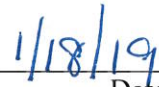


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

FY 2018/2019 2Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

FY 2018/2019 2Q

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

INYO

Court

FY 2018/2019 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	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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
Fiscal Year 2018/19										2017/18	
	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											
Trial Court Trust Fund	\$ 1,375,897	\$ 10,236					\$ 1,386,133	\$ 2,156,021	\$ 1,341,137	\$ 2,060,647	
Improvement and Modernization Fund								\$ 18,605	\$ (8,018)	\$ 10,508	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (320)						\$ (320)	\$ 58,586	\$ 6,629	\$ 39,300	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 48,780						\$ 48,780	\$ 103,735	\$ 50,858	\$ 91,715	
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
	\$ 1,499,943	\$ 10,236					\$ 1,510,179	\$ 2,412,533	\$ 1,466,192	\$ 2,277,756	
Grants											
AB 1058 Commissioner/Facilitator			\$ 53,884				\$ 53,884	\$ 131,558	\$ 46,783	\$ 126,558	
Other Judicial Council Grants			\$ 107,399				\$ 107,399	\$ 106,162	\$ 89,478	\$ 105,548	
Non-Judicial Council Grants											
			\$ 161,283				\$ 161,283	\$ 237,720	\$ 136,261	\$ 232,106	
Other Financing Sources											
Interest Income	\$ 2,023	\$ 2,440		\$ 13,241			\$ 17,704	\$ 9,265	\$ 8,900	\$ 5,240	
Investment Income											
Donations											
Local Fees	\$ 22	\$ 28,696					\$ 28,718	\$ 81,510	\$ 10,011	\$ 22,950	
Non-Fee Revenues		\$ 1,161					\$ 1,161	\$ 5,500	\$ 0	\$ 3,500	
Enhanced Collections		\$ 49,915					\$ 49,915	\$ 102,288	\$ 34,556	\$ 71,860	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,169					\$ 1,169	\$ 80,262	\$ 1,136	\$ 68,350	
Reimbursement Other	\$ 105						\$ 105	\$ 900	\$ 148	\$ 9,482	
Sale of Fixed Assets	\$ 0						\$ 0		\$ 0		
Other Miscellaneous											
	\$ 2,150	\$ 83,382		\$ 13,241			\$ 98,773	\$ 279,725	\$ 54,750	\$ 181,382	
Total Revenues	\$ 1,502,093	\$ 93,618	\$ 161,283	\$ 13,241			\$ 1,770,235	\$ 2,929,978	\$ 1,657,204	\$ 2,691,244	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 424,083	\$ 25,338	\$ 16,381				\$ 465,802	\$ 1,039,651	\$ 450,724	\$ 1,035,011	
Temp Help											
Overtime	\$ 195						\$ 195	\$ 3,000	\$ 935	\$ 3,200	
Staff Benefits	\$ 216,117	\$ 10,303	\$ 10,844				\$ 237,263	\$ 728,977	\$ 189,741	\$ 746,012	
	\$ 640,394	\$ 35,641	\$ 27,225				\$ 703,260	\$ 1,771,628	\$ 641,400	\$ 1,784,223	
Operating Expenses and Equipment											
General Expense	\$ 21,172	\$ 455	\$ 5,236				\$ 26,863	\$ 101,875	\$ 26,265	\$ 95,856	
Printing	\$ 695						\$ 695	\$ 500	\$ 320	\$ 700	
Telecommunications	\$ 4,614	\$ 7,932	\$ 3,139				\$ 15,685	\$ 31,300	\$ 19,202	\$ 38,790	
Postage	\$ 8,814		\$ 19				\$ 8,834	\$ 22,300	\$ 9,074	\$ 18,900	
Insurance	\$ 900						\$ 900	\$ 1,020	\$ 807	\$ 913	
In-State Travel	\$ 4,874		\$ 2,950				\$ 7,824	\$ 17,300	\$ 4,196	\$ 13,740	
Out-of-State Travel											
Training											
Security Services	\$ 41,881	\$ 3,031	\$ 14,439				\$ 59,351	\$ 160,200	\$ 59,603	\$ 163,000	
Facility Operations	\$ 6,834	\$ 222	\$ 1,487				\$ 8,544	\$ 20,642	\$ 6,606	\$ 20,501	
Utilities											
Contracted Services	\$ 180,082	\$ 31,915	\$ 48,842				\$ 260,839	\$ 623,812	\$ 233,532	\$ 543,485	
Consulting and Professional Services	\$ 335		\$ 1,485				\$ 1,820	\$ 34,385	\$ 10,724	\$ 43,285	
Information Technology	\$ 8,393	\$ 23,515					\$ 31,908	\$ 64,276	\$ 9,500	\$ 35,989	
Major Equipment											
Other Items of Expense	\$ 285						\$ 285	\$ 1,430	\$ 391	\$ 1,910	
	\$ 278,880	\$ 67,070	\$ 77,597				\$ 423,547	\$ 1,079,040	\$ 382,219	\$ 977,069	
Special Items of Expense											
Grand Jury		\$ 1,103					\$ 1,103	\$ 1,000	\$ 1,044	\$ 800	
Jury Costs	\$ 3,791						\$ 3,791	\$ 6,520	\$ 3,296	\$ 6,950	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 80,514			
Capital Costs											
Internal Cost Recovery	\$ (12,630)	\$ 7,185	\$ 5,445				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (8,840)	\$ 8,288	\$ 5,445				\$ 4,893	\$ 88,034	\$ 4,340	\$ 7,750	
Total Expenditures	\$ 910,435	\$ 110,999	\$ 110,267				\$ 1,131,701	\$ 2,938,702	\$ 1,027,959	\$ 2,769,042	
Excess (Deficit) of Revenues Over Expenditures	\$ 591,658	\$ (17,381)	\$ 51,016	\$ 13,241			\$ 638,534	\$ (8,724)	\$ 629,245	\$ (77,798)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 15,527	\$ 434,020	\$ 0	\$ 0			\$ 449,547	\$ 449,547	\$ 459,594	\$ 459,594	
Ending Balance (Deficit)	\$ 607,185	\$ 416,639	\$ 51,016	\$ 13,241			\$ 1,088,081	\$ 440,823	\$ 1,088,839	\$ 381,796	

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

	For the month ended December							
	Fiscal Year 2018/19							2017/18
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service				
	Non-Grant	Grant						
ASSETS								
Operations	\$ (2,804,025)	\$ 416,639	\$ 39,053	\$ 2,369,824		\$ 1,026	\$ 22,518	\$ 41,286
Payroll								\$ 0
Jury Revolving	\$ 1,500						\$ 1,500	\$ 1,500
Other Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust								
Credit Card								
Cash on Hand	\$ 100						\$ 100	\$ 150
Cash with County	\$ 210,000	\$ 0				\$ 249,254	\$ 459,254	\$ 404,150
Cash Outside of the JCC								
Cash Equivalents	\$ 3,199,900					\$ 11,257	\$ 3,211,157	\$ 3,221,819
Total Cash and Cash Equivalents	\$ 607,475	\$ 416,639	\$ 39,053	\$ 2,369,824		\$ 261,538	\$ 3,694,529	\$ 3,668,905
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0
Accounts Receivable - General			\$ 0				\$ 0	\$ 0
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	\$ 56,087				\$ 56,087	\$ 46,783
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								
Total Receivables	\$ 0	\$ 0	\$ 56,087	\$ 0		\$ 0	\$ 56,087	\$ 46,783
Prepaid Expenses - General	\$ 1,228	\$ 0					\$ 1,228	\$ 0
Salary and Travel Advances								
Counties								
Total Prepaid Expenses	\$ 1,228	\$ 0					\$ 1,228	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 608,703	\$ 416,639	\$ 95,140	\$ 2,369,824		\$ 261,538	\$ 3,751,844	\$ 3,715,689
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			\$ 2,356,583			\$ 2,356,583	\$ 2,323,151
TC145 Liability						\$ 12,252	\$ 12,252	\$ 10,282
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						\$ 31	\$ 31	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,356,583		\$ 12,283	\$ 2,368,866	\$ 2,333,444
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	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Benefits Payable								
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 0	\$ 97,916
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 97,916
Revenue Collected in Advance			\$ 44,124				\$ 44,124	\$ 0
Liabilities For Deposits	\$ 1,518						\$ 1,518	\$ 1,340
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ 0					\$ 0	\$ 0	
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 1,518		\$ 44,124			\$ 0	\$ 45,642	\$ 1,340
Total Liabilities	\$ 1,518	\$ 0	\$ 44,124	\$ 2,356,583		\$ 261,538	\$ 2,663,762	\$ 2,626,850
Total Fund Balance	\$ 607,185	\$ 416,639	\$ 51,016	\$ 13,241			\$ 1,088,081	\$ 1,088,839
Total Liabilities and Fund Balance	\$ 608,703	\$ 416,639	\$ 95,140	\$ 2,369,824		\$ 261,538	\$ 3,751,844	\$ 3,715,689

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

	For the month ended December									
	Fiscal Year 2018/19							2017/18		
	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	\$ 155,160	\$ 77,773					\$ 232,932	\$ 480,912	\$ 212,245	\$ 439,723
Traffic & Other Infractions	\$ 25,975	\$ 24,672					\$ 50,646	\$ 104,331	\$ 77,528	\$ 156,018
Other Criminal Cases	\$ 51,709	\$ 29,385	\$ 118				\$ 81,211	\$ 259,994	\$ 83,910	\$ 221,503
Civil	\$ 31,346	\$ 7,023					\$ 38,369	\$ 64,414	\$ 16,654	\$ 37,204
Family & Children Services	\$ 64,360	\$ 123,650			\$ 5,445		\$ 193,454	\$ 371,527	\$ 162,154	\$ 380,391
Probate, Guardianship & Mental Health Services	\$ 12,295	\$ 2,685					\$ 14,980	\$ 36,866	\$ 9,579	\$ 31,722
Juvenile Dependency Services	\$ 12,295	\$ 120					\$ 12,415	\$ 75,792	\$ 34,288	\$ 64,181
Juvenile Delinquency Services	\$ 27,361						\$ 27,361	\$ 54,442	\$ 24,640	\$ 49,996
Other Court Operations	\$ 98,869	\$ 5,178					\$ 104,047	\$ 246,321	\$ 99,895	\$ 205,930
Court Interpreters	\$ 9,137	\$ 18,036					\$ 27,173	\$ 58,586	\$ 21,173	\$ 48,310
Jury Services	\$ 30,723	\$ 10,493	\$ 3,672				\$ 44,889	\$ 91,047	\$ 47,749	\$ 90,497
Security		\$ 61,354					\$ 61,354	\$ 156,611	\$ 62,509	\$ 167,012
Trial Court Operations Program	\$ 519,228	\$ 360,369	\$ 3,791		\$ 5,445		\$ 888,832	\$ 2,000,843	\$ 852,324	\$ 1,892,487
Enhanced Collections	\$ 35,641	\$ 12,626					\$ 55,452	\$ 102,293	\$ 32,368	\$ 65,860
Other Non-Court Operations			\$ 973				\$ 973	\$ 80,012	\$ 1,044	\$ 68,100
Non-Court Operations Program	\$ 35,641	\$ 12,626	\$ 973		\$ 7,185		\$ 56,425	\$ 182,305	\$ 33,412	\$ 133,960
Executive Office	\$ 29,637						\$ 29,637	\$ 66,041	\$ 23,152	\$ 65,213
Fiscal Services	\$ 24,458	\$ 1,760					\$ 26,218	\$ 71,484	\$ 34,450	\$ 91,026
Human Resources	\$ 70,418						\$ 70,418	\$ 448,405	\$ 30,893	\$ 389,743
Business & Facilities Services	\$ 3,731	\$ 28,745	\$ 130		\$ (12,630)		\$ 19,976	\$ 90,745	\$ 33,845	\$ 120,978
Information Technology	\$ 20,146	\$ 20,048					\$ 40,193	\$ 78,879	\$ 19,883	\$ 75,635
Court Administration Program	\$ 148,391	\$ 50,553	\$ 130		\$ (12,630)		\$ 186,443	\$ 755,554	\$ 142,223	\$ 742,595
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 703,260	\$ 423,547	\$ 4,893		\$ 0		\$ 1,131,701	\$ 2,938,702	\$ 1,027,959	\$ 2,769,042