


**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

2013/14 - 1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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3	
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5	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<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 September								
	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	\$ (2,440,574)	\$ 276,085	\$ (78,720)	\$ 2,309,141		\$ 314	\$ 66,246	\$ 103,416	
Payroll									
Jury									
Revolving	\$ 5,000						\$ 5,000	\$ 5,000	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust									
Credit Card									
Cash on Hand	\$ 150						\$ 150	\$ 150	
Cash with County	\$ 422,976	\$ 308				\$ 82,229	\$ 505,513	\$ 513,858	
Cash Outside of the AOC									
Total Cash	\$ (2,012,448)	\$ 276,392	\$ (78,720)	\$ 2,309,141		\$ 82,543	\$ 576,908	\$ 622,425	
Short Term Investment	\$ 3,661,793						\$ 17,669	\$ 3,679,462	\$ 4,722,620
Investment in Financial Institution									
Total Investments	\$ 3,661,793						\$ 17,669	\$ 3,679,462	\$ 4,722,620
Accrued Revenue	\$ 4	\$ (4)		\$ 0			\$ 0	\$ 0	
Accounts Receivable - General			\$ 68,560				\$ 68,560	\$ 56,104	
Dishonored Checks									
Due From Employee								\$ 0	
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	\$ 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	\$ 4	\$ (4)	\$ 68,560	\$ 0		\$ 0	\$ 68,560	\$ 56,104	
Prepaid Expenses - General	\$ 180						\$ 180	\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 180						\$ 180	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,649,529	\$ 276,388	\$ (10,160)	\$ 2,309,141		\$ 100,212	\$ 4,325,110	\$ 5,401,148	
<b>LIABILITIES AND FUND BALANCES</b>									
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	\$ 717			\$ 2,306,075			\$ 2,306,792	\$ 2,306,075	
TC145 Liability						\$ 17,982	\$ 17,982	\$ 16,504	
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	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 717	\$ 0	\$ 0	\$ 2,306,075		\$ 17,983	\$ 2,324,775	\$ 2,322,581	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 82,229	\$ 82,229	\$ 91,431	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits						\$ 82,229	\$ 82,229	\$ 91,431	
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 129,750	\$ 3,964	\$ 2,888				\$ 136,602	\$ 138,494	
Total Payroll Liabilities	\$ 129,750	\$ 3,964	\$ 2,888				\$ 136,602	\$ 138,494	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 710						\$ 710	\$ 303	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 710						\$ 710	\$ 303	
Total Liabilities	\$ 131,177	\$ 3,964	\$ 2,888	\$ 2,306,075		\$ 100,212	\$ 2,544,316	\$ 2,552,809	
Total Fund Balance	\$ 1,518,352	\$ 272,424	\$ (13,047)	\$ 3,066			\$ 1,780,794	\$ 2,848,339	
Total Liabilities and Fund Balance	\$ 1,649,529	\$ 276,388	\$ (10,160)	\$ 2,309,141		\$ 100,212	\$ 4,325,110	\$ 5,401,148	

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 September											
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	\$ 820,070	\$ 5,068					\$ 825,138	\$ 1,940,301	\$ 153,168	\$ 536,039	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 40,210	\$ (4,842)	\$ 20,145	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,912						\$ 1,912	\$ 33,250	\$ (351)	\$ 35,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 8,855						\$ 8,855	\$ 134,296	\$ 23,024	\$ 141,291	
Other Miscellaneous								\$ 75,586		\$ 63,790	
	\$ 830,837	\$ 5,068					\$ 835,905	\$ 2,223,643	\$ 170,999	\$ 796,965	
Grants											
AB 1058 Commissioner/Facilitator			\$ 21,191				\$ 21,191	\$ 163,244	\$ 16,373	\$ 163,244	
Other AOC Grants			\$ 0				\$ 0	\$ 13,500		\$ 11,790	
Non-AOC Grants											
			\$ 21,191				\$ 21,191	\$ 176,744	\$ 16,373	\$ 175,034	
Other Financing Sources											
Interest Income	\$ 212	\$ 1		\$ 10			\$ 224	\$ 13,115	\$ 508	\$ 5,100	
Investment Income											
Donations											
Local Fees	\$ 4,225	\$ 308					\$ 4,532	\$ 33,000	\$ 7,344	\$ 41,400	
Non-Fee Revenues								\$ 4,700		\$ 4,700	
Enhanced Collections		\$ 14,374					\$ 14,374	\$ 91,600	\$ 10,547	\$ 92,210	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 0					\$ 0	\$ 80,243	\$ 96	\$ 63,518	
Reimbursement Other	\$ 556						\$ 556		\$ (458)		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 4,992	\$ 14,682		\$ 10			\$ 19,685	\$ 222,658	\$ 18,037	\$ 206,928	
<b>Total Revenues</b>	<b>\$ 835,829</b>	<b>\$ 19,750</b>	<b>\$ 21,191</b>	<b>\$ 10</b>			<b>\$ 876,781</b>	<b>\$ 2,623,045</b>	<b>\$ 205,408</b>	<b>\$ 1,178,927</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 247,749	\$ 9,385	\$ 3,953				\$ 261,087	\$ 1,363,958	\$ 258,372	\$ 1,311,906	
Temp Help											
Overtime	\$ 353						\$ 353	\$ 8,000	\$ 564	\$ 4,000	
Staff Benefits	\$ 154,418	\$ 3,215	\$ 3,497				\$ 161,131	\$ 745,439	\$ 153,222	\$ 723,096	
	\$ 402,520	\$ 12,600	\$ 7,450				\$ 422,570	\$ 2,117,397	\$ 412,158	\$ 2,039,002	
Operating Expenses and Equipment											
General Expense	\$ 11,529		\$ 1,188				\$ 12,717	\$ 135,199	\$ 9,007	\$ 96,299	
Printing	\$ 0						\$ 0	\$ 2,700	\$ 0	\$ 2,700	
Telecommunications	\$ (46,832)	\$ 307	\$ 93				\$ (46,432)	\$ 40,250	\$ 8,938	\$ 40,349	
Postage	\$ 1,545						\$ 1,545	\$ 27,600	\$ 2,118	\$ 29,600	
Insurance								\$ 1,200		\$ 1,070	
In-State Travel	\$ 1,616		\$ 913				\$ 2,529	\$ 23,180	\$ 2,459	\$ 15,820	
Out-of-State Travel											
Training											
Security Services	\$ 16,225	\$ 798	\$ 241				\$ 17,264	\$ 167,500	\$ 25,429	\$ 201,858	
Facility Operations	\$ 2,605	\$ 0	\$ 0				\$ 2,605	\$ 23,100	\$ 2,543	\$ 18,300	
Utilities											
Contracted Services	\$ 75,124	\$ 4,136	\$ 23,442				\$ 102,703	\$ 624,920	\$ 113,643	\$ 598,942	
Consulting and Professional Services	\$ 70						\$ 70	\$ 34,285	\$ 0	\$ 36,685	
Information Technology	\$ 4,289						\$ 4,289	\$ 77,960	\$ 0	\$ 28,600	
Major Equipment								\$ 177,654			
Other Items of Expense	\$ 551						\$ 551	\$ 5,240	\$ 644	\$ 3,490	
	\$ 66,722	\$ 5,242	\$ 25,876				\$ 97,840	\$ 1,340,088	\$ 164,780	\$ 1,073,713	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,530						\$ 3,530	\$ 19,200	\$ 1,762	\$ 19,667	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,996)	\$ 4,084	\$ 912				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 420						\$ 420		\$ (50)		
	\$ (1,046)	\$ 4,084	\$ 912				\$ 3,950	\$ 19,200	\$ 1,711	\$ 19,667	
<b>Total Expenditures</b>	<b>\$ 468,196</b>	<b>\$ 21,926</b>	<b>\$ 34,239</b>				<b>\$ 524,360</b>	<b>\$ 3,476,685</b>	<b>\$ 578,650</b>	<b>\$ 3,132,382</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 367,633	\$ (2,176)	\$ (13,047)	\$ 10			\$ 352,420	\$ (853,640)	\$ (373,242)	\$ (1,953,455)	
Operating Transfers In (Out)								\$ 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)	\$ 1,518,352	\$ 272,424	\$ (13,047)	\$ 3,066			\$ 1,780,794	\$ 574,734	\$ 2,848,339	\$ 1,268,126	

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

	For the month ended September									
	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	\$ 71,415	\$ 31,239					\$ 102,654	\$ 431,476	\$ 89,063	\$ 444,859
Traffic & Other Infractions	\$ 39,576						\$ 39,576	\$ 128,964	\$ 39,112	\$ 190,003
Other Criminal Cases	\$ 28,529	\$ 2,129	\$ 111				\$ 30,769	\$ 105,747	\$ 30,714	\$ 171,562
Civil	\$ 13,426	\$ 332					\$ 13,758	\$ 46,941	\$ 17,425	\$ 87,046
Family & Children Services	\$ 29,304	\$ 51,895			\$ 912	\$ 150	\$ 82,262	\$ 440,496	\$ 94,303	\$ 477,572
Probate, Guardianship & Mental Health Services	\$ 3,356	\$ 0					\$ 3,356	\$ 16,485	\$ 3,878	\$ 24,449
Juvenile Dependency Services	\$ 5,035	\$ 0					\$ 5,035	\$ 161,748	\$ 5,031	\$ 122,965
Juvenile Delinquency Services	\$ 5,035	\$ 420					\$ 5,455	\$ 17,228	\$ 4,917	\$ 25,935
Other Court Operations	\$ 63,914						\$ 63,914	\$ 237,479	\$ 62,279	\$ 290,136
Court Interpreters	\$ 6,162	\$ 15,349					\$ 21,511	\$ 59,873	\$ 14,907	\$ 65,188
Jury Services	\$ 22,344	\$ 1,124	\$ 3,374				\$ 26,842	\$ 153,132	\$ 20,930	\$ 99,641
Security		\$ 17,264	\$ 45				\$ 17,309	\$ 180,100	\$ 25,891	\$ 186,658
Trial Court Operations Program	\$ 288,095	\$ 119,752	\$ 3,530		\$ 912	\$ 150	\$ 412,440	\$ 1,979,669	\$ 408,450	\$ 2,186,014
Enhanced Collections	\$ 12,600	\$ 4,444			\$ 4,084		\$ 21,128	\$ 83,605	\$ 17,147	\$ 92,210
Other Non-Court Operations								\$ 79,893		
Non-Court Operations Program	\$ 12,600	\$ 4,444			\$ 4,084		\$ 21,128	\$ 163,498	\$ 17,147	\$ 92,210
Executive Office	\$ 37,695	\$ 917					\$ 38,612	\$ 162,292	\$ 34,440	\$ 193,272
Fiscal Services	\$ 20,376	\$ 1,110					\$ 21,487	\$ 109,632	\$ 17,995	\$ 118,169
Human Resources	\$ 22,911	\$ 1,397					\$ 24,308	\$ 518,131	\$ 32,657	\$ 172,895
Business & Facilities Services	\$ 10,950	\$ (35,269)			\$ (4,996)	\$ 270	\$ (29,045)	\$ 364,513	\$ 29,542	\$ 134,873
Information Technology	\$ 29,942	\$ 5,489					\$ 35,431	\$ 178,950	\$ 38,418	\$ 234,949
Court Administration Program	\$ 121,874	\$ (26,356)			\$ (4,996)	\$ 270	\$ 90,793	\$ 1,333,518	\$ 153,052	\$ 854,158
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 422,570	\$ 97,840	\$ 3,530		\$ 0	\$ 420	\$ 524,360	\$ 3,476,685	\$ 578,650	\$ 3,132,382