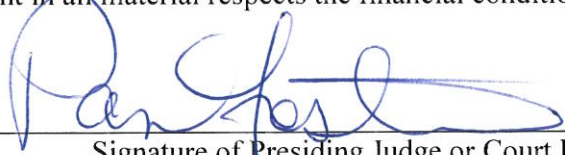


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/08/2018

Date

Inyo

Court

FY 2017/2018 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

FY 2017/2018 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Inyo

Court

FY 2017/2018 Q4

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	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 June									
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	\$ (2,661,354)	\$ 422,525	\$ 584	\$ 2,345,696			\$ (75,825)	\$ 31,625	\$ 29,486
Payroll	\$ 0	\$ 0						\$ 0	
Jury								\$ 1,500	\$ 1,500
Revolving	\$ 1,500								
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 100	\$ 150
Cash on Hand	\$ 100							\$ 459,254	\$ 404,150
Cash with County	\$ 210,000	\$ 0					\$ 249,254		
Cash Outside of the JCC								\$ 13,839	\$ 2,529,255
Cash Equivalents	\$ 2,473,241						\$ 187,268	\$ 2,979,560	\$ 2,964,541
Total Cash and Cash Equivalents	\$ 23,487	\$ 422,525	\$ 584	\$ 2,345,696					
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,578	\$ 2,162		\$ 10,887				\$ 14,627	\$ 7,186
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees									
Trust								\$ 9,216	\$ 117,730
Due From Other Funds	\$ 9,216	\$ 0						\$ 17,682	\$ 81,265
Due From Other Governments	\$ 1,843	\$ 15,839					\$ 0	\$ 0	\$ 0
Due From Other Courts								\$ 111,559	\$ 84,064
Due From State	\$ 50,161	\$ 9,365	\$ 52,033						
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 62,797	\$ 27,366	\$ 52,033	\$ 10,887			\$ 0	\$ 153,083	\$ 290,245
Prepaid Expenses - General	\$ 3,033	\$ 0						\$ 3,033	\$ 645
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,033	\$ 0						\$ 3,033	\$ 645
Other Assets									
Total Other Assets									
Total Assets	\$ 89,317	\$ 449,891	\$ 52,617	\$ 2,356,583			\$ 187,268	\$ 3,135,676	\$ 3,255,431
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 19,790	\$ 4,678	\$ 7,966					\$ 32,433	\$ 27,652
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 9,216	\$ 0					\$ 9,216	\$ 117,730
Due to Other Courts									
Due to State	\$ 0			\$ 2,356,583				\$ 2,356,583	\$ 2,374,968
TC145 Liability							\$ 14,989	\$ 14,989	\$ 20,960
Due to Other Governments	\$ 1,450		\$ 0					\$ 1,450	\$ 723
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0								
Interest							\$ 25	\$ 25	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 21,240	\$ 13,893	\$ 7,966	\$ 2,356,583			\$ 15,013	\$ 2,414,696	\$ 2,542,044
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 249,254	\$ 249,254	\$ 194,150
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 249,254	\$ 249,254	\$ 194,150
Accrued Payroll	\$ 51,210	\$ 1,977	\$ 528					\$ 53,715	\$ 58,303
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 51,210	\$ 1,977	\$ 528					\$ 53,715	\$ 58,303
Revenue Collected in Advance			\$ 44,124					\$ 44,124	
Liabilities For Deposits	\$ 1,340							\$ 1,340	\$ 1,340
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ (77,000)	\$ (77,000)	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,340		\$ 44,124				\$ (77,000)	\$ (31,537)	\$ 1,340
Total Liabilities	\$ 73,790	\$ 15,871	\$ 52,617	\$ 2,356,583			\$ 187,268	\$ 2,686,129	\$ 2,795,838
Total Fund Balance	\$ 15,527	\$ 434,020	\$ 0	\$ 0				\$ 449,547	\$ 459,594
Total Liabilities and Fund Balance	\$ 89,317	\$ 449,891	\$ 52,617	\$ 2,356,583			\$ 187,268	\$ 3,135,676	\$ 3,255,431

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 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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,018,364	\$ 31,008					\$ 2,049,372	\$ 2,060,647	\$ 2,055,326	\$ 2,048,587
Improvement and Modernization Fund	\$ 10,508						\$ 10,508	\$ 10,508	\$ 10,508	\$ 18,526
Judges' Compensation (0150019)							\$ 44,992	\$ 39,300	\$ 61,979	\$ 55,800
Court Interpreter (0150037)	\$ 44,992						\$ 44,992	\$ 39,300	\$ 61,979	\$ 55,800
Civil Coordination Reimbursement (0150091)							\$ 90,210	\$ 91,715	\$ 134,125	\$ 117,983
MOU Reimbursements (0150010 and General)	\$ 90,210						\$ 90,210	\$ 91,715	\$ 134,125	\$ 117,983
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586
	\$ 2,239,660	\$ 31,008					\$ 2,270,668	\$ 2,277,756	\$ 2,337,525	\$ 2,316,482
Grants										
AB 1058 Commissioner/Facilitator			\$ 122,117				\$ 122,117	\$ 126,558	\$ 159,002	\$ 158,507
Other Judicial Council Grants			\$ 60,309				\$ 60,309	\$ 105,548	\$ 13,509	\$ 13,509
Non-Judicial Council Grants										
			\$ 182,426				\$ 182,426	\$ 232,106	\$ 172,511	\$ 172,016
Other Financing Sources										
Interest Income	\$ 4,987	\$ 6,470		\$ 0			\$ 11,457	\$ 5,240	\$ 6,503	\$ 3,325
Investment Income										
Donations										
Local Fees	\$ 185	\$ 41,114					\$ 41,299	\$ 22,950	\$ 23,635	\$ 22,225
Non-Fee Revenues		\$ 6,744					\$ 6,744	\$ 3,500	\$ 4,171	\$ 3,000
Enhanced Collections		\$ 86,397					\$ 86,397	\$ 71,860	\$ 76,212	\$ 76,375
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 78,328					\$ 78,328	\$ 68,350	\$ 67,539	\$ 68,240
Reimbursement Other	\$ 450						\$ 450	\$ 9,482	\$ 331	
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0			
	\$ 5,622	\$ 219,052		\$ 0			\$ 224,674	\$ 181,382	\$ 178,391	\$ 173,165
Total Revenues	\$ 2,245,282	\$ 250,060	\$ 182,426	\$ 0			\$ 2,677,768	\$ 2,691,244	\$ 2,688,427	\$ 2,661,663
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 874,248	\$ 90,765	\$ 22,417				\$ 987,431	\$ 1,035,011	\$ 982,788	\$ 919,536
Temp Help										
Overtime	\$ 2,559						\$ 2,559	\$ 3,200	\$ 3,136	\$ 6,000
Staff Benefits	\$ 599,690	\$ 48,128	\$ 20,481				\$ 668,299	\$ 746,012	\$ 785,930	\$ 593,641
	\$ 1,476,498	\$ 138,894	\$ 42,898				\$ 1,658,289	\$ 1,784,223	\$ 1,771,854	\$ 1,519,177
Operating Expenses and Equipment										
General Expense	\$ 35,855	\$ 678	\$ 24,841				\$ 61,373	\$ 95,856	\$ 68,972	\$ 82,183
Printing	\$ 399						\$ 399	\$ 700	\$ 719	\$ 600
Telecommunications	\$ 8,528	\$ 18,964	\$ 7,681				\$ 35,173	\$ 38,790	\$ 38,565	\$ 36,686
Postage	\$ 22,199						\$ 22,199	\$ 18,900	\$ 21,924	\$ 21,000
Insurance	\$ 812						\$ 812	\$ 913	\$ 914	\$ 1,000
In-State Travel	\$ 10,191		\$ 1,990				\$ 12,181	\$ 13,740	\$ 18,141	\$ 19,500
Out-of-State Travel										
Training										
Security Services	\$ 101,790	\$ 5,113	\$ 44,381				\$ 151,285	\$ 163,000	\$ 161,462	\$ 128,000
Facility Operations	\$ 15,183	\$ 450	\$ 4,941				\$ 20,575	\$ 20,501	\$ 21,139	\$ 23,556
Utilities										
Contracted Services	\$ 489,765	\$ 18,583	\$ 53,062				\$ 561,410	\$ 543,485	\$ 495,061	\$ 599,670
Consulting and Professional Services	\$ 24,591	\$ 985	\$ 9,687				\$ 35,263	\$ 43,285	\$ 40,611	\$ 44,985
Information Technology	\$ 14,684	\$ 18,907	\$ 32				\$ 33,622	\$ 35,989	\$ 67,914	\$ 83,034
Major Equipment	\$ 11,248						\$ 11,248			
Other Items of Expense	\$ 1,241						\$ 1,241	\$ 1,910	\$ 1,616	\$ 2,540
	\$ 736,484	\$ 63,880	\$ 146,616				\$ 946,780	\$ 977,069	\$ 937,037	\$ 1,042,754
Special Items of Expense										
Grand Jury		\$ 1,136					\$ 1,136	\$ 800	\$ 785	\$ 100
Jury Costs	\$ 4,610						\$ 4,610	\$ 6,950	\$ 7,929	\$ 7,400
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 77,000						\$ 77,000		\$ 0	\$ 129,267
Capital Costs										
Internal Cost Recovery	\$ (50,206)	\$ 40,370	\$ 9,836				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 31,404	\$ 41,506	\$ 9,836				\$ 82,746	\$ 7,750	\$ 8,714	\$ 136,767
Total Expenditures	\$ 2,244,386	\$ 244,080	\$ 199,349				\$ 2,687,815	\$ 2,769,042	\$ 2,717,605	\$ 2,698,698
Excess (Deficit) of Revenues Over Expenditures	\$ 896	\$ 5,981	\$ (16,923)	\$ 0			\$ (10,046)	\$ (77,798)	\$ (29,178)	\$ (37,035)
Operating Transfers In (Out)	\$ (16,923)		\$ 16,923				\$ 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)	\$ 15,527	\$ 434,020	\$ 0	\$ 0			\$ 449,547	\$ 381,796	\$ 459,594	\$ 451,737

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

	For the month ended June									
	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	\$ 280,802	\$ 153,491					\$ 434,293	\$ 439,723	\$ 440,134	\$ 431,686
Traffic & Other Infractions	\$ 147,469	\$ 15,143					\$ 162,612	\$ 156,018	\$ 166,216	\$ 127,629
Other Criminal Cases	\$ 86,565	\$ 113,281	\$ 0				\$ 199,845	\$ 221,503	\$ 125,975	\$ 133,730
Civil	\$ 27,538	\$ 6,460					\$ 33,998	\$ 37,204	\$ 33,126	\$ 29,456
Family & Children Services	\$ 122,207	\$ 228,316			\$ 9,836		\$ 360,359	\$ 380,391	\$ 342,277	\$ 416,371
Probate, Guardianship & Mental Health Services	\$ 18,103	\$ 10,875					\$ 28,978	\$ 31,722	\$ 29,566	\$ 26,989
Juvenile Dependency Services	\$ 17,539	\$ 52,992					\$ 70,531	\$ 64,181	\$ 119,521	\$ 115,938
Juvenile Delinquency Services	\$ 49,592	\$ 111					\$ 49,703	\$ 49,996	\$ 53,085	\$ 44,236
Other Court Operations	\$ 210,870	\$ 5,152					\$ 216,022	\$ 205,930	\$ 216,747	\$ 208,053
Court Interpreters	\$ 4,260	\$ 41,931					\$ 46,191	\$ 48,310	\$ 41,002	\$ 62,018
Jury Services	\$ 72,152	\$ 21,509	\$ 4,610				\$ 98,271	\$ 90,497	\$ 111,400	\$ 99,676
Security		\$ 165,344					\$ 165,344	\$ 167,012	\$ 165,622	\$ 130,800
Trial Court Operations Program	\$ 1,037,097	\$ 814,605	\$ 4,610		\$ 9,836		\$ 1,866,148	\$ 1,892,487	\$ 1,844,671	\$ 1,826,582
Enhanced Collections	\$ 61,995	\$ 6,924			\$ 12,375		\$ 81,294	\$ 65,860	\$ 66,716	\$ 66,885
Other Non-Court Operations	\$ 76,899		\$ 1,136				\$ 78,035	\$ 68,100	\$ 67,285	\$ 68,040
Non-Court Operations Program	\$ 138,894	\$ 6,924	\$ 1,136		\$ 12,375		\$ 159,328	\$ 133,960	\$ 134,000	\$ 134,925
Executive Office	\$ 58,525	\$ 144					\$ 58,669	\$ 65,213	\$ 85,629	\$ 82,728
Fiscal Services	\$ 66,569	\$ 22,186					\$ 88,754	\$ 91,026	\$ 77,957	\$ 86,104
Human Resources	\$ 297,339	\$ 12,028	\$ 77,000				\$ 386,367	\$ 389,743	\$ 358,484	\$ 308,399
Business & Facilities Services	\$ 18,357	\$ 70,403			\$ (22,211)		\$ 66,549	\$ 120,978	\$ 100,969	\$ 129,097
Information Technology	\$ 41,509	\$ 20,490					\$ 61,998	\$ 75,635	\$ 115,895	\$ 130,863
Court Administration Program	\$ 482,298	\$ 125,251	\$ 77,000		\$ (22,211)		\$ 662,338	\$ 742,595	\$ 738,933	\$ 737,191
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,658,289	\$ 946,780	\$ 82,746		\$ 0		\$ 2,687,815	\$ 2,769,042	\$ 2,717,605	\$ 2,698,698

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	4,633	-	4,633	-	-	-	-	-	-	4,633
Restricted	-	-	-	434,020	-	-	-	-	-	434,020
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	5,378	5,516	10,894	-	-	-	-	-	-	10,894
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 10,011	\$ 5,516	\$ 15,527	\$ 434,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449,547