

**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

05/21/2014

\_\_\_\_\_  
Date

Kern

\_\_\_\_\_  
Court

2013/14 - 3rd Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

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Court

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Fiscal Year and Ending Quarter

		Positions Filled			
Total Authorized Court Positions <sup>1</sup>		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

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

Superior Court of California, County of Kern  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March  
 Fiscal Year 2013/14

2012/13

	Governmental Funds								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (15,682.218)	\$ 2,521.831	\$ (1,018.994)			\$ 14,756.505	\$ 24,569	\$ 601.694	\$ 303.945	
Payroll										
Jury										
Revolving										
Other	\$ 61.771							\$ 61.771	\$ 24.209	
Distribution										
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 10.900							\$ 10.900	\$ 10.900	
Cash with County	\$ 1,496.686						\$ 12,162.492	\$ 13,659.178	\$ 14,987.238	
Cash Outside of the AOC	\$ 0						\$ 1,148.499	\$ 1,148.499	\$ 742.925	
Total Cash	\$ (14,112.861)	\$ 2,521.831	\$ (1,018.994)			\$ 14,756.505	\$ 13,335.559	\$ 15,482.040	\$ 16,069.217	
Short Term Investment	\$ 25,397.926							\$ 1,164.646	\$ 27,492.894	
Investment in Financial Institution										
Total Investments	\$ 25,397.926						\$ 1,164.646	\$ 26,562.572	\$ 27,492.894	
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0	
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	\$ (779.072)	\$ 0	\$ 690.084					\$ (88.989)	\$ 1,786.138	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ (779.072)	\$ 0	\$ 690.084			\$ 0	\$ 0	\$ (88.989)	\$ 1,786.138	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances	\$ 3,154		\$ 549					\$ 3,703	\$ 398	
Counties										
Total Prepaid Expenses	\$ 3,154		\$ 549					\$ 3,703	\$ 398	
Other Assets						\$ 100.006		\$ 100.006	\$ 98.845	
Total Other Assets						\$ 100.006		\$ 100.006	\$ 98.845	
Total Assets	\$ 10,509.147	\$ 2,521.831	\$ (328.362)			\$ 14,856.511	\$ 14,500.206	\$ 42,059.333	\$ 45,447.491	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 590.554	\$ 57	\$ 140			\$ 0	\$ 0	\$ 590.751	\$ 782.325	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 1,189.199	\$ 1,189.199	\$ 1,099.201	
Due to Other Governments	\$ 88.687							\$ 88.687	\$ 255.943	
AB145 Due to Other Government Agency							\$ 7,711.260	\$ 7,711.260	\$ 4,981.967	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 253	
Interest							\$ 16	\$ 16	\$ 46	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 679.241	\$ 57	\$ 140			\$ 0	\$ 8,900.475	\$ 9,579.913	\$ 7,119.734	
Civil										
Criminal	\$ 0							\$ 0	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 5,599.730	\$ 5,599.730	\$ 7,577.780	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 5,599.730	\$ 5,599.730	\$ 7,577.780	
Accrued Payroll	\$ 1,965.090	\$ 111.911	\$ 89.281					\$ 2,166.282	\$ 2,096.001	
Benefits Payable	\$ 29.670					\$ 12,483.658		\$ 12,513.328	\$ 12,388.004	
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
Total Payroll Liabilities	\$ 1,994.760	\$ 111.911	\$ 89.281			\$ 12,483.658		\$ 14,679.611	\$ 14,484.004	
Revenue Collected in Advance	\$ 513.361							\$ 513.361		
Liabilities For Deposits	\$ 50.722	\$ 30					\$ 0	\$ 50.752	\$ 39.431	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities	\$ 2,569.922					\$ 2,164.707		\$ 4,734.629	\$ 5,258.992	
Total Other Liabilities	\$ 3,134.005	\$ 30				\$ 2,164.707	\$ 0	\$ 5,298.742	\$ 5,298.423	
Total Liabilities	\$ 5,808.006	\$ 111.998	\$ 89.421			\$ 14,648.365	\$ 14,500.206	\$ 35,157.997	\$ 34,479.941	
Total Fund Balance	\$ 4,701.141	\$ 2,409.833	\$ (417.783)			\$ 208.146		\$ 6,901.336	\$ 10,967.549	
Total Liabilities and Fund Balance	\$ 10,509.147	\$ 2,521.831	\$ (328.362)			\$ 14,856.511	\$ 14,500.206	\$ 42,059.333	\$ 45,447.491	



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

For the month ended March										
Fiscal Year 2013/14									2012/13	
	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	\$ 10,636.573	\$ 777.963					\$ 11,414.536	\$ 15,060.672	\$ 10,393.414	\$ 13,016.929
Traffic & Other Infractions	\$ 1,514.489	\$ 76.356					\$ 1,590.845	\$ 2,508.267	\$ 1,978.493	\$ 2,815.044
Other Criminal Cases	\$ 2,094.771	\$ 111.234					\$ 2,206.005	\$ 3,128.203	\$ 2,208.433	\$ 3,018.307
Civil	\$ 1,739.958	\$ 55.639					\$ 1,795.597	\$ 2,743.506	\$ 2,084.394	\$ 2,797.654
Family & Children Services	\$ 3,481.327	\$ 91.820					\$ 3,573.147	\$ 5,381.615	\$ 3,559.053	\$ 5,047.386
Probate, Guardianship & Mental Health Services	\$ 588.452	\$ 19.019					\$ 607.470	\$ 898.925	\$ 593.609	\$ 785.678
Juvenile Dependency Services	\$ 414.058	\$ 1,534.864					\$ 1,948.922	\$ 2,987.065	\$ 1,974.916	\$ 3,033.726
Juvenile Delinquency Services	\$ 252.876	\$ 2.523					\$ 255.399	\$ 316.676	\$ 251.795	\$ 319.739
Other Court Operations	\$ 1,779.688	\$ 279.213					\$ 2,058.901	\$ 2,813.545	\$ 2,345.277	\$ 3,662.886
Court Interpreters	\$ 1,310.800	\$ 281.635					\$ 1,592.435	\$ 3,090.171	\$ 1,699.476	\$ 2,326.815
Jury Services	\$ 226.676	\$ 130.011	\$ 474.699				\$ 831.386	\$ 1,049.628	\$ 713.534	\$ 991.180
Security		\$ 169.521					\$ 169.521	\$ 134.600	\$ 26.215	\$ 187.196
Trial Court Operations Program	\$ 24,039.666	\$ 3,529.799	\$ 474.699				\$ 28,044.164	\$ 40,112.873	\$ 27,828.609	\$ 38,002.540
Enhanced Collections	\$ 1,718.811	\$ 144.463			\$ 357.399		\$ 2,220.674	\$ 3,875.225	\$ 1,998.007	\$ 3,114.786
Other Non-Court Operations	\$ 15.289	\$ 1,057.842	\$ 4,384.678				\$ 5,457.810	\$ 8,277.581	\$ 5,593.742	\$ 7,941.069
Non-Court Operations Program	\$ 1,734.101	\$ 1,202.306	\$ 4,384.678		\$ 357.399		\$ 7,678.483	\$ 12,152.806	\$ 7,591.749	\$ 11,055.855
Executive Office	\$ 1,226.090	\$ 39.649					\$ 1,265.739	\$ 2,014.103	\$ 991.047	\$ 1,427.362
Fiscal Services	\$ 642.329	\$ 61.422					\$ 703.751	\$ 1,174.239	\$ 947.149	\$ 1,567.450
Human Resources	\$ 400.623	\$ 103.287					\$ 503.910	\$ 642.403	\$ 538.030	\$ 740.098
Business & Facilities Services	\$ 995.216	\$ 890.443			\$ (357.399)		\$ 1,528.260	\$ 1,334.915	\$ 2,040.289	\$ 2,724.718
Information Technology	\$ 977.319	\$ 3,765.822					\$ 4,743.141	\$ 7,542.174	\$ 2,649.459	\$ 3,821.262
Court Administration Program	\$ 4,241.577	\$ 4,860.623			\$ (357.399)		\$ 8,744.801	\$ 12,707.834	\$ 7,165.974	\$ 10,280.890
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 30,015.344	\$ 9,592.728	\$ 4,859.377		\$ 0		\$ 44,467.449	\$ 64,973.513	\$ 42,586.333	\$ 59,339.285