

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.

 Court Executive Officer
Signature of Presiding Judge or Court Executive

12.30.11
Date

14 - Inyo

Court

FY 11/12 1st QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

14 - Inyo

Court

FY 11/12 1st QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	The fund balance constraints on the Balance Sheet report display data as of June 30th in the prior fiscal year and, thus, do not reflect the current constraints on a court's total fund balance. Therefore, the rows of data have been hidden.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

14 - Inyo

Court

FY 11/12 1st QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	21.85	20.11			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended Sep									
Fiscal Year 2011/12									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2010/11 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 26,334	\$ (2,710)	\$ (31,931)				\$ 269	\$ (8,037)	\$ 68,047
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 150							\$ 150	\$ 150
Cash with County	\$ 1,150,424	\$ 195,931					\$ 105,541	\$ 1,451,897	\$ 1,418,959
Total Cash	\$ 1,181,908	\$ 193,222	\$ (31,931)				\$ 105,810	\$ 1,449,009	\$ 1,492,158
Short Term Investment	\$ 2,193,621						\$ 14,739	\$ 2,208,360	\$ 2,025,432
Investment in Financial Institution									
Total Investments	\$ 2,193,621						\$ 14,739	\$ 2,208,360	\$ 2,025,432
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 43,050					\$ 43,050	\$ 32,490
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	\$ 43,050				\$ 0	\$ 43,050	\$ 32,490
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,375,529	\$ 193,222	\$ 11,119				\$ 120,549	\$ 3,700,419	\$ 3,550,077
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 3,781
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 15,007	\$ 15,007	\$ 20,602
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	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 15,008	\$ 15,008	\$ 24,387
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 105,541	\$ 105,541	\$ 115,076
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 105,541	\$ 105,541	\$ 115,076
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 135,822	\$ 4,213	\$ 7,301					\$ 147,335	\$ 136,838
Total Payroll Liabilities	\$ 135,822	\$ 4,213	\$ 7,301					\$ 147,335	\$ 136,838
Revenue Collected in Advance									
Liabilities For Deposits	\$ 134							\$ 134	\$ 110
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 134							\$ 134	\$ 110
Total Liabilities	\$ 135,956	\$ 4,213	\$ 7,301				\$ 120,549	\$ 268,018	\$ 276,411
Total Fund Balance	\$ 3,239,573	\$ 189,009	\$ 3,819					\$ 3,432,401	\$ 3,273,666
Total Liabilities and Fund Balance	\$ 3,375,529	\$ 193,222	\$ 11,119				\$ 120,549	\$ 3,700,419	\$ 3,550,077

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

For the month ended Sep											
Fiscal Year 2011/12											
	Governmental Funds						Total Funds (Info, Purposes Only)	Current Budget (Annual)	Total Funds (Info, Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 466,930						\$ 466,930	\$ 2,113,878	\$ 434,261	\$ 2,503,827	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 3,990	\$ 0	\$ 4,490	
Judicial Administration Efficiency & Mod Fund	\$ (10,000)						\$ (10,000)	\$ 49,125	\$ (13,339)	\$ 95,486	
Judges' Compensation (45.25)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (45.45)	\$ 9,574						\$ 9,574	\$ 68,105	\$ 11,900	\$ 45,410	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 8,025						\$ 8,025	\$ 145,689	\$ 0	\$ 151,907	
Other Miscellaneous											
	\$ 477,280						\$ 477,280	\$ 2,391,787	\$ 435,572	\$ 2,812,120	
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,394				\$ 35,394	\$ 164,460	\$ 0	\$ 164,461	
Other AOC Grants			\$ 12,500				\$ 12,500	\$ 27,000		\$ 20,500	
Non-AOC Grants											
			\$ 47,894				\$ 47,894	\$ 191,460	\$ 0	\$ 184,961	
Other Financing Sources											
Interest Income	\$ 22	\$ 0					\$ 22	\$ 10,400	\$ 1,732	\$ 6,500	
Investment Income											
Donations											
Local Fees	\$ 9,226						\$ 9,226	\$ 43,000	\$ 10,047	\$ 42,000	
Non-Fee Revenues	\$ 1,754						\$ 1,754	\$ 8,800	\$ 1,899	\$ 9,300	
Enhanced Collections		\$ 8,449					\$ 8,449	\$ 66,909	\$ 6,521	\$ 65,602	
Escheatment											
Prior Year Revenue	\$ (4,452)						\$ (4,452)				
County Program - Restricted		\$ 14					\$ 14	\$ 63,376	\$ 60	\$ 76,769	
Reimbursement Other	\$ 232						\$ 232				
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 6,782	\$ 8,463					\$ 15,244	\$ 190,486	\$ 20,250	\$ 200,171	
Total Revenues	\$ 484,062	\$ 8,463	\$ 47,894				\$ 540,419	\$ 2,773,732	\$ 455,822	\$ 3,197,252	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 221,328	\$ 7,752	\$ 9,102				\$ 238,182	\$ 1,302,420	\$ 223,514	\$ 1,234,653	
Temp Help											
Overtime	\$ 262						\$ 262	\$ 15,000	\$ 6,113	\$ 20,000	
Staff Benefits	\$ 125,659	\$ 2,295	\$ 5,145				\$ 133,100	\$ 645,251	\$ 115,194	\$ 688,142	
	\$ 347,249	\$ 10,047	\$ 14,247				\$ 371,543	\$ 1,962,671	\$ 345,821	\$ 1,942,795	
Operating Expenses and Equipment											
General Expense	\$ 12,559		\$ 752				\$ 13,311	\$ 98,327	\$ 19,113	\$ 164,048	
Printing	\$ 0						\$ 0	\$ 4,000	\$ 67	\$ 7,500	
Telecommunications	\$ 9,811	\$ 342	\$ 246				\$ 10,398	\$ 50,700	\$ 10,119	\$ 103,160	
Postage	\$ 2,276						\$ 2,276	\$ 31,575	\$ 7,546	\$ 26,560	
Insurance	\$ 501						\$ 501	\$ 850		\$ 1,300	
In-State Travel	\$ 2,927		\$ 370				\$ 3,298	\$ 11,832	\$ 5,148	\$ 16,911	
Out-of-State Travel											
Training								\$ 3,000			
Security Services	\$ 68,472	\$ 588	\$ 2,000				\$ 71,060	\$ 74,150	\$ 75,495	\$ 349,118	
Facility Operations	\$ 5,213						\$ 5,213	\$ 1,538,800	\$ 3,573	\$ 31,700	
Utilities											
Contracted Services	\$ 93,276	\$ 1,595	\$ 23,248				\$ 118,120	\$ 772,609	\$ 99,843	\$ 883,983	
Consulting and Professional Services	\$ 0						\$ 0	\$ 18,785	\$ 0	\$ 26,185	
Information Technology	\$ 1						\$ 1	\$ 7,200	\$ 12,481	\$ 97,080	
Major Equipment									\$ 0	\$ 0	
Other Items of Expense	\$ 390		\$ 362				\$ 752	\$ 3,320	\$ 648	\$ 4,300	
	\$ 195,426	\$ 2,625	\$ 26,979				\$ 224,929	\$ 2,815,148	\$ 234,014	\$ 1,511,835	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,370						\$ 2,370	\$ 15,700	\$ 255	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,663)	\$ 2,813	\$ 2,849				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,293)	\$ 2,813	\$ 2,849				\$ 2,370	\$ 15,700	\$ 255	\$ 15,000	
Total Expenditures	\$ 539,381	\$ 15,385	\$ 44,078				\$ 598,842	\$ 4,593,519	\$ 580,089	\$ 3,469,630	
Excess (Deficit) of Revenues Over Expenditures	\$ (55,319)	\$ (6,922)	\$ 3,819				\$ (58,423)	\$ (1,819,787)	\$ (124,268)	\$ (272,378)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,294,893	\$ 195,931	\$ 0				\$ 3,490,824	\$ 3,490,824	\$ 3,397,934	\$ 3,397,934	
Ending Balance (Deficit)	\$ 3,239,573	\$ 189,009	\$ 3,819				\$ 3,432,401	\$ 1,671,037	\$ 3,273,666	\$ 3,125,556	

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

	For the month ended Sep									
	Fiscal Year 2011/12							2010/11		
	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	\$ 57,525	\$ 39,224					\$ 96,748	\$ 521,632	\$ 81,662	\$ 485,564
Traffic & Other Infractions	\$ 38,976						\$ 38,976	\$ 199,101	\$ 37,193	\$ 183,493
Other Criminal Cases	\$ 27,242	\$ 4,048					\$ 31,290	\$ 150,414	\$ 28,958	\$ 181,570
Civil	\$ 12,820	\$ 11,575					\$ 24,395	\$ 116,445	\$ 28,476	\$ 165,313
Family & Children Services	\$ 30,714	\$ 57,523			\$ 2,849		\$ 91,087	\$ 479,345	\$ 82,294	\$ 441,673
Probate, Guardianship & Mental Health Services	\$ 3,205	\$ (3,000)					\$ 205	\$ 22,503	\$ 3,025	\$ 19,455
Juvenile Dependency Services	\$ 4,807	\$ 46					\$ 4,854	\$ 106,229	\$ 5,274	\$ 113,233
Juvenile Delinquency Services	\$ 4,807	\$ 420					\$ 5,227	\$ 24,829	\$ 4,748	\$ 26,936
Other Court Operations	\$ 56,599						\$ 56,599	\$ 316,154	\$ 53,887	\$ 322,819
Court Interpreters	\$ 5,486	\$ 14,108					\$ 19,594	\$ 75,732	\$ 12,300	\$ 87,837
Jury Services	\$ 18,867	\$ 1,127	\$ 2,370				\$ 22,363	\$ 105,635	\$ 17,530	\$ 97,869
Security		\$ 71,106					\$ 71,106	\$ 74,150	\$ 75,846	\$ 351,603
Trial Court Operations Program	\$ 261,048	\$ 196,177	\$ 2,370		\$ 2,849		\$ 462,444	\$ 2,192,169	\$ 431,192	\$ 2,477,365
Enhanced Collections	\$ 10,047	\$ 1,905			\$ 2,813		\$ 14,765	\$ 66,909	\$ 11,524	\$ 65,601
Other Non-Court Operations										
Non-Court Operations Program	\$ 10,047	\$ 1,905			\$ 2,813		\$ 14,765	\$ 66,909	\$ 11,524	\$ 65,601
Executive Office	\$ 32,976	\$ 1,906					\$ 34,883	\$ 173,074	\$ 30,692	\$ 136,407
Fiscal Services	\$ 14,736	\$ 288					\$ 15,024	\$ 95,853	\$ 12,584	\$ 82,045
Human Resources	\$ 15,215	\$ 824					\$ 16,039	\$ 150,696	\$ 16,505	\$ 114,426
Business & Facilities Services	\$ 12,190	\$ 23,622			\$ (5,663)		\$ 30,149	\$ 1,783,465	\$ 38,237	\$ 305,948
Information Technology	\$ 25,331	\$ 207					\$ 25,538	\$ 131,353	\$ 39,355	\$ 287,838
Court Administration Program	\$ 100,448	\$ 26,848			\$ (5,663)		\$ 121,633	\$ 2,334,441	\$ 137,373	\$ 926,664
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 371,543	\$ 224,929	\$ 2,370		\$ 0		\$ 598,842	\$ 4,593,519	\$ 580,089	\$ 3,469,630