

**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.



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Signature of Presiding Judge or Court Executive

02/25/2015

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Date

Kern

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Court

2014/15 - 2nd Qtr

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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

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		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 2014-2015 Schedule 7A.

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

For the month ended December									
Fiscal Year 2014/15									2013/14
	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	\$ (6,438.644)	\$ 2,732.838	\$ (575.379)			\$ 1,488.140	\$ 100.008	\$ (2,693.038)	\$ 296.725
Payroll									
Jury									
Revolving									
Other	\$ 110.951							\$ 110.951	\$ 56.331
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 12.750							\$ 12.750	\$ 10.900
Cash with County	\$ 2,000.000						\$ 12,511.881	\$ 14,511.881	\$ 14,915.500
Cash Outside of the AOC	\$ 0						\$ 599.971	\$ 599.971	\$ 16,991.074
Total Cash	\$ (4,314.943)	\$ 2,732.838	\$ (575.379)			\$ 1,488.140	\$ 13,211.860	\$ 12,542.515	\$ 32,270.531
Short Term Investment	\$ 18,433.617						\$ 738.267	\$ 19,171.884	\$ 30,746.590
Investment in Financial Institution									
Total Investments	\$ 18,433.617						\$ 738.267	\$ 19,171.884	\$ 30,746.590
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General						\$ 46.349		\$ 46.349	\$ 0
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	\$ (1,106.061)	\$ 0	\$ 275.984					\$ (830.078)	\$ (1,235.994)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ (1,106.061)	\$ 0	\$ 275.984			\$ 46.349	\$ 0	\$ (783.729)	\$ (1,235.994)
Prepaid Expenses - General	\$ 74.929					\$ 0		\$ 74.929	\$ 0
Salary and Travel Advances	\$ 2,386	\$ 0	\$ 0					\$ 2,386	\$ 4,214
Counties									
Total Prepaid Expenses	\$ 77.315	\$ 0	\$ 0			\$ 0		\$ 77.315	\$ 4,214
Other Assets						\$ 100.000		\$ 100.000	\$ 100.006
Total Other Assets						\$ 100.000		\$ 100.000	\$ 100.006
Total Assets	\$ 13,089.927	\$ 2,732.838	\$ (299.396)			\$ 1,634.489	\$ 13,950.126	\$ 31,107.985	\$ 61,885.346
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 274.125	\$ 542	\$ 4,289			\$ 6,450	\$ 0	\$ 285.405	\$ 140,754
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 838.265	\$ 838.265	\$ 933.455
Due to Other Governments	\$ 146.958	\$ 0						\$ 146.958	\$ 283.447
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
Interest							\$ 9	\$ 9	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 421.083	\$ 542	\$ 4,289			\$ 6,450	\$ 8,074.580	\$ 8,506.943	\$ 9,068.931
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	\$ 1,549.179	\$ 88.225	\$ 70.385					\$ 1,707.789	\$ 1,603.196
Benefits Payable	\$ 105.335					\$ 0		\$ 105.335	\$ 12,525.874
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,654.514	\$ 88.225	\$ 70.385			\$ 0		\$ 1,813.124	\$ 14,129.070
Revenue Collected in Advance	\$ 8,226.754							\$ 8,226.754	\$ 4,603.360
Liabilities For Deposits	\$ 36.772	\$ 30				\$ 119	\$ 0	\$ 36.921	\$ 15,881.933
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities						\$ 1,344.035		\$ 1,344.035	\$ 4,861.592
Total Other Liabilities	\$ 8,263.526	\$ 30				\$ 1,344.155	\$ 0	\$ 9,607.711	\$ 25,346.885
Total Liabilities	\$ 10,339.123	\$ 88.797	\$ 74.674			\$ 1,350.605	\$ 13,950.126	\$ 25,803.325	\$ 54,144.617
Total Fund Balance	\$ 2,750.804	\$ 2,644.041	\$ (374.069)			\$ 283.885		\$ 5,304.660	\$ 7,740.730
Total Liabilities and Fund Balance	\$ 13,089.927	\$ 2,732.838	\$ (299.396)			\$ 1,634.489	\$ 13,950.126	\$ 31,107.985	\$ 61,885.346

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 December										
	Fiscal Year 2014/15							2013/14			
	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	\$ 15,636.315	\$ 115.555					\$ 15,751.870	\$ 37,051.956	\$ 16,618.663	\$ 33,318.089	
Improvement and Modernization Fund	\$ 43.706						\$ 43.706	\$ 104.900		\$ 133.216	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,339.806						\$ 1,339.806	\$ 2,033.443	\$ 826.653	\$ 2,240.384	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,401.124						\$ 1,401.124	\$ 3,554.513	\$ 1,292.743	\$ 3,211.257	
Other Miscellaneous	\$ 1,476.749						\$ 1,476.749	\$ 3,544.269	\$ 1,772.109	\$ 3,544.269	
	\$ 19,897.700	\$ 115.555					\$ 20,013.255	\$ 46,289.081	\$ 20,510.168	\$ 42,447.215	
Grants											
AB 1058 Commissioner/Facilitator			\$ 536.912				\$ 536.912	\$ 1,367.562	\$ 644.286	\$ 1,288.572	
Other AOC Grants								\$ 38.724		\$ 38.724	
Non-AOC Grants											
			\$ 536.912				\$ 536.912	\$ 1,406.286	\$ 644.286	\$ 1,327.296	
Other Financing Sources											
Interest Income	\$ 12.763	\$ 1.373				\$ 982	\$ 15.118	\$ 27.519	\$ 18.904	\$ 115.030	
Investment Income											
Donations											
Local Fees	\$ 774.081						\$ 774.081	\$ 1,645.917	\$ 786.504	\$ 1,934.469	
Non-Fee Revenues	\$ 45.010						\$ 45.010	\$ 87.029	\$ 25.914	\$ 96.277	
Enhanced Collections		\$ 1,554.092					\$ 1,554.092	\$ 3,306.433	\$ 1,795.220	\$ 3,875.225	
Escheatment	\$ 24.727						\$ 24.727	\$ 1.076		\$ 10.392	
Prior Year Revenue											
County Program - Restricted		\$ 86.956					\$ 86.956	\$ 174.821	\$ 89.666	\$ 185.529	
Reimbursement Other	\$ 153.018						\$ 153.018	\$ 171.768	\$ 147.076	\$ 186.914	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3.675					\$ 3,406.453	\$ 3,410.128	\$ 6,804.439	\$ 3,660.827	\$ 7,988.954	
	\$ 1,013.274	\$ 1,642.421				\$ 3,407.435	\$ 6,063.130	\$ 12,219.002	\$ 6,524.110	\$ 14,392.790	
<b>Total Revenues</b>	<b>\$ 20,910.974</b>	<b>\$ 1,757.976</b>	<b>\$ 536.912</b>			<b>\$ 3,407.435</b>	<b>\$ 26,613.297</b>	<b>\$ 59,914.369</b>	<b>\$ 27,678.564</b>	<b>\$ 58,167.301</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,932.026	\$ 583.443	\$ 440.559				\$ 10,956.028	\$ 24,298.711	\$ 11,308.004	\$ 21,373.114	
Temp Help	\$ 264.935	\$ 8,541	\$ 14.587				\$ 288.062	\$ 500.000	\$ 501.399		
Overtime	\$ 19.433						\$ 19.433		\$ 40.540		
Staff Benefits	\$ 8,056.407	\$ 525.574	\$ 353.905				\$ 8,935.885	\$ 19,901.420	\$ 8,601.987	\$ 20,485.586	
	\$ 18,272.800	\$ 1,117.558	\$ 809.051				\$ 20,199.408	\$ 44,700.131	\$ 20,451.930	\$ 41,858.700	
Operating Expenses and Equipment											
General Expense	\$ 1,687.864	\$ 17.336	\$ 18.260				\$ 1,723.460	\$ 2,466.217	\$ 1,113.191	\$ 2,747.193	
Printing	\$ 38.490	\$ 4.064	\$ 43				\$ 42.597	\$ 164.055	\$ 67.217	\$ 147.627	
Telecommunications	\$ 193.370	\$ 248	\$ 4.289				\$ 197.907	\$ 568.458	\$ 150.992	\$ 801.217	
Postage	\$ 83.212						\$ 83.212	\$ 490.067	\$ 90.524	\$ 440.335	
Insurance	\$ 17.754					\$ 359.299	\$ 377.053	\$ 810.996	\$ 444.366	\$ 823.855	
In-State Travel	\$ 30.960	\$ 1.152	\$ 8.908				\$ 41.020	\$ 91.822	\$ 40.625	\$ 76.998	
Out-of-State Travel								\$ 3.920	\$ 914		
Training	\$ 13.354	\$ 1.650	\$ 2.580				\$ 17.584	\$ 44.221	\$ 33.226	\$ 38.975	
Security Services								\$ 477	\$ 462	\$ 708	
Facility Operations	\$ 334.116						\$ 334.116	\$ 797.576	\$ 346.320	\$ 674.804	
Utilities								\$ 1,517	\$ 1,245	\$ 2,166	
Contracted Services	\$ 1,335.699	\$ 96.957	\$ 7.505			\$ 197.474	\$ 1,637.635	\$ 3,715.734	\$ 1,545.575	\$ 4,345.060	
Consulting and Professional Services	\$ 326.317	\$ 2,559	\$ 84				\$ 328.959	\$ 762.879	\$ 443.606	\$ 1,045.010	
Information Technology	\$ 1,105.423	\$ 25.640					\$ 1,131.063	\$ 4,066.223	\$ 758.479	\$ 3,711.280	
Major Equipment	\$ 307.525						\$ 307.525	\$ 123.737	\$ 291.810	\$ 808.488	
Other Items of Expense	\$ 7.996	\$ 32	\$ 456				\$ 8.484	\$ 14.658	\$ 13.080	\$ 17.108	
	\$ 5,482.081	\$ 149.636	\$ 42.124			\$ 556.773	\$ 6,230.614	\$ 14,122.557	\$ 5,341.630	\$ 15,680.824	
Special Items of Expense											
Grand Jury	\$ 182						\$ 182	\$ 684	\$ 422	\$ 334	
Jury Costs	\$ 362.369						\$ 362.369	\$ 624.611	\$ 345.959	\$ 596.686	
Judgements, Settlements and Claims						\$ 3,154.164	\$ 3,154.164	\$ 5,605.803	\$ 3,371.585	\$ 6,421.968	
Debt Service											
Other										\$ 415.000	
Capital Costs											
Internal Cost Recovery	\$ (59.807)		\$ 59.807				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment											
	\$ 302.745		\$ 59.807			\$ 3,154.164	\$ 3,516.715	\$ 6,231.098	\$ 3,717.966	\$ 7,433.989	
<b>Total Expenditures</b>	<b>\$ 24,057.625</b>	<b>\$ 1,267.194</b>	<b>\$ 910.981</b>			<b>\$ 3,710.937</b>	<b>\$ 29,946.738</b>	<b>\$ 65,053.786</b>	<b>\$ 29,511.526</b>	<b>\$ 64,973.513</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,146.651)	\$ 490.782	\$ (374.069)			\$ (303.502)	\$ (3,333.441)	\$ (5,139.417)	\$ (1,832.962)	\$ (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)	\$ 2,750.804	\$ 2,644.041	\$ (374.069)			\$ 283.885	\$ 5,304.660	\$ 3,498.684	\$ 7,740.730	\$ 2,767.480	

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

For the month ended December										
Fiscal Year 2014/15									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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,091.983	\$ 349.051					\$ 7,441.034	\$ 15,240.796	\$ 7,673.261	\$ 15,060.672
Traffic & Other Infractions	\$ 1,066.985	\$ 6.254					\$ 1,073.238	\$ 2,549.279	\$ 1,100.243	\$ 2,508.267
Other Criminal Cases	\$ 1,433.865	\$ 30.838					\$ 1,464.703	\$ 3,275.087	\$ 1,490.232	\$ 3,128.203
Civil	\$ 1,328.903	\$ 12.157					\$ 1,341.061	\$ 3,023.706	\$ 1,269.688	\$ 2,743.506
Family & Children Services	\$ 2,218.934	\$ 56.834					\$ 2,275.769	\$ 5,445.774	\$ 2,395.893	\$ 5,381.615
Probate, Guardianship & Mental Health Services	\$ 376.634	\$ 1.368					\$ 378.002	\$ 891.656	\$ 408.636	\$ 898.925
Juvenile Dependency Services	\$ 254.423	\$ 949.510					\$ 1,203.933	\$ 2,999.519	\$ 1,144.505	\$ 2,987.065
Juvenile Delinquency Services	\$ 159.823						\$ 159.823	\$ 322.938	\$ 174.832	\$ 316.676
Other Court Operations	\$ 1,245.436	\$ 340.704					\$ 1,586.139	\$ 3,068.225	\$ 1,388.044	\$ 2,813.545
Court Interpreters	\$ 1,034.588	\$ 188.421					\$ 1,223.010	\$ 2,427.652	\$ 1,093.078	\$ 3,090.171
Jury Services	\$ 162.359	\$ 55.889	\$ 362.369				\$ 580.617	\$ 1,104.562	\$ 524.726	\$ 1,049.628
Security		\$ 405.447					\$ 405.447	\$ 477.657	\$ 42.329	\$ 134.600
Trial Court Operations Program	\$ 16,373.933	\$ 2,396.473	\$ 362.369				\$ 19,132.776	\$ 40,826.851	\$ 18,705.468	\$ 40,112.873
Enhanced Collections	\$ 1,108.753	\$ 52.795					\$ 1,161.548	\$ 3,306.769	\$ 1,647.699	\$ 3,875.225
Other Non-Court Operations	\$ 8.805	\$ 653.615	\$ 3,154.346				\$ 3,816.766	\$ 7,064.130	\$ 4,100.031	\$ 8,277.581
Non-Court Operations Program	\$ 1,117.558	\$ 706.409	\$ 3,154.346				\$ 4,978.313	\$ 10,370.899	\$ 5,747.730	\$ 12,152.806
Executive Office	\$ 811.500	\$ 6.148					\$ 817.648	\$ 2,014.348	\$ 821.306	\$ 2,014.103
Fiscal Services	\$ 325.540	\$ 12.754					\$ 338.294	\$ 1,469.298	\$ 521.166	\$ 1,174.239
Human Resources	\$ 268.970	\$ 63.000					\$ 331.970	\$ 721.793	\$ 324.410	\$ 642.403
Business & Facilities Services	\$ 680.769	\$ 896.058			\$ 0		\$ 1,576.827	\$ 2,330.967	\$ 876.462	\$ 1,334.915
Information Technology	\$ 621.138	\$ 2,149.771					\$ 2,770.909	\$ 7,319.630	\$ 2,514.984	\$ 7,542.174
Court Administration Program	\$ 2,707.918	\$ 3,127.731			\$ 0		\$ 5,835.649	\$ 13,856.036	\$ 5,058.328	\$ 12,707.834
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 20,199.408	\$ 6,230.614	\$ 3,516.715		\$ 0		\$ 29,946.738	\$ 65,053.786	\$ 29,511.526	\$ 64,973.513