


**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

  
\_\_\_\_\_  
Date

14 - Inyo

\_\_\_\_\_  
Court

FY 11/12 2nd QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

14 - Inyo

Court

FY 11/12 2nd 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 2nd QTR

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 Dec								
		Fiscal Year 2011/12							2010/11	
		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		\$ (3,652,659)	\$ (66,749)	\$ (93,412)	\$ 3,806,000		\$ 299	\$ (6,521)	\$ (144,241)	
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		\$ 561,430	\$ 46,024				\$ 69,291	\$ 676,745	\$ 1,406,514	
<b>Total Cash</b>		<b>\$ (3,086,080)</b>	<b>\$ (20,725)</b>	<b>\$ (93,412)</b>	<b>\$ 3,806,000</b>		<b>\$ 69,560</b>	<b>\$ 675,374</b>	<b>\$ 1,267,423</b>	
Short Term Investment		\$ 5,158,381					\$ 12,106	\$ 5,170,487	\$ 2,276,143	
Investment in Financial Institution										
<b>Total Investments</b>		<b>\$ 5,158,381</b>					<b>\$ 12,106</b>	<b>\$ 5,170,487</b>	<b>\$ 2,276,143</b>	
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General				\$ 93,728				\$ 93,728	\$ 114,900	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0						\$ 0	\$ 0	
Due From Other Governments		\$ 0	\$ 0					\$ 0	\$ 22,746	
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										
<b>Total Receivables</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 93,728</b>			<b>\$ 0</b>	<b>\$ 93,728</b>	<b>\$ 137,646</b>	
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0	
Salary and Travel Advances		\$ 0						\$ 0	\$ 0	
Counties										
<b>Total Prepaid Expenses</b>		<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>		<b>\$ 2,072,302</b>	<b>\$ (20,725)</b>	<b>\$ 317</b>	<b>\$ 3,806,000</b>		<b>\$ 81,696</b>	<b>\$ 5,939,589</b>	<b>\$ 3,681,212</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,768	
Due to Other Funds			\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State		\$ 0			\$ 2,306,000			\$ 2,306,000	\$ 0	
TC145 Liability							\$ 12,403	\$ 12,403	\$ 16,838	
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	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,306,000</b>		<b>\$ 12,405</b>	<b>\$ 2,318,405</b>	<b>\$ 16,608</b>	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 69,291	\$ 69,291	\$ 94,005	
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 69,291</b>	<b>\$ 69,291</b>	<b>\$ 94,005</b>	
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable		\$ 212,132	\$ 5,904	\$ 6,442				\$ 224,478	\$ 213,002	
Payroll Clearing										
<b>Total Payroll Liabilities</b>		<b>\$ 212,132</b>	<b>\$ 5,904</b>	<b>\$ 6,442</b>				<b>\$ 224,478</b>	<b>\$ 213,002</b>	
Revenue Collected in Advance										
Liabilities For Deposits		\$ 6,329						\$ 6,329	\$ 110	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment									\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 6,329</b>						<b>\$ 6,329</b>	<b>\$ 110</b>	
<b>Total Liabilities</b>		<b>\$ 218,461</b>	<b>\$ 5,904</b>	<b>\$ 6,442</b>	<b>\$ 2,306,000</b>		<b>\$ 81,696</b>	<b>\$ 2,618,503</b>	<b>\$ 325,724</b>	
<b>Total Fund Balance</b>		<b>\$ 1,853,840</b>	<b>\$ (26,630)</b>	<b>\$ (6,125)</b>	<b>\$ 1,500,000</b>			<b>\$ 3,321,086</b>	<b>\$ 3,355,488</b>	
<b>Total Liabilities and Fund Balance</b>		<b>\$ 2,072,302</b>	<b>\$ (20,725)</b>	<b>\$ 317</b>	<b>\$ 3,806,000</b>		<b>\$ 81,696</b>	<b>\$ 5,939,589</b>	<b>\$ 3,681,212</b>	



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

For the month ended Dec													
Fiscal Year 2011/12													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2010/11			
	General	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)
		Non-Grant	Grant										
<b>REVENUES</b>													
<b>State Financing Sources</b>													
Trial Court Trust Fund	\$ 971,193							\$ 971,193	\$ 2,113,878	\$ 1,257,420	\$ 2,503,927		
Trial Court Improvement Fund	\$ 39							\$ 39	\$ 3,990	\$ 0	\$ 4,490		
Judicial Administration Efficiency & Mod Fund	\$ (10,000)							\$ (10,000)	\$ 49,125	\$ 31,661	\$ 95,486		
Judges' Compensation (45.25)	\$ 5,502							\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000		
Court Interpreter (45.45)	\$ 28,943							\$ 28,943	\$ 68,105	\$ 26,762	\$ 45,410		
Civil Coordination Reimbursement (45.55)													
MOJ Reimbursements (45.10 and General)	\$ 45,117							\$ 45,117	\$ 145,689	\$ 42,488	\$ 151,907		
Other Miscellaneous													
	\$ 1,040,794							\$ 1,040,794	\$ 2,391,787	\$ 1,363,832	\$ 2,812,120		
<b>Grants</b>													
AB 1058 Commissioner/Facilitator			\$ 80,915					\$ 80,915	\$ 164,460	\$ 62,744	\$ 164,461		
Other AOC Grants			\$ 19,810					\$ 19,810	\$ 27,000	\$ 7,155	\$ 20,500		
Non-AOC Grants													
			\$ 100,725					\$ 100,725	\$ 191,460	\$ 69,899	\$ 184,961		
<b>Other Financing Sources</b>													
Interest Income	\$ 2,435	\$ 93						\$ 2,528	\$ 10,400	\$ 2,484	\$ 6,500		
Investment Income													
Donations													
Local Fees	\$ 18,983							\$ 18,983	\$ 43,000	\$ 17,109	\$ 42,000		
Non-Fee Revenues	\$ 3,002							\$ 3,002	\$ 6,800	\$ 3,781	\$ 9,300		
Enhanced Collections		\$ 27,796						\$ 27,796	\$ 66,909	\$ 20,788	\$ 65,602		
Escheatment													
Prior Year Revenue	\$ (4,167)							\$ (4,167)		\$ (1,474)			
County Program - Restricted		\$ 126						\$ 126	\$ 63,376	\$ 186	\$ 76,769		
Reimbursement Other	\$ 408							\$ 408		\$ 361			
Sale of Fixed Assets													
Other Miscellaneous													
	\$ 20,661	\$ 28,014						\$ 48,675	\$ 190,485	\$ 43,234	\$ 200,171		
<b>Total Revenues</b>	\$ 1,061,455	\$ 28,014	\$ 100,725					\$ 1,190,194	\$ 2,773,732	\$ 1,476,965	\$ 3,197,252		
<b>EXPENDITURES</b>													
<b>Personal Services</b>													
Salaries - Permanent	\$ 491,900	\$ 58,032	\$ 29,400					\$ 579,332	\$ 1,302,420	\$ 548,354	\$ 1,234,653		
Temp Help													
Overtime	\$ 2,816							\$ 2,816	\$ 15,000	\$ 11,138	\$ 20,000		
Staff Benefits	\$ 270,267	\$ 30,217	\$ 15,328					\$ 315,812	\$ 645,251	\$ 297,666	\$ 688,142		
	\$ 764,983	\$ 88,248	\$ 44,728					\$ 897,960	\$ 1,982,671	\$ 857,159	\$ 1,942,795		
<b>Operating Expenses and Equipment</b>													
General Expense	\$ 26,781		\$ 6,141					\$ 32,922	\$ 98,327	\$ 42,160	\$ 164,048		
Printing	\$ 1,345							\$ 1,345	\$ 4,000	\$ 1,279	\$ 7,500		
Telecommunications	\$ 19,606	\$ 676	\$ 487					\$ 20,769	\$ 50,700	\$ 27,889	\$ 103,150		
Postage	\$ 11,528							\$ 11,528	\$ 31,575	\$ 14,461	\$ 28,560		
Insurance	\$ 1,063							\$ 1,063	\$ 850	\$ 794	\$ 1,300		
In-State Travel	\$ 4,912		\$ 463					\$ 5,375	\$ 11,832	\$ 10,542	\$ 16,911		
Out-of-State Travel													
Training									\$ 3,000				
Security Services	\$ 86,645	\$ 1,461	\$ 2,071					\$ 90,177	\$ 74,150	\$ 218,469	\$ 349,118		
Facility Operations	\$ 11,116							\$ 11,116	\$ 1,538,800	\$ 11,798	\$ 31,700		
Utilities													
Contracted Services	\$ 224,439	\$ 3,343	\$ 44,472					\$ 272,254	\$ 772,609	\$ 275,069	\$ 683,983		
Consulting and Professional Services	\$ 7,500		\$ 1,485					\$ 8,985	\$ 18,785	\$ 6,485	\$ 26,189		
Information Technology	\$ 589							\$ 589	\$ 7,200	\$ 37,306	\$ 97,060		
Major Equipment										\$ 12,734			
Other Items of Expense	\$ 1,373		\$ 971					\$ 2,344	\$ 3,320	\$ 1,432	\$ 4,300		
	\$ 396,897	\$ 5,480	\$ 56,090					\$ 458,466	\$ 2,615,148	\$ 660,417	\$ 1,511,835		
<b>Special Items of Expense</b>													
Grand Jury													
Jury Costs	\$ 3,478							\$ 3,478	\$ 15,700	\$ 1,836	\$ 15,000		
Judgements, Settlements and Claims													
Debt Service													
Other													
<b>Capital Costs</b>													
Internal Cost Recovery	\$ (12,879)	\$ 6,847	\$ 6,032					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 28							\$ 28					
	\$ (9,372)	\$ 6,847	\$ 6,032					\$ 3,506	\$ 15,700	\$ 1,836	\$ 15,000		
<b>Total Expenditures</b>	\$ 1,152,507	\$ 100,575	\$ 106,850					\$ 1,359,932	\$ 4,593,519	\$ 1,519,412	\$ 3,469,630		
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ (91,052)	\$ (72,561)	\$ (6,125)					\$ (169,738)	\$ (1,819,787)	\$ (42,446)	\$ (272,378)		
<b>Operating Transfers In (Out)</b>	\$ (1,350,000)	\$ (150,000)		\$ 1,500,000				\$ 0	\$ 0	\$ 0	\$ 0		
<b>Fund Balance (Deficit)</b>													
Beginning Balance (Deficit)	\$ 3,294,893	\$ 195,931	\$ 0					\$ 3,490,824	\$ 3,490,824	\$ 3,397,934	\$ 3,397,934		
Ending Balance (Deficit)	\$ 1,853,840	\$ (26,630)	\$ (6,125)	\$ 1,500,000				\$ 3,321,086	\$ 1,671,037	\$ 3,355,488	\$ 3,125,556		

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

	For the month ended Dec									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 137,548	\$ 77,797					\$ 215,345	\$ 521,632	\$ 201,413	\$ 485,564
Traffic & Other Infractions	\$ 98,565	\$ (40)					\$ 98,525	\$ 199,101	\$ 89,152	\$ 183,493
Other Criminal Cases	\$ 66,105	\$ 19,429					\$ 85,534	\$ 150,414	\$ 74,624	\$ 181,570
Civil	\$ 31,108	\$ 20,811					\$ 51,919	\$ 116,445	\$ 58,726	\$ 165,313
Family & Children Services	\$ 71,520	\$ 124,569			\$ 6,032		\$ 202,121	\$ 479,345	\$ 224,436	\$ 441,673
Probate, Guardianship & Mental Health Services	\$ 7,777	\$ (3,003)					\$ 4,774	\$ 22,503	\$ 7,422	\$ 19,455
Juvenile Dependency Services	\$ 11,666	\$ 23,431					\$ 35,096	\$ 106,229	\$ 34,296	\$ 113,233
Juvenile Delinquency Services	\$ 11,666	\$ 835					\$ 12,501	\$ 24,829	\$ 11,483	\$ 26,936
Other Court Operations	\$ 135,743	\$ (55)					\$ 135,688	\$ 316,154	\$ 131,047	\$ 322,819
Court Interpreters	\$ 12,505	\$ 23,529					\$ 36,033	\$ 75,732	\$ 31,081	\$ 87,837
Jury Services	\$ 45,179	\$ 4,153	\$ 3,478				\$ 52,811	\$ 105,635	\$ 46,033	\$ 97,869
Security		\$ 90,442					\$ 90,442	\$ 74,150	\$ 220,650	\$ 351,603
<b>Trial Court Operations Program</b>	<b>\$ 629,381</b>	<b>\$ 381,897</b>	<b>\$ 3,478</b>		<b>\$ 6,032</b>		<b>\$ 1,020,788</b>	<b>\$ 2,192,169</b>	<b>\$ 1,130,364</b>	<b>\$ 2,477,365</b>
Enhanced Collections	\$ 24,453	\$ 3,851			\$ 6,847		\$ 35,151	\$ 66,909	\$ 27,492	\$ 65,601
Other Non-Court Operations										
<b>Non-Court Operations Program</b>	<b>\$ 24,453</b>	<b>\$ 3,851</b>			<b>\$ 6,847</b>		<b>\$ 35,151</b>	<b>\$ 66,909</b>	<b>\$ 27,492</b>	<b>\$ 65,601</b>
Executive Office	\$ 78,057	\$ 4,204					\$ 82,261	\$ 173,074	\$ 68,834	\$ 136,407
Fiscal Services	\$ 34,029	\$ 6,611					\$ 40,640	\$ 95,853	\$ 32,111	\$ 82,045
Human Resources	\$ 31,360	\$ 9,351					\$ 40,710	\$ 150,696	\$ 52,461	\$ 114,426
Business & Facilities Services	\$ 30,351	\$ 49,937			\$ (12,879)	\$ 28	\$ 67,437	\$ 1,783,465	\$ 95,842	\$ 305,948
Information Technology	\$ 70,329	\$ 2,615					\$ 72,944	\$ 131,353	\$ 112,309	\$ 287,838
<b>Court Administration Program</b>	<b>\$ 244,125</b>	<b>\$ 72,718</b>			<b>\$ (12,879)</b>	<b>\$ 28</b>	<b>\$ 303,993</b>	<b>\$ 2,334,441</b>	<b>\$ 361,556</b>	<b>\$ 926,664</b>
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 897,960</b>	<b>\$ 458,466</b>	<b>\$ 3,478</b>		<b>\$ 0</b>	<b>\$ 28</b>	<b>\$ 1,359,932</b>	<b>\$ 4,593,519</b>	<b>\$ 1,519,412</b>	<b>\$ 3,469,630</b>