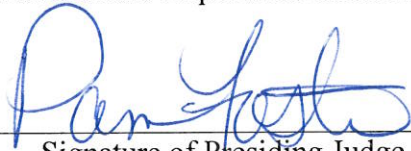


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

07/30/2015

Date

INYO

Court

2014-2015 4Q

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

2014-2015 4Q

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

2014-2015 4Q

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	14.34	12.71	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							2013/14	
		Fiscal Year 2014/15								
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
		Non-Grant	Grant							
ASSETS										
Operations	\$ (2,863,554)	\$ 348,443	\$ 0	\$ 2,710,916			\$ 1,746	\$ 197,550	\$ 38,373	
Payroll										
Jury								\$ 1,500	\$ 1,500	
Revolving	\$ 1,500									
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card								\$ 150	\$ 150	
Cash on Hand	\$ 150									
Cash with County	\$ 210,000	\$ 0					\$ 125,444	\$ 335,444	\$ 264,307	
Cash Outside of the AOC										
Total Cash	\$ (2,651,904)	\$ 348,443	\$ 0	\$ 2,710,916			\$ 127,190	\$ 534,644	\$ 304,330	
Short Term Investment	\$ 2,909,118						\$ 16,484	\$ 2,925,602	\$ 3,382,404	
Investment in Financial Institution										
Total Investments	\$ 2,909,118						\$ 16,484	\$ 2,925,602	\$ 3,382,404	
Accrued Revenue	\$ 2,572	\$ 238	\$ 0	\$ 1,860				\$ 4,669	\$ 3,739	
Accounts Receivable - General			\$ 30,663					\$ 30,663	\$ 37,518	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 24,150							\$ 24,150	\$ 33,237	
Due From Other Governments	\$ 1,689	\$ 7,447						\$ 9,136	\$ 11,386	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 46,889	\$ 5,245	\$ 0					\$ 52,134	\$ 28,252	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 75,300	\$ 12,930	\$ 30,663	\$ 1,860			\$ 0	\$ 120,752	\$ 114,132	
Prepaid Expenses - General	\$ 182							\$ 182	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 182							\$ 182	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 332,695	\$ 361,372	\$ 30,663	\$ 2,712,776			\$ 143,674	\$ 3,581,180	\$ 3,800,866	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 13,209	\$ 0	\$ 947					\$ 14,156	\$ 42,192	
Accounts Payable - General	\$ 582	\$ 0	\$ 0				\$ 0	\$ 582	\$ 169,922	
Due to Other Funds	\$ 0	\$ 1,601	\$ 22,549	\$ 0				\$ 24,150	\$ 33,237	
Due to Other Courts										
Due to State	\$ 0			\$ 2,712,776				\$ 2,712,776	\$ 2,697,917	
TC145 Liability							\$ 18,229	\$ 18,229	\$ 14,010	
Due to Other Governments	\$ 21,925	\$ 0	\$ 0					\$ 21,925	\$ 55,270	
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.	\$ 35,715	\$ 1,601	\$ 23,496	\$ 2,712,776			\$ 18,230	\$ 2,791,818	\$ 3,012,548	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 125,444	\$ 125,444	\$ 100,410	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 125,444	\$ 125,444	\$ 100,410	
Accrued Payroll	\$ 38,349		\$ 249					\$ 38,598	\$ 48,754	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 98,196	\$ 4,253	\$ 6,918					\$ 109,367	\$ 0	
Total Payroll Liabilities	\$ 136,545	\$ 4,253	\$ 7,167					\$ 147,964	\$ 48,754	
Revenue Collected in Advance	\$ 69,482							\$ 69,482		
Liabilities For Deposits	\$ 1,306							\$ 1,306	\$ 834	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 70,788							\$ 70,788	\$ 834	
Total Liabilities	\$ 243,048	\$ 5,855	\$ 30,663	\$ 2,712,776			\$ 143,674	\$ 3,136,015	\$ 3,162,546	
Total Fund Balance	\$ 89,647	\$ 355,518	\$ 0	\$ 0				\$ 445,165	\$ 638,320	
Total Liabilities and Fund Balance	\$ 332,695	\$ 361,372	\$ 30,663	\$ 2,712,776			\$ 143,674	\$ 3,581,180	\$ 3,800,866	

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 2014/15										2013/14	
	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	\$ 2,078,203	\$ 33,442					\$ 2,111,645	\$ 2,078,490	\$ 2,003,256	\$ 1,940,301	
Improvement and Modernization Fund	\$ 2,490						\$ 2,490	\$ 2,490	\$ 39,710	\$ 40,210	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 56,615						\$ 56,615	\$ 41,200	\$ 50,714	\$ 33,250	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 123,752						\$ 123,752	\$ 132,096	\$ 127,884	\$ 134,296	
Other Miscellaneous	\$ 75,586						\$ 75,586	\$ 75,586	\$ 75,586	\$ 75,586	
	\$ 2,336,646	\$ 33,442					\$ 2,370,088	\$ 2,329,862	\$ 2,297,150	\$ 2,223,643	
Grants											
AB 1058 Commissioner/Facilitator			\$ 173,866				\$ 173,866	\$ 163,244	\$ 146,594	\$ 163,244	
Other AOC Grants			\$ 12,000				\$ 12,000	\$ 13,500	\$ 13,050	\$ 13,500	
Non-AOC Grants											
			\$ 185,866				\$ 185,866	\$ 176,744	\$ 159,644	\$ 176,744	
Other Financing Sources											
Interest Income	\$ 1,229	\$ 1,269		\$ 0			\$ 2,499	\$ 1,870	\$ (22)	\$ 13,115	
Investment Income											
Donations											
Local Fees		\$ 22,079					\$ 22,079	\$ 24,900	\$ 26,597	\$ 33,000	
Non-Fee Revenues		\$ 3,466					\$ 3,466	\$ 2,000	\$ 2,340	\$ 4,700	
Enhanced Collections		\$ 76,947					\$ 76,947	\$ 82,980	\$ 84,109	\$ 91,600	
Escheatment											
Prior Year Revenue	\$ 76						\$ 76		\$ 12,600		
County Program - Restricted		\$ 73,323					\$ 73,323	\$ 76,530	\$ 76,644	\$ 80,243	
Reimbursement Other	\$ 388						\$ 388		\$ 2,301		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,693	\$ 177,085		\$ 0			\$ 178,778	\$ 188,280	\$ 204,569	\$ 222,658	
Total Revenues	\$ 2,338,339	\$ 210,527	\$ 185,866	\$ 0			\$ 2,734,732	\$ 2,694,886	\$ 2,661,363	\$ 2,623,045	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 750,084	\$ 81,460	\$ 37,404				\$ 868,947	\$ 1,056,444	\$ 1,268,131	\$ 1,363,958	
Temp Help											
Overtime	\$ 3,471						\$ 3,471	\$ 8,000	\$ 10,162	\$ 8,000	
Staff Benefits	\$ 452,060	\$ 45,037	\$ 19,971				\$ 517,068	\$ 604,370	\$ 700,296	\$ 745,439	
	\$ 1,205,614	\$ 126,497	\$ 57,375				\$ 1,389,486	\$ 1,668,814	\$ 1,978,588	\$ 2,117,397	
Operating Expenses and Equipment											
General Expense	\$ 68,613		\$ 3,113				\$ 71,726	\$ 85,182	\$ 111,913	\$ 142,399	
Printing	\$ 1,297						\$ 1,297	\$ 1,000	\$ 1,312	\$ 2,000	
Telecommunications	\$ 26,565	\$ 1,134	\$ 9,703				\$ 37,401	\$ 37,540	\$ 43,177	\$ 46,250	
Postage	\$ 24,521						\$ 24,521	\$ 26,500	\$ 30,257	\$ 27,600	
Insurance	\$ 1,096						\$ 1,096	\$ 1,510	\$ 1,335	\$ 1,200	
In-State Travel	\$ 8,525		\$ 2,366				\$ 10,892	\$ 10,000	\$ 16,100	\$ 23,180	
Out-of-State Travel											
Training									\$ 315		
Security Services	\$ 105,623	\$ 4,737	\$ 15,971				\$ 126,332	\$ 147,500	\$ 122,482	\$ 167,500	
Facility Operations	\$ 9,099						\$ 9,099	\$ 14,700	\$ 16,499	\$ 15,100	
Utilities											
Contracted Services	\$ 530,547	\$ 1,898	\$ 84,954				\$ 617,399	\$ 594,220	\$ 634,938	\$ 664,920	
Consulting and Professional Services	\$ 26,486	\$ 1,134	\$ 12,334				\$ 39,954	\$ 35,285	\$ 40,327	\$ 34,285	
Information Technology	\$ 79,698						\$ 79,698	\$ 67,685	\$ 78,160	\$ 77,960	
Major Equipment									\$ 180,655	\$ 177,654	
Other Items of Expense	\$ 909						\$ 909	\$ 2,740	\$ 4,003	\$ 5,240	
	\$ 882,980	\$ 8,903	\$ 128,441				\$ 1,020,325	\$ 1,023,862	\$ 1,281,471	\$ 1,385,288	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs	\$ 7,850						\$ 7,850	\$ 16,900	\$ 14,937	\$ 19,200	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 503,500						\$ 503,500		\$ 176,000		
Capital Costs											
Internal Cost Recovery	\$ (54,735)	\$ 38,230	\$ 16,505				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,726						\$ 6,726		\$ 420		
	\$ 463,342	\$ 38,230	\$ 16,505				\$ 518,076	\$ 16,900	\$ 191,357	\$ 19,200	
Total Expenditures	\$ 2,551,936	\$ 173,630	\$ 202,321				\$ 2,927,887	\$ 2,709,576	\$ 3,451,417	\$ 3,521,885	
Excess (Deficit) of Revenues Over Expenditures	\$ (213,597)	\$ 36,897	\$ (16,455)	\$ 0			\$ (193,155)	\$ (14,690)	\$ (790,054)	\$ (898,840)	
Operating Transfers In (Out)	\$ 201,464	\$ (217,919)	\$ 16,455				\$ 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)	\$ 89,647	\$ 355,518	\$ 0	\$ 0			\$ 445,165	\$ 623,630	\$ 638,320	\$ 529,534	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 259,946	\$ 182,193				\$ 81	\$ 442,219	\$ 452,214	\$ 440,211	\$ 431,476
Traffic & Other Infractions	\$ 121,643						\$ 121,643	\$ 149,767	\$ 150,908	\$ 128,964
Other Criminal Cases	\$ 86,064	\$ 18,453			\$ 6,882	\$ 402	\$ 111,801	\$ 139,196	\$ 144,755	\$ 121,747
Civil	\$ 40,501	\$ 22,224				\$ 15	\$ 62,740	\$ 62,202	\$ 56,004	\$ 70,941
Family & Children Services	\$ 35,078	\$ 301,421			\$ 9,623	\$ 280	\$ 346,402	\$ 327,256	\$ 346,274	\$ 440,496
Probate, Guardianship & Mental Health Services	\$ 10,125	\$ 13,064				\$ 168	\$ 23,357	\$ 18,301	\$ 23,013	\$ 16,485
Juvenile Dependency Services	\$ 15,188	\$ 79,250					\$ 94,438	\$ 93,941	\$ 163,911	\$ 161,748
Juvenile Delinquency Services	\$ 15,188	\$ 5					\$ 15,193	\$ 18,451	\$ 18,984	\$ 17,228
Other Court Operations	\$ 177,945						\$ 177,945	\$ 188,137	\$ 244,750	\$ 237,479
Court Interpreters	\$ 33,078	\$ 56,213					\$ 89,291	\$ 74,460	\$ 79,437	\$ 59,873
Jury Services	\$ 94,190	\$ 5,598	\$ 7,850				\$ 107,638	\$ 112,797	\$ 190,033	\$ 153,132
Security		\$ 141,076					\$ 141,076	\$ 154,400	\$ 135,105	\$ 180,100
Trial Court Operations Program	\$ 888,944	\$ 819,498	\$ 7,850		\$ 16,505	\$ 945	\$ 1,733,742	\$ 1,791,122	\$ 1,993,386	\$ 2,019,669
Enhanced Collections	\$ 53,444	\$ 3,896			\$ 14,872		\$ 72,211	\$ 82,980	\$ 79,866	\$ 83,605
Other Non-Court Operations	\$ 73,053		\$ 0				\$ 73,053	\$ 76,330	\$ 76,462	\$ 79,893
Non-Court Operations Program	\$ 126,497	\$ 3,896	\$ 0		\$ 14,872		\$ 145,264	\$ 159,310	\$ 156,328	\$ 163,498
Executive Office	\$ 148,785	\$ 1,526					\$ 150,311	\$ 214,636	\$ 180,207	\$ 162,292
Fiscal Services	\$ 30,070	\$ 10,145					\$ 40,216	\$ 98,234	\$ 111,551	\$ 109,632
Human Resources	\$ 141,460	\$ 13,382	\$ 503,500			\$ 5,522	\$ 663,864	\$ 117,248	\$ 525,711	\$ 518,131
Business & Facilities Services	\$ 20,050	\$ 90,523			\$ (31,377)	\$ 259	\$ 79,455	\$ 112,560	\$ 147,588	\$ 358,213
Information Technology	\$ 33,679	\$ 81,356					\$ 115,034	\$ 216,466	\$ 336,646	\$ 190,450
Court Administration Program	\$ 374,045	\$ 196,932	\$ 503,500		\$ (31,377)	\$ 5,781	\$ 1,048,881	\$ 759,144	\$ 1,301,703	\$ 1,338,718
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,389,486	\$ 1,020,325	\$ 511,350		\$ 0	\$ 6,726	\$ 2,927,887	\$ 2,709,576	\$ 3,451,417	\$ 3,521,885

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	1,650	-	1,650	-	-	-	-	-	1,650	
Restricted	-	-	-	355,518	-	-	-	-	355,518	
Committed	76,362	-	76,362	-	-	-	-	-	76,362	
Assigned	6,261	5,375	11,636	-	-	-	-	-	11,636	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 84,272	\$ 5,375	\$ 89,647	\$ 355,518	\$ -	\$ -	\$ -	\$ -	\$ 445,165	