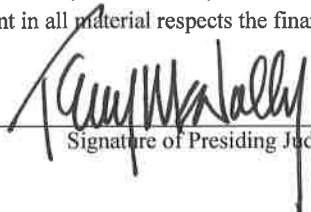


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/05/2013

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kern

\_\_\_\_\_  
Court

2012/13 - 4th 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 June									
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						
<b>ASSETS</b>									
Operations	\$ (18,084.826)	\$ 2,025.886	\$ 0			\$ 14,952.694	\$ 24,006	\$ (1,082.240)	\$ (862.319)
Payroll									
Jury									
Revolving									
Other	\$ 37,665							\$ 37,665	\$ 4,247
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,900							\$ 10,900	\$ 9,400
Cash with County	\$ 4,000,000						\$ 12,162,492	\$ 16,162,492	\$ 15,016,822
Cash Outside of the AOC							\$ 1,148,499	\$ 1,148,499	\$ 742,925
Total Cash	\$ (14,036.261)	\$ 2,025.886	\$ 0			\$ 14,952.694	\$ 13,334,996	\$ 16,277,315	\$ 14,911,075
Short Term Investment	\$ 23,779,429						\$ 1,066,444	\$ 24,845,873	\$ 25,313,960
Investment in Financial Institution									
Total Investments	\$ 23,779,429						\$ 1,066,444	\$ 24,845,873	\$ 25,313,960
Accrued Revenue	\$ 8,765	\$ 1,514				\$ 7,596		\$ 17,875	\$ 21,045
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 4,511,288							\$ 4,511,288	\$ 71,691
Due From Other Governments									
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 934,609	\$ 23,111	\$ 1,379,428					\$ 2,337,148	\$ 615,605
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5,454,661	\$ 24,625	\$ 1,379,428			\$ 7,596	\$ 0	\$ 6,866,311	\$ 708,341
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 626
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 626
Other Assets						\$ 108,940		\$ 108,940	\$ 98,845
Total Other Assets						\$ 108,940		\$ 108,940	\$ 98,845
Total Assets	\$ 15,197,829	\$ 2,050,511	\$ 1,379,428			\$ 15,069,230	\$ 14,401,440	\$ 48,098,439	\$ 41,032,846
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 149,439	\$ 0						\$ 149,439	\$ 226,008
Accounts Payable - General	\$ 409,422	\$ 29,448	\$ 655			\$ 0	\$ 0	\$ 439,524	\$ 530,920
Due to Other Funds	\$ 3,183,563	\$ 0	\$ 1,327,725			\$ 0		\$ 4,511,288	\$ 71,691
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,090,431	\$ 1,090,431	\$ 1,046,092
Due to Other Governments	\$ 86,496							\$ 86,496	\$ 41,820
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
Interest							\$ 18	\$ 18	\$ 81
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,828,919	\$ 29,448	\$ 1,328,380			\$ 0	\$ 8,801,710	\$ 13,988,458	\$ 6,898,580
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	\$ 1,094,094	\$ 74,021	\$ 51,048					\$ 1,219,163	\$ 1,436,453
Benefits Payable	\$ 29,289					\$ 12,483,658		\$ 12,512,947	\$ 3,573,158
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,123,383	\$ 74,021	\$ 51,048			\$ 12,483,658		\$ 13,732,110	\$ 5,009,611
Revenue Collected in Advance									
Liabilities For Deposits	\$ 39,357		\$ 0					\$ 39,357	\$ 23,823
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 2,582,710					\$ 2,582,381		\$ 5,165,091	\$ 7,222,550
Total Other Liabilities	\$ 2,622,067		\$ 0			\$ 2,582,381		\$ 5,204,449	\$ 7,246,373
Total Liabilities	\$ 7,574,370	\$ 103,469	\$ 1,379,428			\$ 15,066,039	\$ 14,401,440	\$ 38,524,746	\$ 26,732,345
Total Fund Balance	\$ 7,623,459	\$ 1,947,042	\$ 0			\$ 3,191		\$ 9,573,692	\$ 14,300,502
Total Liabilities and Fund Balance	\$ 15,197,829	\$ 2,050,511	\$ 1,379,428			\$ 15,069,230	\$ 14,401,440	\$ 48,098,439	\$ 41,032,846

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 June											
Fiscal Year 2012/13										2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 27,674.116	\$ 277.332					\$ 27,951.448	\$ 25,138.412	\$ 35,558.612	\$ 37,314.595	
Trial Court Improvement Fund	\$ 267.491						\$ 267.491	\$ 109.618	\$ 4.718	\$ 134.275	
Judicial Administration Efficiency & Mod Fund										\$ 15.075	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,240.384						\$ 2,240.384	\$ 2,326.812	\$ 2,499.112	\$ 2,322.609	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,471.332						\$ 3,471.332	\$ 3,371.032	\$ 3,271.969	\$ 3,132.727	
Other Miscellaneous	\$ 4,433.431						\$ 4,433.431	\$ 3,786.514	\$ 3,055.288		
	<b>\$ 38,086.754</b>	<b>\$ 277.332</b>					<b>\$ 38,364.086</b>	<b>\$ 34,732.388</b>	<b>\$ 44,389.700</b>	<b>\$ 42,919.281</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,379.428				\$ 1,379.428	\$ 1,288.579	\$ 1,323.596	\$ 1,319.885	
Other AOC Grants			\$ 37.555				\$ 37.555	\$ 51.551	\$ 51.551	\$ 41.320	
Non-AOC Grants										\$ 400	
			<b>\$ 1,416.983</b>				<b>\$ 1,416.983</b>	<b>\$ 1,340.130</b>	<b>\$ 1,375.147</b>	<b>\$ 1,361.605</b>	
Other Financing Sources											
Interest Income	\$ 78.647	\$ 3.075				\$ 33.309	\$ 115.032	\$ 106.873	\$ 110.537	\$ 144.231	
Investment Income											
Donations											
Local Fees	\$ 1,934.471						\$ 1,934.471	\$ 2,251.209	\$ 2,251.207	\$ 2,155.821	
Non-Fee Revenues	\$ 96.277						\$ 96.277	\$ 93.034	\$ 105.334	\$ 126.341	
Enhanced Collections		\$ 3,875.225					\$ 3,875.225	\$ 3,555.361	\$ 3,555.361	\$ 3,336.883	
Escheatment	\$ 10.392						\$ 10.392	\$ 273.279	\$ 273.279	\$ 627.714	
Prior Year Revenue											
County Program - Restricted		\$ 185.529					\$ 185.529	\$ 200.913	\$ 200.913	\$ 216.534	
Reimbursement Other	\$ 165.255						\$ 165.255	\$ 51.291	\$ 47.937	\$ 309.033	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9.442					\$ 7,949.957	\$ 7,959.398	\$ 7,641.957	\$ 8,056.232	\$ 8,477.656	
	<b>\$ 2,294.484</b>	<b>\$ 4,063.830</b>				<b>\$ 7,983.266</b>	<b>\$ 14,341.580</b>	<b>\$ 14,173.917</b>	<b>\$ 14,600.801</b>	<b>\$ 15,394.213</b>	
<b>Total Revenues</b>	<b>\$ 40,381.238</b>	<b>\$ 4,341.162</b>	<b>\$ 1,416.983</b>			<b>\$ 7,983.266</b>	<b>\$ 54,122.649</b>	<b>\$ 50,246.435</b>	<b>\$ 60,365.647</b>	<b>\$ 59,675.099</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 18,723.095	\$ 1,553.055	\$ 724.870				\$ 21,001.020	\$ 22,164.878	\$ 24,828.039	\$ 21,436.204	
Temp Help	\$ 683.868	\$ 42.121	\$ 45.627				\$ 771.615		\$ 219.817	\$ 66.000	
Overtime	\$ 44.758		\$ 533				\$ 45.291		\$ 12.291		
Staff Benefits	\$ 15,964.632	\$ 1,499.451	\$ 720.534				\$ 18,184.617	\$ 19,109.378	\$ 20,539.208	\$ 22,196.167	
	<b>\$ 35,416.352</b>	<b>\$ 3,094.627</b>	<b>\$ 1,491.563</b>				<b>\$ 40,002.542</b>	<b>\$ 41,274.256</b>	<b>\$ 45,599.356</b>	<b>\$ 43,698.371</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,421.959	\$ 11.429	\$ 28.316			\$ (1.155)	\$ 1,460.549	\$ 1,772.223	\$ 1,773.152	\$ 1,120.138	
Printing	\$ 128.006	\$ 17.867	\$ 1.707			\$ 49	\$ 147.629	\$ 127.311	\$ 129.208	\$ 126.000	
Telecommunications	\$ 509.152	\$ 3.156					\$ 512.308	\$ 397.527	\$ 397.527	\$ 517.739	
Postage	\$ 362.265	\$ 64.200					\$ 426.465	\$ 456.539	\$ 507.022	\$ 521.000	
Insurance	\$ 13.625					\$ 810.230	\$ 823.855	\$ 976.280	\$ 1,016.414	\$ 852.442	
In-State Travel	\$ 77.110	\$ 1.329	\$ 3.940				\$ 82.379	\$ 84.888	\$ 84.885	\$ 69.800	
Out-of-State Travel											
Training	\$ 37.605		\$ 1.370				\$ 38.975	\$ 30.829	\$ 30.829	\$ 21.000	
Security Services	\$ 708						\$ 708	\$ 1.334	\$ 1.334	\$ 3.000	
Facility Operations	\$ 685.779	\$ 171					\$ 685.950	\$ 728.232	\$ 693.676	\$ 687.496	
Utilities	\$ 2.166						\$ 2.166	\$ 2.032	\$ 2.032	\$ 2.000	
Contracted Services	\$ 3,675.935	\$ 304.858				\$ 365.577	\$ 4,346.370	\$ 4,482.814	\$ 4,482.812	\$ 4,271.866	
Consulting and Professional Services	\$ 998.953	\$ 7.334	\$ 37.555				\$ 1,043.842	\$ 1,226.306	\$ 1,226.308	\$ 1,039.560	
Information Technology	\$ 725.325	\$ 31.305					\$ 756.630	\$ 918.935	\$ 918.936	\$ 534.200	
Major Equipment	\$ 1,035.155	\$ 11.840					\$ 1,046.995	\$ 87.535	\$ 87.535	\$ 79.000	
Other Items of Expense	\$ 38.058	\$ 50					\$ 38.108	\$ 48.244	\$ 48.247	\$ 46.400	
	<b>\$ 9,711.801</b>	<b>\$ 453.539</b>	<b>\$ 72.889</b>			<b>\$ 1,174.701</b>	<b>\$ 11,412.930</b>	<b>\$ 11,341.029</b>	<b>\$ 11,399.914</b>	<b>\$ 9,891.641</b>	
Special Items of Expense											
Grand Jury	\$ 334						\$ 334	\$ 1,038	\$ 1,038	\$ 1,000	
Jury Costs	\$ 596.686						\$ 596.686	\$ 459.370	\$ 459.370	\$ 405.000	
Judgements, Settlements and Claims						\$ 6,421.966	\$ 6,421.966	\$ 6,263.592	\$ 5,634.022	\$ 6,981.033	
Debt Service											
Other						\$ 415.000	\$ 415.000		\$ 385.000	\$ 300.000	
Capital Costs											
Internal Cost Recovery	\$ (829.081)	\$ 580.378	\$ 248.703				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (232.061)</b>	<b>\$ 580.378</b>	<b>\$ 248.703</b>			<b>\$ 6,836.966</b>	<b>\$ 7,433.986</b>	<b>\$ 6,724.000</b>	<b>\$ 6,479.430</b>	<b>\$ 7,687.033</b>	
<b>Total Expenditures</b>	<b>\$ 44,896.092</b>	<b>\$ 4,128.544</b>	<b>\$ 1,813.156</b>			<b>\$ 8,011.667</b>	<b>\$ 58,849.459</b>	<b>\$ 59,339.285</b>	<b>\$ 63,478.700</b>	<b>\$ 61,277.045</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (4,514.853)	\$ 212.618	\$ (396.173)			\$ (28.401)	\$ (4,726.810)	\$ (9,092.850)	\$ (3,113.053)	\$ (1,601.946)	
Operating Transfers In (Out)	\$ (1,814.425)	\$ 1,386.660	\$ 396.173			\$ 31.592	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 13,952.737	\$ 347.765	\$ 0			\$ 0	\$ 14,300.502	\$ 14,300.502	\$ 17,413.555	\$ 17,413.555	
Ending Balance (Deficit)	\$ 7,623.459	\$ 1,947.042	\$ 0			\$ 3.191	\$ 9,573.692	\$ 5,207.652	\$ 14,300.502	\$ 15,811.609	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 13,576.033	\$ 1,340.637					\$ 14,916.670	\$ 13,016.929	\$ 17,438.523	\$ 11,834.084
Traffic & Other Infractions	\$ 2,560.984	\$ 89.991					\$ 2,650.975	\$ 2,815.044	\$ 2,523.239	\$ 2,769.022
Other Criminal Cases	\$ 2,097.974	\$ 84.570					\$ 2,182.544	\$ 3,018.307	\$ 2,671.642	\$ 3,400.306
Civil	\$ 2,729.302	\$ 41.102					\$ 2,770.404	\$ 2,797.654	\$ 2,998.255	\$ 3,026.515
Family & Children Services	\$ 4,503.189	\$ 79.863					\$ 4,583.052	\$ 5,047.386	\$ 4,722.079	\$ 5,876.428
Probate, Guardianship & Mental Health Services	\$ 690.914	\$ 13.680					\$ 704.594	\$ 785.678	\$ 811.511	\$ 873.202
Juvenile Dependency Services	\$ 635.422	\$ 2,218.083					\$ 2,853.504	\$ 3,033.726	\$ 3,049.130	\$ 2,856.317
Juvenile Delinquency Services	\$ 310.728	\$ 22.027					\$ 332.755	\$ 319.739	\$ 334.766	\$ 361.634
Other Court Operations	\$ 2,565.972	\$ 341.887					\$ 2,907.859	\$ 3,662.886	\$ 3,308.316	\$ 3,905.813
Court Interpreters	\$ 1,359.260	\$ 896.083					\$ 2,255.344	\$ 2,326.815	\$ 2,429.136	\$ 2,389.156
Jury Services	\$ 299.855	\$ 127.557	\$ 596.686				\$ 1,024.098	\$ 991.180	\$ 959.598	\$ 829.326
Security		\$ 99.815					\$ 99.815	\$ 187.196	\$ 187.196	\$ 116.072
Trial Court Operations Program	\$ 31,329.635	\$ 5,355.293	\$ 596.686				\$ 37,281.613	\$ 38,002.540	\$ 41,433.391	\$ 38,237.875
Enhanced Collections	\$ 3,074.835	\$ 220.012			\$ 580.378		\$ 3,875.225	\$ 3,114.786	\$ 3,569.981	\$ 3,336.883
Other Non-Court Operations	\$ 19.792	\$ 1,432.189	\$ 6,837.300				\$ 8,289.281	\$ 7,941.069	\$ 8,691.914	\$ 8,733.289
Non-Court Operations Program	\$ 3,094.627	\$ 1,652.201	\$ 6,837.300		\$ 580.378		\$ 12,164.506	\$ 11,055.855	\$ 12,261.895	\$ 12,070.172
Executive Office	\$ 1,237.454	\$ 9.047					\$ 1,246.501	\$ 1,427.362	\$ 1,163.998	\$ 1,683.333
Fiscal Services	\$ 1,055.156	\$ 88.550					\$ 1,143.706	\$ 1,567.450	\$ 1,762.782	\$ 2,029.167
Human Resources	\$ 579.792	\$ 112.515					\$ 692.307	\$ 740.098	\$ 897.901	\$ 1,144.306
Business & Facilities Services	\$ 1,312.580	\$ 1,517.768			\$ (580.378)		\$ 2,249.971	\$ 2,724.718	\$ 2,085.427	\$ 2,457.780
Information Technology	\$ 1,393.299	\$ 2,677.557					\$ 4,070.855	\$ 3,821.262	\$ 3,873.306	\$ 3,654.412
Court Administration Program	\$ 5,578.281	\$ 4,405.437			\$ (580.378)		\$ 9,403.339	\$ 10,280.890	\$ 9,783.413	\$ 10,968.998
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 40,002.542	\$ 11,412.930	\$ 7,433.986		\$ 0		\$ 58,849.459	\$ 59,339.285	\$ 63,478.700	\$ 61,277.045

## Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Kern  
as of June 30, 2013

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	1,947,042	-	-	-	-	-	<b>1,947,042</b>
Committed	2,605,080	-	-	-	-	-	-	<b>2,605,080</b>
Assigned	5,018,379	-	-	-	-	3,191	-	<b>5,021,570</b>
Unassigned	-	-	-	-	-	N/A	N/A	-
<b>Total</b>	<b>\$ 7,623,459</b>	<b>\$ 1,947,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,191</b>	<b>\$ -</b>	<b>\$ 9,573,692</b>