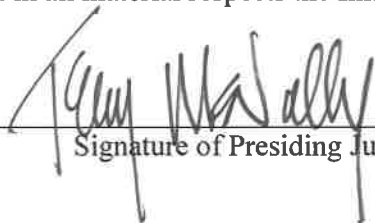


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/26/2014

\_\_\_\_\_  
Date

Kern

\_\_\_\_\_  
Court

2013/14 - 4th Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

Court

2013/14 - 4th 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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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

Kern  
 \_\_\_\_\_  
 Court  
 2013/14 - 4th Qtr  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	461	383	384	389	399

<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 2013/14									2012/13
	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	\$ (4,555.902)	\$ 2,271.609	\$ 0			\$ 1,886.711	\$ 93.930	\$ (303.653)	\$ (1,082.240)
Payroll									
Jury									
Revolving									
Other	\$ 85.683							\$ 85.683	\$ 37.665
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10.900							\$ 10.900	\$ 10.900
Cash with County	\$ 2,000.000						\$ 12,511.881	\$ 14,511.881	\$ 16,162.492
Cash Outside of the AOC	\$ 0						\$ 599.971	\$ 599.971	\$ 1,148.499
Total Cash	\$ (2,459.319)	\$ 2,271.609	\$ 0			\$ 1,886.711	\$ 13,205.782	\$ 14,904.783	\$ 16,277.315
Short Term Investment	\$ 7,789.196						\$ 975.751	\$ 8,764.946	\$ 24,845.873
Investment in Financial Institution									
Total Investments	\$ 7,789.196						\$ 975.751	\$ 8,764.946	\$ 24,845.873
Accrued Revenue	\$ 5.148	\$ 1.101				\$ 7.234		\$ 13.483	\$ 17.875
Accounts Receivable - General						\$ 420.000		\$ 420.000	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,409.009							\$ 1,409.009	\$ 4,511.288
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 978.268	\$ 23.111	\$ 1,046.196					\$ 2,047.574	\$ 2,337.148
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,392.425	\$ 24.212	\$ 1,046.196			\$ 427.234	\$ 0	\$ 3,890.066	\$ 6,866.311
Prepaid Expenses - General	\$ 286.583					\$ 87.388		\$ 373.971	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 286.583		\$ 0			\$ 87.388		\$ 373.971	\$ 0
Other Assets						\$ 117.180		\$ 117.180	\$ 108.940
Total Other Assets						\$ 117.180		\$ 117.180	\$ 108.940
Total Assets	\$ 8,008.885	\$ 2,295.821	\$ 1,046.195			\$ 2,518.512	\$ 14,181.533	\$ 28,050.946	\$ 48,098.439
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 26.873	\$ 19.368				\$ 92.990		\$ 139.231	\$ 149.439
Accounts Payable - General	\$ 316.110	\$ 46.208	\$ 0			\$ 0	\$ 0	\$ 362.317	\$ 439.524
Due to Other Funds	\$ 0	\$ 0	\$ 986.520			\$ 422.488	\$ 0	\$ 1,409.009	\$ 4,511.288
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1,069.672	\$ 1,069.672	\$ 1,090.431
Due to Other Governments	\$ 387.272	\$ 2.155						\$ 389.427	\$ 86.496
AB145 Due to Other Government Agency							\$ 7,236.305	\$ 7,236.305	\$ 7,711.260
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 0
Interest							\$ 9	\$ 9	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 730.254	\$ 67.731	\$ 986.520			\$ 515.478	\$ 8,305.986	\$ 10,605.970	\$ 13,988.458
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 5,875.547	\$ 5,875.547	\$ 5,599.730
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 5,875.547	\$ 5,875.547	\$ 5,599.730
Accrued Payroll	\$ 1,475.513	\$ 74.801	\$ 59.675					\$ 1,609.988	\$ 1,219.163
Benefits Payable	\$ 77.859					\$ 0		\$ 77.859	\$ 12,512.947
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,553.371	\$ 74.801	\$ 59.675			\$ 0		\$ 1,687.847	\$ 13,732.110
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 50.706	\$ 30					\$ 0	\$ 50.736	\$ 39.357
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities	\$ 0					\$ 1,192.745		\$ 1,192.745	\$ 5,165.091
Total Other Liabilities	\$ 50.706	\$ 30				\$ 1,192.745	\$ 0	\$ 1,243.481	\$ 5,204.449
Total Liabilities	\$ 2,334.332	\$ 142.562	\$ 1,046.195			\$ 1,708.223	\$ 14,181.533	\$ 19,412.845	\$ 38,524.746
Total Fund Balance	\$ 5,674.553	\$ 2,153.259	\$ 0			\$ 810.289		\$ 8,638.101	\$ 9,573.692
Total Liabilities and Fund Balance	\$ 8,008.885	\$ 2,295.821	\$ 1,046.195			\$ 2,518.512	\$ 14,181.533	\$ 28,050.946	\$ 48,098.439

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 2013/14										2012/13	
	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	\$ 34,378.348	\$ 277.332					\$ 34,655.680	\$ 33,318.089	\$ 27,951.448	\$ 25,138.412	
Improvement and Modernization Fund	\$ 104.900						\$ 104.900	\$ 133.216	\$ 267.491	\$ 109.618	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,033.443						\$ 2,033.443	\$ 2,240.384	\$ 2,240.384	\$ 2,326.812	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,787.370						\$ 3,787.370	\$ 3,211.257	\$ 3,471.332	\$ 3,371.032	
Other Miscellaneous	\$ 3,623.359						\$ 3,623.359	\$ 3,544.269	\$ 4,433.431	\$ 3,786.514	
	\$ 43,927.420	\$ 277.332					\$ 44,204.752	\$ 42,447.215	\$ 38,364.086	\$ 34,732.388	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,367.561				\$ 1,367.561	\$ 1,288.572	\$ 1,379.428	\$ 1,288.579	
Other AOC Grants			\$ 19.227				\$ 19.227	\$ 38.724	\$ 37.555	\$ 51.551	
Non-AOC Grants											
			\$ 1,386.788				\$ 1,386.788	\$ 1,327.296	\$ 1,416.983	\$ 1,340.130	
Other Financing Sources											
Interest Income	\$ 35.642	\$ 4.724				\$ 33.141	\$ 73.507	\$ 115.030	\$ 115.032	\$ 106.873	
Investment Income											
Donations											
Local Fees	\$ 1,688.762						\$ 1,688.762	\$ 1,934.469	\$ 1,934.471	\$ 2,251.209	
Non-Fee Revenues	\$ 67.029						\$ 67.029	\$ 96.277	\$ 96.277	\$ 93.034	
Enhanced Collections		\$ 3,156.433					\$ 3,156.433	\$ 3,875.225	\$ 3,875.225	\$ 3,555.361	
Escheatment	\$ 1,076						\$ 1,076	\$ 10.392	\$ 10.392	\$ 273.279	
Prior Year Revenue											
County Program - Restricted		\$ 174.821					\$ 174.821	\$ 185.529	\$ 185.529	\$ 200.913	
Reimbursement Other	\$ 171.768						\$ 171.768	\$ 186.914	\$ 165.255	\$ 51.291	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13.477					\$ 7,761.671	\$ 7,775.148	\$ 7,988.954	\$ 7,959.398	\$ 7,641.957	
	\$ 1,977.754	\$ 3,335.978				\$ 7,794.812	\$ 13,108.544	\$ 14,392.790	\$ 14,341.580	\$ 14,173.917	
Total Revenues	\$ 45,905.174	\$ 3,613.310	\$ 1,386.788			\$ 7,794.812	\$ 58,700.084	\$ 58,167.301	\$ 54,122.649	\$ 50,246.435	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 19,820.036	\$ 1,396.439	\$ 801.877				\$ 22,018.352	\$ 21,373.114	\$ 21,001.020	\$ 22,164.878	
Temp Help	\$ 727.654	\$ 35.619	\$ 15.303				\$ 778.575		\$ 771.615		
Overtime	\$ 65.664		\$ 1.184				\$ 66.848		\$ 45.291		
Staff Benefits	\$ 15,820.148	\$ 1,054.219	\$ 657.158				\$ 17,531.525	\$ 20,485.586	\$ 18,184.617	\$ 19,109.378	
	\$ 36,433.501	\$ 2,486.277	\$ 1,475.522				\$ 40,395.300	\$ 41,858.700	\$ 40,002.542	\$ 41,274.256	
Operating Expenses and Equipment											
General Expense	\$ 2,909.672	\$ 32.082	\$ 34.088			\$ 1,286	\$ 2,977.129	\$ 2,747.193	\$ 1,460.549	\$ 1,772.223	
Printing	\$ 146.725	\$ 13.470				\$ 2,738	\$ 162.933	\$ 147.627	\$ 147.629	\$ 127.311	
Telecommunications	\$ 651.981	\$ 3,023					\$ 655.005	\$ 801.217	\$ 512.308	\$ 397.527	
Postage	\$ 450.367	\$ 88.445				\$ 1,255	\$ 540.067	\$ 440.335	\$ 426.465	\$ 456.539	
Insurance	\$ 17.895					\$ 793.101	\$ 810.996	\$ 823.855	\$ 823.855	\$ 976.280	
In-State Travel	\$ 83.257	\$ 197	\$ 5,730				\$ 89.184	\$ 76.998	\$ 82.379	\$ 84.888	
Out-of-State Travel	\$ 3.920						\$ 3.920				
Training	\$ 55.002	\$ 750	\$ 2,680				\$ 58.432	\$ 38.975	\$ 38.975	\$ 30.829	
Security Services	\$ 477						\$ 477	\$ 708	\$ 708	\$ 1,334	
Facility Operations	\$ 2,750.859						\$ 2,750.859	\$ 674.804	\$ 685.950	\$ 728.232	
Utilities	\$ 1,517						\$ 1,517	\$ 2,166	\$ 2,166	\$ 2,032	
Contracted Services	\$ 3,032.291	\$ 290.284	\$ 2,915			\$ 390.246	\$ 3,715.736	\$ 4,345.060	\$ 4,346.370	\$ 4,482.814	
Consulting and Professional Services	\$ 906.589	\$ 7,882	\$ 19,227				\$ 933.699	\$ 1,045.010	\$ 1,043.842	\$ 1,226.306	
Information Technology	\$ 1,835.351	\$ 25,225					\$ 1,860.576	\$ 3,711.280	\$ 756.630	\$ 918.935	
Major Equipment	\$ 709.703		\$ 26,145				\$ 735.848	\$ 808.488	\$ 1,046.995	\$ 87.535	
Other Items of Expense	\$ 20.798		\$ 833				\$ 21.631	\$ 17,108	\$ 38,108	\$ 48,244	
	\$ 13,576.406	\$ 461.359	\$ 91,618			\$ 1,188.626	\$ 15,318.009	\$ 15,680.824	\$ 11,412.930	\$ 11,341.029	
Special Items of Expense											
Grand Jury	\$ 684						\$ 684	\$ 334	\$ 334	\$ 1,038	
Jury Costs	\$ 625.305						\$ 625.305	\$ 596.686	\$ 596.686	\$ 459.370	
Judgements, Settlements and Claims						\$ 5,799.087	\$ 5,799.087	\$ 6,421.968	\$ 6,421.966	\$ 6,263.592	
Debt Service											
Other								\$ 415.000	\$ 415.000		
Capital Costs											
Internal Cost Recovery	\$ (703.617)	\$ 459.457	\$ 244.160				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,502.710)						\$ (2,502.710)				
	\$ (2,580.338)	\$ 459.457	\$ 244.160			\$ 5,799.087	\$ 3,922.367	\$ 7,433.989	\$ 7,433.986	\$ 6,724.000	
Total Expenditures	\$ 47,429.568	\$ 3,407.093	\$ 1,811.300			\$ 6,987.714	\$ 59,635.675	\$ 64,973.513	\$ 58,849.459	\$ 59,339.285	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,524.395)	\$ 206.217	\$ (424,512)			\$ 807.099	\$ (935.591)	\$ (6,806.212)	\$ (4,726.810)	\$ (9,092.850)	
Operating Transfers In (Out)	\$ (424.512)		\$ 424,512				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,623.459	\$ 1,947.042	\$ 0			\$ 3,191	\$ 9,573.692	\$ 9,573.692	\$ 14,300.502	\$ 14,300.502	
Ending Balance (Deficit)	\$ 5,674.553	\$ 2,153.259	\$ 0			\$ 810.289	\$ 8,638.101	\$ 2,767.480	\$ 9,573.692	\$ 5,207.652	

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

For the month ended June										
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	\$ 14,354.321	\$ 1,075.983				\$ (2,127.304)	\$ 13,303.000	\$ 15,060.672	\$ 14,916.670	\$ 13,016.929
Traffic & Other Infractions	\$ 2,027.351	\$ 119.218					\$ 2,146.569	\$ 2,508.267	\$ 2,650.975	\$ 2,815.044
Other Criminal Cases	\$ 2,574.212	\$ 166.145					\$ 2,740.356	\$ 3,128.203	\$ 2,182.544	\$ 3,018.307
Civil	\$ 2,641.051	\$ 75.768					\$ 2,716.819	\$ 2,743.506	\$ 2,770.404	\$ 2,797.654
Family & Children Services	\$ 4,372.424	\$ 150.272					\$ 4,522.695	\$ 5,381.615	\$ 4,583.052	\$ 5,047.386
Probate, Guardianship & Mental Health Services	\$ 737.305	\$ 31.373					\$ 768.677	\$ 898.925	\$ 704.594	\$ 785.678
Juvenile Dependency Services	\$ 547.785	\$ 2,374.199					\$ 2,921.984	\$ 2,987.065	\$ 2,853.504	\$ 3,033.726
Juvenile Delinquency Services	\$ 333.070	\$ 2,523					\$ 335.594	\$ 316.676	\$ 332.755	\$ 319.739
Other Court Operations	\$ 2,395.402	\$ 517.385					\$ 2,912.787	\$ 2,813.545	\$ 2,907.859	\$ 3,662.886
Court Interpreters	\$ 1,835.771	\$ 356.258					\$ 2,192.029	\$ 3,090.171	\$ 2,255.344	\$ 2,326.815
Jury Services	\$ 306.502	\$ 230.549	\$ 625.305				\$ 1,162.356	\$ 1,049.628	\$ 1,024.098	\$ 991.180
Security		\$ 345.380					\$ 345.380	\$ 134.600	\$ 99.815	\$ 187.196
Trial Court Operations Program	\$ 32,125.194	\$ 5,445.052	\$ 625.305			\$ (2,127.304)	\$ 36,068.247	\$ 40,112.873	\$ 37,281.613	\$ 38,002.540
Enhanced Collections	\$ 2,498.264	\$ 219.345			\$ 459.457		\$ 3,177.066	\$ 3,875.225	\$ 3,875.225	\$ 3,114.786
Other Non-Court Operations	\$ 20,200	\$ 1,438.751	\$ 5,799.771				\$ 7,258.723	\$ 8,277.581	\$ 8,289.281	\$ 7,941.069
Non-Court Operations Program	\$ 2,518.465	\$ 1,658.096	\$ 5,799.771		\$ 459.457		\$ 10,435.789	\$ 12,152.806	\$ 12,164.506	\$ 11,055.855
Executive Office	\$ 1,664.348	\$ 45.288					\$ 1,709.637	\$ 2,014.103	\$ 1,246.501	\$ 1,427.362
Fiscal Services	\$ 892.128	\$ 182.025					\$ 1,074.153	\$ 1,174.239	\$ 1,143.706	\$ 1,567.450
Human Resources	\$ 540.474	\$ 160.601					\$ 701.075	\$ 642.403	\$ 692.307	\$ 740.098
Business & Facilities Services	\$ 1,352.844	\$ 3,365.602			\$ (459.457)		\$ 4,258.989	\$ 1,334.915	\$ 2,249.971	\$ 2,724.718
Information Technology	\$ 1,301.846	\$ 4,461.345				\$ (375.406)	\$ 5,387.786	\$ 7,542.174	\$ 4,070.855	\$ 3,821.262
Court Administration Program	\$ 5,751.641	\$ 8,214.862			\$ (459.457)	\$ (375.406)	\$ 13,131.639	\$ 12,707.834	\$ 9,403.339	\$ 10,280.890
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 40,395.300	\$ 15,318.009	\$ 6,425.077		\$ 0	\$ (2,502.710)	\$ 59,635.675	\$ 64,973.513	\$ 58,849.459	\$ 59,339.285

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

Superior Court - Kern

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	286,583	-	-	-	-	87,387	-	<b>373,970</b>
Restricted	-	2,153,260	-	-	-	-	-	<b>2,153,260</b>
Committed	5,539,517	-	-	-	-	-	-	<b>5,539,517</b>
Assigned	71,354	-	-	-	-	500,000	-	<b>571,354</b>
Unassigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 5,897,454</b>	<b>\$ 2,153,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 587,387</b>	<b>\$ -</b>	<b>\$ 8,638,101</b>