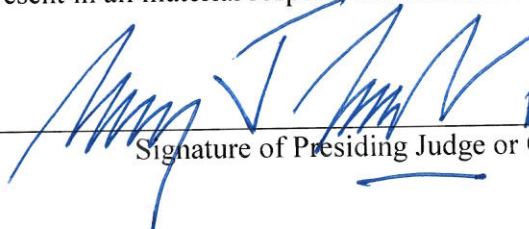


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

BRIAN J. LAMB, RT

AUGUST 11, 2014.  
Date

\_\_\_\_\_  
Inyo

Court

2013/14 - 4

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

2013/14 - 4

Fiscal Year and Ending Quarter

### FOOTNOTES

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

Inyo  


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 Court  
 2013/14 - 4  


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 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)	22.08	19.34	18.34	14.97	17.16

<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  
 Balance Sheet  
 (Unaudited)

	For the month ended June								
	Fiscal Year 2013/14							2012/13	
	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	\$ (3,186,759)	\$ 527,225	\$ 0	\$ 2,696,677		\$ 1,230	\$ 38,373	\$ (80,673)	
Payroll									
Jury	\$ 1,500						\$ 1,500	\$ 5,000	
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust									
Credit Card	\$ 150						\$ 150	\$ 150	
Cash on Hand	\$ 160,000					\$ 100,410	\$ 264,307	\$ 526,481	
Cash with County		\$ 3,897	\$ 0						
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (3,025,109)</b>	<b>\$ 531,122</b>	<b>\$ 0</b>	<b>\$ 2,696,677</b>		<b>\$ 101,640</b>	<b>\$ 304,330</b>	<b>\$ 450,958</b>	
Short Term Investment	\$ 3,369,624						\$ 12,780	\$ 3,382,404	
Investment in Financial Institution							\$ 12,780	\$ 3,382,404	
<b>Total Investments</b>	<b>\$ 3,369,624</b>						<b>\$ 3,382,404</b>	<b>\$ 3,466,940</b>	
Accrued Revenue	\$ 1,746	\$ 278	\$ 475	\$ 1,240			\$ 3,739	\$ 3,546	
Accounts Receivable - General	\$ 0		\$ 37,518				\$ 37,518	\$ 57,831	
Dishonored Checks								\$ 0	
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 33,237						\$ 33,237	\$ 59,366	
Due From Other Governments	\$ 557	\$ 10,829					\$ 11,386	\$ 4,940	
Due From Other Courts	\$ 0					\$ 0	\$ 0	\$ 220	
Due From State	\$ 25,615	\$ 2,637	\$ 0				\$ 28,252	\$ 35,605	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 61,155</b>	<b>\$ 13,744</b>	<b>\$ 37,993</b>	<b>\$ 1,240</b>			<b>\$ 0</b>	<b>\$ 114,132</b>	
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances								\$ 180	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 405,669</b>	<b>\$ 544,866</b>	<b>\$ 37,993</b>	<b>\$ 2,697,917</b>		<b>\$ 114,420</b>	<b>\$ 3,800,866</b>	<b>\$ 4,079,584</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 42,100	\$ 0	\$ 92				\$ 42,192	\$ 136,745	
Accounts Payable - General	\$ 160,671	\$ 4,384	\$ 4,868			\$ 0	\$ 169,922	\$ 0	
Due to Other Funds	\$ 0	\$ 3,942	\$ 29,294				\$ 33,237	\$ 59,366	
Due to Other Courts									
Due to State	\$ 0			\$ 2,697,917			\$ 2,697,917	\$ 2,306,075	
TC145 Liability						\$ 14,010	\$ 14,010	\$ 14,863	
Due to Other Governments	\$ 55,270	\$ 0	\$ 0				\$ 55,270	\$ 29,947	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 0	\$ 0	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 258,041</b>	<b>\$ 8,326</b>	<b>\$ 34,253</b>	<b>\$ 2,697,917</b>		<b>\$ 14,010</b>	<b>\$ 3,012,548</b>	<b>\$ 2,546,996</b>	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 100,410	\$ 100,410	\$ 103,505	
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 100,410</b>	<b>\$ 100,410</b>	<b>\$ 103,505</b>	
Accrued Payroll	\$ 45,014		\$ 3,740				\$ 48,754		
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 45,014</b>	<b>\$ 0</b>	<b>\$ 3,740</b>				<b>\$ 48,754</b>	<b>\$ 0</b>	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 834						\$ 834	\$ 710	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 834</b>						<b>\$ 834</b>	<b>\$ 710</b>	
<b>Total Liabilities</b>	<b>\$ 303,889</b>	<b>\$ 8,326</b>	<b>\$ 37,993</b>	<b>\$ 2,697,917</b>		<b>\$ 114,420</b>	<b>\$ 3,162,546</b>	<b>\$ 2,651,210</b>	
<b>Total Fund Balance</b>	<b>\$ 101,780</b>	<b>\$ 536,540</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 638,320</b>	<b>\$ 1,428,374</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 405,669</b>	<b>\$ 544,866</b>	<b>\$ 37,993</b>	<b>\$ 2,697,917</b>		<b>\$ 114,420</b>	<b>\$ 3,800,866</b>	<b>\$ 4,079,584</b>	



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

	For the month ended June									
	Fiscal Year 2013/14							2012/13		
	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	\$ 275,833	\$ 164,378					\$ 440,211	\$ 431,476	\$ 396,839	\$ 444,859
Traffic & Other Infractions	\$ 150,903	\$ 5					\$ 150,908	\$ 128,964	\$ 154,816	\$ 190,003
Other Criminal Cases	\$ 101,384	\$ 43,279	\$ 92				\$ 144,755	\$ 121,747	\$ 173,451	\$ 171,562
Civil	\$ 47,710	\$ 8,294					\$ 56,004	\$ 70,941	\$ 60,075	\$ 87,046
Family & Children Services	\$ 84,321	\$ 253,359			\$ 8,445	\$ 150	\$ 346,274	\$ 440,496	\$ 408,915	\$ 477,572
Probate, Guardianship & Mental Health Services	\$ 11,928	\$ 11,086					\$ 23,013	\$ 16,485	\$ 19,042	\$ 24,449
Juvenile Dependency Services	\$ 17,891	\$ 146,020					\$ 163,911	\$ 161,748	\$ 126,395	\$ 122,965
Juvenile Delinquency Services	\$ 17,891	\$ 1,093					\$ 18,984	\$ 17,228	\$ 19,972	\$ 25,935
Other Court Operations	\$ 244,233	\$ 517					\$ 244,750	\$ 237,479	\$ 265,509	\$ 290,136
Court Interpreters	\$ 28,495	\$ 50,942					\$ 79,437	\$ 59,873	\$ 58,660	\$ 65,188
Jury Services	\$ 101,128	\$ 74,060	\$ 14,845				\$ 190,033	\$ 153,132	\$ 121,341	\$ 99,641
Security		\$ 135,105	\$ 0				\$ 135,105	\$ 180,100	\$ 153,790	\$ 186,658
Trial Court Operations Program	\$ 1,081,717	\$ 888,137	\$ 14,937		\$ 8,445	\$ 150	\$ 1,993,386	\$ 2,019,669	\$ 1,958,804	\$ 2,186,014
Enhanced Collections	\$ 54,836	\$ 7,300			\$ 17,730		\$ 79,866	\$ 83,605	\$ 80,055	\$ 92,210
Other Non-Court Operations	\$ 76,462						\$ 76,462	\$ 79,893	\$ 71,527	
Non-Court Operations Program	\$ 131,297	\$ 7,300			\$ 17,730		\$ 156,328	\$ 163,498	\$ 151,582	\$ 92,210
Executive Office	\$ 175,133	\$ 5,074					\$ 180,207	\$ 162,292	\$ 164,324	\$ 193,272
Fiscal Services	\$ 89,026	\$ 22,524					\$ 111,551	\$ 109,632	\$ 101,856	\$ 118,169
Human Resources	\$ 327,869	\$ 21,842	\$ 176,000				\$ 525,711	\$ 518,131	\$ 127,632	\$ 172,895
Business & Facilities Services	\$ 40,834	\$ 132,660			\$ (26,175)	\$ 270	\$ 147,588	\$ 358,213	\$ 283,910	\$ 134,873
Information Technology	\$ 132,712	\$ 203,934					\$ 336,646	\$ 190,450	\$ 289,725	\$ 234,949
Court Administration Program	\$ 765,574	\$ 386,034	\$ 176,000		\$ (26,175)	\$ 270	\$ 1,301,703	\$ 1,338,718	\$ 967,448	\$ 854,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,978,588	\$ 1,281,471	\$ 190,937		\$ 0	\$ 420	\$ 3,451,417	\$ 3,521,885	\$ 3,077,834	\$ 3,132,382

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 2013/14								2012/13		
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,972,348	\$ 30,908					\$ 2,003,256	\$ 1,940,301	\$ 628,617	\$ 536,039	
Improvement and Modernization Fund	\$ 39,710						\$ 39,710	\$ 40,210	\$ 4,702	\$ 20,145	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 50,714						\$ 50,714	\$ 33,250	\$ 33,086	\$ 35,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 127,884						\$ 127,884	\$ 134,296	\$ 146,385	\$ 141,291	
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 113,321	\$ 63,790	
	\$ 2,266,242	\$ 30,908					\$ 2,297,150	\$ 2,223,643	\$ 926,111	\$ 796,965	
Grants											
AB 1058 Commissioner/Facilitator			\$ 146,594				\$ 146,594	\$ 163,244	\$ 123,865	\$ 163,244	
Other AOC Grants			\$ 13,050				\$ 13,050	\$ 13,500	\$ 11,695	\$ 11,790	
Non-AOC Grants											
			\$ 159,644				\$ 159,644	\$ 176,744	\$ 135,560	\$ 175,034	
Other Financing Sources											
Interest Income	\$ 1,945	\$ 1,089		\$ (3,055)			\$ (22)	\$ 13,115	\$ 13,766	\$ 5,100	
Investment Income											
Donations							\$ 26,597	\$ 33,000	\$ 31,802	\$ 41,400	
Local Fees	\$ 0	\$ 26,597					\$ 2,340	\$ 4,700	\$ 4,574	\$ 4,700	
Non-Fee Revenues		\$ 2,340					\$ 84,109	\$ 91,600	\$ 86,382	\$ 92,210	
Enhanced Collections		\$ 84,109									
Escheatment							\$ 12,600				
Prior Year Revenue	\$ 12,600						\$ 76,644	\$ 80,243	\$ 77,982	\$ 63,518	
County Program - Restricted		\$ 76,644					\$ 2,301		\$ 8,451		
Reimbursement Other	\$ 2,301										
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 16,846	\$ 190,779		\$ (3,055)			\$ 204,589	\$ 222,658	\$ 222,956	\$ 206,928	
<b>Total Revenues</b>	<b>\$ 2,283,087</b>	<b>\$ 221,687</b>	<b>\$ 159,644</b>	<b>\$ (3,055)</b>			<b>\$ 2,661,363</b>	<b>\$ 2,623,045</b>	<b>\$ 1,284,627</b>	<b>\$ 1,178,927</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,147,093	\$ 86,832	\$ 34,206				\$ 1,268,131	\$ 1,363,958	\$ 1,131,408	\$ 1,311,906	
Temp Help							\$ 10,162	\$ 8,000	\$ 2,891	\$ 4,000	
Overtime	\$ 10,162						\$ 700,296	\$ 745,439	\$ 690,118	\$ 723,096	
Staff Benefits	\$ 640,583	\$ 44,465	\$ 15,247				\$ 1,978,588	\$ 2,117,397	\$ 1,824,417	\$ 2,039,002	
	\$ 1,797,838	\$ 131,297	\$ 49,453								
Operating Expenses and Equipment											
General Expense	\$ 96,477	\$ 218	\$ 15,218				\$ 111,913	\$ 142,399	\$ 110,271	\$ 96,299	
Printing	\$ 1,312						\$ 1,312	\$ 2,000	\$ 1,598	\$ 2,700	
Telecommunications	\$ 41,781	\$ 1,123	\$ 274				\$ 43,177	\$ 46,250	\$ 140,939	\$ 40,349	
Postage	\$ 30,257						\$ 30,257	\$ 27,600	\$ 25,379	\$ 29,600	
Insurance	\$ 1,335						\$ 1,335	\$ 1,200	\$ 1,159	\$ 1,070	
In-State Travel	\$ 11,218		\$ 4,882				\$ 16,100	\$ 23,180	\$ 16,776	\$ 15,820	
Out-of-State Travel											
Training	\$ 315						\$ 315		\$ 586		
Security Services	\$ 114,790	\$ 4,243	\$ 3,448				\$ 122,482	\$ 167,500	\$ 138,611	\$ 201,858	
Facility Operations	\$ 16,326	\$ 133	\$ 40				\$ 16,499	\$ 15,100	\$ 14,454	\$ 18,300	
Utilities											
Contracted Services	\$ 544,871	\$ 5,246	\$ 84,822				\$ 634,938	\$ 664,920	\$ 614,394	\$ 598,942	
Consulting and Professional Services	\$ 37,980	\$ 761	\$ 1,586				\$ 40,327	\$ 34,285	\$ 33,472	\$ 36,685	
Information Technology	\$ 78,084		\$ 76				\$ 78,160	\$ 77,960	\$ 113,193	\$ 28,600	
Major Equipment	\$ 180,629		\$ 25				\$ 180,655	\$ 177,654	\$ 12,955		
Other Items of Expense	\$ 4,003						\$ 4,003	\$ 5,240	\$ 2,694	\$ 3,490	
	\$ 1,159,376	\$ 11,725	\$ 110,370				\$ 1,281,471	\$ 1,385,288	\$ 1,226,479	\$ 1,073,713	
Special Items of Expense											
Grand Jury	\$ 14,937						\$ 14,937	\$ 19,200	\$ 22,690	\$ 19,667	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service	\$ 176,000						\$ 176,000				
Other											
Capital Costs							\$ 0	\$ 0	\$ 0	\$ 0	
Internal Cost Recovery	\$ (26,175)	\$ 17,730	\$ 8,445				\$ 420		\$ 4,248		
Prior Year Expense Adjustment	\$ 420										
	\$ 165,181	\$ 17,730	\$ 8,445				\$ 191,357	\$ 19,200	\$ 26,938	\$ 19,667	
<b>Total Expenditures</b>	<b>\$ 3,122,395</b>	<b>\$ 160,753</b>	<b>\$ 168,269</b>	<b>\$ (3,055)</b>			<b>\$ 3,451,417</b>	<b>\$ 3,521,885</b>	<b>\$ 3,077,834</b>	<b>\$ 3,132,382</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (839,308)	\$ 60,934	\$ (8,624)	\$ (3,055)			\$ (790,054)	\$ (898,840)	\$ (1,793,207)	\$ (1,953,455)	
Operating Transfers In (Out)	\$ (209,631)	\$ 201,006	\$ 8,624				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,150,719	\$ 274,600	\$ 0	\$ 3,055			\$ 1,428,374	\$ 1,428,374	\$ 3,221,581	\$ 3,221,581	
Ending Balance (Deficit)	\$ 101,780	\$ 536,540	\$ 0	\$ 0			\$ 638,320	\$ 529,534	\$ 1,428,374	\$ 1,268,126	

