


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

12-21-11
Date

Kern

Court

2011/12 - 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2011/12 - 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.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

For the month ended Sep									
Fiscal Year 2011/12									2010/11
	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	\$ (5,355.163)	\$ 713.239	\$ (370.300)			\$ 4,874.268	\$ 18.125	\$ (119.831)	\$ (1.557)
Payroll									
Jury									
Revolving									
Other	\$ 9.694							\$ 9.694	\$ 15.026
Distribution									
Civil Filing Fees	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 9.400							\$ 9.400	\$ 9.400
Cash with County	\$ 3,194.874					\$ (25.671)	\$ 13,233.668	\$ 16,402.870	\$ 21,098.296
Total Cash	\$ (2,141.195)	\$ 713.239	\$ (370.300)			\$ 4,848.597	\$ 13,251.793	\$ 16,302.133	\$ 21,121.165
Short Term Investment	\$ 22,600.576						\$ 993.443	\$ 23,594.019	\$ 20,879.055
Investment in Financial Institution									
Total Investments	\$ 22,600.576						\$ 993.443	\$ 23,594.019	\$ 20,879.055
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	\$ 0		\$ 0					\$ 0	\$ 198.769
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 198.769
Prepaid Expenses - General									
Salary and Travel Advances	\$ 2,202		\$ 515					\$ 2,717	\$ 1,180
Counties									
Total Prepaid Expenses	\$ 2,202		\$ 515					\$ 2,717	\$ 1,180
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 20,461.583	\$ 713.239	\$ (369.785)			\$ 4,948.597	\$ 14,245.237	\$ 39,998.870	\$ 42,300.170
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 67.553	\$ 0	\$ 96			\$ 0	\$ 0	\$ 67.649	\$ 138.748
Due to Other Funds	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 1,011.518	\$ 1,011.518	\$ 982.712
Due to Other Governments	\$ 372.322							\$ 372.322	\$ 700.000
AB145 Due to Other Government Agency							\$ 5,784.832	\$ 5,784.832	\$ 5,187.712
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 50	\$ 50	\$ 123
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 439.874	\$ 0	\$ 96			\$ 0	\$ 6,796.400	\$ 7,236.371	\$ 7,009.295
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 7,448.836	\$ 7,448.836	\$ 12,710.583
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 7,448.836	\$ 7,448.836	\$ 12,710.583
Accrued Payroll	\$ 1,796.020	\$ 102.274	\$ 73.373					\$ 1,971.667	\$ 1,852.667
Benefits Payable	\$ (4.730)					\$ 3,194.977		\$ 3,190.247	\$ 792.665
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,791.290	\$ 102.274	\$ 73.373			\$ 3,194.977		\$ 5,161.914	\$ 2,645.332
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 20.146							\$ 20.146	\$ 9.971
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 3,016.694					\$ 1,102.055		\$ 4,118.749	\$ 1,102.055
Total Other Liabilities	\$ 3,036.840					\$ 1,102.055		\$ 4,138.895	\$ 1,112.026
Total Liabilities	\$ 5,268.003	\$ 102.274	\$ 73.469			\$ 4,297.032	\$ 14,245.237	\$ 23,986.015	\$ 23,477.237
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	\$ (2,406.093)	\$ (8.669)	\$ 0			\$ 147.101		\$ (2,267.661)	\$ 23.343
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (1,624.462)	\$ 194.789	\$ (443.254)			\$ 472.227		\$ (1,400.700)	\$ (858.282)
Total Fund Balance	\$ 15,193.579	\$ 610.964	\$ (443.254)			\$ 651.565		\$ 16,012.854	\$ 18,822.933
Total Liabilities and Fund Balance	\$ 20,461.583	\$ 713.239	\$ (369.785)			\$ 4,948.597	\$ 14,245.237	\$ 39,998.870	\$ 42,300.170

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

For the month ended Sep											
Fiscal Year 2011/12										2010/11	
	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	\$ 8,145.708						\$ 8,145.708	\$ 37,314.595	\$ 10,036.087	\$ 45,459.167	
Trial Court Improvement Fund	\$ 2,748						\$ 2,748	\$ 134,275	\$ 0	\$ 140,825	
Judicial Administration Efficiency & Mod Fund								\$ 15,075	\$ 9,680	\$ 15,075	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 538.461						\$ 538.461	\$ 2,322.609	\$ 387.984	\$ 2,350.017	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 405.046						\$ 405.046	\$ 3,132.727	\$ 53,787	\$ 3,391.545	
Other Miscellaneous											
	\$ 9,091.963						\$ 9,091.963	\$ 42,919.281	\$ 10,487.538	\$ 51,356.629	
Grants											
AB 1058 Commissioner/Facilitator								\$ 1,319.885	\$ 169,904	\$ 1,334.143	
Other AOC Grants			\$ 16,747				\$ 16,747	\$ 41,320	\$ 41,320	\$ 22,660	
Non-AOC Grants								\$ 400			
			\$ 16,747				\$ 16,747	\$ 1,361.605	\$ 211,224	\$ 1,356.803	
Other Financing Sources											
Interest Income	\$ 6,559	\$ 14				\$ 57	\$ 6,631	\$ 144,231	\$ 11,487	\$ 186,269	
Investment Income											
Donations											
Local Fees	\$ 529,558						\$ 529,558	\$ 2,155,821	\$ 489,850	\$ 2,061,891	
Non-Fee Revenues	\$ 41,959						\$ 41,959	\$ 126,341	\$ 34,905	\$ 148,408	
Enhanced Collections		\$ 808,610					\$ 808,610	\$ 3,336,883	\$ 892,179	\$ 3,232,272	
Escheatment								\$ 627,714		\$ 29,165	
Prior Year Revenue											
County Program - Restricted		\$ 55,796					\$ 55,796	\$ 216,534	\$ 58,172	\$ 224,308	
Reimbursement Other	\$ 8,617						\$ 8,617	\$ 309,033	\$ 127,608	\$ 167,356	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,229					\$ 1,962,356	\$ 1,964,584	\$ 8,477,656	\$ 1,822,123	\$ 7,803,363	
	\$ 588,922	\$ 864,420				\$ 1,962,413	\$ 3,415,756	\$ 15,394,213	\$ 3,436,324	\$ 13,853,032	
Total Revenues	\$ 9,680,886	\$ 864,420	\$ 16,747			\$ 1,962,413	\$ 12,524,465	\$ 59,675,099	\$ 14,135,085	\$ 66,566,464	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,264,517	\$ 297,183	\$ 225,499				\$ 5,787,198	\$ 21,436,204	\$ 5,919,313	\$ 22,905,089	
Temp Help	\$ 28,207		\$ 4,373				\$ 32,580	\$ 66,000	\$ 26,371	\$ 36,546	
Overtime	\$ 823						\$ 823		\$ 968	\$ 3,424	
Staff Benefits	\$ 4,230,924	\$ 276,626	\$ 198,705				\$ 4,706,255	\$ 22,196,167	\$ 4,423,475	\$ 20,691,130	
	\$ 9,524,471	\$ 573,809	\$ 428,577				\$ 10,526,857	\$ 43,698,371	\$ 10,370,127	\$ 43,636,189	
Operating Expenses and Equipment											
General Expense	\$ 326,988	\$ 1,555	\$ 11,424				\$ 339,967	\$ 1,120,138	\$ 194,368	\$ 1,172,081	
Printing	\$ 24,962	\$ 3,525				\$ 355	\$ 28,841	\$ 126,000	\$ 31,386	\$ 142,022	
Telecommunications	\$ 64,881	\$ 451					\$ 65,333	\$ 517,739	\$ 76,961	\$ 674,635	
Postage	\$ 38,092					\$ 195	\$ 38,288	\$ 521,000	\$ 89,814	\$ 495,575	
Insurance	\$ 241					\$ 222,644	\$ 222,885	\$ 852,442	\$ 191,466	\$ 813,194	
In-State Travel	\$ 17,117		\$ 1,053				\$ 18,170	\$ 69,800	\$ 14,830	\$ 73,104	
Out-of-State Travel											
Training	\$ 6,737	\$ 770	\$ 2,200				\$ 9,707	\$ 21,000	\$ 2,754	\$ 13,476	
Security Services	\$ 365						\$ 365	\$ 3,000	\$ 1,351,054	\$ 9,742,261	
Facility Operations	\$ 159,217						\$ 159,217	\$ 687,496	\$ 31,226	\$ 658,138	
Utilities	\$ 546						\$ 546	\$ 2,000	\$ 381	\$ 2,129	
Contracted Services	\$ 634,547	\$ 41,523				\$ 108,353	\$ 784,423	\$ 4,271,866	\$ 576,112	\$ 4,500,813	
Consulting and Professional Services	\$ 224,942	\$ 120	\$ 16,747				\$ 241,809	\$ 1,039,560	\$ 74,066	\$ 1,244,166	
Information Technology	\$ 179,557	\$ 8,588					\$ 188,145	\$ 534,200	\$ 140,375	\$ 558,267	
Major Equipment	\$ 20,156						\$ 20,156	\$ 79,000		\$ 153,496	
Other Items of Expense	\$ 12,935						\$ 12,935	\$ 46,400	\$ 11,031	\$ 41,531	
	\$ 1,711,283	\$ 56,532	\$ 31,424			\$ 331,548	\$ 2,130,786	\$ 9,891,641	\$ 2,785,824	\$ 20,284,888	
Special Items of Expense											
Grand Jury	\$ 304	\$ 0					\$ 304	\$ 1,000	\$ 88	\$ 1,217	
Jury Costs	\$ 108,581						\$ 108,581	\$ 405,000	\$ 104,027	\$ 403,626	
Judgements, Settlements and Claims						\$ 1,158,638	\$ 1,158,638	\$ 6,981,033	\$ 1,733,301	\$ 6,465,813	
Debt Service											
Other								\$ 300,000		\$ 300,000	
Capital Costs											
Internal Cost Recovery	\$ (39,291)	\$ 39,291					\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment											
	\$ 69,594	\$ 39,291				\$ 1,158,638	\$ 1,267,523	\$ 7,687,033	\$ 1,837,416	\$ 7,170,656	
Total Expenditures	\$ 11,305,348	\$ 669,632	\$ 460,001			\$ 1,490,186	\$ 13,925,166	\$ 61,277,045	\$ 14,993,368	\$ 71,091,733	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,624,462)	\$ 194,789	\$ (443,254)			\$ 472,227	\$ (1,400,700)	\$ (1,601,946)	\$ (858,282)	\$ (4,525,269)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 16,818,042	\$ 416,175	\$ 0			\$ 179,338	\$ 17,413,555	\$ 9,289,139	\$ 19,681,215	\$ 19,681,215	
Ending Balance (Deficit)	\$ 15,193,579	\$ 610,964	\$ (443,254)			\$ 651,565	\$ 16,012,854	\$ 7,687,193	\$ 18,822,933	\$ 15,155,946	

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

For the month ended Sep										
Fiscal Year 2011/12									2010/11	
	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	\$ 3,658.392	\$ 187.962					\$ 3,846.354	\$ 11,834.084	\$ 3,734.949	\$ 15,301.173
Traffic & Other Infractions	\$ 552.308	\$ 6.999					\$ 559.306	\$ 2,769.022	\$ 592.261	\$ 2,910.246
Other Criminal Cases	\$ 705.015	\$ 12.779					\$ 717.794	\$ 3,400.306	\$ 741.076	\$ 3,132.399
Civil	\$ 658.598	\$ 8.494					\$ 667.092	\$ 3,026.515	\$ 665.264	\$ 2,617.207
Family & Children Services	\$ 1,214.970	\$ 19.231					\$ 1,234.200	\$ 5,876.428	\$ 1,231.976	\$ 5,336.716
Probate, Guardianship & Mental Health Services	\$ 196.667	\$ 2.410					\$ 199.077	\$ 873.202	\$ 185.426	\$ 822.316
Juvenile Dependency Services	\$ 171.011	\$ 371.774					\$ 542.786	\$ 2,856.317	\$ 350.527	\$ 3,235.507
Juvenile Delinquency Services	\$ 80.796	\$ 8.217					\$ 89.013	\$ 361.634	\$ 96.764	\$ 398.138
Other Court Operations	\$ 671.327	\$ 281.462					\$ 952.789	\$ 3,905.813	\$ 709.167	\$ 3,688.439
Court Interpreters	\$ 402.542	\$ 164.707					\$ 567.249	\$ 2,389.156	\$ 553.811	\$ 2,200.778
Jury Services	\$ 55.725	\$ 6.519	\$ 108.581				\$ 170.825	\$ 829.326	\$ 189.558	\$ 617.519
Security		\$ 51.625					\$ 51.625	\$ 116.072	\$ 1,396.948	\$ 9,864.299
Trial Court Operations Program	\$ 8,367.352	\$ 1,122.178	\$ 108.581				\$ 9,598.111	\$ 38,237.875	\$ 10,447.728	\$ 50,124.737
Enhanced Collections	\$ 570.579	\$ 14.088			\$ 39.291		\$ 623.958	\$ 3,336.883	\$ 684.207	\$ 2,427.449
Other Non-Court Operations	\$ 1.674	\$ 382.744	\$ 1,158.941				\$ 1,543.359	\$ 8,733.289	\$ 2,050.463	\$ 8,019.839
Non-Court Operations Program	\$ 572.253	\$ 396.832	\$ 1,158.941		\$ 39.291		\$ 2,167.317	\$ 12,070.172	\$ 2,734.670	\$ 10,447.288
Executive Office	\$ 260.989	\$ 1.769					\$ 262.758	\$ 1,683.333	\$ 181.160	\$ 908.988
Fiscal Services	\$ 338.362	\$ 20.807					\$ 359.169	\$ 2,029.167	\$ 339.175	\$ 2,423.460
Human Resources	\$ 173.296	\$ 19.745					\$ 193.041	\$ 1,144.306	\$ 257.744	\$ 946.302
Business & Facilities Services	\$ 370.448	\$ 232.919			\$ (39.291)		\$ 564.076	\$ 2,457.780	\$ 557.600	\$ 2,375.613
Information Technology	\$ 444.157	\$ 336.536					\$ 780.693	\$ 3,654.412	\$ 475.290	\$ 3,865.345
Court Administration Program	\$ 1,587.252	\$ 611.776			\$ (39.291)		\$ 2,159.737	\$ 10,968.998	\$ 1,810.970	\$ 10,519.708
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,526.857	\$ 2,130.786	\$ 1,267.523		\$ 0		\$ 13,925.166	\$ 61,277.045	\$ 14,993.368	\$ 71,091.733