

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 3

Fiscal Year and Ending Quarter

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

For the month ended Mar									
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	\$ 126,758	\$ (73,351)	\$ (119,927)				\$ 658	\$ (65,861)	\$ 984,715
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 15,068
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 100
Cash with County	\$ 1,132,358	\$ 195,349					\$ 119,739	\$ 1,447,446	\$ 1,461,021
Total Cash	\$ 1,264,266	\$ 121,998	\$ (119,927)				\$ 120,397	\$ 1,386,735	\$ 2,465,904
Short Term Investment	\$ 2,181,559							\$ 15,065	\$ 1,174,451
Investment in Financial Institution									
Total Investments	\$ 2,181,559						\$ 15,065	\$ 2,196,625	\$ 1,174,451
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 114,557					\$ 114,557	\$ 109,237
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 21,302	\$ 0						\$ 21,302	\$ 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	\$ 21,302	\$ 0	\$ 114,557				\$ 0	\$ 135,859	\$ 109,237
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,467,128	\$ 121,998	\$ (5,370)				\$ 135,463	\$ 3,719,218	\$ 3,749,592
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 450	\$ 0	\$ 0				\$ 0	\$ 450	\$ 0
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 15,721	\$ 15,721	\$ 15,068
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.	\$ 450	\$ 0	\$ 0				\$ 15,724	\$ 16,174	\$ 15,068
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 119,739	\$ 119,739	\$ 181,900
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 119,739	\$ 119,739	\$ 181,900
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 127,499	\$ 3,344	\$ 4,611					\$ 135,454	\$ 145,221
Total Payroll Liabilities	\$ 127,499	\$ 3,344	\$ 4,611					\$ 135,454	\$ 145,221
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	\$ 128,059	\$ 3,344	\$ 4,611				\$ 135,463	\$ 271,477	\$ 342,253
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.	\$ 135,756	\$ (75,968)	\$ (9,981)					\$ 49,807	\$ 38,180
Total Fund Balance	\$ 3,339,068	\$ 118,654	\$ (9,981)					\$ 3,447,741	\$ 3,407,338
Total Liabilities and Fund Balance	\$ 3,467,128	\$ 121,998	\$ (5,370)				\$ 135,463	\$ 3,719,218	\$ 3,749,592

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

For the month ended Mar										
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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,874,729					\$ 1,874,729	\$ 2,503,827	\$ 1,713,109	\$ 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)	\$ 8,253					\$ 8,253	\$ 11,000	\$ 8,252	\$ 11,000	
Court Interpreter (45.45)	\$ 41,739					\$ 41,739	\$ 45,410	\$ 46,874	\$ 53,640	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 74,691					\$ 74,691	\$ 151,907	\$ 107,843	\$ 149,732	
Other Miscellaneous										
	\$ 2,031,072					\$ 2,031,072	\$ 2,812,120	\$ 1,896,478	\$ 2,500,925	
Grants										
AB 1058 Commissioner/Facilitator			\$ 107,400			\$ 107,400	\$ 164,461	\$ 101,056	\$ 164,460	
Other AOC Grants			\$ 11,655			\$ 11,655	\$ 20,500	\$ 8,181	\$ 13,120	
Non-AOC Grants										
			\$ 119,056			\$ 119,056	\$ 184,961	\$ 109,236	\$ 177,580	
Other Financing Sources										
Interest Income	\$ 4,267	\$ 732				\$ 4,999	\$ 6,500	\$ 3,402	\$ 32,633	
Investment Income										
Donations										
Local Fees	\$ 30,904					\$ 30,904	\$ 42,000	\$ 32,118	\$ 48,700	
Non-Fee Revenues	\$ 5,338					\$ 5,338	\$ 9,300	\$ 7,484	\$ 9,200	
Enhanced Collections		\$ 32,545				\$ 32,545	\$ 65,602	\$ 30,115	\$ 41,205	
Escheatment										
Prior Year Revenue	\$ (1,474)					\$ (1,474)				
County Program - Restricted		\$ 310				\$ 310	\$ 76,769	\$ 271	\$ 73,738	
Reimbursement Other	\$ 559					\$ 559		\$ 126		
Sale of Fixed Assets										
Other Miscellaneous								\$ 414		
	\$ 39,594	\$ 33,587				\$ 73,181	\$ 200,171	\$ 73,931	\$ 205,476	
Total Revenues	\$ 2,070,667	\$ 33,587	\$ 119,056			\$ 2,223,310	\$ 3,197,252	\$ 2,079,645	\$ 2,883,981	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 685,360	\$ 69,855	\$ 26,214			\$ 781,429	\$ 1,234,653	\$ 808,072	\$ 1,083,172	
Temp Help										
Overtime	\$ 16,934					\$ 16,934	\$ 20,000	\$ 15,303	\$ 20,000	
Staff Benefits	\$ 380,186	\$ 35,434	\$ 11,498			\$ 427,118	\$ 688,142	\$ 412,219	\$ 562,284	
	\$ 1,082,481	\$ 105,290	\$ 37,712			\$ 1,225,482	\$ 1,942,795	\$ 1,235,595	\$ 1,665,456	
Operating Expenses and Equipment										
General Expense	\$ 63,724		\$ 14,256			\$ 77,980	\$ 164,048	\$ 59,361	\$ 118,766	
Printing	\$ 1,792					\$ 1,792	\$ 7,500	\$ 5,494	\$ 9,400	
Telecommunications	\$ 37,295		\$ 176			\$ 37,472	\$ 103,150	\$ 41,589	\$ 70,024	
Postage	\$ 20,036					\$ 20,036	\$ 26,560	\$ 16,741	\$ 24,500	
Insurance	\$ 794					\$ 794	\$ 1,300	\$ 1,007	\$ 1,100	
In-State Travel	\$ 8,511		\$ 1,962			\$ 10,474	\$ 16,911	\$ 4,631	\$ 12,810	
Out-of-State Travel										
Training									\$ 200	
Security Services	\$ 293,795		\$ 3,981			\$ 297,776	\$ 349,118	\$ 180,480	\$ 243,240	
Facility Operations	\$ 20,157					\$ 20,157	\$ 31,700	\$ 14,601	\$ 25,500	
Utilities										
Contracted Services	\$ 350,593	\$ 4,519	\$ 61,674			\$ 416,787	\$ 683,983	\$ 441,363	\$ 659,570	
Consulting and Professional Services	\$ 10,630		\$ 1,485			\$ 12,115	\$ 26,185	\$ 18,852	\$ 22,185	
Information Technology	\$ 35,140					\$ 35,140	\$ 97,080	\$ 14,616	\$ 88,500	
Major Equipment	\$ 12,734					\$ 12,734		\$ 0	\$ 15,000	
Other Items of Expense	\$ 1,831		\$ 362			\$ 2,193	\$ 4,300	\$ 1,920	\$ 3,200	
	\$ 857,032	\$ 4,519	\$ 83,896			\$ 945,448	\$ 1,511,835	\$ 800,654	\$ 1,293,995	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 4,073					\$ 4,073	\$ 15,000	\$ 3,638	\$ 10,500	
Judgements, Settlements and Claims										
Debt Service										
Other										
Internal Cost Recovery	\$ (7,430)		\$ 7,430			\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,246)	\$ (254)				\$ (1,500)		\$ 1,579		
	\$ (4,603)	\$ (254)	\$ 7,430			\$ 2,573	\$ 15,000	\$ 5,217	\$ 10,500	
Total Expenditures	\$ 1,934,910	\$ 109,555	\$ 129,038			\$ 2,173,503	\$ 3,469,630	\$ 2,041,466	\$ 2,969,951	
Excess (Deficit) of Revenues Over Expenditures	\$ 135,757	\$ (75,968)	\$ (9,982)			\$ 49,807	\$ (272,378)	\$ 38,180	\$ (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)	\$ 3,339,068	\$ 118,654	\$ (9,981)			\$ 3,447,741	\$ 3,125,556	\$ 3,407,338	\$ 3,283,188	

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

For the month ended Mar									
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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 192,156	\$ 109,789		\$ 0		\$ 301,945	\$ 485,564	\$ 373,039	\$ 547,575
Traffic & Other Infractions	\$ 126,134	\$ 2,400		\$ 0		\$ 128,534	\$ 183,493	\$ 112,325	\$ 147,749
Other Criminal Cases	\$ 90,098	\$ 20,170		\$ 0		\$ 110,267	\$ 181,570	\$ 58,809	\$ 84,237
Civil	\$ 42,399	\$ 39,034		\$ 0	\$ (1,500)	\$ 79,933	\$ 165,313	\$ 105,043	\$ 164,693
Family & Children Services	\$ 102,721	\$ 210,794		\$ 7,430		\$ 320,945	\$ 441,673	\$ 331,767	\$ 447,289
Probate, Guardianship & Mental Health Services	\$ 10,600	\$ 0		\$ 0		\$ 10,600	\$ 19,455	\$ 10,768	\$ 17,578
Juvenile Dependency Services	\$ 15,900	\$ 43,906		\$ 0		\$ 59,806	\$ 113,233	\$ 54,825	\$ 98,053
Juvenile Delinquency Services	\$ 15,900	\$ 630		\$ 0		\$ 16,530	\$ 26,936	\$ 38,212	\$ 51,847
Other Court Operations	\$ 187,818	\$ 0		\$ 0		\$ 187,818	\$ 322,819	\$ 85,579	\$ 132,982
Court Interpreters	\$ 18,789	\$ 29,663		\$ 0		\$ 48,452	\$ 87,837	\$ 74,145	\$ 69,100
Jury Services	\$ 57,544	\$ 7,228	\$ 4,073	\$ 0		\$ 68,845	\$ 97,869	\$ 67,265	\$ 102,607
Security		\$ 299,957				\$ 299,957	\$ 351,603	\$ 183,110	\$ 245,240
Trial Court Operations Program	\$ 860,058	\$ 763,570	\$ 4,073	\$ 7,430	\$ (1,500)	\$ 1,633,631	\$ 2,477,365	\$ 1,494,888	\$ 2,108,950
Enhanced Collections	\$ 32,669	\$ 4,047		\$ 0		\$ 36,716	\$ 65,601	\$ 32,805	\$ 41,206
Other Non-Court Operations									
Non-Court Operations Program	\$ 32,669	\$ 4,047		\$ 0		\$ 36,716	\$ 65,601	\$ 32,805	\$ 41,206
Executive Office	\$ 91,613	\$ 5,282		\$ 0		\$ 96,895	\$ 136,407	\$ 126,491	\$ 181,624
Fiscal Services	\$ 45,277	\$ 3,848		\$ 0		\$ 49,125	\$ 82,045	\$ 60,189	\$ 88,282
Human Resources	\$ 69,346	\$ 11,091		\$ 0		\$ 80,437	\$ 114,426	\$ 71,979	\$ 78,521
Business & Facilities Services	\$ 40,570	\$ 94,770		\$ (7,430)		\$ 127,911	\$ 305,948	\$ 149,978	\$ 246,542
Information Technology	\$ 85,949	\$ 62,839		\$ 0		\$ 148,788	\$ 287,838	\$ 105,136	\$ 224,826
Court Administration Program	\$ 332,755	\$ 177,830		\$ (7,430)		\$ 503,156	\$ 926,664	\$ 513,773	\$ 819,795
Prior Year Adjustments Not Posted to a Program									
Total	\$ 1,225,482	\$ 945,448	\$ 4,073	\$ 0	\$ (1,500)	\$ 2,173,503	\$ 3,469,630	\$ 2,041,466	\$ 2,969,951