

**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 2

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

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

For the month ended Dec									
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	\$ (66,074)	\$ 230	\$ (78,726)				\$ 329	\$ (144,241)	\$ 750,998
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 10,543
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 100
Cash with County	\$ 1,117,241	\$ 195,268					\$ 94,005	\$ 1,406,514	\$ 1,361,932
Total Cash	\$ 1,056,317	\$ 195,498	\$ (78,726)				\$ 94,334	\$ 1,267,423	\$ 2,128,573
Short Term Investment	\$ 2,260,633							\$ 2,276,143	\$ 1,274,883
Investment in Financial Institution							\$ 15,510	\$ 2,276,143	\$ 1,274,883
Total Investments	\$ 2,260,633						\$ 15,510	\$ 2,276,143	\$ 1,274,883
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 45,000		\$ 69,900					\$ 114,900	\$ 65,795
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 22,746	\$ 0						\$ 22,746	\$ 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	\$ 67,746	\$ 0	\$ 69,900				\$ 0	\$ 137,646	\$ 65,795
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,384,697	\$ 195,498	\$ (8,827)				\$ 109,844	\$ 3,681,212	\$ 3,469,251
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,676	\$ 0	\$ 92				\$ 0	\$ 2,768	\$ 0
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 15,838	\$ 15,838	\$ 10,543
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							\$ 2	\$ 2	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,676	\$ 0	\$ 92				\$ 15,839	\$ 18,608	\$ 10,543
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 94,005	\$ 94,005	\$ 92,900
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 94,005	\$ 94,005	\$ 92,900
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 198,994	\$ 6,686	\$ 7,322					\$ 213,002	\$ 0
Total Payroll Liabilities	\$ 198,994	\$ 6,686	\$ 7,322					\$ 213,002	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 110							\$ 110	\$ 64
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 110						\$ 0	\$ 110	\$ 64
Total Liabilities	\$ 201,780	\$ 6,686	\$ 7,414				\$ 109,844	\$ 325,724	\$ 103,508
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.	\$ (20,396)	\$ (5,810)	\$ (16,241)					\$ (42,446)	\$ (3,415)
Total Fund Balance	\$ 3,182,916	\$ 188,812	\$ (16,241)					\$ 3,355,488	\$ 3,365,744
Total Liabilities and Fund Balance	\$ 3,384,697	\$ 195,498	\$ (8,827)				\$ 109,844	\$ 3,681,212	\$ 3,469,251

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

For the month ended Dec											
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	\$ 1,257,420						\$ 1,257,420	\$ 2,503,827	\$ 1,155,524	\$ 2,196,263	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 4,490		\$ 3,990	
Judicial Administration Efficiency & Mod Fund	\$ 31,661						\$ 31,661	\$ 95,486	\$ 20,400	\$ 86,300	
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000	
Court Interpreter (45.45)	\$ 26,762						\$ 26,762	\$ 45,410	\$ 23,626	\$ 53,640	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 42,488						\$ 42,488	\$ 151,907	\$ 80,152	\$ 149,732	
Other Miscellaneous											
	\$ 1,363,832						\$ 1,363,832	\$ 2,812,120	\$ 1,285,204	\$ 2,500,925	
Grants											
AB 1058 Commissioner/Facilitator			\$ 62,744				\$ 62,744	\$ 164,461	\$ 65,795	\$ 164,460	
Other AOC Grants			\$ 7,155				\$ 7,155	\$ 20,500	\$ 0	\$ 13,120	
Non-AOC Grants											
			\$ 69,899				\$ 69,899	\$ 184,961	\$ 65,795	\$ 177,580	
Other Financing Sources											
Interest Income	\$ 1,838	\$ 646					\$ 2,484	\$ 6,500	\$ 1,638	\$ 32,633	
Investment Income											
Donations											
Local Fees	\$ 17,109						\$ 17,109	\$ 42,000	\$ 17,627	\$ 48,700	
Non-Fee Revenues	\$ 3,781						\$ 3,781	\$ 9,300	\$ 2,852	\$ 9,200	
Enhanced Collections		\$ 20,788					\$ 20,788	\$ 65,602	\$ 17,942	\$ 41,205	
Escheatment											
Prior Year Revenue	\$ (1,474)						\$ (1,474)				
County Program - Restricted		\$ 186					\$ 186	\$ 76,769	\$ 195	\$ 73,738	
Reimbursement Other	\$ 361						\$ 361		\$ 126		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 21,614	\$ 21,620					\$ 43,234	\$ 200,171	\$ 40,379	\$ 205,476	
Total Revenues	\$ 1,385,446	\$ 21,620	\$ 69,899				\$ 1,476,965	\$ 3,197,252	\$ 1,391,379	\$ 2,883,981	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 510,884	\$ 18,483	\$ 18,988				\$ 548,354	\$ 1,234,653	\$ 564,281	\$ 1,083,172	
Temp Help											
Overtime	\$ 11,138						\$ 11,138	\$ 20,000	\$ 10,434	\$ 20,000	
Staff Benefits	\$ 283,125	\$ 6,591	\$ 7,951				\$ 297,666	\$ 688,142	\$ 285,920	\$ 562,284	
	\$ 805,146	\$ 25,074	\$ 26,939				\$ 857,159	\$ 1,942,795	\$ 860,635	\$ 1,665,456	
Operating Expenses and Equipment											
General Expense	\$ 35,530		\$ 6,630				\$ 42,160	\$ 164,048	\$ 36,677	\$ 118,766	
Printing	\$ 1,279						\$ 1,279	\$ 7,500	\$ 812	\$ 9,400	
Telecommunications	\$ 27,782		\$ 107				\$ 27,889	\$ 103,150	\$ 24,605	\$ 70,024	
Postage	\$ 14,461						\$ 14,461	\$ 26,560	\$ 12,352	\$ 24,500	
Insurance	\$ 794						\$ 794	\$ 1,300	\$ 1,007	\$ 1,100	
In-State Travel	\$ 8,895		\$ 1,647				\$ 10,542	\$ 16,911	\$ 2,519	\$ 12,810	
Out-of-State Travel											
Training										\$ 200	
Security Services	\$ 215,888		\$ 2,582				\$ 218,469	\$ 349,118	\$ 121,953	\$ 243,240	
Facility Operations	\$ 11,798						\$ 11,798	\$ 31,700	\$ 8,364	\$ 25,500	
Utilities											
Contracted Services	\$ 231,350	\$ 2,356	\$ 41,364				\$ 275,069	\$ 683,983	\$ 299,776	\$ 659,570	
Consulting and Professional Services	\$ 5,000		\$ 1,485				\$ 6,485	\$ 26,185	\$ 9,555	\$ 22,185	
Information Technology	\$ 37,306						\$ 37,306	\$ 97,080	\$ 10,753	\$ 88,500	
Major Equipment	\$ 12,734						\$ 12,734		\$ 0	\$ 15,000	
Other Items of Expense	\$ 1,432						\$ 1,432	\$ 4,300	\$ 1,231	\$ 3,200	
	\$ 604,247	\$ 2,356	\$ 53,814				\$ 660,417	\$ 1,511,835	\$ 529,605	\$ 1,293,995	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,836						\$ 1,836	\$ 15,000	\$ 2,974	\$ 10,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (5,388)		\$ 5,388				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1,579		
	\$ (3,552)		\$ 5,388				\$ 1,836	\$ 15,000	\$ 4,553	\$ 10,500	
Total Expenditures	\$ 1,405,842	\$ 27,430	\$ 86,140				\$ 1,519,412	\$ 3,469,630	\$ 1,394,793	\$ 2,969,951	
Excess (Deficit) of Revenues Over Expenditures	\$ (20,395)	\$ (5,810)	\$ (16,241)				\$ (42,446)	\$ (272,378)	\$ (3,415)	\$ (85,970)	
Operating Transfers In (Out)	\$ (1)		\$ 1				\$ 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)	\$ 3,182,916	\$ 188,812	\$ (16,241)				\$ 3,355,488	\$ 3,125,556	\$ 3,365,744	\$ 3,283,188	

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

For the month ended Dec									
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	\$ 134,825	\$ 67,467		\$ (878)		\$ 201,413	\$ 485,564	\$ 267,065	\$ 547,575
Traffic & Other Infractions	\$ 87,331	\$ 2,377		\$ (555)		\$ 89,152	\$ 183,493	\$ 77,882	\$ 147,749
Other Criminal Cases	\$ 63,505	\$ 11,520		\$ (401)		\$ 74,624	\$ 181,570	\$ 42,911	\$ 84,237
Civil	\$ 29,885	\$ 29,030		\$ (189)		\$ 58,726	\$ 165,313	\$ 71,083	\$ 164,693
Family & Children Services	\$ 72,490	\$ 146,882		\$ 5,064		\$ 224,436	\$ 441,673	\$ 236,729	\$ 447,289
Probate, Guardianship & Mental Health Services	\$ 7,471	\$ (2)		\$ (47)		\$ 7,422	\$ 19,455	\$ 7,417	\$ 17,578
Juvenile Dependency Services	\$ 11,207	\$ 23,160		\$ (71)		\$ 34,296	\$ 113,233	\$ 29,405	\$ 98,053
Juvenile Delinquency Services	\$ 11,207	\$ 347		\$ (71)		\$ 11,483	\$ 26,936	\$ 26,521	\$ 51,847
Other Court Operations	\$ 131,940	\$ (35)		\$ (858)		\$ 131,047	\$ 322,819	\$ 66,460	\$ 132,982
Court Interpreters	\$ 12,978	\$ 18,191		\$ (88)		\$ 31,081	\$ 87,837	\$ 33,240	\$ 69,100
Jury Services	\$ 39,420	\$ 5,050	\$ 1,836	\$ (272)		\$ 46,033	\$ 97,869	\$ 47,920	\$ 102,607
Security		\$ 220,650				\$ 220,650	\$ 351,603	\$ 124,584	\$ 245,240
Trial Court Operations Program	\$ 602,258	\$ 524,636	\$ 1,836	\$ 1,634		\$ 1,130,364	\$ 2,477,365	\$ 1,031,215	\$ 2,108,950
Enhanced Collections	\$ 25,074	\$ 2,602		\$ (184)		\$ 27,492	\$ 65,601	\$ 23,800	\$ 41,206
Other Non-Court Operations									
Non-Court Operations Program	\$ 25,074	\$ 2,602		\$ (184)		\$ 27,492	\$ 65,601	\$ 23,800	\$ 41,206
Executive Office	\$ 64,613	\$ 4,691		\$ (470)		\$ 68,834	\$ 136,407	\$ 88,015	\$ 181,624
Fiscal Services	\$ 30,633	\$ 1,687		\$ (209)		\$ 32,111	\$ 82,045	\$ 39,315	\$ 88,282
Human Resources	\$ 46,648	\$ 5,995		\$ (182)		\$ 52,461	\$ 114,426	\$ 52,763	\$ 78,521
Business & Facilities Services	\$ 28,822	\$ 67,219		\$ (198)		\$ 95,842	\$ 305,948	\$ 95,757	\$ 246,542
Information Technology	\$ 59,111	\$ 53,588		\$ (390)		\$ 112,309	\$ 287,838	\$ 63,927	\$ 224,826
Court Administration Program	\$ 229,827	\$ 133,179		\$ (1,450)		\$ 361,556	\$ 926,664	\$ 339,778	\$ 819,795
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 857,159	\$ 660,417	\$ 1,836	\$ 0		\$ 1,519,412	\$ 3,469,630	\$ 1,394,793	\$ 2,969,951