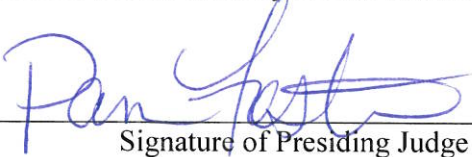


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/26/2015

\_\_\_\_\_  
Date

INYO

\_\_\_\_\_  
Court

2015-2016 1Q

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

INYO

Court

2015-2016 1Q

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

INYO  
 \_\_\_\_\_  
 Court  
 2015-2016 1Q  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	14.71			

<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  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended September										
Fiscal Year 2015/16										
	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	\$ 53,076	\$ 47,653					\$ 100,728	\$ 432,725	\$ 92,955	\$ 452,214
Traffic & Other Infractions	\$ 29,520	\$ 60					\$ 29,580	\$ 124,358	\$ 30,838	\$ 149,767
Other Criminal Cases	\$ 17,152	\$ 4,145					\$ 21,297	\$ 104,114	\$ 28,106	\$ 139,196
Civil	\$ 5,310	\$ 84					\$ 5,393	\$ 32,719	\$ 15,380	\$ 62,202
Family & Children Services	\$ 23,276	\$ 69,153			\$ 1,003		\$ 93,431	\$ 408,485	\$ 76,998	\$ 327,256
Probate, Guardianship & Mental Health Services	\$ 3,675	\$ 1,212					\$ 4,887	\$ 26,923	\$ 2,639	\$ 18,301
Juvenile Dependency Services	\$ 3,500						\$ 3,500	\$ 91,913	\$ 3,707	\$ 93,941
Juvenile Delinquency Services	\$ 10,209						\$ 10,209	\$ 40,793	\$ 3,707	\$ 48,451
Other Court Operations	\$ 31,348						\$ 31,348	\$ 156,744	\$ 39,086	\$ 188,137
Court Interpreters	\$ 376	\$ 15,154					\$ 15,530	\$ 68,423	\$ 20,366	\$ 74,460
Jury Services	\$ 13,664	\$ 150	\$ 1,576				\$ 15,390	\$ 87,325	\$ 23,781	\$ 112,797
Security		\$ 17,143					\$ 17,143	\$ 139,324	\$ 25,874	\$ 154,400
<b>Trial Court Operations Program</b>	<b>\$ 191,105</b>	<b>\$ 154,753</b>	<b>\$ 1,576</b>		<b>\$ 1,003</b>		<b>\$ 348,437</b>	<b>\$ 1,703,846</b>	<b>\$ 363,437</b>	<b>\$ 1,791,122</b>
Enhanced Collections	\$ 12,025	\$ 2,394			\$ 3,962		\$ 18,381	\$ 82,000	\$ 18,839	\$ 82,980
Other Non-Court Operations	\$ 12,025	\$ 2,394	\$ 512				\$ 512	\$ 73,055	\$ 612	\$ 76,330
<b>Non-Court Operations Program</b>			<b>\$ 512</b>		<b>\$ 3,962</b>		<b>\$ 18,893</b>	<b>\$ 155,055</b>	<b>\$ 19,451</b>	<b>\$ 159,310</b>
Executive Office	\$ 20,975						\$ 20,975	\$ 109,187	\$ 68,110	\$ 214,636
Fiscal Services	\$ 15,590	\$ 344					\$ 15,933	\$ 81,675	\$ 9,387	\$ 98,234
Human Resources	\$ 20,111						\$ 20,111	\$ 384,987	\$ 19,717	\$ 117,248
Business & Facilities Services	\$ 9,363	\$ 15,780			\$ (4,965)		\$ 20,178	\$ 133,112	\$ 17,100	\$ 112,560
Information Technology	\$ 8,193	\$ 5,140					\$ 13,333	\$ 143,003	\$ 10,556	\$ 216,466
<b>Court Administration Program</b>	<b>\$ 74,233</b>	<b>\$ 21,263</b>			<b>\$ (4,965)</b>		<b>\$ 90,531</b>	<b>\$ 851,964</b>	<b>\$ 124,868</b>	<b>\$ 759,144</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 277,363</b>	<b>\$ 178,411</b>	<b>\$ 2,088</b>		<b>\$ 0</b>		<b>\$ 457,861</b>	<b>\$ 2,710,865</b>	<b>\$ 507,756</b>	<b>\$ 2,709,576</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 2015/16										2014/15	
	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	\$ 978,375	\$ 2,609					\$ 980,984	\$ 2,066,803	\$ 1,016,560	\$ 2,078,490	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,490	\$ 0	\$ 2,490	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 11,573						\$ 11,573	\$ 50,300	\$ 5,459	\$ 41,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 7,960						\$ 7,960	\$ 121,383	\$ 8,820	\$ 132,096	
Other Miscellaneous								\$ 75,586		\$ 75,586	
	\$ 997,908	\$ 2,609					\$ 1,000,517	\$ 2,316,562	\$ 1,030,839	\$ 2,329,862	
Grants											
AB 1058 Commissioner/Facilitator			\$ 23,196				\$ 23,196	\$ 169,333	\$ 26,193	\$ 163,244	
Other Judicial Council Grants								\$ 13,000		\$ 13,500	
Non-Judicial Council Grants											
			\$ 23,196				\$ 23,196	\$ 182,333	\$ 26,193	\$ 176,744	
Other Financing Sources											
Interest Income	\$ 68	\$ 0		\$ 3			\$ 72	\$ 2,015	\$ 3	\$ 1,870	
Investment Income											
Donations											
Local Fees		\$ 3,849					\$ 3,849	\$ 22,800	\$ 3,148	\$ 24,900	
Non-Fee Revenues							\$ 938	\$ 3,000	\$ 983	\$ 2,000	
Enhanced Collections		\$ 13,383					\$ 13,383	\$ 82,000	\$ 12,802	\$ 82,980	
Escheatment											
Prior Year Revenue									\$ 76		
County Program - Restricted		\$ 26					\$ 26	\$ 73,255	\$ 58	\$ 76,530	
Reimbursement Other	\$ 1,028						\$ 1,028		\$ 170		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 1,096	\$ 18,197		\$ 3			\$ 19,296	\$ 183,070	\$ 17,240	\$ 188,280	
<b>Total Revenues</b>	\$ 999,004	\$ 20,806	\$ 23,196	\$ 3			\$ 1,043,009	\$ 2,681,965	\$ 1,074,272	\$ 2,694,886	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 156,610	\$ 8,911	\$ 2,667				\$ 168,187	\$ 882,375	\$ 215,088	\$ 1,056,444	
Temp Help											
Overtime	\$ 668						\$ 668	\$ 3,500	\$ 893	\$ 8,000	
Staff Benefits	\$ 103,296	\$ 3,114	\$ 2,098				\$ 108,508	\$ 564,434	\$ 102,003	\$ 604,370	
	\$ 260,574	\$ 12,025	\$ 4,764				\$ 277,363	\$ 1,450,309	\$ 317,984	\$ 1,668,814	
Operating Expenses and Equipment											
General Expense	\$ 7,763		\$ 724				\$ 8,488	\$ 94,369	\$ 8,091	\$ 85,182	
Printing	\$ 84						\$ 84	\$ 1,300	\$ 0	\$ 1,000	
Telecommunications	\$ 7,712	\$ 287	\$ 1,363				\$ 9,361	\$ 38,240	\$ 8,868	\$ 37,540	
Postage	\$ 3,933						\$ 3,933	\$ 26,200	\$ 2,014	\$ 26,500	
Insurance								\$ 1,100	\$ 329	\$ 1,510	
In-State Travel	\$ 966		\$ 501				\$ 1,467	\$ 15,260	\$ 1,610	\$ 10,000	
Out-of-State Travel											
Training											
Security Services	\$ 11,865	\$ 604	\$ 2,874				\$ 15,343	\$ 129,500	\$ 25,874	\$ 147,500	
Facility Operations	\$ 2,497						\$ 2,497	\$ 23,500	\$ 1,749	\$ 14,700	
Utilities											
Contracted Services	\$ 106,386	\$ 2,108	\$ 23,050				\$ 131,544	\$ 570,903	\$ 126,953	\$ 594,220	
Consulting and Professional Services	\$ 207						\$ 207	\$ 38,785	\$ (6,000)	\$ 35,285	
Information Technology	\$ 5,202						\$ 5,202	\$ 75,903	\$ 10,556	\$ 67,685	
Major Equipment											
Other Items of Expense	\$ 283						\$ 283	\$ 2,020	\$ 229	\$ 2,740	
	\$ 146,900	\$ 2,998	\$ 28,513				\$ 178,411	\$ 1,017,080	\$ 180,274	\$ 1,023,862	
Special Items of Expense											
Grand Jury		\$ 512					\$ 512		\$ 612		
Jury Costs	\$ 1,576						\$ 1,576	\$ 10,500	\$ 2,270	\$ 16,900	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 232,976			
Capital Costs											
Internal Cost Recovery	\$ (4,965)	\$ 3,962	\$ 1,003				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 6,616		
	\$ (3,388)	\$ 4,474	\$ 1,003				\$ 2,088	\$ 243,476	\$ 9,499	\$ 16,900	
<b>Total Expenditures</b>	\$ 404,085	\$ 19,497	\$ 34,279	\$ 3			\$ 457,861	\$ 2,710,865	\$ 507,756	\$ 2,709,576	
Excess (Deficit) of Revenues Over Expenditures	\$ 594,918	\$ 1,310	\$ (11,084)	\$ 3			\$ 585,147	\$ (28,900)	\$ 566,515	\$ (14,690)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 89,647	\$ 355,518	\$ 0	\$ 0			\$ 445,165	\$ 445,165	\$ 638,320	\$ 638,320	
Ending Balance (Deficit)	\$ 684,585	\$ 356,827	\$ (11,084)	\$ 3			\$ 1,030,312	\$ 416,265	\$ 1,204,836	\$ 623,630	

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

For the month ended September									
Fiscal Year 2015/16								2014/15	
	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	\$ (2,998,562)	\$ 360,515	\$ (47,028)	\$ 2,712,779		\$ 2,333	\$ 30,037	\$ (5,922)	
Payroll									
Jury									
Revolving	\$ 1,500						\$ 1,500	\$ 1,500	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust									
Credit Card									
Cash on Hand	\$ 150						\$ 150	\$ 150	
Cash with County	\$ 210,000	\$ 0				\$ 100,258	\$ 310,258	\$ 259,695	
Cash Outside of the JCC									
Cash Equivalents	\$ 3,567,170					\$ 13,245	\$ 3,580,415	\$ 3,848,953	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 780,258</b>	<b>\$ 360,515</b>	<b>\$ (47,028)</b>	<b>\$ 2,712,779</b>		<b>\$ 115,836</b>	<b>\$ 3,922,361</b>	<b>\$ 4,104,376</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	
Accounts Receivable - General			\$ 36,763				\$ 36,763	\$ 49,019	
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									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,763</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 36,763</b>	<b>\$ 49,019</b>	
Prepaid Expenses - General	\$ 182						\$ 182	\$ 0	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 182</b>						<b>\$ 182</b>	<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 780,440</b>	<b>\$ 360,515</b>	<b>\$ (10,265)</b>	<b>\$ 2,712,779</b>		<b>\$ 115,836</b>	<b>\$ 3,959,305</b>	<b>\$ 4,153,396</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 602	\$ 0	\$ 0			\$ 0	\$ 602	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Courts									
Due to State	\$ 0			\$ 2,712,776			\$ 2,712,776	\$ 2,748,805	
TC145 Liability						\$ 15,577	\$ 15,577	\$ 15,559	
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						\$ 1	\$ 1	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 602</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,712,776</b>		<b>\$ 15,578</b>	<b>\$ 2,728,955</b>	<b>\$ 2,764,364</b>	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 100,258	\$ 95,705	
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 100,258</b>	<b>\$ 100,258</b>	<b>\$ 95,705</b>	
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 93,967	\$ 3,687	\$ 819				\$ 98,473	\$ 87,657	
<b>Total Payroll Liabilities</b>	<b>\$ 93,967</b>	<b>\$ 3,687</b>	<b>\$ 819</b>				<b>\$ 98,473</b>	<b>\$ 87,657</b>	
Revenue Collected in Advance	\$ 0						\$ 0		
Liabilities For Deposits	\$ 1,306						\$ 1,306	\$ 834	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,306</b>						<b>\$ 1,306</b>	<b>\$ 834</b>	
<b>Total Liabilities</b>	<b>\$ 95,875</b>	<b>\$ 3,687</b>	<b>\$ 819</b>	<b>\$ 2,712,776</b>		<b>\$ 115,836</b>	<b>\$ 2,928,993</b>	<b>\$ 2,948,560</b>	
<b>Total Fund Balance</b>	<b>\$ 684,565</b>	<b>\$ 356,827</b>	<b>\$ (11,084)</b>	<b>\$ 3</b>			<b>\$ 1,030,312</b>	<b>\$ 1,204,836</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 780,440</b>	<b>\$ 360,515</b>	<b>\$ (10,265)</b>	<b>\$ 2,712,779</b>		<b>\$ 115,836</b>	<b>\$ 3,959,305</b>	<b>\$ 4,153,396</b>	