

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

05/16/2013

Date

Kern

Court

2012/13 - 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Kern

Court

2012/13 - 3rd Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	478.50	388.5	387	380	

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern
Court
2012/13 - 3rd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

1	The constraints displayed in the Balance Sheet statement do not accurately reflect the current constraints on the court's fund balance.
2	A permanent solution to this issue is currently in the process of being implemented by the AOC.
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Superior Court of California, County of Kern
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2012/13									2011/12
	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	\$ (16,453.121)	\$ 2,802.455	\$ (1,333.753)			\$ 15,116.720	\$ 171.643	\$ 303.945	\$ 292.453
Payroll									
Jury									
Revolving									
Other	\$ 24.209							\$ 24.209	\$ 27.737
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10.900							\$ 10.900	\$ 9.400
Cash with County	\$ 3,170.416						\$ 11,816.822	\$ 14,987.238	\$ 15,485.819
Cash Outside of the AOC							\$ 742.925	\$ 742.925	\$ 947.994
Total Cash	\$ (13,247.596)	\$ 2,802.455	\$ (1,333.753)			\$ 15,116.720	\$ 12,731.390	\$ 16,069.217	\$ 16,763.403
Short Term Investment	\$ 26,565.291						\$ 927.603	\$ 27,492.894	\$ 22,521.876
Investment in Financial Institution									
Total Investments	\$ 26,565.291						\$ 927.603	\$ 27,492.894	\$ 22,521.876
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 145.112
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 819.695		\$ 966.443					\$ 1,786.138	\$ 3,572.515
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 819.695	\$ 0	\$ 966.443			\$ 0	\$ 0	\$ 1,786.138	\$ 3,717.628
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 398							\$ 398	\$ 1,052
Counties									
Total Prepaid Expenses	\$ 398							\$ 398	\$ 1,052
Other Assets						\$ 98.845		\$ 98.845	\$ 100,000
Total Other Assets						\$ 98.845		\$ 98.845	\$ 100,000
Total Assets	\$ 14,137.787	\$ 2,802.455	\$ (367.310)			\$ 15,215.565	\$ 13,658.993	\$ 45,447.491	\$ 43,103.959
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 749.933	\$ 30.984	\$ 1,407			\$ 0	\$ 0	\$ 782.325	\$ 127,441
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,099.201	\$ 1,099.201	\$ 1,237.884
Due to Other Governments	\$ 255.943							\$ 255.943	\$ 576.526
AB145 Due to Other Government Agency							\$ 4,981.967	\$ 4,981.967	\$ 5,784.832
Due to Other Public Agencies									
Sales and Use Tax	\$ 253							\$ 253	\$ 0
Interest							\$ 46	\$ 46	\$ 106
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 4
Total Accounts Payable and Accrued Liab.	\$ 1,006.130	\$ 30.984	\$ 1,407			\$ 0	\$ 6,081.213	\$ 7,119.734	\$ 7,726.793
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 7,577.780	\$ 7,577.780	\$ 7,448.836
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 7,577.780	\$ 7,577.780	\$ 7,448.836
Accrued Payroll	\$ 1,880.981	\$ 127.258	\$ 87.762					\$ 2,096.001	\$ 2,141.929
Benefits Payable	\$ 19.345					\$ 12,368.658		\$ 12,388.004	\$ 3,538.392
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,900.326	\$ 127.258	\$ 87.762			\$ 12,368.658		\$ 14,484.004	\$ 5,680.320
Revenue Collected in Advance									
Liabilities For Deposits	\$ 39.431		\$ 0					\$ 39.431	\$ 24,010
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 3,022.803					\$ 2,236.189		\$ 5,258.992	\$ 4,118.749
Total Other Liabilities	\$ 3,062.234		\$ 0			\$ 2,236.189		\$ 5,298.423	\$ 4,142.759
Total Liabilities	\$ 5,968.689	\$ 158.242	\$ 89.169			\$ 14,604.847	\$ 13,658.993	\$ 34,479.941	\$ 24,998.708
Total Fund Balance	\$ 8,169.097	\$ 2,644.213	\$ (456.479)			\$ 610.718		\$ 10,967.549	\$ 18,105.251
Total Liabilities and Fund Balance	\$ 14,137.787	\$ 2,802.455	\$ (367.310)			\$ 15,215.565	\$ 13,658.993	\$ 45,447.491	\$ 43,103.959

Superior Court of California, County of Kern
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended March										
Fiscal Year 2012/13									2011/12	

	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	\$ 9,278.029	\$ 1,115.386					\$ 10,393.414	\$ 13,016.929	\$ 11,414.793	\$ 11,834.084
Traffic & Other Infractions	\$ 1,934.666	\$ 43.827					\$ 1,978.493	\$ 2,815.044	\$ 1,817.154	\$ 2,769.022
Other Criminal Cases	\$ 2,156.898	\$ 51.535					\$ 2,208.433	\$ 3,018.307	\$ 2,186.782	\$ 3,400.306
Civil	\$ 2,057.547	\$ 26.847					\$ 2,084.394	\$ 2,797.654	\$ 2,208.489	\$ 3,026.515
Family & Children Services	\$ 3,502.321	\$ 56.732					\$ 3,559.053	\$ 5,047.386	\$ 3,572.234	\$ 5,876.428
Probate, Guardianship & Mental Health Services	\$ 585.497	\$ 8.112					\$ 593.609	\$ 785.678	\$ 622.437	\$ 873.202
Juvenile Dependency Services	\$ 492.661	\$ 1,482.256					\$ 1,974.916	\$ 3,033.726	\$ 2,040.811	\$ 2,856.317
Juvenile Delinquency Services	\$ 230.850	\$ 20.945					\$ 251.795	\$ 319.739	\$ 275.712	\$ 361.634
Other Court Operations	\$ 2,110.384	\$ 234.893					\$ 2,345.277	\$ 3,662.886	\$ 2,413.395	\$ 3,905.813
Court Interpreters	\$ 1,039.566	\$ 659.910					\$ 1,699.476	\$ 2,326.815	\$ 1,813.911	\$ 2,389.156
Jury Services	\$ 230.714	\$ 43.246	\$ 439.574				\$ 713.534	\$ 991.180	\$ 597.882	\$ 829.326
Security		\$ 26.215					\$ 26.215	\$ 187.196	\$ 73.914	\$ 116.072
Trial Court Operations Program	\$ 23,619.132	\$ 3,769.902	\$ 439.574				\$ 27,828.609	\$ 38,002.540	\$ 29,037.516	\$ 38,237.875
Enhanced Collections	\$ 1,846.438	\$ 151.568					\$ 1,998.007	\$ 3,114.786	\$ 1,925.342	\$ 3,336.883
Other Non-Court Operations	\$ 13.561	\$ 1,021.946	\$ 4,558.235				\$ 5,593.742	\$ 7,941.069	\$ 5,817.029	\$ 8,733.289
Non-Court Operations Program	\$ 1,859.999	\$ 1,173.515	\$ 4,558.235				\$ 7,591.749	\$ 11,055.855	\$ 7,742.371	\$ 12,070.172
Executive Office	\$ 984.917	\$ 6.131					\$ 991.047	\$ 1,427.362	\$ 871.227	\$ 1,683.333
Fiscal Services	\$ 845.751	\$ 101.397					\$ 947.149	\$ 1,567.450	\$ 1,276.313	\$ 2,029.167
Human Resources	\$ 449.287	\$ 88.743					\$ 538.030	\$ 740.098	\$ 672.929	\$ 1,144.306
Business & Facilities Services	\$ 1,123.175	\$ 917.114			\$ 0		\$ 2,040.289	\$ 2,724.718	\$ 1,854.096	\$ 2,457.780
Information Technology	\$ 1,233.898	\$ 1,415.562					\$ 2,649.459	\$ 3,821.262	\$ 2,378.416	\$ 3,654.412
Court Administration Program	\$ 4,637.028	\$ 2,528.947			\$ 0		\$ 7,165.974	\$ 10,280.890	\$ 7,052.981	\$ 10,968.998
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 30,116.159	\$ 7,472.364	\$ 4,997.809		\$ 0		\$ 42,586.333	\$ 59,339.285	\$ 43,832.868	\$ 61,277.045