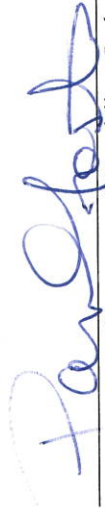


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/5/18  
Date

INYO

\_\_\_\_\_  
Court

FY 2018/2019 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

INYO

Court

FY 2018/2019 Q1

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  
 FY 2018/2019 Q1  
 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	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  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2018/19									2017/18
	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	\$ (2,814,099)	\$ 428,650	\$ 68,836	\$ 2,356,683			\$ 374	\$ 40,445	\$ 4,807
Payroll									
Jury								\$ 1,500	\$ 1,500
Revolving	\$ 1,500								
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 100	\$ 150
Cash on Hand	\$ 100								
Cash with County	\$ 210,000	\$ 0					\$ 249,254	\$ 459,254	\$ 404,150
Cash Outside of the JCC									
Cash Equivalents	\$ 3,135,168						\$ 14,443	\$ 3,149,610	\$ 3,330,296
<b>Total Cash and Cash Equivalents</b>	<b>\$ 532,669</b>	<b>\$ 428,650</b>	<b>\$ 68,836</b>	<b>\$ 2,356,683</b>			<b>\$ 264,071</b>	<b>\$ 3,650,910</b>	<b>\$ 3,740,904</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General								\$ 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	\$ 48,823					\$ 48,823	\$ 3,394
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 48,823</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 48,823</b>	<b>\$ 3,394</b>
Prepaid Expenses - General	\$ 1,228	\$ 0						\$ 1,228	\$ 100
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,228</b>	<b>\$ 0</b>						<b>\$ 1,228</b>	<b>\$ 100</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 533,897</b>	<b>\$ 428,650</b>	<b>\$ 117,659</b>	<b>\$ 2,356,683</b>			<b>\$ 264,071</b>	<b>\$ 3,700,961</b>	<b>\$ 3,744,398</b>
<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	\$ 0			\$ 2,356,583				\$ 2,356,583	\$ 2,323,151
TC145 Liability							\$ 14,795	\$ 14,795	\$ 14,653
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							\$ 22	\$ 22	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,356,583</b>			<b>\$ 14,817</b>	<b>\$ 2,371,400</b>	<b>\$ 2,337,815</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 249,254	\$ 249,254	\$ 194,150
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 249,254</b>	<b>\$ 249,254</b>	<b>\$ 194,150</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 155,960
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 155,960</b>
Revenue Collected in Advance			\$ 44,124					\$ 44,124	\$ 89,478
Liabilities For Deposits	\$ 1,518							\$ 1,518	\$ 1,340
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,518</b>		<b>\$ 44,124</b>				<b>\$ 0</b>	<b>\$ 45,642</b>	<b>\$ 90,818</b>
<b>Total Liabilities</b>	<b>\$ 1,518</b>	<b>\$ 0</b>	<b>\$ 44,124</b>	<b>\$ 2,356,583</b>			<b>\$ 264,071</b>	<b>\$ 2,666,296</b>	<b>\$ 2,778,743</b>
<b>Total Fund Balance</b>	<b>\$ 532,379</b>	<b>\$ 428,650</b>	<b>\$ 73,536</b>	<b>\$ 100</b>				<b>\$ 1,034,665</b>	<b>\$ 965,655</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 533,897</b>	<b>\$ 428,650</b>	<b>\$ 117,659</b>	<b>\$ 2,356,683</b>			<b>\$ 264,071</b>	<b>\$ 3,700,961</b>	<b>\$ 3,744,398</b>

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 2018/19											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 987,116	\$ 2,559					\$ 989,675	\$ 2,156,021	\$ 990,183	\$ 2,060,647	
Improvement and Modernization Fund								\$ 18,605	\$ (8,018)	\$ 10,508	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (9,549)						\$ (9,549)	\$ 58,586	\$ 135	\$ 39,300	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 26,294						\$ 26,294	\$ 103,735	\$ 10,632	\$ 91,715	
Other Miscellaneous								\$ 75,586		\$ 75,586	
	\$ 1,003,861	\$ 2,559					\$ 1,006,420	\$ 2,412,533	\$ 992,932	\$ 2,277,756	
Grants											
AB 1058 Commissioner/Facilitator			\$ 17,533				\$ 17,533	\$ 131,558	\$ 0	\$ 126,558	
Other Judicial Council Grants			\$ 105,196				\$ 105,196	\$ 106,162		\$ 105,548	
Non-Judicial Council Grants											
			\$ 122,730				\$ 122,730	\$ 237,720	\$ 0	\$ 232,106	
Other Financing Sources											
Interest Income	\$ 461	\$ 18		\$ 100			\$ 580	\$ 9,265	\$ 441	\$ 5,240	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 11,619					\$ 11,619	\$ 81,510	\$ 4,736	\$ 22,950	
Non-Fee Revenues		\$ 0					\$ 0	\$ 5,500	\$ 0	\$ 3,500	
Enhanced Collections		\$ 18,137					\$ 18,137	\$ 102,288	\$ 12,688	\$ 71,860	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 790					\$ 790	\$ 80,262	\$ 24	\$ 68,350	
Reimbursement Other	\$ 105						\$ 105	\$ 900	\$ 148	\$ 9,482	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 566	\$ 30,565		\$ 100			\$ 31,231	\$ 279,725	\$ 18,037	\$ 181,382	
<b>Total Revenues</b>	<b>\$ 1,004,427</b>	<b>\$ 33,124</b>	<b>\$ 122,730</b>	<b>\$ 100</b>			<b>\$ 1,160,381</b>	<b>\$ 2,929,978</b>	<b>\$ 1,010,969</b>	<b>\$ 2,691,244</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 205,911	\$ 13,173	\$ 4,436				\$ 223,520	\$ 1,039,651	\$ 231,976	\$ 1,035,011	
Temp Help											
Overtime	\$ 195						\$ 195	\$ 3,000	\$ 423	\$ 3,200	
Staff Benefits	\$ 132,370	\$ 5,489	\$ 4,341				\$ 142,200	\$ 728,977	\$ 95,166	\$ 746,012	
	\$ 338,476	\$ 18,662	\$ 8,777				\$ 365,916	\$ 1,771,628	\$ 327,565	\$ 1,784,223	
Operating Expenses and Equipment											
General Expense	\$ 10,989		\$ 3,140				\$ 14,128	\$ 101,875	\$ 10,499	\$ 95,856	
Printing	\$ 367						\$ 367	\$ 500	\$ 442	\$ 700	
Telecommunications	\$ 4,964	\$ 1,485	\$ 1,576				\$ 8,025	\$ 31,300	\$ 9,593	\$ 38,790	
Postage	\$ 4,907		\$ 7				\$ 4,914	\$ 22,300	\$ 2,980	\$ 18,900	
Insurance	\$ 106						\$ 106	\$ 1,020	\$ 913	\$ 913	
In-State Travel	\$ 1,378		\$ 345				\$ 1,723	\$ 17,300	\$ 3,138	\$ 13,740	
Out-of-State Travel											
Training											
Security Services	\$ 19,673	\$ 1,489	\$ 6,246				\$ 27,408	\$ 160,200	\$ 24,643	\$ 163,000	
Facility Operations	\$ 3,331	\$ 55	\$ 492				\$ 3,878	\$ 20,642	\$ 3,869	\$ 20,501	
Utilities											
Contracted Services	\$ 98,121	\$ 12,283	\$ 26,750				\$ 137,154	\$ 623,812	\$ 117,623	\$ 543,485	
Consulting and Professional Services	\$ 143						\$ 143	\$ 34,385	\$ 175	\$ 43,285	
Information Technology	\$ 8,380						\$ 8,380	\$ 64,276		\$ 35,989	
Major Equipment	\$ 48						\$ 48	\$ 1,430	\$ 245	\$ 1,910	
Other Items of Expense											
	\$ 152,405	\$ 15,312	\$ 38,556				\$ 206,272	\$ 1,079,040	\$ 173,205	\$ 977,069	
Special Items of Expense											
Grand Jury		\$ 759					\$ 759	\$ 1,000	\$ 842	\$ 800	
Jury Costs	\$ 2,317						\$ 2,317	\$ 6,520	\$ 3,296	\$ 6,950	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 80,514			
Capital Costs											
Internal Cost Recovery	\$ (5,623)	\$ 3,762	\$ 1,861				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,306)	\$ 4,521	\$ 1,861				\$ 3,076	\$ 88,034	\$ 4,138	\$ 7,750	
<b>Total Expenditures</b>	<b>\$ 487,575</b>	<b>\$ 38,495</b>	<b>\$ 49,194</b>				<b>\$ 575,264</b>	<b>\$ 2,938,702</b>	<b>\$ 504,908</b>	<b>\$ 2,769,042</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 516,852	\$ (5,371)	\$ 73,536	\$ 100			\$ 585,117	\$ (8,724)	\$ 506,061	\$ (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)	\$ 532,379	\$ 428,650	\$ 73,536	\$ 100			\$ 1,034,665	\$ 440,823	\$ 965,655	\$ 381,796	

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 76,162	\$ 42,639					\$ 118,801	\$ 480,912	\$ 111,592	\$ 439,723
Traffic & Other Infractions	\$ 9,806	\$ 10,592					\$ 20,398	\$ 104,331	\$ 39,026	\$ 156,018
Other Criminal Cases	\$ 25,592	\$ 12,310	\$ 118				\$ 38,020	\$ 259,994	\$ 40,157	\$ 221,503
Civil	\$ 15,983	\$ 514					\$ 16,497	\$ 64,414	\$ 8,256	\$ 37,204
Family & Children Services	\$ 31,486	\$ 66,503			\$ 1,861		\$ 99,850	\$ 371,527	\$ 87,409	\$ 380,391
Probate, Guardianship & Mental Health Services	\$ 6,150	\$ 2,578					\$ 8,728	\$ 36,866	\$ 4,995	\$ 31,722
Juvenile Dependency Services	\$ 6,150	\$ 120					\$ 6,270	\$ 75,792	\$ 4,704	\$ 64,181
Juvenile Delinquency Services	\$ 13,535	\$ 607					\$ 13,535	\$ 54,442	\$ 12,417	\$ 49,996
Other Court Operations	\$ 49,888	\$ 722					\$ 50,495	\$ 246,321	\$ 47,233	\$ 205,930
Court Interpreters	\$ 722	\$ 9,961					\$ 10,683	\$ 58,586	\$ 10,392	\$ 48,310
Jury Services	\$ 16,332	\$ 7,951	\$ 2,199				\$ 26,482	\$ 91,047	\$ 19,604	\$ 90,497
Security	\$ 251,806	\$ 183,185	\$ 2,317		\$ 1,861		\$ 439,169	\$ 2,000,843	\$ 413,291	\$ 1,892,487
Trial Court Operations Program										
Enhanced Collections	\$ 18,662	\$ 4,319	\$ 759		\$ 3,762		\$ 26,743	\$ 102,293	\$ 19,079	\$ 65,860
Other Non-Court Operations							\$ 759	\$ 80,012	\$ 842	\$ 68,100
Non-Court Operations Program										
Executive Office	\$ 14,931	\$ 84					\$ 14,931	\$ 66,041	\$ 14,001	\$ 65,213
Fiscal Services	\$ 10,446						\$ 10,530	\$ 71,484	\$ 15,744	\$ 91,026
Human Resources	\$ 58,702						\$ 58,702	\$ 448,405	\$ 11,893	\$ 389,743
Business & Facilities Services	\$ 1,545	\$ 13,800			\$ (5,623)		\$ 9,721	\$ 90,745	\$ 20,493	\$ 120,978
Information Technology	\$ 9,824	\$ 4,885					\$ 14,709	\$ 78,879	\$ 9,595	\$ 75,635
Court Administration Program	\$ 95,448	\$ 18,769			\$ (5,623)		\$ 108,593	\$ 755,554	\$ 71,726	\$ 742,595
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 365,916</b>	<b>\$ 206,272</b>	<b>\$ 3,076</b>		<b>\$ 0</b>		<b>\$ 675,264</b>	<b>\$ 2,938,702</b>	<b>\$ 504,908</b>	<b>\$ 2,769,042</b>