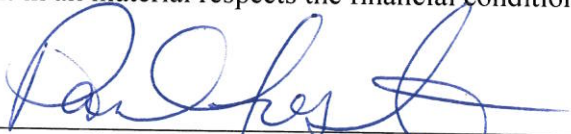


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/10/2018

Date

Inyo

Court

FY 2017/2018 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

FY 2017/2018 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Inyo

Court

FY 2017/2018 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)	21.34	16.71	15.71	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
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2017/18									2016/17
	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	\$ (2,693,524)	\$ 387,042	\$ 16,479	\$ 2,336,876			\$ 701	\$ 47,574	\$ 36,601
Payroll	\$ 0	\$ 0						\$ 0	
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					\$ 194,150	\$ 404,150	\$ 400,474
Cash Outside of the JCC									
Cash Equivalents	\$ 2,966,224						\$ 10,250	\$ 2,976,474	\$ 3,154,250
Total Cash and Cash Equivalents	\$ 484,350	\$ 387,042	\$ 16,479	\$ 2,336,876			\$ 205,102	\$ 3,429,848	\$ 3,592,976
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 126	\$ 126	\$ 0
Due From State	\$ 0	\$ 0	\$ 37,036					\$ 37,036	\$ 50,399
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 37,036	\$ 0			\$ 126	\$ 37,162	\$ 50,399
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	\$ 484,350	\$ 387,042	\$ 53,515	\$ 2,336,876			\$ 205,228	\$ 3,467,011	\$ 3,643,551
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 250
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0			\$ 2,323,151				\$ 2,323,151	\$ 2,481,754
TC145 Liability							\$ 11,063	\$ 11,063	\$ 18,397
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							\$ 15	\$ 15	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,323,151			\$ 11,078	\$ 2,334,228	\$ 2,500,409
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 194,150	\$ 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									
Payroll Clearing	\$ 142,793	\$ 7,377	\$ 3,508					\$ 153,677	\$ 178,561
Total Payroll Liabilities	\$ 142,793	\$ 7,377	\$ 3,508					\$ 153,677	\$ 178,561
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,340		\$ 0					\$ 0	\$ 1,340
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,340		\$ 0					\$ 1,340	\$ 1,340
Total Liabilities	\$ 144,133	\$ 7,377	\$ 3,508	\$ 2,323,151			\$ 205,228	\$ 2,683,396	\$ 2,870,784
Total Fund Balance	\$ 340,218	\$ 379,665	\$ 50,007	\$ 13,725				\$ 783,615	\$ 772,766
Total Liabilities and Fund Balance	\$ 484,350	\$ 387,042	\$ 53,515	\$ 2,336,876			\$ 205,228	\$ 3,467,011	\$ 3,643,551

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 March											
Fiscal Year 2017/18										2016/17	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,542,893	\$ 18,269					\$ 1,560,962	\$ 2,060,647	\$ 1,584,253	\$ 2,048,587	
Improvement and Modernization Fund	\$ 10,508						\$ 10,508	\$ 10,508	\$ 0	\$ 18,526	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 16,388						\$ 16,388	\$ 39,300	\$ 47,681	\$ 55,800	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 66,363						\$ 66,363	\$ 91,715	\$ 100,111	\$ 117,983	
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
	\$ 1,711,538	\$ 18,269					\$ 1,729,807	\$ 2,277,756	\$ 1,807,631	\$ 2,316,482	
Grants											
AB 1058 Commissioner/Facilitator			\$ 77,596				\$ 77,596	\$ 126,558	\$ 116,585	\$ 158,507	
Other Judicial Council Grants			\$ 96,921				\$ 96,921	\$ 105,548	\$ 6,790	\$ 13,509	
Non-Judicial Council Grants											
			\$ 174,516				\$ 174,516	\$ 232,106	\$ 123,375	\$ 172,016	
Other Financing Sources											
Interest Income	\$ 2,689	\$ 2,562		\$ 13,725			\$ 18,976	\$ 5,240	\$ 11,395	\$ 3,325	
Investment Income											
Donations											
Local Fees	\$ 146						\$ 15,782	\$ 22,950	\$ 14,797	\$ 22,225	
Non-Fee Revenues		\$ 15,636					\$ 3,909	\$ 3,500	\$ 2,251	\$ 3,000	
Enhanced Collections		\$ 3,909					\$ 46,756	\$ 71,860	\$ 45,232	\$ 76,375	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,259					\$ 1,259	\$ 68,350	\$ 899	\$ 68,240	
Reimbursement Other	\$ 250						\$ 250	\$ 9,482	\$ 100		
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0				
	\$ 3,085	\$ 70,122		\$ 13,725			\$ 86,932	\$ 181,382	\$ 74,675	\$ 173,165	
Total Revenues	\$ 1,714,623	\$ 88,391	\$ 174,516	\$ 13,725			\$ 1,991,255	\$ 2,691,244	\$ 2,005,680	\$ 2,661,663	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 616,518	\$ 78,292	\$ 17,332				\$ 712,142	\$ 1,035,011	\$ 702,537	\$ 919,536	
Temp Help											
Overtime	\$ 1,658						\$ 1,658	\$ 3,200	\$ 2,906	\$ 6,000	
Staff Benefits	\$ 281,607	\$ 42,745	\$ 9,536				\$ 333,888	\$ 746,012	\$ 409,389	\$ 593,641	
	\$ 899,783	\$ 121,037	\$ 26,868				\$ 1,047,688	\$ 1,784,223	\$ 1,114,811	\$ 1,519,177	
Operating Expenses and Equipment											
General Expense	\$ 26,602		\$ 15,937				\$ 42,539	\$ 95,856	\$ 39,137	\$ 82,183	
Printing	\$ 378						\$ 378	\$ 700	\$ 696	\$ 600	
Telecommunications	\$ 21,420	\$ 751	\$ 6,280				\$ 28,451	\$ 38,790	\$ 28,472	\$ 36,686	
Postage	\$ 16,240						\$ 16,240	\$ 18,900	\$ 11,245	\$ 21,000	
Insurance	\$ 807						\$ 807	\$ 913	\$ 914	\$ 1,000	
In-State Travel	\$ 6,537		\$ 1,990				\$ 8,527	\$ 13,740	\$ 10,847	\$ 19,500	
Out-of-State Travel											
Training											
Security Services	\$ 69,293	\$ 3,481	\$ 29,982				\$ 102,755	\$ 163,000	\$ 110,120	\$ 128,000	
Facility Operations	\$ 9,894	\$ 298	\$ 3,067				\$ 13,259	\$ 20,501	\$ 13,612	\$ 23,556	
Utilities											
Contracted Services	\$ 332,684	\$ 363	\$ 27,800				\$ 360,846	\$ 543,485	\$ 337,762	\$ 599,670	
Consulting and Professional Services	\$ 22,014	\$ 985	\$ 7,637				\$ 30,636	\$ 43,285	\$ 25,938	\$ 44,985	
Information Technology	\$ 9,650						\$ 9,650	\$ 35,989	\$ 24,389	\$ 83,034	
Major Equipment											
Other Items of Expense	\$ 587						\$ 587	\$ 1,910	\$ 923	\$ 2,540	
	\$ 516,105	\$ 5,879	\$ 92,691				\$ 614,676	\$ 977,069	\$ 604,054	\$ 1,042,754	
Special Items of Expense											
Grand Jury		\$ 1,044					\$ 1,044	\$ 800	\$ 785	\$ 100	
Jury Costs	\$ 3,827						\$ 3,827	\$ 6,950	\$ 2,035	\$ 7,400	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0	\$ 129,267	
Capital Costs											
Internal Cost Recovery	\$ (14,179)	\$ 8,806	\$ 5,374				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (10,353)	\$ 9,850	\$ 5,374				\$ 4,870	\$ 7,750	\$ 2,820	\$ 136,767	
Total Expenditures	\$ 1,405,535	\$ 136,766	\$ 124,933				\$ 1,667,234	\$ 2,769,042	\$ 1,721,686	\$ 2,698,698	
Excess (Deficit) of Revenues Over Expenditures	\$ 309,088	\$ (48,375)	\$ 49,583	\$ 13,725			\$ 324,021	\$ (77,798)	\$ 283,994	\$ (37,035)	
Operating Transfers In (Out)	\$ (424)		\$ 424				\$ 0	\$ 0	\$ 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)	\$ 340,218	\$ 379,665	\$ 50,007	\$ 13,725			\$ 783,615	\$ 381,796	\$ 772,766	\$ 451,737	

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

For the month ended March										
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	\$ 196,112	\$ 114,875					\$ 310,987	\$ 439,723	\$ 323,379	\$ 431,686
Traffic & Other Infractions	\$ 104,164	\$ 1,076					\$ 105,240	\$ 156,018	\$ 131,268	\$ 127,629
Other Criminal Cases	\$ 60,582	\$ 70,117	\$ 0				\$ 130,698	\$ 221,503	\$ 90,291	\$ 133,730
Civil	\$ 18,877	\$ 2,642					\$ 21,519	\$ 37,204	\$ 26,999	\$ 29,456
Family & Children Services	\$ 81,943	\$ 161,713			\$ 5,374		\$ 249,029	\$ 380,391	\$ 255,277	\$ 416,371
Probate, Guardianship & Mental Health Services	\$ 12,907	\$ 4,319					\$ 17,225	\$ 31,722	\$ 21,362	\$ 26,989
Juvenile Dependency Services	\$ 12,342	\$ 25,087					\$ 37,429	\$ 64,181	\$ 65,479	\$ 115,938
Juvenile Delinquency Services	\$ 35,735	\$ 41					\$ 35,776	\$ 49,996	\$ 39,344	\$ 44,236
Other Court Operations	\$ 148,674	\$ 4,401					\$ 153,075	\$ 205,930	\$ 163,099	\$ 208,053
Court Interpreters	\$ 5,504	\$ 30,740					\$ 36,243	\$ 48,310	\$ 28,047	\$ 62,018
Jury Services	\$ 52,017	\$ 14,976	\$ 3,827				\$ 70,820	\$ 90,497	\$ 69,120	\$ 99,676
Security		\$ 105,662					\$ 105,662	\$ 167,012	\$ 114,280	\$ 130,800
Trial Court Operations Program	\$ 728,856	\$ 535,648	\$ 3,827		\$ 5,374		\$ 1,273,704	\$ 1,892,487	\$ 1,327,946	\$ 1,826,582
Enhanced Collections	\$ 44,138	\$ 2,183			\$ 8,806		\$ 55,127	\$ 65,860	\$ 47,000	\$ 66,885
Other Non-Court Operations	\$ 76,899		\$ 1,044				\$ 77,943	\$ 68,100	\$ 785	\$ 68,040
Non-Court Operations Program	\$ 121,037	\$ 2,183	\$ 1,044		\$ 8,806		\$ 133,070	\$ 133,960	\$ 47,784	\$ 134,925
Executive Office	\$ 40,489	\$ 144					\$ 40,633	\$ 65,213	\$ 61,215	\$ 82,728
Fiscal Services	\$ 48,275	\$ 12,111					\$ 60,386	\$ 91,026	\$ 49,713	\$ 86,104
Human Resources	\$ 62,260	\$ 12,797					\$ 75,058	\$ 389,743	\$ 113,599	\$ 308,399
Business & Facilities Services	\$ 16,955	\$ 50,511	\$ 0		\$ (14,179)		\$ 53,287	\$ 120,978	\$ 66,457	\$ 129,097
Information Technology	\$ 29,816	\$ 1,281					\$ 31,097	\$ 75,635	\$ 54,972	\$ 130,863
Court Administration Program	\$ 197,795	\$ 76,844	\$ 0		\$ (14,179)		\$ 260,460	\$ 742,595	\$ 345,956	\$ 737,191
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,047,688	\$ 614,676	\$ 4,870		\$ 0		\$ 1,667,234	\$ 2,769,042	\$ 1,721,686	\$ 2,698,698