


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

7/26/2011

Date

KERN
Court

2010/11 - QTR 2

Fiscal Year and Ending Quarter

Kern Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11							2009/10				
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 22,420,819						\$ 22,420,819	\$ 45,459,167	\$ 21,378,220	\$ 42,384,698	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 140,825	\$ 15,473	\$ 185,991	
Judicial Administration Efficiency & Mod Fund	\$ 9,680						\$ 9,680	\$ 15,075			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,193,756						\$ 1,193,756	\$ 2,350,017	\$ 1,284,822	\$ 2,194,009	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,220,412						\$ 1,220,412	\$ 3,391,545	\$ 1,305,465	\$ 3,158,701	
Other Miscellaneous										\$ 119,520	
	\$ 24,844,666						\$ 24,844,666	\$ 51,356,629	\$ 23,983,980	\$ 48,042,919	
Grants											
AB 1058 Commissioner/Facilitator			\$ 820,760				\$ 820,760	\$ 1,334,143	\$ 674,805	\$ 1,284,995	
Other AOC Grants			\$ 41,320				\$ 41,320	\$ 22,650	\$ 22,000	\$ 16,356	
Non-AOC Grants											
			\$ 862,080				\$ 862,080	\$ 1,356,803	\$ 696,805	\$ 1,301,351	
Other Financing Sources											
Interest Income	\$ 46,319	\$ 731				\$ 2,297	\$ 49,347	\$ 186,269	\$ 76,843	\$ 565,302	
Investment Income											
Donations									\$ 5,788		
Local Fees	\$ 997,286						\$ 997,286	\$ 2,061,891	\$ 960,289	\$ 1,939,893	
Non-Fee Revenues	\$ 64,569						\$ 64,569	\$ 148,408	\$ 71,627	\$ 142,452	
Enhanced Collections		\$ 1,689,428					\$ 1,689,428	\$ 3,232,272	\$ 1,637,662	\$ 2,996,657	
Escheatment	\$ 122,161						\$ 122,161	\$ 29,165	\$ 14,631		
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted		\$ 113,858					\$ 113,858	\$ 224,308	\$ 114,927	\$ 240,799	
Reimbursement Other	\$ 137,024						\$ 137,024	\$ 167,356	\$ 24,138	\$ 176,403	
Sale of Fixed Assets										\$ 1,048	
Other Miscellaneous	\$ 3,855					\$ 3,981,817	\$ 3,985,673	\$ 7,803,363	\$ 3,467,401	\$ 6,927,000	
	\$ 1,371,214	\$ 1,804,016				\$ 3,984,115	\$ 7,169,345	\$ 13,853,032	\$ 6,373,305	\$ 12,989,654	
Total Revenues	\$ 26,215,880	\$ 1,804,016	\$ 862,080			\$ 3,984,115	\$ 32,866,092	\$ 66,566,464	\$ 31,054,089	\$ 62,333,924	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,565,784	\$ 609,928	\$ 476,228				\$ 11,651,940	\$ 22,905,089	\$ 11,939,916	\$ 21,809,834	
Temp Help	\$ 42,113						\$ 42,113	\$ 36,546	\$ 22,122	\$ 111,188	
Overtime	\$ 1,890						\$ 1,890	\$ 3,424	\$ 1,769	\$ 14,711	
Staff Benefits	\$ 8,366,543	\$ 551,283	\$ 365,020				\$ 9,282,846	\$ 20,691,130	\$ 8,103,828	\$ 17,936,568	
	\$ 18,976,330	\$ 1,161,212	\$ 841,248				\$ 20,978,789	\$ 43,636,189	\$ 20,067,635	\$ 39,872,301	
Operating Expenses and Equipment											
General Expense	\$ 380,217	\$ 3,623	\$ 11,085				\$ 394,925	\$ 1,172,081	\$ 577,060	\$ 1,404,578	
Printing	\$ 46,331	\$ 10,404			\$ 2,016		\$ 58,750	\$ 142,022	\$ 76,456	\$ 133,181	
Telecommunications	\$ 194,415	\$ 2,374					\$ 196,789	\$ 674,635	\$ 286,724	\$ 702,058	
Postage	\$ 191,216	\$ 38,880			\$ 737		\$ 230,833	\$ 495,575	\$ 234,399	\$ 455,078	
Insurance	\$ 12,841				\$ 400,081		\$ 412,922	\$ 813,194	\$ 347,254	\$ 532,362	
In-State Travel	\$ 35,450	\$ 832	\$ 2,387				\$ 38,668	\$ 73,104	\$ 39,422	\$ 81,429	
Out-of-State Travel											
Training	\$ 6,043	\$ 250	\$ 1,125				\$ 7,418	\$ 13,476	\$ 8,070	\$ 22,634	
Security Services	\$ 4,313,103						\$ 4,313,103	\$ 9,742,261	\$ 3,559,950	\$ 9,697,288	
Facility Operations	\$ 59,035						\$ 59,035	\$ 658,138	\$ 280,133	\$ 602,518	
Utilities	\$ 1,023						\$ 1,023	\$ 2,129	\$ 1,187	\$ 1,646	
Contracted Services	\$ 1,483,992	\$ 101,015			\$ 169,832		\$ 1,754,839	\$ 4,500,813	\$ 1,664,286	\$ 4,357,520	
Consulting and Professional Services	\$ 75,819	\$ 12,324	\$ 41,320				\$ 129,463	\$ 1,244,166	\$ 294,735	\$ 1,047,227	
Information Technology	\$ 209,075	\$ 8,179					\$ 217,254	\$ 558,267	\$ 201,954	\$ 613,807	
Major Equipment								\$ 153,496	\$ 9,050	\$ 133,399	
Other Items of Expense	\$ 22,173						\$ 22,173	\$ 41,531	\$ 14,138	\$ 50,548	
	\$ 7,030,734	\$ 177,880	\$ 55,917			\$ 572,667	\$ 7,837,197	\$ 20,284,888	\$ 7,594,818	\$ 19,835,273	
Special Items of Expense											
Grand Jury	\$ 88						\$ 88	\$ 1,217	\$ 255	\$ 2,541	
Jury Costs	\$ 164,587						\$ 164,587	\$ 403,626	\$ 198,700	\$ 427,653	
Judgements, Settlements and Claims	\$ 95,889					\$ 3,289,040	\$ 3,384,929	\$ 6,465,813	\$ 3,174,870	\$ 5,677,000	
Debt Service											
Other						\$ 160,000	\$ 160,000	\$ 300,000	\$ 200,000	\$ 450,000	
Internal Cost Recovery	\$ (354,734)	\$ 228,151	\$ 126,584				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (94,171)	\$ 228,151	\$ 126,584			\$ 3,449,040	\$ 3,709,604	\$ 7,170,658	\$ 3,673,825	\$ 6,557,194	
Total Expenditures	\$ 25,912,893	\$ 1,567,242	\$ 1,023,749			\$ 4,021,707	\$ 32,525,591	\$ 71,091,733	\$ 31,236,277	\$ 66,284,758	
Excess (Deficit) of Revenues Over Expenditures	\$ 302,988	\$ 236,774	\$ (161,669)			\$ (37,592)	\$ 340,501	\$ (4,525,269)	\$ (182,188)	\$ (3,930,844)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 19,224,134	\$ 424,845	\$ 0			\$ 32,236	\$ 19,681,215	\$ 19,681,215	\$ 19,657,872	\$ 19,657,872	
Ending Balance (Deficit)	\$ 19,527,122	\$ 661,619	\$ (161,669)			\$ (5,356)	\$ 20,021,716	\$ 15,155,946	\$ 19,475,684	\$ 16,727,028	

Kern Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (2,470,354)	\$ 728,275	\$ (928,119)			\$ 1,946,699	\$ 17,709	\$ (705,789)	\$ 662,284
Payroll									
Jury									
Revolving									
Other	\$ 12,109							\$ 12,109	\$ 8,807
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 50,000
Trust									
Credit Card									
Cash on Hand	\$ 9,400							\$ 9,400	\$ 9,400
Cash with County	\$ 1,931,956					\$ 0	\$ 17,898,296	\$ 19,830,252	\$ 18,358,982
Total Cash	\$ (516,889)	\$ 728,275	\$ (928,119)			\$ 1,946,699	\$ 17,916,005	\$ 19,145,972	\$ 19,089,472
Short Term Investment	\$ 22,755,171	\$ 0				\$ 0	\$ 834,037	\$ 23,589,208	\$ 21,472,997
Investment in Financial Institution									
Total Investments	\$ 22,755,171	\$ 0				\$ 0	\$ 834,037	\$ 23,589,208	\$ 21,472,997
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 820,760					\$ 820,760	\$ 735,454
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 820,760			\$ 0	\$ 0	\$ 820,760	\$ 735,454
Prepaid Expenses - General									
Salary and Travel Advances	\$ 427		\$ 0					\$ 427	\$ 0
Counties									
Total Prepaid Expenses	\$ 427		\$ 0					\$ 427	\$ 0
Other Assets						\$ 100,000		\$ 100,000	\$ 80,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 80,000
Total Assets	\$ 22,238,709	\$ 728,275	\$ (107,359)			\$ 2,046,699	\$ 18,750,042	\$ 43,656,367	\$ 41,377,923
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 95,766	\$ 1,740	\$ 1,353			\$ 0	\$ 0	\$ 98,859	\$ 14,294
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 851,650	\$ 851,650	\$ 761,294
Due to Other Governments	\$ 1,450,000							\$ 1,450,000	\$ 1,500,000
AB145 Due to Other Government Agency							\$ 5,187,712	\$ 5,187,712	\$ 4,623,698
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 95	\$ 95	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,545,766	\$ 1,740	\$ 1,353			\$ 0	\$ 6,039,458	\$ 7,588,317	\$ 6,889,285
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 12,710,583	\$ 12,710,583	\$ 11,977,580
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 12,710,583	\$ 12,710,583	\$ 11,977,580
Accrued Payroll	\$ 1,150,171	\$ 64,916	\$ 52,957					\$ 1,268,044	\$ 1,327,561
Benefits Payable	\$ 5,678					\$ 950,000		\$ 955,678	\$ 589,575
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 1,155,849	\$ 64,916	\$ 52,957			\$ 950,000		\$ 2,223,722	\$ 1,917,136
Revenue Collected in Advance	\$ 0					\$ 0		\$ 0	
Liabilities For Deposits	\$ 9,972							\$ 9,972	\$ 6,183
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities						\$ 1,102,055		\$ 1,102,055	\$ 1,102,055
Total Other Liabilities	\$ 9,972					\$ 1,102,055	\$ 0	\$ 1,112,027	\$ 1,108,238
Total Liabilities	\$ 2,711,588	\$ 66,656	\$ 54,310			\$ 2,052,055	\$ 18,750,042	\$ 23,834,650	\$ 21,902,239
Fund Balance - Restricted	\$ 13,488,877	\$ 424,845				\$ 2,634		\$ 13,916,356	\$ 13,796,839
Fund Balance - Unrestricted									
Designated	\$ 5,735,258	\$ 0				\$ 29,602		\$ 5,764,860	\$ 5,861,033
Undesignated	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 302,988	\$ 236,774	\$ (161,669)			\$ (37,592)		\$ 340,501	\$ (182,188)
Total Fund Balance	\$ 19,527,122	\$ 661,619	\$ (161,669)			\$ (5,356)		\$ 20,021,716	\$ 19,475,684
Total Liabilities and Fund Balance	\$ 22,238,709	\$ 728,275	\$ (107,359)			\$ 2,046,699	\$ 18,750,042	\$ 43,656,367	\$ 41,377,923

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

PROGRAM EXPENDITURES:	Fiscal Year 2010/11						2009/10		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 7,337,939	\$ 326,752				\$ 7,664,691	\$ 15,301,173	\$ 7,376,713	\$ 11,403,335
Traffic & Other Infractions	\$ 1,123,006	\$ 76,893				\$ 1,199,899	\$ 2,910,246	\$ 1,177,789	\$ 2,393,377
Other Criminal Cases	\$ 1,530,793	\$ 21,368				\$ 1,552,161	\$ 3,132,399	\$ 1,594,339	\$ 3,362,822
Civil	\$ 1,434,891	\$ 31,928				\$ 1,466,818	\$ 2,617,207	\$ 1,240,148	\$ 2,634,975
Family & Children Services	\$ 2,328,510	\$ 37,384				\$ 2,365,894	\$ 5,336,716	\$ 2,235,486	\$ 5,217,154
Probate, Guardianship & Mental Health Services	\$ 354,784	\$ 3,764				\$ 358,547	\$ 822,316	\$ 446,918	\$ 942,701
Juvenile Dependency Services	\$ 347,532	\$ 872,979				\$ 1,220,511	\$ 3,235,507	\$ 1,215,722	\$ 3,233,488
Juvenile Delinquency Services	\$ 197,595	\$ 2,502				\$ 200,097	\$ 398,138	\$ 196,178	\$ 384,626
Other Court Operations	\$ 1,171,046	\$ 245,364				\$ 1,416,410	\$ 3,688,439	\$ 1,428,807	\$ 3,114,397
Court Interpreters	\$ 829,166	\$ 314,321				\$ 1,143,487	\$ 2,200,778	\$ 1,037,345	\$ 2,321,905
Jury Services	\$ 110,663	\$ 80,263	\$ 164,587			\$ 355,513	\$ 617,519	\$ 399,171	\$ 718,064
Security	\$ 4,361,152	\$ 4,361,152				\$ 4,361,152	\$ 9,864,299	\$ 3,620,853	\$ 9,822,224
Trial Court Operations Program	\$ 16,765,925	\$ 6,374,669	\$ 164,587			\$ 23,305,181	\$ 50,124,737	\$ 21,969,473	\$ 45,549,068
Enhanced Collections	\$ 1,149,339	\$ 76,865		\$ 228,151		\$ 1,454,355	\$ 2,427,449	\$ 1,374,949	\$ 2,405,829
Other Non-Court Operations	\$ 715,481	\$ 715,481	\$ 3,449,128			\$ 4,164,609	\$ 8,019,839	\$ 3,954,774	\$ 7,134,712
Non-Court Operations Program	\$ 1,149,339	\$ 792,347	\$ 3,449,128	\$ 228,151		\$ 5,618,964	\$ 10,447,288	\$ 5,329,723	\$ 9,540,541
Executive Office	\$ 364,127	\$ 4,131				\$ 368,258	\$ 908,988	\$ 344,927	\$ 931,272
Fiscal Services	\$ 689,604	\$ 105,870				\$ 795,474	\$ 2,423,460	\$ 979,418	\$ 2,914,016
Human Resources	\$ 367,661	\$ 120,459	\$ 95,889			\$ 584,009	\$ 946,302	\$ 376,689	\$ 764,870
Business & Facilities Services	\$ 811,995	\$ 284,961				\$ 868,805	\$ 2,375,813	\$ 1,001,897	\$ 2,833,863
Information Technology	\$ 830,139	\$ 154,760				\$ 984,899	\$ 3,865,345	\$ 1,234,151	\$ 3,731,138
Court Administration Program	\$ 3,063,526	\$ 670,181	\$ 95,889			\$ 3,801,446	\$ 10,519,708	\$ 3,937,082	\$ 11,175,159
Prior Year Adjustments Not Posted to a Program									
Total	\$ 20,978,789	\$ 7,837,197	\$ 3,709,604	\$ 0		\$ 32,525,591	\$ 71,091,733	\$ 31,236,277	\$ 66,284,768