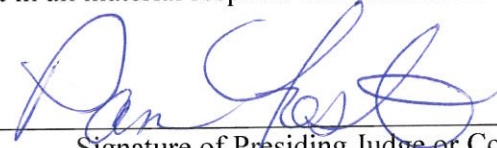


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/06/2018

Date

Inyo

Court

FY 2017/2018 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

FY 2017/2018 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Inyo

Court

FY 2017/2018 Q2

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	16.71	15.71		

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 2017/18										2016/17	
	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							\$ 1,341,137	\$ 2,060,647	\$ 1,348,275	\$ 2,048,587	
Trial Court Trust Fund	\$ 1,330,695	\$ 10,442					\$ (8,018)	\$ 10,508	\$ 0	\$ 18,526	
Improvement and Modernization Fund	\$ (8,018)										
Judges' Compensation (0150019)							\$ 6,629	\$ 39,300	\$ 11,108	\$ 55,800	
Court Interpreter (0150037)	\$ 6,629										
Civil Coordination Reimbursement (0150091)							\$ 50,858	\$ 91,715	\$ 60,589	\$ 117,983	
MOU Reimbursements (0150010 and General)	\$ 50,858						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
Other Miscellaneous	\$ 75,586										
	\$ 1,455,750	\$ 10,442					\$ 1,466,192	\$ 2,277,756	\$ 1,495,558	\$ 2,316,482	
Grants											
AB 1058 Commissioner/Facilitator			\$ 46,783				\$ 46,783	\$ 109,595	\$ 72,906	\$ 158,507	
Other Judicial Council Grants			\$ 89,478				\$ 89,478	\$ 105,548		\$ 13,509	
Non-Judicial Council Grants											
			\$ 136,261				\$ 136,261	\$ 215,143	\$ 72,906	\$ 172,016	
Other Financing Sources											
Interest Income	\$ 1,174	\$ 1,184		\$ 6,541			\$ 8,900	\$ 5,240	\$ 5,151	\$ 3,325	
Investment Income											
Donations							\$ 10,011	\$ 22,950	\$ 9,380	\$ 22,225	
Local Fees	\$ 101	\$ 9,910					\$ 0	\$ 3,500	\$ 2,251	\$ 3,000	
Non-Fee Revenues		\$ 0					\$ 34,556	\$ 71,860	\$ 25,609	\$ 76,375	
Enhanced Collections		\$ 34,556									
Escheatment											
Prior Year Revenue							\$ 1,136	\$ 68,350	\$ 847	\$ 68,240	
County Program - Restricted		\$ 1,136					\$ 148	\$ 9,482	\$ 100		
Reimbursement Other	\$ 148										
Sale of Fixed Assets	\$ 0						\$ 0				
Other Miscellaneous											
	\$ 1,423	\$ 46,786		\$ 6,541			\$ 54,750	\$ 181,382	\$ 43,337	\$ 173,165	
Total Revenues	\$ 1,457,173	\$ 57,228	\$ 136,261	\$ 6,541			\$ 1,657,204	\$ 2,674,281	\$ 1,611,801	\$ 2,661,663	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 416,976	\$ 21,407	\$ 12,340				\$ 450,724	\$ 1,035,011	\$ 424,535	\$ 919,536	
Temp Help							\$ 935	\$ 3,200	\$ 2,480	\$ 6,000	
Overtime	\$ 935						\$ 189,741	\$ 746,012	\$ 255,280	\$ 593,641	
Staff Benefits	\$ 175,381	\$ 6,851	\$ 7,509				\$ 593,292	\$ 1,784,223	\$ 682,295	\$ 1,519,177	
	\$ 593,292	\$ 28,259	\$ 19,849				\$ 641,400	\$ 1,784,223	\$ 682,295	\$ 1,519,177	
Operating Expenses and Equipment											
General Expense	\$ 16,555		\$ 9,710				\$ 26,265	\$ 94,215	\$ 20,879	\$ 82,183	
Printing	\$ 320						\$ 320	\$ 700	\$ 231	\$ 600	
Telecommunications	\$ 14,505	\$ 501	\$ 4,196				\$ 19,202	\$ 38,790	\$ 19,009	\$ 36,686	
Postage	\$ 9,074						\$ 9,074	\$ 18,900	\$ 6,164	\$ 21,000	
Insurance	\$ 807						\$ 807	\$ 913	\$ 764	\$ 1,000	
In-State Travel	\$ 2,206		\$ 1,990				\$ 4,196	\$ 13,625	\$ 8,262	\$ 19,500	
Out-of-State Travel											
Training	\$ 39,906	\$ 2,005	\$ 17,692				\$ 59,603	\$ 163,000	\$ 63,826	\$ 128,000	
Security Services	\$ 6,905	\$ 185	\$ 1,516				\$ 8,606	\$ 20,501	\$ 8,196	\$ 23,556	
Facility Operations											
Utilities	\$ 222,586	\$ (2,482)	\$ 13,427				\$ 233,532	\$ 543,485	\$ 244,873	\$ 599,670	
Contracted Services	\$ 8,931	\$ 308	\$ 1,485				\$ 10,724	\$ 43,285	\$ 7,587	\$ 44,985	
Consulting and Professional Services	\$ 9,500						\$ 9,500	\$ 35,989	\$ 13,101	\$ 83,034	
Information Technology											
Major Equipment	\$ 391						\$ 391	\$ 1,910	\$ 702	\$ 2,540	
Other Items of Expense											
	\$ 331,686	\$ 517	\$ 50,016				\$ 382,219	\$ 975,313	\$ 393,593	\$ 1,042,754	
Special Items of Expense											
Grand Jury		\$ 1,044					\$ 1,044	\$ 800	\$ 785	\$ 100	
Jury Costs	\$ 3,296						\$ 3,296	\$ 6,950	\$ 1,875	\$ 7,400	
Judgements, Settlements and Claims											
Debt Service									\$ 0	\$ 129,267	
Other											
Capital Costs									\$ 0	\$ 0	
Internal Cost Recovery	\$ (8,954)	\$ 5,663	\$ 3,291				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (5,658)	\$ 6,707	\$ 3,291				\$ 4,340	\$ 7,750	\$ 2,660	\$ 136,767	
Total Expenditures	\$ 919,321	\$ 35,482	\$ 73,156				\$ 1,027,959	\$ 2,767,286	\$ 1,078,548	\$ 2,698,698	
Excess (Deficit) of Revenues Over Expenditures	\$ 537,853	\$ 21,746	\$ 63,106	\$ 6,541			\$ 629,245	\$ (93,005)	\$ 533,253	\$ (37,035)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 31,554	\$ 428,040	\$ 0	\$ 0			\$ 459,594	\$ 459,594	\$ 488,772	\$ 488,772	
Ending Balance (Deficit)	\$ 569,406	\$ 449,786	\$ 63,106	\$ 6,541			\$ 1,088,839	\$ 366,589	\$ 1,022,025	\$ 451,737	

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

	For the month ended December							2016/17	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (2,761,698)	\$ 454,084	\$ 18,953	\$ 2,329,692			\$ 256	\$ 41,286	\$ 1,317	
Payroll	\$ 0	\$ 0						\$ 0		
Jury Revolving	\$ 1,500							\$ 1,500	\$ 1,500	
Other Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees								\$ 150	\$ 150	
Trust Credit Card	\$ 150							\$ 150	\$ 150	
Cash on Hand	\$ 210,000	\$ 0					\$ 194,150	\$ 404,150	\$ 400,474	
Cash with County								\$ 10,038	\$ 3,382,261	
Cash Outside of the JCC	\$ 3,211,781							\$ 3,221,819	\$ 3,382,261	
Cash Equivalents								\$ 204,444	\$ 3,785,702	
Total Cash and Cash Equivalents	\$ 661,733	\$ 454,084	\$ 18,953	\$ 2,329,692				\$ 3,668,905	\$ 3,785,702	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0	
Dishonored Checks									\$ 0	
Due From Employee									\$ 0	
Civil Jury Fees									\$ 0	
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Due From Other Courts								\$ 46,783	\$ 33,421	
Due From State	\$ 0	\$ 0	\$ 46,783					\$ 46,783	\$ 33,421	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 0	\$ 0	\$ 46,783	\$ 0			\$ 0	\$ 46,783	\$ 33,421	
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 176	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 176	
Other Assets										
Total Other Assets										
Total Assets	\$ 661,733	\$ 454,084	\$ 65,737	\$ 2,329,692			\$ 204,444	\$ 3,715,689	\$ 3,819,298	
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								\$ 2,323,151	\$ 2,483,254	
Due to State	\$ 0			\$ 2,323,151				\$ 10,282	\$ 13,773	
TC145 Liability							\$ 10,282	\$ 10,282	\$ 13,773	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0						\$ 11	\$ 11	\$ 4	
Interest								\$ 11	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 10,293	\$ 2,497,031	
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,323,151			\$ 10,293	\$ 2,333,444	\$ 2,497,031	
Civil										
Criminal										
Unreconciled - Civil and Criminal								\$ 194,150	\$ 190,474	
Trust Held Outside of the JCC								\$ 194,150	\$ 190,474	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 194,150	\$ 194,150	\$ 190,474	
Accrued Payroll	\$ 0							\$ 0		
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable	\$ 90,987	\$ 4,298	\$ 2,631					\$ 97,916	\$ 108,428	
Payroll Clearing	\$ 90,987	\$ 4,298	\$ 2,631					\$ 97,916	\$ 108,428	
Total Payroll Liabilities	\$ 90,987	\$ 4,298	\$ 2,631					\$ 97,916	\$ 108,428	
Revenue Collected in Advance				\$ 0				\$ 0		
Liabilities For Deposits	\$ 1,340							\$ 1,340	\$ 1,340	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities								\$ 1,340	\$ 1,340	
Total Other Liabilities	\$ 1,340			\$ 0				\$ 1,340	\$ 1,340	
Total Liabilities	\$ 92,327	\$ 4,298	\$ 2,631	\$ 2,323,151			\$ 204,444	\$ 2,626,850	\$ 2,797,273	
Total Fund Balance	\$ 569,406	\$ 449,786	\$ 63,106	\$ 6,541				\$ 1,088,839	\$ 1,022,025	
Total Liabilities and Fund Balance	\$ 661,733	\$ 454,084	\$ 65,737	\$ 2,329,692			\$ 204,444	\$ 3,715,689	\$ 3,819,298	

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

For the month ended December										
Fiscal Year 2017/18									2016/17	
	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	\$ 135,123	\$ 77,122					\$ 212,245	\$ 439,723	\$ 209,683	\$ 431,686
Traffic & Other Infractions	\$ 77,082	\$ 446					\$ 77,528	\$ 156,018	\$ 80,102	\$ 127,629
Other Criminal Cases	\$ 46,138	\$ 37,772	\$ 0				\$ 83,910	\$ 221,503	\$ 55,103	\$ 133,730
Civil	\$ 15,380	\$ 1,274					\$ 16,654	\$ 37,204	\$ 16,300	\$ 29,456
Family & Children Services	\$ 56,130	\$ 102,733			\$ 3,291		\$ 162,154	\$ 380,714	\$ 166,420	\$ 416,371
Probate, Guardianship & Mental Health Services	\$ 9,228	\$ 351					\$ 9,579	\$ 31,722	\$ 10,028	\$ 26,989
Juvenile Dependency Services	\$ 9,228	\$ 25,060					\$ 34,288	\$ 64,181	\$ 59,291	\$ 115,938
Juvenile Delinquency Services	\$ 24,607	\$ 33					\$ 24,640	\$ 49,996	\$ 23,521	\$ 44,236
Other Court Operations	\$ 96,617	\$ 3,278					\$ 99,895	\$ 204,930	\$ 101,290	\$ 208,053
Court Interpreters	\$ 3,917	\$ 17,257					\$ 21,173	\$ 48,310	\$ 17,931	\$ 62,018
Jury Services	\$ 32,453	\$ 11,999	\$ 3,296				\$ 47,749	\$ 90,497	\$ 45,883	\$ 99,676
Security		\$ 62,509					\$ 62,509	\$ 167,012	\$ 67,986	\$ 130,800
Trial Court Operations Program	\$ 505,902	\$ 339,835	\$ 3,296		\$ 3,291		\$ 852,324	\$ 1,891,810	\$ 853,540	\$ 1,826,582
Enhanced Collections	\$ 28,259	\$ (1,554)			\$ 5,663		\$ 32,368	\$ 65,860	\$ 27,809	\$ 66,885
Other Non-Court Operations			\$ 1,044				\$ 1,044	\$ 68,100	\$ 785	\$ 68,040
Non-Court Operations Program	\$ 28,259	\$ (1,554)	\$ 1,044		\$ 5,663		\$ 33,412	\$ 133,960	\$ 28,594	\$ 134,925
Executive Office	\$ 23,009	\$ 144					\$ 23,152	\$ 65,213	\$ 37,748	\$ 82,728
Fiscal Services	\$ 32,598	\$ 1,853					\$ 34,450	\$ 91,026	\$ 26,941	\$ 86,104
Human Resources	\$ 21,917	\$ 8,975					\$ 30,893	\$ 388,503	\$ 59,552	\$ 308,399
Business & Facilities Services	\$ 10,983	\$ 31,816	\$ 0		\$ (8,954)		\$ 33,845	\$ 121,107	\$ 42,014	\$ 129,097
Information Technology	\$ 18,732	\$ 1,150					\$ 19,883	\$ 75,667	\$ 30,158	\$ 130,863
Court Administration Program	\$ 107,239	\$ 43,938	\$ 0		\$ (8,954)		\$ 142,223	\$ 741,516	\$ 196,414	\$ 737,191
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 641,400	\$ 382,219	\$ 4,340		\$ 0		\$ 1,027,959	\$ 2,767,286	\$ 1,078,548	\$ 2,698,698