

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

For the month ended Sep

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,946.375	\$ 207.625					\$ 4,154.000	\$ 13,016.929	\$ 3,846.354	\$ 11,834.084
Traffic & Other Infractions	\$ 728.187	\$ 4.837					\$ 733.024	\$ 2,815.044	\$ 559.306	\$ 2,769.022
Other Criminal Cases	\$ 781.672	\$ 17.823					\$ 799.495	\$ 3,018.307	\$ 717.794	\$ 3,400.306
Civil	\$ 766.815	\$ 12.633					\$ 779.448	\$ 2,797.654	\$ 667.092	\$ 3,026.515
Family & Children Services	\$ 1,237.458	\$ 21.726					\$ 1,259.184	\$ 5,047.386	\$ 1,234.200	\$ 5,876.428
Probate, Guardianship & Mental Health Services	\$ 245.655	\$ 725					\$ 246.379	\$ 785.678	\$ 199.077	\$ 873.202
Juvenile Dependency Services	\$ 180.219	\$ 422.678					\$ 602.897	\$ 3,033.726	\$ 542.786	\$ 2,856.317
Juvenile Delinquency Services	\$ 84.485	\$ 11.702					\$ 96.187	\$ 319.739	\$ 89.013	\$ 361.634
Other Court Operations	\$ 904.935	\$ 67.043					\$ 971.979	\$ 3,662.886	\$ 952.789	\$ 3,905.813
Court Interpreters	\$ 334.832	\$ 213.618					\$ 548.450	\$ 2,326.815	\$ 567.249	\$ 2,389.156
Jury Services	\$ 79.677	\$ 2.859	\$ 131.102				\$ 213.638	\$ 991.180	\$ 170.825	\$ 829.326
Security		\$ 23.363					\$ 23.363	\$ 187.196	\$ 51.625	\$ 116.072
Trial Court Operations Program	\$ 9,290.311	\$ 1,006.632	\$ 131.102				\$ 10,428.045	\$ 38,002.540	\$ 9,598.111	\$ 38,237.875
Enhanced Collections	\$ 630.700	\$ 6.023					\$ 636.722	\$ 3,114.786	\$ 623.958	\$ 3,336.883
Other Non-Court Operations		\$ 269.724	\$ 1,469.340				\$ 1,739.064	\$ 7,941.069	\$ 1,543.359	\$ 8,733.289
Non-Court Operations Program	\$ 630.700	\$ 275.747	\$ 1,469.340				\$ 2,375.786	\$ 11,055.855	\$ 2,167.317	\$ 12,070.172
Executive Office	\$ 419.869	\$ 2.974					\$ 422.843	\$ 1,427.362	\$ 262.758	\$ 1,683.333
Fiscal Services	\$ 293.651	\$ (91.098)					\$ 202.553	\$ 1,567.450	\$ 359.169	\$ 2,029.167
Human Resources	\$ 145.030	\$ 11.343					\$ 156.373	\$ 740.098	\$ 193.041	\$ 1,144.306
Business & Facilities Services	\$ 524.768	\$ 279.297					\$ 804.065	\$ 2,724.718	\$ 564.076	\$ 2,457.780
Information Technology	\$ 532.807	\$ 349.277					\$ 882.084	\$ 3,821.262	\$ 780.693	\$ 3,654.412
Court Administration Program	\$ 1,916.125	\$ 551.793					\$ 2,467.918	\$ 10,280.890	\$ 2,159.737	\$ 10,968.998
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,837.136	\$ 1,834.172	\$ 1,600.442				\$ 15,271.749	\$ 59,339.285	\$ 13,925.166	\$ 61,277.045

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

For the month ended Sep									
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						
ASSETS									
Operations	\$ (14.956.086)	\$ 1.041.437	\$ (387.610)			\$ 14.913.459	\$ 22.430	\$ 633.631	\$ (119.831)
Payroll									
Jury									
Revolving									
Other	\$ 11.152							\$ 11.152	\$ 9.694
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 9.400							\$ 9.400	\$ 9.400
Cash with County	\$ 3.299.143						\$ 11.816.822	\$ 15.115.965	\$ 15.454.876
Cash Outside of the AOC							\$ 742.925	\$ 742.925	\$ 947.994
Total Cash	\$ (11.636.391)	\$ 1.041.437	\$ (387.610)			\$ 14.913.459	\$ 12.582.177	\$ 16.513.073	\$ 16.302.133
Short Term Investment	\$ 27.735.403						\$ 1.092.392	\$ 28.827.796	\$ 23.594.019
Investment in Financial Institution									
Total Investments	\$ 27.735.403						\$ 1.092.392	\$ 28.827.796	\$ 23.594.019
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									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1.146.136		\$ 346.625					\$ 1.492.761	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1.146.136	\$ 0	\$ 346.625			\$ 0	\$ 0	\$ 1.492.761	\$ 0
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 1.174							\$ 1.174	\$ 2.717
Counties									
Total Prepaid Expenses	\$ 1.174							\$ 1.174	\$ 2.717
Other Assets						\$ 98.845		\$ 98.845	\$ 100.000
Total Other Assets						\$ 98.845		\$ 98.845	\$ 100.000
Total Assets	\$ 17.246.323	\$ 1.041.437	\$ (40.985)			\$ 15.012.304	\$ 13.674.570	\$ 46.933.648	\$ 39.998.870
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 6.210	\$ 0	\$ 70			\$ 0	\$ 0	\$ 6.280	\$ 67.649
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 1.114.759	\$ 1.114.759	\$ 1.011.518
Due to Other Governments	\$ 328.531							\$ 328.531	\$ 372.322
AB145 Due to Other Government Agency							\$ 4.981.967	\$ 4.981.967	\$ 5.784.832
Due to Other Public Agencies									
Sales and Use Tax	\$ 176							\$ 176	\$ 0
Interest							\$ 63	\$ 63	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 334.917	\$ 0	\$ 70			\$ 0	\$ 6.096.789	\$ 6.431.776	\$ 7.236.371
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 7.577.780	\$ 7.577.780	\$ 7.448.836
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 7.577.780	\$ 7.577.780	\$ 7.448.836
Accrued Payroll	\$ 1.777.525	\$ 120.259	\$ 82.935					\$ 1.980.719	\$ 1.971.667
Benefits Payable	\$ 1.918					\$ 12.068.658		\$ 12.070.576	\$ 3.190.247
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1.779.443	\$ 120.259	\$ 82.935			\$ 12.068.658		\$ 14.051.295	\$ 5.161.914
Revenue Collected in Advance									
Liabilities For Deposits	\$ 23.801							\$ 23.801	\$ 20.146
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 4.574.212					\$ 2.587.889		\$ 7.162.101	\$ 4.118.749
Total Other Liabilities	\$ 4.598.013					\$ 2.587.889		\$ 7.185.902	\$ 4.138.895
Total Liabilities	\$ 6.712.373	\$ 120.259	\$ 83.005			\$ 14.656.547	\$ 13.674.570	\$ 35.246.753	\$ 23.986.015
Total Fund Balance	\$ 10.533.950	\$ 921.179	\$ (123.990)			\$ 355.757		\$ 11.686.895	\$ 16.012.854
Total Liabilities and Fund Balance	\$ 17.246.323	\$ 1.041.437	\$ (40.985)			\$ 15.012.304	\$ 13.674.570	\$ 46.933.648	\$ 39.998.870

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

For the month ended Sep											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,335.612						\$ 7,335.612	\$ 25,138.412	\$ 8,145.708	\$ 37,314.595	
Trial Court Improvement Fund	\$ 104.900						\$ 104.900	\$ 109.618	\$ 2,748	\$ 134,275	
Judicial Administration Efficiency & Mod Fund										\$ 15,075	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 456.749						\$ 456.749	\$ 2,326.812	\$ 538.461	\$ 2,322.609	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 522.490						\$ 522.490	\$ 3,371.032	\$ 405.046	\$ 3,132.727	
Other Miscellaneous								\$ 3,786.514			
	\$ 8,419.752						\$ 8,419.752	\$ 34,732.388	\$ 9,091.963	\$ 42,919.281	
Grants											
AB 1058 Commissioner/Facilitator			\$ 322.150				\$ 322.150	\$ 1,288.579		\$ 1,319.885	
Other AOC Grants								\$ 51.551	\$ 16.747	\$ 41,320	
Non-AOC Grants										\$ 400	
			\$ 322.150				\$ 322.150	\$ 1,340.130	\$ 16.747	\$ 1,361.605	
Other Financing Sources											
Interest Income	\$ 4.241	\$ 3				\$ 82	\$ 4.326	\$ 106.873	\$ 6.631	\$ 144.231	
Investment Income											
Donations											
Local Fees	\$ 492.944						\$ 492.944	\$ 2,251.209	\$ 529.558	\$ 2,155.821	
Non-Fee Revenues	\$ 623						\$ 623	\$ 93.034	\$ 41.959	\$ 126.341	
Enhanced Collections		\$ 1,182.351					\$ 1,182.351	\$ 3,555.361	\$ 808.610	\$ 3,336.883	
Escheatment	\$ 856						\$ 856	\$ 273.279		\$ 627.714	
Prior Year Revenue											
County Program - Restricted		\$ 48.515					\$ 48.515	\$ 200.913	\$ 55.796	\$ 216.534	
Reimbursement Other	\$ 130.940						\$ 130.940	\$ 51.291	\$ 8.617	\$ 309.033	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2.231					\$ 2,053.453	\$ 2,055.685	\$ 7,641.957	\$ 1,964.584	\$ 8,477.656	
	\$ 631.836	\$ 1,230.869				\$ 2,053.535	\$ 3,916.240	\$ 14,173.917	\$ 3,415.756	\$ 15,394.213	
Total Revenues	\$ 9,051.587	\$ 1,230.869	\$ 322.150				\$ 12,658.142	\$ 50,246.435	\$ 12,524.465	\$ 59,675.099	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,477.778	\$ 325.181	\$ 222.895				\$ 7,025.854	\$ 22,164.878	\$ 5,787.198	\$ 21,436.204	
Temp Help	\$ 49.223	\$ 7.370	\$ 12.845				\$ 69.439		\$ 32.580	\$ 66.000	
Overtime	\$ 400						\$ 400		\$ 823		
Staff Benefits	\$ 4,246.516	\$ 298.149	\$ 196.778				\$ 4,741.443	\$ 19,109.378	\$ 4,706.255	\$ 22,196.167	
	\$ 10,773.917	\$ 630.700	\$ 432.519				\$ 11,837.136	\$ 41,274.256	\$ 10,526.857	\$ 43,698.371	
Operating Expenses and Equipment											
General Expense	\$ 90.012	\$ 1,334	\$ 9.487				\$ 100.832	\$ 1,772.223	\$ 339.967	\$ 1,120.138	
Printing	\$ 34.221	\$ 3.700					\$ 37.921	\$ 127.311	\$ 28.841	\$ 126.000	
Telecommunications	\$ 66.285	\$ 438					\$ 66.722	\$ 397.527	\$ 65.333	\$ 517.739	
Postage	\$ 22.853						\$ 22.853	\$ 456.539	\$ 38.288	\$ 521.000	
Insurance						\$ 152.946	\$ 152.946	\$ 976.280	\$ 222.885	\$ 852.442	
In-State Travel	\$ 21.605	\$ 340	\$ 3.190				\$ 25.135	\$ 84.888	\$ 18.170	\$ 69.800	
Out-of-State Travel											
Training	\$ 3.906		\$ 945				\$ 4.851	\$ 30.829	\$ 9.707	\$ 21.000	
Security Services	\$ 231						\$ 231	\$ 1.334	\$ 365	\$ 3,000	
Facility Operations	\$ 200.914	\$ 149					\$ 201.062	\$ 728.232	\$ 159.217	\$ 687.496	
Utilities	\$ 605						\$ 605	\$ 2.032	\$ 546	\$ 2,000	
Contracted Services	\$ 771.007	\$ 20.765				\$ 75.563	\$ 867.335	\$ 4,482.814	\$ 784.423	\$ 4,271.866	
Consulting and Professional Services	\$ 226.514	\$ 30					\$ 226.544	\$ 1,226.306	\$ 241.809	\$ 1,039.560	
Information Technology	\$ 45.400						\$ 45.400	\$ 918.935	\$ 188.145	\$ 534.200	
Major Equipment	\$ 69.048						\$ 69.048	\$ 87.535	\$ 20.156	\$ 79.000	
Other Items of Expense	\$ 12.686						\$ 12.686	\$ 48.244	\$ 12.935	\$ 46.400	
	\$ 1,565.285	\$ 26.755	\$ 13.622			\$ 228.510	\$ 1,834.172	\$ 11,341.029	\$ 2,130.786	\$ 9,891.641	
Special Items of Expense											
Grand Jury	\$ 71						\$ 71	\$ 1,038	\$ 304	\$ 1,000	
Jury Costs	\$ 131.102						\$ 131.102	\$ 459.370	\$ 108.581	\$ 405.000	
Judgements, Settlements and Claims						\$ 1,469.269	\$ 1,469.269	\$ 6,263.592	\$ 1,158.638	\$ 6,981.033	
Debt Service											
Other										\$ 300.000	
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 131.172					\$ 1,469.269	\$ 1,600.442	\$ 6,724.000	\$ 1,267.523	\$ 7,687.033	
Total Expenditures	\$ 12,470.375	\$ 657.455	\$ 446.140			\$ 1,697.779	\$ 15,271.749	\$ 59,339.285	\$ 13,925.166	\$ 61,277.045	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,418.787)	\$ 573.414	\$ (123.990)			\$ 355.757	\$ (2,613.607)	\$ (9,092.850)	\$ (1,400.700)	\$ (1,601.946)	
Operating Transfers In (Out)								\$ 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)	\$ 10,533.950	\$ 921.179	\$ (123.990)			\$ 355.757	\$ 11,686.895	\$ 5,207.652	\$ 16,012.854	\$ 15,811.609	

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

12/06/2012

Date

Kern

Court

2012/13 - 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2012/13 - 1st 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

Kem

Court

2012/13 - 1st Qtr

Fiscal Year and Ending Quarter

Court Employee Positions	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	478.50	388.5			

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.