

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

02/11/2015

Date

INYO

Court

2014-2015 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

INYO

Court

2014-2015 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

2014-2015 Q1

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			

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
 Statement of Program Expenditures
 (Unaudited)

	For the month ended September									
	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	\$ 56,709	\$ 36,165				\$ 81	\$ 92,955	\$ 452,214	\$ 102,654	\$ 431,476
Traffic & Other Infractions	\$ 30,838						\$ 30,838	\$ 149,767	\$ 39,576	\$ 128,964
Other Criminal Cases	\$ 21,007	\$ 6,697				\$ 402	\$ 28,106	\$ 139,196	\$ 30,769	\$ 121,747
Civil	\$ 9,886	\$ 5,479				\$ 15	\$ 15,380	\$ 62,202	\$ 13,758	\$ 70,941
Family & Children Services	\$ 6,206	\$ 68,795			\$ 1,717	\$ 280	\$ 76,998	\$ 327,256	\$ 82,262	\$ 440,496
Probate, Guardianship & Mental Health Services	\$ 2,471					\$ 168	\$ 2,639	\$ 18,301	\$ 3,356	\$ 16,485
Juvenile Dependency Services	\$ 3,707	\$ 0					\$ 3,707	\$ 93,941	\$ 5,035	\$ 161,748
Juvenile Delinquency Services	\$ 3,707						\$ 3,707	\$ 18,451	\$ 5,455	\$ 17,228
Other Court Operations	\$ 39,086						\$ 39,086	\$ 188,137	\$ 63,914	\$ 237,479
Court Interpreters	\$ 6,951	\$ 13,415					\$ 20,366	\$ 74,460	\$ 21,511	\$ 59,873
Jury Services	\$ 21,511		\$ 2,270				\$ 23,781	\$ 112,797	\$ 26,842	\$ 153,132
Security		\$ 25,874					\$ 25,874	\$ 154,400	\$ 17,309	\$ 180,100
Trial Court Operations Program	\$ 202,079	\$ 156,426	\$ 2,270		\$ 1,717	\$ 945	\$ 363,437	\$ 1,791,122	\$ 412,440	\$ 2,019,669
Enhanced Collections	\$ 12,576	\$ 2,119			\$ 4,144		\$ 18,839	\$ 82,980	\$ 21,128	\$ 83,605
Other Non-Court Operations			\$ 612				\$ 612	\$ 76,330		\$ 79,893
Non-Court Operations Program	\$ 12,576	\$ 2,119	\$ 612		\$ 4,144		\$ 19,451	\$ 159,310	\$ 21,128	\$ 163,498
Executive Office	\$ 68,110						\$ 68,110	\$ 214,636	\$ 38,612	\$ 162,292
Fiscal Services	\$ 15,029	\$ (5,642)					\$ 9,387	\$ 98,234	\$ 21,487	\$ 109,632
Human Resources	\$ 13,421	\$ 774				\$ 5,522	\$ 19,717	\$ 117,248	\$ 24,308	\$ 518,131
Business & Facilities Services	\$ 6,769	\$ 16,042			\$ (5,861)	\$ 149	\$ 17,100	\$ 112,560	\$ (29,045)	\$ 358,213
Information Technology		\$ 10,556					\$ 10,556	\$ 216,466	\$ 35,431	\$ 190,450
Court Administration Program	\$ 103,329	\$ 21,729			\$ (5,861)	\$ 5,671	\$ 124,868	\$ 759,144	\$ 90,793	\$ 1,338,718
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 317,984	\$ 180,274	\$ 2,882		\$ 0	\$ 6,616	\$ 507,756	\$ 2,709,576	\$ 524,360	\$ 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 September											
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	\$ 1,011,442	\$ 5,118					\$ 1,016,560	\$ 2,078,490	\$ 825,138	\$ 1,940,301	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,490	\$ 0	\$ 40,210	
Judges' Compensation (45.25)	\$ 5,459						\$ 5,459	\$ 41,200	\$ 1,912	\$ 33,250	
Civil Coordination Reimbursement (45.55)	\$ 8,820						\$ 8,820	\$ 132,096	\$ 8,855	\$ 134,296	
MOU Reimbursements (45.10 and General)								\$ 75,586		\$ 75,586	
Other Miscellaneous											
	\$ 1,025,721	\$ 5,118					\$ 1,030,839	\$ 2,329,862	\$ 835,905	\$ 2,223,643	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,193				\$ 26,193	\$ 163,244	\$ 21,191	\$ 163,244	
Other AOC Grants								\$ 13,500	\$ 0	\$ 13,500	
Non-AOC Grants											
			\$ 26,193				\$ 26,193	\$ 176,744	\$ 21,191	\$ 176,744	
Other Financing Sources											
Interest Income	\$ 1	\$ 0		\$ 1			\$ 3	\$ 1,870	\$ 224	\$ 13,115	
Investment Income											
Donations											
Local Fees		\$ 3,148					\$ 3,148	\$ 24,900	\$ 4,532	\$ 33,000	
Non-Fee Revenues		\$ 983					\$ 983	\$ 2,000		\$ 4,700	
Enhanced Collections		\$ 12,802					\$ 12,802	\$ 82,980	\$ 14,374	\$ 91,600	
Escheatment											
Prior Year Revenue	\$ 76						\$ 76				
County Program - Restricted		\$ 58					\$ 58	\$ 76,530	\$ 0	\$ 80,243	
Reimbursement Other	\$ 170						\$ 170		\$ 556		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 247	\$ 16,992		\$ 1			\$ 17,240	\$ 188,280	\$ 19,685	\$ 222,658	
Total Revenues	\$ 1,025,968	\$ 22,110	\$ 26,193	\$ 1			\$ 1,074,272	\$ 2,694,886	\$ 876,781	\$ 2,623,045	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 200,124	\$ 8,992	\$ 5,972				\$ 215,088	\$ 1,056,444	\$ 261,087	\$ 1,363,958	
Temp Help											
Overtime	\$ 893						\$ 893	\$ 8,000	\$ 353	\$ 8,000	
Staff Benefits	\$ 95,807	\$ 3,584	\$ 2,613				\$ 102,003	\$ 604,370	\$ 161,131	\$ 745,439	
	\$ 296,824	\$ 12,576	\$ 8,584				\$ 317,984	\$ 1,668,814	\$ 422,570	\$ 2,117,397	
Operating Expenses and Equipment											
General Expense	\$ 6,996		\$ 1,095				\$ 8,091	\$ 85,182	\$ 12,717	\$ 142,399	
Printing	\$ 0						\$ 0	\$ 1,000	\$ 0	\$ 2,000	
Telecommunications	\$ 7,244	\$ 262	\$ 1,362				\$ 8,868	\$ 37,540	\$ (46,432)	\$ 46,250	
Postage	\$ 2,014						\$ 2,014	\$ 26,500	\$ 1,545	\$ 27,600	
Insurance	\$ 329						\$ 329	\$ 1,510		\$ 1,200	
In-State Travel	\$ 793		\$ 818				\$ 1,610	\$ 10,000	\$ 2,529	\$ 23,180	
Out-of-State Travel											
Training											
Security Services	\$ 19,565	\$ 1,018	\$ 5,291				\$ 25,874	\$ 147,500	\$ 17,264	\$ 167,500	
Facility Operations	\$ 1,749						\$ 1,749	\$ 14,700	\$ 2,605	\$ 15,100	
Utilities											
Contracted Services	\$ 101,426	\$ 1,857	\$ 23,670				\$ 126,953	\$ 594,220	\$ 102,703	\$ 664,920	
Consulting and Professional Services	\$ (6,000)						\$ (6,000)	\$ 35,285	\$ 70	\$ 34,285	
Information Technology	\$ 10,556						\$ 10,556	\$ 67,685	\$ 4,289	\$ 77,960	
Major Equipment										\$ 177,654	
Other Items of Expense	\$ 229						\$ 229	\$ 2,740	\$ 551	\$ 5,240	
	\$ 144,900	\$ 3,138	\$ 32,236				\$ 180,274	\$ 1,023,862	\$ 97,840	\$ 1,385,288	
Special Items of Expense											
Grand Jury	\$ 612						\$ 612				
Jury Costs	\$ 2,270						\$ 2,270	\$ 16,900	\$ 3,530	\$ 19,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,861)	\$ 4,144	\$ 1,717				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,616						\$ 6,616		\$ 420		
	\$ 3,638	\$ 4,144	\$ 1,717				\$ 9,499	\$ 16,900	\$ 3,950	\$ 19,200	
Total Expenditures	\$ 445,362	\$ 19,857	\$ 42,537	\$ 1			\$ 507,756	\$ 2,709,576	\$ 524,360	\$ 3,521,885	
Excess (Deficit) of Revenues Over Expenditures	\$ 580,606	\$ 2,252	\$ (16,345)	\$ 1			\$ 566,515	\$ (14,690)	\$ 352,420	\$ (898,840)	
Operating Transfers In (Out)								\$ 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)	\$ 682,387	\$ 538,792	\$ (16,345)	\$ 1			\$ 1,204,836	\$ 623,630	\$ 1,780,794	\$ 529,534	

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

For the month ended September									
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						
ASSETS									
Operations	\$ (3,234,480)	\$ 539,188	\$ (61,599)	\$ 2,748,807			\$ 2,163	\$ (5,922)	\$ 66,246
Payroll									
Jury									
Revolving	\$ 1,500							\$ 1,500	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 150
Cash with County	\$ 160,000	\$ 3,990					\$ 95,705	\$ 259,695	\$ 505,513
Cash Outside of the AOC									
Total Cash	\$ (3,072,830)	\$ 543,178	\$ (61,599)	\$ 2,748,807			\$ 97,868	\$ 255,423	\$ 576,908
Short Term Investment	\$ 3,835,557						\$ 13,396	\$ 3,848,953	\$ 3,679,462
Investment in Financial Institution									
Total Investments	\$ 3,835,557						\$ 13,396	\$ 3,848,953	\$ 3,679,462
Accrued Revenue	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Receivable - General			\$ 49,019					\$ 49,019	\$ 68,560
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	\$ 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	\$ 49,019	\$ 0			\$ 0	\$ 49,019	\$ 68,560
Prepaid Expenses - General	\$ 0							\$ 0	\$ 180
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 180
Other Assets									
Total Other Assets									
Total Assets	\$ 762,726	\$ 543,178	\$ (12,579)	\$ 2,748,807			\$ 111,264	\$ 4,153,396	\$ 4,325,110
LIABILITIES AND FUND BALANCES									
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			\$ 2,748,805				\$ 2,748,805	\$ 2,306,792
TC145 Liability							\$ 15,559	\$ 15,559	\$ 17,982
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							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 2,748,805			\$ 15,559	\$ 2,764,364	\$ 2,324,775
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 95,705	\$ 95,705	\$ 82,229
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 95,705	\$ 95,705	\$ 82,229
Accrued Payroll	\$ 0		\$ 0					\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 79,506	\$ 4,386	\$ 3,765					\$ 87,657	\$ 136,602
Total Payroll Liabilities	\$ 79,506	\$ 4,386	\$ 3,765					\$ 87,657	\$ 136,602
Revenue Collected in Advance									
Liabilities For Deposits	\$ 834							\$ 834	\$ 710
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 834							\$ 834	\$ 710
Total Liabilities	\$ 80,340	\$ 4,386	\$ 3,765	\$ 2,748,805			\$ 111,264	\$ 2,948,560	\$ 2,544,316
Total Fund Balance	\$ 682,387	\$ 538,792	\$ (16,345)	\$ 1				\$ 1,204,836	\$ 1,780,794
Total Liabilities and Fund Balance	\$ 762,726	\$ 543,178	\$ (12,579)	\$ 2,748,807			\$ 111,264	\$ 4,153,396	\$ 4,325,110