

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

FY 10/11 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Inyo

Court

FY 10/11 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Inyo

Court

FY 10/11 4th QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	21.48	20.11	20.11	20.11	20.11

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Inyo Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Jun									
Fiscal Year 2010/11								2009/10	
	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	\$ (16,674)	\$ 16	\$ 0				\$ 302	\$ (16,356)	\$ 2,096,654
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 10,256
Trust									
Credit Card								\$ 150	\$ 100
Cash on Hand	\$ 150							\$ 150	\$ 100
Cash with County	\$ 1,144,965	\$ 195,931					\$ 105,769	\$ 1,446,665	\$ 1,518,005
Total Cash	\$ 1,133,441	\$ 195,947	\$ 0				\$ 106,071	\$ 1,435,459	\$ 3,630,015
Short Term Investment	\$ 2,320,023						\$ 14,578	\$ 2,334,601	\$ 0
Investment in Financial Institution									
Total Investments	\$ 2,320,023						\$ 14,578	\$ 2,334,601	\$ 0
Accrued Revenue	\$ 2,559	\$ 8,075						\$ 10,634	\$ 3,094
Accounts Receivable - General	\$ 0		\$ 57,359					\$ 57,359	\$ 61,490
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 61,533							\$ 61,533	\$ 135,979
Due From Other Governments	\$ 84	\$ 0						\$ 84	\$ 73,552
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 63,547	\$ 42	\$ 12,475					\$ 76,064	\$ 122,710
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 127,722	\$ 8,117	\$ 69,834				\$ 0	\$ 205,673	\$ 396,825
Prepaid Expenses - General	\$ 410							\$ 410	\$ 12,356
Salary and Travel Advances	\$ 471							\$ 471	
Counties									
Total Prepaid Expenses	\$ 881							\$ 881	\$ 12,356
Other Assets									
Total Other Assets									
Total Assets	\$ 3,582,067	\$ 204,064	\$ 69,834				\$ 120,648	\$ 3,976,614	\$ 4,039,196
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 36,322	\$ 58	\$ 129					\$ 36,510	\$ 47,079
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 3,681
Due to Other Funds		\$ 1,559	\$ 59,974					\$ 61,533	\$ 135,979
Due to Other Courts	\$ 16,357							\$ 16,357	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 14,878	\$ 14,878	\$ 10,256
Due to Other Governments	\$ 35,948		\$ 0					\$ 35,948	\$ 12,486
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.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 88,627	\$ 1,617	\$ 60,103				\$ 14,880	\$ 165,226	\$ 209,480
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 105,769	\$ 105,769	\$ 226,157
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 105,769	\$ 105,769	\$ 226,157
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 198,418	\$ 6,516	\$ 9,730					\$ 214,664	\$ 205,515
Total Payroll Liabilities	\$ 198,418	\$ 6,516	\$ 9,730					\$ 214,664	\$ 205,515
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 130							\$ 130	\$ 110
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 130						\$ 0	\$ 130	\$ 110
Total Liabilities	\$ 287,175	\$ 8,133	\$ 69,834				\$ 120,648	\$ 485,790	\$ 641,262
Fund Balance - Restricted	\$ 676,495	\$ 194,622						\$ 871,117	\$ 824,261
Fund Balance - Unrestricted									
Designated	\$ 2,526,817							\$ 2,526,817	\$ 2,544,897
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 91,580	\$ 1,310	\$ 0					\$ 92,890	\$ 28,775
Total Fund Balance	\$ 3,294,893	\$ 195,931	\$ 0					\$ 3,490,824	\$ 3,397,934
Total Liabilities and Fund Balance	\$ 3,582,067	\$ 204,064	\$ 69,834				\$ 120,648	\$ 3,976,614	\$ 4,039,196

Inyo Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Jun											
Fiscal Year 2010/11											
	Governmental Funds							2009/10			
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,515,953							\$ 2,515,953	\$ 2,503,827	\$ 2,312,181	\$ 2,198,263
Trial Court Improvement Fund	\$ 3,460						\$ 3,460	\$ 4,490	\$ 11,926	\$ 3,990	
Judicial Administration Efficiency & Mod Fund	\$ 63,361						\$ 63,361	\$ 95,486	\$ 54,274	\$ 86,300	
Judges' Compensation (45.25)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (45.45)	\$ 62,116						\$ 62,116	\$ 45,410	\$ 84,143	\$ 53,640	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 148,976						\$ 148,976	\$ 151,907	\$ 160,352	\$ 149,732	
Other Miscellaneous											
	\$ 2,802,865						\$ 2,802,865	\$ 2,812,120	\$ 2,633,876	\$ 2,508,925	
Grants											
AB 1058 Commissioner/Facilitator			\$ 155,997				\$ 155,997	\$ 164,461	\$ 154,807	\$ 164,460	
Other AOC Grants			\$ 19,811				\$ 19,811	\$ 20,500	\$ 13,120	\$ 13,120	
Non-AOC Grants											
			\$ 175,808				\$ 175,808	\$ 184,961	\$ 167,927	\$ 177,580	
Other Financing Sources											
Interest Income	\$ 9,616	\$ 1,318					\$ 10,934	\$ 6,500	\$ 78,446	\$ 32,633	
Investment Income											
Donations											
Local Fees	\$ 42,767						\$ 42,767	\$ 42,000	\$ 43,039	\$ 48,700	
Non-Fee Revenues	\$ 6,601						\$ 6,601	\$ 9,300	\$ 9,332	\$ 9,200	
Enhanced Collections		\$ 52,193					\$ 52,193	\$ 65,602	\$ 50,230	\$ 41,205	
Escheatment											
Prior Year Revenue	\$ (1,474)						\$ (1,474)				
County Program - Restricted		\$ 73,080					\$ 73,080	\$ 76,769	\$ 469	\$ 73,738	
Reimbursement Other	\$ 786						\$ 786		\$ 232		
Sale of Fixed Assets											
Other Miscellaneous										\$ 414	
	\$ 58,296	\$ 126,592					\$ 184,888	\$ 200,171	\$ 182,162	\$ 205,476	
Total Revenues	\$ 2,861,161	\$ 126,592	\$ 175,808				\$ 3,163,561	\$ 3,197,252	\$ 2,983,965	\$ 2,883,981	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 987,953	\$ 81,873	\$ 39,824				\$ 1,109,650	\$ 1,234,653	\$ 1,141,038	\$ 1,083,172	
Temp Help											
Overtime	\$ 21,844						\$ 21,844	\$ 20,000	\$ 20,100	\$ 20,000	
Staff Benefits	\$ 551,354	\$ 38,921	\$ 17,375				\$ 607,650	\$ 688,142	\$ 584,354	\$ 562,284	
	\$ 1,561,152	\$ 120,794	\$ 57,198				\$ 1,739,144	\$ 1,942,795	\$ 1,745,493	\$ 1,665,456	
Operating Expenses and Equipment											
General Expense	\$ 108,482		\$ 21,787				\$ 130,269	\$ 164,048	\$ 116,203	\$ 118,766	
Printing	\$ 2,329		\$ 500				\$ 2,829	\$ 7,500	\$ 7,020	\$ 9,400	
Telecommunications	\$ 48,928		\$ 260				\$ 49,188	\$ 103,150	\$ 64,402	\$ 70,024	
Postage	\$ 31,426						\$ 31,426	\$ 26,560	\$ 24,813	\$ 24,500	
Insurance	\$ 794						\$ 794	\$ 1,300	\$ 1,174	\$ 1,100	
In-State Travel	\$ 15,133		\$ 1,962				\$ 17,096	\$ 16,911	\$ 7,201	\$ 12,810	
Out-of-State Travel											
Training										\$ 200	
Security Services	\$ 327,515		\$ 5,698				\$ 333,213	\$ 349,118	\$ 252,002	\$ 243,240	
Facility Operations	\$ 38,190						\$ 38,190	\$ 31,700	\$ 27,445	\$ 25,500	
Utilities											
Contracted Services	\$ 525,171	\$ 4,743	\$ 84,117				\$ 614,025	\$ 683,983	\$ 609,079	\$ 659,570	
Consulting and Professional Services	\$ 21,689		\$ 1,485				\$ 23,174	\$ 26,185	\$ 35,383	\$ 22,185	
Information Technology	\$ 60,696						\$ 60,696	\$ 97,080	\$ 59,993	\$ 88,500	
Major Equipment	\$ 12,734						\$ 12,734		\$ 5,538	\$ 15,000	
Other Items of Expense	\$ 3,258		\$ 367				\$ 3,625	\$ 4,300	\$ 3,466	\$ 3,200	
	\$ 1,196,346	\$ 4,743	\$ 116,166				\$ 1,317,254	\$ 1,511,835	\$ 1,203,720	\$ 1,293,995	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,774						\$ 15,774	\$ 15,000	\$ 4,397	\$ 10,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,327)		\$ 11,327				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,246)						\$ (1,500)		\$ 1,579		
	\$ 3,201	\$ (254)	\$ 11,327				\$ 14,274	\$ 15,000	\$ 5,977	\$ 10,500	
Total Expenditures	\$ 2,760,698	\$ 125,282	\$ 184,691				\$ 3,070,671	\$ 3,469,630	\$ 2,955,189	\$ 2,969,951	
Excess (Deficit) of Revenues Over Expenditures	\$ 100,463	\$ 1,310	\$ (8,883)				\$ 92,890	\$ (272,378)	\$ 28,775	\$ (85,970)	
Operating Transfers In (Out)	\$ (8,883)		\$ 8,883				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,203,312	\$ 194,622	\$ 0				\$ 3,397,934	\$ 3,397,934	\$ 3,369,159	\$ 3,369,159	
Ending Balance (Deficit)	\$ 3,294,633	\$ 195,931	\$ 0				\$ 3,490,824	\$ 3,125,556	\$ 3,397,934	\$ 3,283,188	

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

	For the month ended Jun									
	Fiscal Year 2010/11							2009/10		
	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	\$ 269,389	\$ 174,622			\$ 0		\$ 444,011	\$ 485,564	\$ 531,093	\$ 547,575
Traffic & Other Infractions	\$ 181,595	\$ 2,736			\$ 0		\$ 184,330	\$ 183,493	\$ 161,849	\$ 147,749
Other Criminal Cases	\$ 125,871	\$ 25,492			\$ 0		\$ 151,363	\$ 181,570	\$ 79,572	\$ 84,237
Civil	\$ 59,233	\$ 70,259			\$ 0	\$ (1,500)	\$ 127,992	\$ 165,313	\$ 142,121	\$ 164,693
Family & Children Services	\$ 146,369	\$ 282,844			\$ 11,327		\$ 440,540	\$ 441,673	\$ 456,925	\$ 447,289
Probate, Guardianship & Mental Health Services	\$ 14,808	\$ 6,089			\$ 0		\$ 20,898	\$ 19,455	\$ 18,061	\$ 17,578
Juvenile Dependency Services	\$ 22,213	\$ 85,509			\$ 0		\$ 107,721	\$ 113,233	\$ 104,167	\$ 98,053
Juvenile Delinquency Services	\$ 22,213	\$ 1,120			\$ 0		\$ 23,333	\$ 26,936	\$ 54,181	\$ 51,847
Other Court Operations	\$ 263,904	\$ 0			\$ 0		\$ 263,904	\$ 322,819	\$ 126,004	\$ 132,982
Court Interpreters	\$ 26,403	\$ 40,910			\$ 0		\$ 67,313	\$ 87,837	\$ 86,084	\$ 69,100
Jury Services	\$ 81,991	\$ 11,489	\$ 15,835		\$ 0		\$ 109,315	\$ 97,869	\$ 96,780	\$ 102,607
Security		\$ 336,203			\$ 0		\$ 336,203	\$ 351,603	\$ 267,646	\$ 245,240
Trial Court Operations Program	\$ 1,213,988	\$ 1,037,273	\$ 15,835		\$ 11,327	\$ (1,500)	\$ 2,278,923	\$ 2,477,365	\$ 2,124,483	\$ 2,108,950
Enhanced Collections	\$ 48,173	\$ 4,027			\$ 0		\$ 52,201	\$ 65,601	\$ 50,214	\$ 41,206
Other Non-Court Operations										
Non-Court Operations Program	\$ 48,173	\$ 4,027			\$ 0		\$ 52,201	\$ 65,601	\$ 50,214	\$ 41,206
Executive Office	\$ 136,389	\$ 8,556			\$ 0		\$ 144,945	\$ 136,407	\$ 177,297	\$ 181,824
Fiscal Services	\$ 64,845	\$ 13,323			\$ 0		\$ 78,168	\$ 82,045	\$ 91,121	\$ 88,282
Human Resources	\$ 97,984	\$ 12,970			\$ 0		\$ 110,954	\$ 114,426	\$ 97,677	\$ 78,521
Business & Facilities Services	\$ 56,891	\$ 146,722	\$ (61)		\$ (11,327)		\$ 192,225	\$ 305,948	\$ 229,151	\$ 246,542
Information Technology	\$ 120,873	\$ 94,382			\$ 0		\$ 215,256	\$ 287,838	\$ 185,246	\$ 224,826
Court Administration Program	\$ 476,982	\$ 275,954	\$ (61)		\$ (11,327)		\$ 741,548	\$ 926,664	\$ 780,492	\$ 819,795
Expenditures Not Distributed or Posted to a Program		\$ 0			\$ 0		\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,739,144	\$ 1,317,254	\$ 15,774		\$ 0	\$ (1,500)	\$ 3,070,671	\$ 3,469,630	\$ 2,955,189	\$ 2,969,951

