

**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

05/06/2015

\_\_\_\_\_  
Date

INYO

\_\_\_\_\_  
Court

2014-2015 Q3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

INYO

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Court

2014-2015 Q3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

INYO

Court

2014-2015 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	21.34	14.34	12.71	15.71	

<sup>1</sup> 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 Program Expenditures  
 (Unaudited)

	For the month ended March									
	Fiscal Year 2014/15							2013/14		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 188,720	\$ 128,749				\$ 81	\$ 317,549	\$ 452,214	\$ 310,287	\$ 431,476
Traffic & Other Infractions	\$ 97,450						\$ 97,450	\$ 149,767	\$ 104,890	\$ 128,964
Other Criminal Cases	\$ 68,182	\$ 14,154				\$ 402	\$ 82,738	\$ 139,196	\$ 96,973	\$ 121,747
Civil	\$ 32,086	\$ 17,813				\$ 15	\$ 49,914	\$ 62,202	\$ 37,448	\$ 70,941
Family & Children Services	\$ 25,188	\$ 221,234			\$ 6,638	\$ 280	\$ 253,340	\$ 327,256	\$ 266,499	\$ 440,496
Probate, Guardianship & Mental Health Services	\$ 8,021	\$ 6,472				\$ 168	\$ 14,661	\$ 18,301	\$ 14,001	\$ 16,485
Juvenile Dependency Services	\$ 12,032	\$ 38,466					\$ 50,498	\$ 93,941	\$ 85,520	\$ 161,748
Juvenile Delinquency Services	\$ 12,032	\$ 5					\$ 12,038	\$ 18,451	\$ 13,253	\$ 17,228
Other Court Operations	\$ 129,502						\$ 129,502	\$ 188,137	\$ 175,232	\$ 237,479
Court Interpreters	\$ 22,761	\$ 42,460					\$ 65,220	\$ 74,460	\$ 61,455	\$ 59,873
Jury Services	\$ 61,693	\$ 2,397	\$ 4,921				\$ 69,011	\$ 112,797	\$ 152,376	\$ 153,132
Security		\$ 109,051					\$ 109,051	\$ 154,400	\$ 95,865	\$ 180,100
Trial Court Operations Program	\$ 657,668	\$ 580,800	\$ 4,921		\$ 6,638	\$ 945	\$ 1,250,972	\$ 1,791,122	\$ 1,413,798	\$ 2,019,669
Enhanced Collections	\$ 38,289	\$ 714			\$ 12,457		\$ 51,461	\$ 82,980	\$ 55,695	\$ 83,605
Other Non-Court Operations			\$ 0				\$ 0	\$ 76,330	\$ 76,462	\$ 79,893
Non-Court Operations Program	\$ 38,289	\$ 714	\$ 0		\$ 12,457		\$ 51,461	\$ 159,310	\$ 132,157	\$ 163,498
Executive Office	\$ 106,042	\$ 1,390					\$ 107,431	\$ 214,636	\$ 124,037	\$ 162,292
Fiscal Services	\$ 26,243	\$ 9,066					\$ 35,309	\$ 98,234	\$ 66,660	\$ 109,632
Human Resources	\$ 87,688	\$ 13,047				\$ 5,522	\$ 106,256	\$ 117,248	\$ 253,037	\$ 518,131
Business & Facilities Services	\$ 16,191	\$ 56,092			\$ (19,095)	\$ 259	\$ 53,448	\$ 112,560	\$ 92,239	\$ 358,213
Information Technology	\$ 15,150	\$ 15,265					\$ 30,415	\$ 216,466	\$ 218,026	\$ 190,450
Court Administration Program	\$ 251,314	\$ 94,860			\$ (19,095)	\$ 5,781	\$ 332,859	\$ 759,144	\$ 753,999	\$ 1,338,718
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 947,271	\$ 676,374	\$ 4,921		\$ 0	\$ 6,726	\$ 1,635,292	\$ 2,709,576	\$ 2,299,954	\$ 3,521,885



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 2014/15								2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,539,432	\$ 20,547					\$ 1,559,979	\$ 2,078,490	\$ 1,517,990	\$ 1,940,301
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,490	\$ 37,220	\$ 40,210
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 38,275						\$ 38,275	\$ 41,200	\$ 37,867	\$ 33,250
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 71,388						\$ 71,388	\$ 132,096	\$ 109,079	\$ 134,296
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586
	\$ 1,724,681	\$ 20,547					\$ 1,745,228	\$ 2,329,862	\$ 1,777,742	\$ 2,223,643
Grants										
AB 1058 Commissioner/Facilitator			\$ 137,662				\$ 137,662	\$ 163,244	\$ 106,514	\$ 163,244
Other AOC Grants			\$ 6,000				\$ 6,000	\$ 13,500	\$ 6,560	\$ 13,500
Non-AOC Grants										
			\$ 143,662				\$ 143,662	\$ 176,744	\$ 113,074	\$ 176,744
Other Financing Sources										
Interest Income	\$ 569	\$ 667		\$ 3,372			\$ 4,607	\$ 1,870	\$ 4,954	\$ 13,115
Investment Income										
Donations										
Local Fees		\$ 14,276					\$ 14,276	\$ 24,900	\$ 17,050	\$ 33,000
Non-Fee Revenues		\$ 2,482					\$ 2,482	\$ 2,000	\$ 813	\$ 4,700
Enhanced Collections		\$ 49,875					\$ 49,875	\$ 82,980	\$ 53,749	\$ 91,600
Escheatment										
Prior Year Revenue	\$ 76						\$ 76		\$ 12,600	
County Program - Restricted		\$ 168					\$ 168	\$ 76,530	\$ 78	\$ 80,243
Reimbursement Other	\$ 384						\$ 384		\$ 778	
Sale of Fixed Assets										
Other Miscellaneous										
	\$ 1,029	\$ 67,468		\$ 3,372			\$ 71,868	\$ 188,280	\$ 90,023	\$ 222,858
<b>Total Revenues</b>	\$ 1,725,710	\$ 88,015	\$ 143,662	\$ 3,372			\$ 1,960,758	\$ 2,694,886	\$ 1,980,839	\$ 2,623,045
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 543,246	\$ 27,373	\$ 24,654				\$ 595,273	\$ 1,056,444	\$ 919,053	\$ 1,363,958
Temp Help										
Overtime	\$ 1,964						\$ 1,964	\$ 8,000	\$ 5,183	\$ 8,000
Staff Benefits	\$ 325,949	\$ 10,916	\$ 13,168				\$ 350,034	\$ 604,370	\$ 505,737	\$ 745,439
	\$ 871,159	\$ 38,289	\$ 37,822				\$ 947,271	\$ 1,668,814	\$ 1,429,972	\$ 2,117,397
Operating Expenses and Equipment										
General Expense	\$ 48,809		\$ 2,031				\$ 50,840	\$ 85,182	\$ 73,637	\$ 142,399
Printing	\$ 1,002						\$ 1,002	\$ 1,000	\$ 1,105	\$ 2,000
Telecommunications	\$ 19,452	\$ 814	\$ 6,643				\$ 26,909	\$ 37,540	\$ 33,550	\$ 46,250
Postage	\$ 14,670						\$ 14,670	\$ 26,500	\$ 17,746	\$ 27,600
Insurance	\$ 1,096						\$ 1,096	\$ 1,510	\$ 1,335	\$ 1,200
In-State Travel	\$ 4,769		\$ 1,478				\$ 6,247	\$ 10,000	\$ 11,488	\$ 23,180
Out-of-State Travel										
Training										
Security Services	\$ 58,644	\$ 3,653	\$ 32,354				\$ 94,651	\$ 147,500	\$ 83,241	\$ 167,500
Facility Operations	\$ 6,897						\$ 6,897	\$ 14,700	\$ 12,369	\$ 15,100
Utilities										
Contracted Services	\$ 357,994	\$ (592)	\$ 71,122				\$ 428,524	\$ 594,220	\$ 427,845	\$ 664,920
Consulting and Professional Services	\$ 20,220	\$ 709	\$ 12,334				\$ 33,262	\$ 35,285	\$ 20,437	\$ 34,285
Information Technology	\$ 11,812						\$ 11,812	\$ 67,685	\$ 29,489	\$ 77,960
Major Equipment									\$ 143,170	\$ 177,654
Other Items of Expense	\$ 464						\$ 464	\$ 2,740	\$ 1,769	\$ 5,240
	\$ 545,828	\$ 4,583	\$ 125,963				\$ 676,374	\$ 1,023,862	\$ 857,180	\$ 1,385,288
Special Items of Expense										
Grand Jury	\$ 0						\$ 0			
Jury Costs	\$ 4,921						\$ 4,921	\$ 16,900	\$ 12,382	\$ 19,200
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (33,640)	\$ 27,001	\$ 6,638				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 6,726						\$ 6,726		\$ 420	
	\$ (21,992)	\$ 27,001	\$ 6,638				\$ 11,647	\$ 16,900	\$ 12,802	\$ 19,200
<b>Total Expenditures</b>	\$ 1,394,995	\$ 69,874	\$ 170,424	\$ 3,372			\$ 1,635,292	\$ 2,709,576	\$ 2,299,954	\$ 3,521,885
Excess (Deficit) of Revenues Over Expenditures	\$ 330,715	\$ 18,141	\$ (26,762)	\$ 3,372			\$ 325,466	\$ (14,690)	\$ (319,115)	\$ (898,840)
Operating Transfers In (Out)	\$ 210,695	\$ (217,919)	\$ 7,224				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 101,780	\$ 536,540	\$ 0	\$ 0			\$ 638,320	\$ 638,320	\$ 1,428,374	\$ 1,428,374
Ending Balance (Deficit)	\$ 643,190	\$ 338,761	\$ (19,538)	\$ 3,372			\$ 963,786	\$ 623,630	\$ 1,109,259	\$ 529,534

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

For the month ended March									
Fiscal Year 2014/15									2013/14
	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							
<b>ASSETS</b>									
Operations	\$ (3,191,891)	\$ 332,519	\$ (61,386)	\$ 2,752,127			\$ 2,227	\$ (166,403)	\$ 27,999
Payroll									
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	\$ 4,243					\$ 88,390	\$ 302,633	\$ 405,778
Cash Outside of the AOC									
Total Cash	\$ (2,980,241)	\$ 336,761	\$ (61,386)	\$ 2,752,127			\$ 90,617	\$ 137,879	\$ 435,428
Short Term Investment	\$ 3,624,897						\$ 18,799	\$ 3,643,696	\$ 3,066,984
Investment in Financial Institution									
Total Investments	\$ 3,624,897						\$ 18,799	\$ 3,643,696	\$ 3,066,984
Accrued Revenue	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Receivable - General			\$ 41,848					\$ 41,848	\$ 31,701
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 406
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 41,848	\$ 0			\$ 0	\$ 41,848	\$ 32,107
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 644,657	\$ 336,761	\$ (19,538)	\$ 2,752,127			\$ 109,416	\$ 3,823,424	\$ 3,534,519
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 150
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0			\$ 2,748,755				\$ 2,748,755	\$ 2,306,075
TC145 Liability							\$ 21,026	\$ 21,026	\$ 13,894
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,748,755			\$ 21,026	\$ 2,769,781	\$ 2,320,119
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 88,390	\$ 88,390	\$ 104,307
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 88,390	\$ 88,390	\$ 104,307
Accrued Payroll	\$ 0		\$ 0					\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 250	\$ 0	\$ 0					\$ 250	\$ 0
Total Payroll Liabilities	\$ 250	\$ 0	\$ 0					\$ 250	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,216							\$ 1,216	\$ 834
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,216							\$ 1,216	\$ 834
Total Liabilities	\$ 1,466	\$ 0	\$ 0	\$ 2,748,755			\$ 109,416	\$ 2,859,638	\$ 2,425,260
Total Fund Balance	\$ 643,190	\$ 336,761	\$ (19,538)	\$ 3,372				\$ 963,786	\$ 1,109,259
Total Liabilities and Fund Balance	\$ 644,657	\$ 336,761	\$ (19,538)	\$ 2,752,127			\$ 109,416	\$ 3,823,424	\$ 3,534,519