

## 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

06/30/2011

\_\_\_\_\_  
Date

Inyo Superior Court

\_\_\_\_\_  
Court

2010-2011: Quarter 1

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

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

For the month ended Sep									
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						
<b>ASSETS</b>									
Operations	\$ 122,915	\$ (287)	\$ (55,424)				\$ 843	\$ 68,047	\$ 2,231,358
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 17,659
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 100
Cash with County	\$ 1,108,812	\$ 195,070					\$ 115,076	\$ 1,418,959	\$ 1,381,508
Total Cash	\$ 1,236,877	\$ 194,783	\$ (55,424)				\$ 115,919	\$ 1,492,155	\$ 3,635,625
Short Term Investment	\$ 2,005,669						\$ 19,763	\$ 2,025,432	
Investment in Financial Institution									
Total Investments	\$ 2,005,669						\$ 19,763	\$ 2,025,432	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 32,490					\$ 32,490	\$ 39,817
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	\$ 32,490				\$ 0	\$ 32,490	\$ 39,817
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,242,546	\$ 194,783	\$ (22,934)				\$ 135,682	\$ 3,550,077	\$ 3,675,442
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,781	\$ 0	\$ 0				\$ 0	\$ 3,781	\$ 0
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 20,602	\$ 20,602	\$ 17,659
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							\$ 4	\$ 4	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,781	\$ 0	\$ 0				\$ 20,606	\$ 24,387	\$ 17,659
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 115,076	\$ 115,076	\$ 132,900
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 115,076	\$ 115,076	\$ 132,900
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 128,423	\$ 4,472	\$ 3,943					\$ 136,838	\$ 140,371
Total Payroll Liabilities	\$ 128,423	\$ 4,472	\$ 3,943					\$ 136,838	\$ 140,371
Revenue Collected in Advance									
Liabilities For Deposits	\$ 110							\$ 110	\$ 64
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 110							\$ 110	\$ 64
Total Liabilities	\$ 132,314	\$ 4,472	\$ 3,943				\$ 135,682	\$ 276,411	\$ 290,994
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.	\$ (93,080)	\$ (4,310)	\$ (26,878)					\$ (124,268)	\$ 15,290
Total Fund Balance	\$ 3,110,232	\$ 190,312	\$ (26,878)					\$ 3,273,666	\$ 3,384,448
Total Liabilities and Fund Balance	\$ 3,242,546	\$ 194,783	\$ (22,934)				\$ 135,682	\$ 3,550,077	\$ 3,675,442

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

For the month ended Sep											
Fiscal Year 2010/11									2009/10		
	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	\$ 434,261					\$ 434,261	\$ 2,503,827	\$ 553,125	\$ 2,196,263		
Trial Court Improvement Fund	\$ 0					\$ 0	\$ 4,490		\$ 3,990		
Judicial Administration Efficiency & Mod Fund	\$ (13,339)					\$ (13,339)	\$ 95,486	\$ (13,600)	\$ 86,300		
Judges' Compensation (45.25)	\$ 2,751					\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000		
Court Interpreter (45.45)	\$ 11,900					\$ 11,900	\$ 45,410	\$ 7,710	\$ 53,640		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 0					\$ 0	\$ 151,907	\$ 34,699	\$ 149,732		
Other Miscellaneous											
	\$ 435,572					\$ 435,572	\$ 2,812,120	\$ 584,685	\$ 2,500,925		
Grants											
AB 1058 Commissioner/Facilitator			\$ 0			\$ 0	\$ 164,461	\$ 0	\$ 164,460		
Other AOC Grants							\$ 20,500		\$ 13,120		
Non-AOC Grants											
			\$ 0			\$ 0	\$ 184,961	\$ 0	\$ 177,580		
Other Financing Sources											
Interest Income	\$ 1,284	\$ 449				\$ 1,732	\$ 6,500	\$ 47	\$ 32,633		
Investment Income											
Donations											
Local Fees	\$ 10,047					\$ 10,047	\$ 42,000		\$ 48,700		
Non-Fee Revenues	\$ 1,889					\$ 1,889	\$ 9,300	\$ 250	\$ 9,200		
Enhanced Collections		\$ 6,521				\$ 6,521	\$ 65,602	\$ 6,670	\$ 41,205		
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 60				\$ 60	\$ 76,769	\$ 38	\$ 73,738		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 13,220	\$ 7,030				\$ 20,250	\$ 200,171	\$ 7,006	\$ 205,476		
Total Revenues	\$ 448,792	\$ 7,030	\$ 0			\$ 455,822	\$ 3,197,252	\$ 591,691	\$ 2,883,981		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 210,093	\$ 7,180	\$ 6,241			\$ 223,514	\$ 1,234,653	\$ 231,283	\$ 1,083,172		
Temp Help											
Overtime	\$ 6,113					\$ 6,113	\$ 20,000	\$ 4,009	\$ 20,000		
Staff Benefits	\$ 110,305	\$ 2,798	\$ 3,091			\$ 116,194	\$ 688,142	\$ 117,073	\$ 562,284		
	\$ 326,511	\$ 9,978	\$ 9,332			\$ 345,821	\$ 1,942,795	\$ 352,365	\$ 1,665,456		
Operating Expenses and Equipment											
General Expense	\$ 18,268		\$ 845			\$ 19,113	\$ 164,048	\$ 8,577	\$ 118,766		
Printing	\$ 67					\$ 67	\$ 7,500	\$ 526	\$ 9,400		
Telecommunications	\$ 10,077		\$ 42			\$ 10,119	\$ 103,150	\$ 14,051	\$ 70,024		
Postage	\$ 7,546					\$ 7,546	\$ 26,560	\$ 6,508	\$ 24,500		
Insurance							\$ 1,300	\$ 465	\$ 1,100		
In-State Travel	\$ 5,148					\$ 5,148	\$ 16,911	\$ 765	\$ 12,810		
Out-of-State Travel											
Training									\$ 200		
Security Services	\$ 74,375		\$ 1,120			\$ 75,495	\$ 349,118	\$ 61,995	\$ 243,240		
Facility Operations	\$ 3,573					\$ 3,573	\$ 31,700	\$ 171	\$ 25,500		
Utilities											
Contracted Services	\$ 84,810	\$ 1,362	\$ 13,672			\$ 99,843	\$ 683,983	\$ 125,528	\$ 659,570		
Consulting and Professional Services	\$ 0					\$ 0	\$ 26,185	\$ 0	\$ 22,185		
Information Technology	\$ 12,461					\$ 12,461	\$ 97,080	\$ 4,857	\$ 88,500		
Major Equipment	\$ 0					\$ 0		\$ 0	\$ 15,000		
Other Items of Expense	\$ 648					\$ 648	\$ 4,300	\$ 592	\$ 3,200		
	\$ 216,972	\$ 1,362	\$ 15,679			\$ 234,014	\$ 1,511,835	\$ 224,035	\$ 1,293,995		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 255					\$ 255	\$ 15,000	\$ 0	\$ 10,500		
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (1,866)		\$ 1,866			\$ 0	\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ (1,611)		\$ 1,866			\$ 255	\$ 15,000	\$ 0	\$ 10,500		
Total Expenditures	\$ 541,872	\$ 11,340	\$ 26,878			\$ 580,089	\$ 3,469,630	\$ 576,401	\$ 2,969,951		
Excess (Deficit) of Revenues Over Expenditures	\$ (93,080)	\$ (4,310)	\$ (26,878)			\$ (124,268)	\$ (272,378)	\$ 15,290	\$ (85,970)		
Operating Transfers In (Out)							\$ 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)	\$ 3,110,232	\$ 190,312	\$ (26,878)			\$ 3,273,666	\$ 3,125,556	\$ 3,384,448	\$ 3,283,188		

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

	For the month ended Sep								
	Fiscal Year 2010/11							2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 55,350	\$ 26,615		\$ (303)		\$ 81,662	\$ 485,564	\$ 109,868	\$ 547,575
Traffic & Other Infractions	\$ 35,010	\$ 2,369		\$ (186)		\$ 37,193	\$ 183,493	\$ 31,547	\$ 147,749
Other Criminal Cases	\$ 25,877	\$ 3,218		\$ (137)		\$ 28,958	\$ 181,570	\$ 13,013	\$ 84,237
Civil	\$ 12,177	\$ 16,363		\$ (65)		\$ 28,476	\$ 165,313	\$ 25,821	\$ 164,693
Family & Children Services	\$ 28,526	\$ 52,016		\$ 1,752		\$ 82,294	\$ 441,673	\$ 103,769	\$ 447,289
Probate, Guardianship & Mental Health Services	\$ 3,044	\$ (3)		\$ (16)		\$ 3,025	\$ 19,455	\$ 3,005	\$ 17,578
Juvenile Dependency Services	\$ 4,566	\$ 731		\$ (24)		\$ 5,274	\$ 113,233	\$ 3,005	\$ 98,053
Juvenile Delinquency Services	\$ 4,566	\$ 206		\$ (24)		\$ 4,748	\$ 26,936	\$ 10,586	\$ 51,847
Other Court Operations	\$ 54,233	\$ (50)		\$ (297)		\$ 53,887	\$ 322,819	\$ 27,429	\$ 132,982
Court Interpreters	\$ 5,383	\$ 6,947		\$ (31)		\$ 12,300	\$ 87,837	\$ 15,766	\$ 69,100
Jury Services	\$ 15,279	\$ 2,090	\$ 255	\$ (95)		\$ 17,530	\$ 97,869	\$ 19,548	\$ 102,607
Security		\$ 75,846				\$ 75,846	\$ 351,603	\$ 61,995	\$ 245,240
Trial Court Operations Program	\$ 244,013	\$ 186,349	\$ 255	\$ 574		\$ 431,192	\$ 2,477,365	\$ 425,350	\$ 2,108,950
Enhanced Collections	\$ 9,978	\$ 1,606		\$ (60)		\$ 11,524	\$ 65,601	\$ 10,060	\$ 41,206
Other Non-Court Operations									
Non-Court Operations Program	\$ 9,978	\$ 1,606		\$ (60)		\$ 11,524	\$ 65,601	\$ 10,060	\$ 41,206
Executive Office	\$ 26,934	\$ 3,922		\$ (164)		\$ 30,692	\$ 136,407	\$ 37,585	\$ 181,624
Fiscal Services	\$ 12,207	\$ 446		\$ (69)		\$ 12,584	\$ 82,045	\$ 17,865	\$ 88,282
Human Resources	\$ 16,099	\$ 482		\$ (76)		\$ 16,505	\$ 114,426	\$ 16,867	\$ 78,521
Business & Facilities Services	\$ 11,975	\$ 26,332		\$ (69)		\$ 38,237	\$ 305,948	\$ 41,664	\$ 246,542
Information Technology	\$ 24,614	\$ 14,878		\$ (136)		\$ 39,355	\$ 287,838	\$ 27,011	\$ 224,826
Court Administration Program	\$ 91,829	\$ 46,058		\$ (514)		\$ 137,373	\$ 926,664	\$ 140,991	\$ 819,795
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 345,821</b>	<b>\$ 234,014</b>	<b>\$ 255</b>	<b>\$ 0</b>		<b>\$ 580,089</b>	<b>\$ 3,469,630</b>	<b>\$ 576,401</b>	<b>\$ 2,969,951</b>