,000	\$ 72,211	\$ 82,980
Other Non-Court Operations	\$ 67,888		\$ 806				\$ 68,694	\$ 73,055	\$ 73,053	\$ 76,330
Non-Court Operations Program	\$ 120,013	\$ 2,054	\$ 806		\$ 10,608		\$ 133,482	\$ 155,055	\$ 145,264	\$ 159,310
Executive Office	\$ 98,551	\$ 312					\$ 98,863	\$ 109,187	\$ 150,311	\$ 214,636
Fiscal Services	\$ 73,076	\$ 22,012	\$ 677				\$ 95,764	\$ 83,718	\$ 40,216	\$ 98,234
Human Resources	\$ 136,428	\$ 15,137	\$ 93,000				\$ 244,565	\$ 395,842	\$ 663,864	\$ 117,248
Business & Facilities Services	\$ 38,860	\$ 91,142			\$ (19,738)		\$ 110,263	\$ 133,407	\$ 79,455	\$ 112,560
Information Technology	\$ 32,324	\$ 89,970					\$ 122,294	\$ 140,078	\$ 115,034	\$ 216,466
Court Administration Program	\$ 379,238	\$ 218,573	\$ 93,677		\$ (19,738)		\$ 671,750	\$ 862,232	\$ 1,048,881	\$ 759,144
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,463,977	\$ 1,141,540	\$ 99,841		\$ 0		\$ 2,705,358	\$ 2,707,186	\$ 2,927,887	\$ 2,709,576

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Inyo

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	1,650	-	1,650	-	-	-	-	-	1,650	
Restricted	-	-	-	390,463	-	-	-	-	390,463	
Committed	71,458	-	71,458	-	-	-	-	-	71,458	
Assigned	19,804	5,397	25,201	-	-	-	-	-	25,201	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 92,912	\$ 5,397	\$ 98,309	\$ 390,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,772