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 Jydge or Court Executive

05/21/2014

Date

Kern

Court

2013/14 - 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

	Court
]	Fiscal Year and Ending Quarter
FOC	OTNOTES
1	
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QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions

Court			
F: 1W 1F	1. 0		
Fiscal Year and End	ding Quarter		

		Positions Filled						
	Total Authorized	1st	2nd	3rd	4th			
	Court Positions ¹	Quarter	Quarter	Quarter	Quarter			
Court Employee Positions								

¹ 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								
		Gov	vernmental Fu		ear 2013/14				2012/13
		Special F		nas		_		Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations Payroll Jury	\$ (15.682.218)	\$ 2.521.831	\$ (1.018.994)			\$ 14.756.505	\$ 24.569	\$ 601.694	\$ 303.945
Revolving Other	\$ 61.771							\$ 61.771	\$ 24.209
Distribution Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust Credit Card									
Cash on Hand Cash with County	\$ 10.900 \$ 1.496.686						\$ 12.162.492	\$ 10.900 \$ 13.659.178	\$ 10.900 \$ 14.987.238
Cash Outside of the AOC	\$ 0	A	* (1 2 1 2 2 2 1)				\$ 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 Investment in Financial Institution	\$ 25.397.926						\$ 1.164.646	\$ 26.562.572	\$ 27.492.894
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	Ψ	\$ 0				ψo		Ψ	\$
Due From Other Funds	\$0							\$ 0	\$ 0
Due From Other Governments Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From	\$ (779.072)	\$ 0	\$ 690.084				, ,	\$ (88.989)	
Total Receivables	\$ (779.072)	\$ 0	\$ 690.084			\$ 0	\$ 0	\$ (88.989)	\$ 1.786.138
Prepaid Expenses - General Salary and Travel Advances	\$ 0 \$ 3.154		\$ 549					\$ 0 \$ 3.703	
Counties	\$ 3.154		\$ 549					\$ 3.703	\$ 398
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
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts	\$ 0 \$ 590.554 \$ 0	\$ 57 \$ 0	\$ 140 \$ 0			\$ O \$ O	\$ 0 \$ 0		\$ 782.325
Due to State TC145 Liability Due to Other Governments AB145 Due to Other Government Agency Due to Other Public Agencies	\$ 88.687						\$ 1.189.199 \$ 7.711.260	\$ 88.687	\$ 1.099.201 \$ 255.943 \$ 4.981.967
Sales and Use Tax Interest	\$ 0	\$ 0					\$ 16	\$ 0 \$ 16	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 679.241	A F-7	\$ 140			\$ 0			
Total Accounts Payable and Accrued Liab.	ა 0/9.241	\$ 57	\$ 140			\$0	\$ 8.900.475	\$ 9.579.913	\$ 7.119.734
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the AOC Trust Interest Payable	\$ 0						\$ 5.599.730	\$ 0 \$ 5.599.730	
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	
Benefits Payable Deferred Compensation Payable Deductions Payable Payroll Clearing	\$ 29.670	ψ III.811	\$ 69.201			\$ 12.483.658		\$ 12.513.328	\$ 12.388.004
Total Payroll Liabilities	\$ 1.994.760	\$ 111.911	\$ 89.281			\$ 12.483.658		\$ 14.679.611	\$ 14.484.004
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment	\$ 513.361 \$ 50.722	\$ 30					\$ 0	\$ 513.361 \$ 50.752	\$ 39.431
Uncleared Collections	\$ 0					¢ 0 404 707		\$ 0 \$ 4 734 630	
Other Miscellaneous Liabilities Total Other Liabilities	\$ 2.569.922 \$ 3.134.005	\$ 30				\$ 2.164.707 \$ 2.164.707	\$ 0	\$ 4.734.629 \$ 5.298.742	\$ 5.258.992 \$ 5.298.423
Total Liabilities		\$ 111.998	\$ 89.421			\$ 14.648.365	\$ 14.500.206		\$ 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		\$ 2.521.831	\$ (328.362)			\$ 14.856.511	\$ 14.500.206		
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Superior Court of California, County of Kern Trial Court Operations Fund Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)

	For the month ended March											
	For the month ended March Fiscal Year 2013/14									2012/13		
	Governmental Funds								Total	Final		
		Special Re						Total Funds	Current Budget	Funds	Budget	
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)	
REVENUES												
State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund	\$ 25.012.752	\$ 184.888						\$ 25.197.640	\$ 33.318.089 \$ 133.216		\$ 25.138.412 \$ 109.618	
Judges' Compensation (45.25) Court Interpreter (45.45)	\$ 1.180.738			 			1	\$ 1.180.738	\$ 2.240.384	\$ 1.623.572	\$ 2.326.812	
Civil Coordination Reimbursement (45.55) MOU Reimbursements (45.10 and General)	\$ 2.187.396			l i			l	\$ 2.187.396	\$ 3.211.257	\$ 2.229.748	\$ 3.371.032	
Other Miscellaneous	\$ 2.658.189 \$ 31.039.075	\$ 184.888						\$ 2.658.189 \$ 31.223.963	\$ 3.544.269	\$ 3.005.939	\$ 3.786.514 \$ 34.732.388	
Committee	ψ J1.UJ9.U75	ψ 104.888						ψ 31.223.963	ψ +2.447.215	ψ 21.908.573	ψ 04.73Z.388	
Grants AB 1058 Commissioner/Facilitator Other AOC Grants Non-AOC Grants			\$ 966.429	 				\$ 966.429	\$ 1.288.572 \$ 38.724		\$ 1.288.579 \$ 51.551	
			\$ 966.429					\$ 966.429	\$ 1.327.296	\$ 966.443	\$ 1.340.130	
Other Financing Sources Interest Income Investment Income Donations	\$ 17.965	\$ 2.501				\$ 17.890		\$ 38.356	\$ 115.030	\$ 66.703	\$ 106.873	
Local Fees	\$ 1.225.348			l i			l	\$ 1.225.348	\$ 1.934.469 \$ 06.377	· ·	\$ 2.251.209	
Non-Fee Revenues Enhanced Collections	\$ 48.682	\$ 2.514.097		l i			l	\$ 48.682 \$ 2.514.097	\$ 96.277 \$ 3.875.225	\$ 2.672.551	\$ 93.034 \$ 3.555.361	
Escheatment Prior Year Revenue				ļ I			l i		\$ 10.392		\$ 273.279	
County Program - Restricted Reimbursement Other	\$ 163.606	\$ 129.957		l i			l	\$ 129.957 \$ 163.606	\$ 185.529 \$ 186.914		\$ 200.913 \$ 51.291	
Sale of Fixed Assets				l i		ф г :-	l					
Other Miscellaneous	\$ 8.748 \$ 1.464.349	\$ 2.646.555				\$ 5.475.907 \$ 5.493.797		\$ 5.484.655 \$ 9.604.701	\$ 7.988.954 \$ 14.392.790	\$ 5.998.393 \$ 10.318.365	\$ 7.641.957 \$ 14.173.917	
Total Revenues	·	\$ 2.831.443	\$ 966.429			\$ 5.493.797		\$ 41.795.093	\$ 58.167.301	\$ 39.253.380	\$ 50.246.435	
EXPENDITURES	.556.424		, 555.429			, 300.791		00.083	, , , , , , , , , , , , , , , , , , , ,	,	,0,400	
Personal Services	¢ 14.751	¢ 070 07	¢ 740.45	l i			l	¢ 10 040 cc	\$ 24.070	\$ 16.004	\$ 22.404.27	
Salaries - Permanent Temp Help	\$ 14.754.141 \$ 612.858	\$ 879.376 \$ 31.740	\$ 710.121 \$ 11.566				l	\$ 16.343.638 \$ 656.164	\$ 21.373.114	\$ 432.705	\$ 22.164.878	
Overtime Staff Benefits	\$ 51.089 \$ 11.591.903	\$ 790.798	\$ 900 \$ 580.853		_		<u> </u>	\$ 51.989 \$ 12.963.554	\$ 20.485.586	\$ 16.083 \$ 13.632.738	\$ 19.109.378	
	\$ 27.009.991	\$ 1.701.913	\$ 1.303.439					\$ 30.015.344	\$ 41.858.700	\$ 30.116.159	\$ 41.274.256	
Operating Expenses and Equipment General Expense	£ 4.000 5	Ф 00 1 ⁻	6.04 =	l i		6 4 -	l	¢ 4.076	¢ 0.74-	0.4.077	¢ 4 770 -	
General Expense Printing	\$ 1.920.801 \$ 89.405	\$ 26.420 \$ 9.393	\$ 21.519	ļ i		\$ 1.286 \$ 2.145		\$ 1.970.027 \$ 100.942	\$ 2.747.193 \$ 147.627	\$ 105.611	\$ 1.772.223 \$ 127.311	
Telecommunications Postage	\$ 382.649 \$ 256.155	\$ 2.104 \$ 44.239		l i		\$ 1.255		\$ 384.754 \$ 301.649	\$ 801.217 \$ 440.335	\$ 256.867	\$ 397.527 \$ 456.539	
Insurance In-State Travel	\$ 17.895 \$ 59.669	\$ 33	\$ 3.500	l i		\$ 609.628		\$ 627.523 \$ 63.202	\$ 823.855 \$ 76.998	\$ 606.442	\$ 976.280 \$ 84.888	
Out-of-State Travel	\$ 2.335						l	\$ 2.335				
Training Security Services	\$ 39.394 \$ 477	\$ 750	\$ 2.680	l i			l	\$ 42.824 \$ 477	\$ 38.975 \$ 708	\$ 708	\$ 30.829 \$ 1.334	
Facility Operations Utilities	\$ 516.257 \$ 1.517			l i			l	\$ 516.257 \$ 1.517	\$ 674.804 \$ 2.166	\$ 491.655	\$ 728.232 \$ 2.032	
Contracted Services	\$ 2.048.189	\$ 196.017 \$ 5.158	\$ 2.363	l i		\$ 290.272	l	\$ 2.536.841	\$ 4.345.060	\$ 3.033.641	\$ 4.482.814	
Consulting and Professional Services Information Technology	\$ 669.438 \$ 1.705.870	\$ 5.158 \$ 25.225		l i			l	\$ 674.596 \$ 1.731.095	\$ 3.711.280	\$ 420.742	\$ 1.226.306 \$ 918.935	
Major Equipment Other Items of Expense	\$ 622.938 \$ 15.176		\$ 574				<u> </u>	\$ 622.938 \$ 15.750	\$ 808.488 \$ 17.108	\$ 28.809	\$ 87.535 \$ 48.244	
	\$ 8.348.167	\$ 309.340	\$ 30.636			\$ 904.586		\$ 9.592.728	\$ 15.680.824	\$ 7.472.364	\$ 11.341.029	
Special Items of Expense Grand Jury Jury Costs Judgements, Settlements and Claims Debt Service	\$ 422 \$ 474.699					\$ 4.384.256		\$ 422 \$ 474.699 \$ 4.384.256	\$ 596.686 \$ 6.421.968	\$ 439.574 \$ 4.258.164	\$ 1.038 \$ 459.370 \$ 6.263.592	
Other Capital Costs Internal Cost Recovery Prior Year Expense Adjustment	\$ (407.537)	\$ 357.399	\$ 50.138					\$ 0	\$ 415.000 \$ 1	\$ 0	\$ 0	
	\$ 67.585	\$ 357.399	\$ 50.138			\$ 4.384.256		\$ 4.859.377	\$ 7.433.989	\$ 4.997.809	\$ 6.724.000	
Total Expenditures	\$ 35.425.743	\$ 2.368.652	\$ 1.384.212			\$ 5.288.841		\$ 44.467.449	\$ 64.973.513	\$ 42.586.333	\$ 59.339.285	
Excess (Deficit) of Revenues Over Expenditures	\$ (2.922.319)	\$ 462.791	\$ (417.783)	l		\$ 204.955		\$ (2.672.356)	\$ (6.806.212)	\$ (3.332.952)	\$ (9.092.850)	
Operating Transfers In (Out)	\$ 0			l i			l	\$ 0	\$ O	\$ 0	\$ 0	
Fund Balance (Deficit)		*		l i			l					
Beginning Balance (Deficit) Ending Balance (Deficit)	\$ 7.623.459 \$ 4.701.141	\$ 1.947.042 \$ 2.409.833	\$ 0 \$ (417.783)			\$ 3.191 \$ 208.146		\$ 9.573.692 \$ 6.901.336		•	\$ 14.300.502 \$ 5.207.652	
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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									
	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	\$ 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	·					\$ 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	·	\$ 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				\$ (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											
Total	\$ 30.015.344	\$ 9.592.728	\$ 4.859.377		\$0		\$ 44.467.449	\$ 64.973.513	\$ 42.586.333	\$ 59.339.285	

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