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 Date

Kern

Court

2014/15 - 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

	Court
]	Fiscal Year and Ending Quarter
FOC	OTNOTES
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions

Court
Fiscal Year and Ending 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 2014-2015 Schedule 7A.

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

	For the month ended September Fiscal Year 2014/15 20									
	Governmental Funds									
		Special F	Revenue					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	\$ (3.330.116)	\$ 2.419.686	\$ (437.042)			\$ 1.287.119	\$ 151.635	\$ 91.282	\$ (103.427)	
Revolving Other Distribution Civil Filing Fees Trust	\$ 95.433						\$ 0	\$ 95.433 \$ 0		
Credit Card Cash on Hand Cash with County Cash Outside of the AOC	\$ 10.900 \$ 2.000.000 \$ 31.339	\$ 2.419.686	¢ (407.040)			¢ 4 207 440	\$ 12.511.881 \$ 5.715.034		\$ 16.162.492 \$ 1.148.499	
Total Cash	` ,	\$ 2.419.000	\$ (437.042)			\$ 1.287.119	\$ 18.378.550	\$ 20.455.869	\$ 17.267.502	
Short Term Investment Investment in Financial Institution	\$ 16.613.479						\$ 939.249	\$ 17.552.728	\$ 28.123.580	
Total Investments	\$ 16.613.479						\$ 939.249	\$ 17.552.728	\$ 28.123.580	
Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust	\$ 0	\$ 0				\$ O \$ O		\$ 0 \$ 0	\$ 0	
Due From Other Funds Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From	\$ 1.728.362	\$ 0	\$ 423.586				\$ 0	\$ 0 \$ 2.151.947	\$ 0 \$ 522.401	
Total Receivables	\$ 1.728.362	\$ 0	\$ 423.586			\$ 0	\$ 0	\$ 2.151.947	\$ 522.401	
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 195.641 \$ 345	\$ 902	\$ 1.685			\$ 0		\$ 195.641 \$ 2.932	\$ 0 \$ 3.701	
Total Prepaid Expenses	\$ 195.986	\$ 902	\$ 1.685			\$ 0		\$ 198.573	\$ 3.701	
Other Assets Total Other Assets						\$ 100.000 \$ 100.000		\$ 100.000 \$ 100.000	\$ 108.940 \$ 108.940	
Total Assets	\$ 17.345.383	\$ 2.420.588	\$ (11.771)			\$ 1.387.119	\$ 19.317.799	\$ 40.459.118	\$ 46.026.124	
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts Due to State	\$ 0 \$ 137.180 \$ 0	\$ 0 \$ 19.368 \$ 0	\$ 9 \$ 0			\$ 0 \$ 0 \$ 0	\$ 0 \$ 0		\$ 41.648	
TC145 Liability Due to Other Governments AB145 Due to Other Government Agency	\$ 242.673	\$ 0					\$ 1.090.877 \$ 7.236.305	\$ 242.673	\$ 1.006.689 \$ 284.220 \$ 7.711.260	
Due to Other Public Agencies Sales and Use Tax Interest Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 7	\$ 0 \$ 7	\$ 0 \$ 18	
Total Accounts Payable and Accrued Liab.	\$ 379.853	\$ 19.368	\$ 9			\$ 0	\$ 8.327.189	\$ 8.726.419	\$ 9.043.836	
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the AOC Trust Interest Payable Miscellaneous Trust	\$0						\$ 5.875.547		\$ 5.599.730	
Total Trust Deposits	\$ 0						\$ 5.875.547	\$ 5.875.547	\$ 5.599.730	
Accrued Payroll Benefits Payable Deferred Compensation Payable Deductions Payable Payroll Clearing	\$ 1.972.520 \$ 85.631	\$ 112.334	\$ 89.619			\$ 0		\$ 2.174.473 \$ 85.631	\$ 2.165.496 \$ 12.522.515	
Total Payroll Liabilities	\$ 2.058.152	\$ 112.334	\$ 89.619			\$ 0		\$ 2.260.105	\$ 14.688.011	
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment	\$ 8.967.757 \$ 81.864	\$ 30					\$ 5.115.063		\$ 19.151.870 \$ 39.357	
Uncleared Collections Other Miscellaneous Liabilities	\$ 0					\$ 1.192.745		\$ 0 \$ 1.192.745		
Total Other Liabilities	\$ 9.049.621	\$ 30				\$ 1.192.745	\$ 5.115.063	\$ 15.357.458	\$ 24.168.713	
Total Liabilities	\$ 11.487.626	\$ 131.733	\$ 89.627			\$ 1.192.745	\$ 19.317.799	\$ 32.219.529	\$ 53.500.290	
Total Fund Balance	\$ 5.857.757	\$ 2.288.855	\$ (101.399)			\$ 194.374		\$ 8.239.588	\$ (7.474.166)	
Total Liabilities and Fund Balance	\$ 17.345.383	\$ 2.420.588	\$ (11.771)			\$ 1.387.119	\$ 19.317.799	\$ 40.459.118	\$ 46.026.124	

21.10.2014 16:26:52 Page 1 of 1

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 September										
	Fiscal Year 2014/15									2013/14	
			overnmental Fun	ds				Total	Current	Total	Final
		Special F		Capital	Debt	Proprietary	Fiduciary	Funds (Info. Purposes	Budget (Annual)	Funds (Info. Purposes	Budget (Annual)
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	Only)	(,	Only)	(
REVENUES State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund	\$ 9.208.222 \$ 26.222	\$ 46.222						\$ 9.254.444 \$ 26.222	\$ 37.051.956 \$ 104.900	\$ (5.775.668)	\$ 33.318.089 \$ 133.216
Judges' Compensation (45.25) Court Interpreter (45.45)	\$ 539.669							\$ 539.669	\$ 2.033.443	\$ 373.028	\$ 2.240.384
Civil Coordination Reimbursement (45.55) MOU Reimbursements (45.10 and General) Other Miscellaneous	\$ 586.183 \$ 886.029							\$ 586.183 \$ 886.029	\$ 3.554.513 \$ 3.544.269	\$ 631.637 \$ (886.029)	\$ 3.211.257 \$ 3.544.269
	\$ 11.246.325	\$ 46.222						\$ 11.292.547	\$ 46.289.081	\$ (5.657.032)	\$ 42.447.215
Grants AB 1058 Commissioner/Facilitator Other AOC Grants Non-AOC Grants			\$ 322.150					\$ 322.150	\$ 1.367.562 \$ 38.724	\$ 322.143	\$ 1.288.572 \$ 38.724
			\$ 322.150					\$ 322.150	\$ 1.406.286	\$ 322.143	\$ 1.327.296
Other Financing Sources Interest Income Investment Income Donations	\$ 1.817	\$ 185				\$ 78		\$ 2.080	\$ 27.519	\$ 2.214	\$ 115.030
Local Fees Non-Fee Revenues	\$ 257.684 \$ 18.779							\$ 257.684 \$ 18.779	\$ 1.645.917 \$ 87.029	\$ 400.101 \$ 824	\$ 1.934.469 \$ 96.277
Enhanced Collections Escheatment Prior Year Revenue	\$ 10	\$ 655.663						\$ 655.663 \$ 10	\$ 3.306.433 \$ 1.076	\$ 1.020.057	\$ 3.875.225 \$ 10.392
County Program - Restricted Reimbursement Other	\$ 132.987	\$ 43.703						\$ 43.703 \$ 132.987	\$ 174.821 \$ 171.768	\$ 44.142 \$ 133.309	\$ 185.529 \$ 186.914
Sale of Fixed Assets Other Miscellaneous	\$ 1.241 \$ 412.519	\$ 699.552				\$ 1.275.327 \$ 1.275.404		\$ 1.276.568 \$ 2.387.476	\$ 6.804.439 \$ 12.219.002	\$ 1.889.339 \$ 3.489.986	\$ 7.988.954 \$ 14.392.790
Total Revenues		\$ 745.774	\$ 322.150			\$ 1.275.404		\$ 14.002.173	\$ 59.914.369	\$ (1.844.904)	\$ 58.167.301
EXPENDITURES	φ 11.030.0 44	φ 143.114	φ 322.130			\$ 1.275.404		φ 14.002.173	φ 59.914.509	φ (1.044.904)	φ 36.107.301
Personal Services	A. 4.000.000	Φ 000 000	* • • • • • • • • • • • • • • • • • • •					4 5 007 4 40	404000 744	A 0 070 040	* • • • • • • • • • • • • • • • • • • •
Salaries - Permanent Temp Help Overtime	\$ 4.888.869 \$ 138.107 \$ 8.636	\$ 289.886 \$ 7.540	\$ 208.391 \$ 9.099					\$ 5.387.146 \$ 154.747 \$ 8.636	\$ 24.298.711 \$ 500.000	\$ 6.078.619 \$ 325.736 \$ 24.927	\$ 21.373.114
Staff Benefits	\$ 3.602.263 \$ 8.637.875	\$ 230.491 \$ 527.917	\$ 151.285 \$ 368.775					\$ 3.984.039 \$ 9.534.567	\$ 19.901.420 \$ 44.700.131	\$ 4.313.210 \$ 10.742.494	\$ 20.485.586 \$ 41.858.700
	ψ 0.037.073	ψ 321.911	ψ 300.113					ψ 9.554.567	ψ 44.700.131	ψ 10.742.494	ψ 41.050.700
Operating Expenses and Equipment General Expense	\$ 782.565	\$ 14.879	\$ 9.870					\$ 807.314	\$ 2.466.217	\$ 627.968	\$ 2.747.193
Printing Telecommunications	\$ 26.152 \$ 53.579	\$ 586 \$ 248						\$ 26.738 \$ 53.827	\$ 164.055 \$ 568.458	\$ 49.994 \$ 81.931	\$ 147.627 \$ 801.217
Postage Insurance	\$ 29.911 \$ 2.530					\$ 180.703		\$ 29.911 \$ 183.233	\$ 490.067 \$ 810.996	\$ 43.901 \$ 212.526	\$ 440.335 \$ 823.855
In-State Travel Out-of-State Travel	\$ 11.809	\$ 128	\$ 2.991			,		\$ 14.927	\$ 91.822 \$ 3.920	\$ 17.488 \$ 914	\$ 76.998
Training	\$ 5.010	\$ 1.650	\$ 2.580					\$ 9.240	\$ 44.221	\$ 26.556	\$ 38.975
Security Services Facility Operations	\$ 193.460							\$ 193.460	\$ 477 \$ 797.576	\$ 462 \$ 171.063	\$ 708 \$ 674.804
Utilities Contracted Services	\$ 482.587	\$ 38.852				\$ 99.405		\$ 620.844	\$ 1.517 \$ 3.715.734	\$ 702 \$ 789.357	\$ 2.166 \$ 4.345.060
Consulting and Professional Services	\$ 177.625	\$ 246				, , , , , ,		\$ 177.872	\$ 762.879	\$ 225.116	\$ 1.045.010
Information Technology Major Equipment	\$ 872.319 \$ 275.673	\$ 25.640						\$ 897.959 \$ 275.673	\$ 4.066.223 \$ 123.737	\$ 178.391 \$ 86.848	\$ 3.711.280 \$ 808.488
Other Items of Expense	\$ 2.696 \$ 2.915.915	\$ 32 \$ 82.261	\$ 263 \$ 15.704			\$ 280.108		\$ 2.991 \$ 3.293.987	\$ 14.658 \$ 14.122.557	\$ 7.469 \$ 2.520.685	\$ 17.108 \$ 15.680.824
Special Items of Expense	ψ 2.0 10.0 10	\$ 52.25 1	V 10.701			ψ 200.100		ψ 0.200.001	ψ 1 II122.001	Ψ 2.020.000	ψ 10.000.0 <u>2</u> 1
Grand Jury	\$ 182							\$ 182	\$ 684	\$ 422	\$ 334
Jury Costs Judgements, Settlements and Claims Debt Service	\$ 183.640					\$ 1.388.309		\$ 183.640 \$ 1.388.309	\$ 624.611 \$ 5.605.803	\$ 182.027 \$ 1.757.326	\$ 596.686 \$ 6.421.968
Other Capital Costs											\$ 415.000
Internal Cost Recovery Prior Year Expense Adjustment	\$ (39.070)		\$ 39.070					\$ 0	\$ 0		\$ 1
	\$ 144.752		\$ 39.070			\$ 1.388.309		\$ 1.572.131	\$ 6.231.098	\$ 1.939.775	\$ 7.433.989
Total Expenditures		\$ 610.178				\$ 1.668.417		\$ 14.400.686	\$ 65.053.786	\$ 15.202.954	\$ 64.973.513
Excess (Deficit) of Revenues Over Expenditures	\$ (39.698)	\$ 135.596	\$ (101.399)			\$ (393.013)		\$ (398.513)	\$ (5.139.417)	\$ (17.047.858)	\$ (6.806.212)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit) Beginning Balance (Deficit)	\$ 5.897.455	\$ 2.153.259	\$ 0			\$ 587.387		\$ 8.638.101	\$ 8.638.101	\$ 9.573.692	\$ 9.573.692
Ending Balance (Deficit) 21.10.2014 16:28:56	\$ 5.857.757	\$ 2.288.855	\$ (101.399)			\$ 194.374		\$ 8.239.588	\$ 3.498.684	\$ (7.474.166)	\$ 2.767.480 Page 1 of 1

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

	For the month ended September									
		2013	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	\$ 3.397.045	\$ 129.100					\$ 3.526.144	\$ 15.240.796	\$ 3.926.248	\$ 15.060.672
Traffic & Other Infractions	\$ 491.869	\$ 2.374					\$ 494.243	\$ 2.549.279	\$ 631.454	\$ 2.508.267
Other Criminal Cases	\$ 664.122	\$ 27.416					\$ 691.537	\$ 3.275.087	\$ 812.714	\$ 3.128.203
Civil	\$ 631.516	\$ 5.516					\$ 637.032	\$ 3.023.706	\$ 731.631	\$ 2.743.506
Family & Children Services	\$ 1.015.471	\$ 41.025					\$ 1.056.496	\$ 5.445.774	\$ 1.192.581	\$ 5.381.615
Probate, Guardianship & Mental Health Services	\$ 189.528	\$ 889					\$ 190.416	\$ 891.656	\$ 210.324	\$ 898.925
Juvenile Dependency Services	\$ 115.039	\$ 339.827					\$ 454.866	\$ 2.999.519	\$ 594.993	\$ 2.987.065
Juvenile Delinquency Services	\$ 74.951						\$ 74.951	\$ 322.938	\$ 93.114	\$ 316.676
Other Court Operations	\$ 564.391	\$ 118.379					\$ 682.770	\$ 3.068.225	\$ 725.948	\$ 2.813.545
Court Interpreters	\$ 491.140	· ·					\$ 571.215	\$ 2.427.652	\$ 564.745	\$ 3.090.171
Jury Services	\$ 71.987	\$ 26.178					\$ 281.805	\$ 1.104.562	\$ 278.058	\$ 1.049.628
Security		\$ 196.568					\$ 196.568	\$ 477.657	\$ 35.977	\$ 134.600
Trial Court Operations Program	\$ 7.707.059	\$ 967.343	\$ 183.640				\$ 8.858.042	\$ 40.826.851	\$ 9.797.788	\$ 40.112.873
Enhanced Collections	\$ 522.274	\$ 43.524					\$ 565.798	\$ 3.306.769	\$ 666.597	\$ 3.875.225
Other Non-Court Operations	\$ 5.643	\$ 318.844	\$ 1.388.491				\$ 1.712.978	\$ 7.064.130	\$ 2.112.646	\$ 8.277.581
Non-Court Operations Program	\$ 527.917	\$ 362.368	\$ 1.388.491				\$ 2.278.777	\$ 10.370.899	\$ 2.779.242	\$ 12.152.806
Executive Office	\$ 387.570	\$ 3.189					\$ 390.759	\$ 2.014.348	\$ 436.360	\$ 2.014.103
Fiscal Services	\$ 160.731	\$ 31.792					\$ 192.523	\$ 1.469.298	\$ 231.835	\$ 1.174.239
Human Resources	\$ 129.338	\$ 16.633					\$ 145.971	\$ 721.793	\$ 174.105	\$ 642.403
Business & Facilities Services	\$ 318.102	\$ 511.956			\$0		\$ 830.058	\$ 2.330.967	\$ 630.369	\$ 1.334.915
Information Technology	\$ 303.850	\$ 1.400.706					\$ 1.704.555	\$ 7.319.630	\$ 1.153.255	\$ 7.542.174
Court Administration Program	\$ 1.299.591	\$ 1.964.276			\$ 0		\$ 3.263.867	\$ 13.856.036	\$ 2.625.923	\$ 12.707.834
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 9.534.567	\$ 3.293.987	\$ 1.572.131		\$0		\$ 14.400.686	\$ 65.053.786	\$ 15.202.954	\$ 64.973.513

21.10.2014 16:29:46 Page 1 of 1