

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

01/21/2014

Date

Kern

Court
2013/14 - 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2013/14 - 2nd 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

Kern

Court

2013/14 - 2nd Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	461	383	384		

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

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

For the month ended December
 Fiscal Year 2013/14

2012/13

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (15,737.552)	\$ 2,313.108	\$ (657.066)			\$ 14,335.382	\$ 42.853	\$ 296.725	\$ 453.022
Payroll									
Jury									
Revolving									
Other	\$ 56.331							\$ 56.331	\$ 12.938
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10.900							\$ 10.900	\$ 9.400
Cash with County	\$ 2,753.008						\$ 12,162.492	\$ 14,915.500	\$ 12,490.248
Cash Outside of the AOC	\$ 96.467						\$ 16,894.607	\$ 16,991.074	\$ 742.925
Total Cash	\$ (12,820.845)	\$ 2,313.108	\$ (657.066)			\$ 14,335.382	\$ 29,099.952	\$ 32,270.531	\$ 13,708.532
Short Term Investment	\$ 29,855.974						\$ 890.617	\$ 30,746.590	\$ 31,509.378
Investment in Financial Institution									
Total Investments	\$ 29,855.974						\$ 890.617	\$ 30,746.590	\$ 31,509.378
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	\$ (1,679.398)	\$ 0	\$ 443.404					\$ (1,235.994)	\$ (481.765)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ (1,679.398)	\$ 0	\$ 443.404			\$ 0	\$ 0	\$ (1,235.994)	\$ (481.765)
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 4,214		\$ 0					\$ 4,214	\$ 324
Counties									
Total Prepaid Expenses	\$ 4,214		\$ 0					\$ 4,214	\$ 324
Other Assets						\$ 100.006		\$ 100.006	\$ 98.845
Total Other Assets						\$ 100.006		\$ 100.006	\$ 98.845
Total Assets	\$ 15,359.944	\$ 2,313.108	\$ (213.662)			\$ 14,435.387	\$ 29,990.568	\$ 61,885.346	\$ 44,835.314
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 140.438	\$ 0	\$ 316			\$ 0	\$ 0	\$ 140.754	\$ 91.991
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 933.455	\$ 933.455	\$ 1,052.487
Due to Other Governments	\$ 283.447							\$ 283.447	\$ 591.721
AB145 Due to Other Government Agency							\$ 7,711.260	\$ 7,711.260	\$ 4,981.967
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 176
Interest							\$ 15	\$ 15	\$ 86
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 423.885	\$ 0	\$ 316			\$ 0	\$ 8,644.730	\$ 9,068.931	\$ 6,718.427
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 5,599.730	\$ 5,599.730	\$ 7,577.780
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 5,599.730	\$ 5,599.730	\$ 7,577.780
Accrued Payroll	\$ 1,438.731	\$ 97.338	\$ 67.128					\$ 1,603.196	\$ 1,600.710
Benefits Payable	\$ 42.216					\$ 12,483.658		\$ 12,525.874	\$ 12,273.721
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,480.946	\$ 97.338	\$ 67.128			\$ 12,483.658		\$ 14,129.070	\$ 13,874.430
Revenue Collected in Advance	\$ 4,603.360							\$ 4,603.360	
Liabilities For Deposits	\$ 135.825						\$ 15,746.108	\$ 15,881.933	\$ 39.431
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 2,582.710					\$ 2,278.882		\$ 4,861.592	\$ 5,434.408
Total Other Liabilities	\$ 7,321.895					\$ 2,278.882	\$ 15,746.108	\$ 25,346.885	\$ 5,473.839
Total Liabilities	\$ 9,226.726	\$ 97.338	\$ 67.444			\$ 14,762.541	\$ 29,990.568	\$ 54,144.617	\$ 33,644.477
Total Fund Balance	\$ 6,133.218	\$ 2,215.771	\$ (281.105)			\$ (327.153)		\$ 7,740.730	\$ 11,190.837
Total Liabilities and Fund Balance	\$ 15,359.944	\$ 2,313.108	\$ (213.662)			\$ 14,435.387	\$ 29,990.568	\$ 61,885.346	\$ 44,835.314

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 2013/14										2012/13	
	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	\$ 16,503.108	\$ 115.555					\$ 16,618.663	\$ 33,318.089	\$ 14,439.675	\$ 25,138.412	
Improvement and Modernization Fund								\$ 133.216	\$ 134.275	\$ 109.618	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 826.653						\$ 826.653	\$ 2,240.384	\$ 958.203	\$ 2,326.812	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,292.743						\$ 1,292.743	\$ 3,211.257	\$ 1,421.316	\$ 3,371.032	
Other Miscellaneous	\$ 1,772.109						\$ 1,772.109	\$ 3,544.269	\$ 252.798	\$ 3,786.514	
	\$ 20,394.613	\$ 115.555					\$ 20,510.168	\$ 42,447.215	\$ 17,206.268	\$ 34,732.388	
Grants											
AB 1058 Commissioner/Facilitator			\$ 644.286				\$ 644.286	\$ 1,288.572	\$ 644.300	\$ 1,288.579	
Other AOC Grants								\$ 38.724		\$ 51.551	
Non-AOC Grants											
			\$ 644.286				\$ 644.286	\$ 1,327.296	\$ 644.300	\$ 1,340.130	
Other Financing Sources											
Interest Income	\$ 8.787	\$ 1.202				\$ 8.914	\$ 18.904	\$ 115.030	\$ 43.078	\$ 106.873	
Investment Income											
Donations											
Local Fees	\$ 786.504						\$ 786.504	\$ 1,934.469	\$ 940.460	\$ 2,251.209	
Non-Fee Revenues	\$ 25.914						\$ 25.914	\$ 96.277	\$ 34.697	\$ 93.034	
Enhanced Collections		\$ 1,795.220					\$ 1,795.220	\$ 3,875.225	\$ 2,101.914	\$ 3,555.361	
Escheatment								\$ 10.392	\$ 856	\$ 273.279	
Prior Year Revenue											
County Program - Restricted		\$ 89.666					\$ 89.666	\$ 185.529	\$ 96.597	\$ 200.913	
Reimbursement Other	\$ 147.076						\$ 147.076	\$ 186.914	\$ 138.025	\$ 51.291	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6.074					\$ 3,654.753	\$ 3,660.827	\$ 7,988.954	\$ 4,007.819	\$ 7,641.957	
	\$ 974.355	\$ 1,886.088				\$ 3,663.667	\$ 6,524.110	\$ 14,392.790	\$ 7,363.446	\$ 14,173.917	
Total Revenues	\$ 21,368.968	\$ 2,001.643	\$ 644.286			\$ 3,663.667	\$ 27,678.564	\$ 58,167.301	\$ 25,214.014	\$ 50,246.435	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,227.133	\$ 621.096	\$ 459.775				\$ 11,308.004	\$ 21,373.114	\$ 10,894.321	\$ 22,164.878	
Temp Help	\$ 461.746	\$ 25.778	\$ 13.875				\$ 501.399		\$ 231.398		
Overtime	\$ 39.900		\$ 639				\$ 40.540		\$ 2,116		
Staff Benefits	\$ 7,690.205	\$ 535.989	\$ 375.793				\$ 8,601.987	\$ 20,485.586	\$ 9,250.237	\$ 19,109.378	
	\$ 18,418.984	\$ 1,182.863	\$ 850.082				\$ 20,451.930	\$ 41,858.700	\$ 20,378.072	\$ 41,274.256	
Operating Expenses and Equipment											
General Expense	\$ 1,075.397	\$ 19.278	\$ 17.230			\$ 1,286	\$ 1,113.191	\$ 2,747.193	\$ 512.277	\$ 1,772.223	
Printing	\$ 62.748	\$ 4.469					\$ 67.217	\$ 147.627	\$ 62.958	\$ 127.311	
Telecommunications	\$ 150.075	\$ 917					\$ 150.992	\$ 801.217	\$ 165.043	\$ 397.527	
Postage	\$ 90.524						\$ 90.524	\$ 440.335	\$ 139.330	\$ 456.539	
Insurance	\$ 17.895					\$ 426.470	\$ 444.366	\$ 823.855	\$ 387.925	\$ 976.280	
In-State Travel	\$ 37.091	\$ 33	\$ 3,500				\$ 40.625	\$ 76.998	\$ 42.914	\$ 84.888	
Out-of-State Travel	\$ 914						\$ 914				
Training	\$ 30.046	\$ 750	\$ 2,430				\$ 33.226	\$ 38.975	\$ 11.616	\$ 30.829	
Security Services	\$ 462						\$ 462	\$ 708	\$ 462	\$ 1,334	
Facility Operations	\$ 346.320						\$ 346.320	\$ 674.804	\$ 444.176	\$ 728.232	
Utilities	\$ 1,245						\$ 1,245	\$ 2,166	\$ 1,116	\$ 2,032	
Contracted Services	\$ 1,211.384	\$ 137.912	\$ 1,610			\$ 194.669	\$ 1,545.575	\$ 4,345.060	\$ 1,923.443	\$ 4,482.814	
Consulting and Professional Services	\$ 439.537	\$ 4,069					\$ 443.606	\$ 1,045.010	\$ 447.973	\$ 1,226.306	
Information Technology	\$ 733.254	\$ 25.225					\$ 758.479	\$ 3,711.280	\$ 113.158	\$ 918.935	
Major Equipment	\$ 291.810						\$ 291.810	\$ 808.488	\$ 170.075	\$ 87.535	
Other Items of Expense	\$ 12.678		\$ 402				\$ 13.080	\$ 17.108	\$ 21.357	\$ 48.244	
	\$ 4,501.381	\$ 192.652	\$ 25.171			\$ 622.426	\$ 5,341.630	\$ 15,680.824	\$ 4,443.821	\$ 11,341.029	
Special Items of Expense											
Grand Jury	\$ 422						\$ 422	\$ 334	\$ 71	\$ 1,038	
Jury Costs	\$ 345.959						\$ 345.959	\$ 596.686	\$ 298.022	\$ 459.370	
Judgements, Settlements and Claims						\$ 3,371.585	\$ 3,371.585	\$ 6,421.968	\$ 3,003.693	\$ 6,263.592	
Debt Service											
Other								\$ 415.000	\$ 200.000		
Capital Costs											
Internal Cost Recovery	\$ (407.537)	\$ 357.399	\$ 50.138				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (61.155)	\$ 357.399	\$ 50.138			\$ 3,371.585	\$ 3,717.966	\$ 7,433.989	\$ 3,501.786	\$ 6,724.000	
Total Expenditures	\$ 22,859.209	\$ 1,732.915	\$ 925.391			\$ 3,994.011	\$ 29,511.526	\$ 64,973.513	\$ 28,323.678	\$ 59,339.285	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,490.242)	\$ 268.728	\$ (281.105)			\$ (330.344)	\$ (1,832.962)	\$ (6,806.212)	\$ (3,109.665)	\$ (9,092.850)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,623.459	\$ 1,947.042	\$ 0			\$ 3.191	\$ 9,573.692	\$ 9,573.692	\$ 14,300.502	\$ 14,300.502	
Ending Balance (Deficit)	\$ 6,133.218	\$ 2,215.771	\$ (281.105)			\$ (327.153)	\$ 7,740.730	\$ 2,767.480	\$ 11,190.837	\$ 5,207.652	

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

For the month ended December										
Fiscal Year 2013/14									2012/13	
	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	\$ 7,172.692	\$ 500.569					\$ 7,673.261	\$ 15,060.672	\$ 6,411.406	\$ 13,016.929
Traffic & Other Infractions	\$ 1,082.836	\$ 17.407					\$ 1,100.243	\$ 2,508.267	\$ 1,379.165	\$ 2,815.044
Other Criminal Cases	\$ 1,442.784	\$ 47.448					\$ 1,490.232	\$ 3,128.203	\$ 1,513.481	\$ 3,018.307
Civil	\$ 1,229.982	\$ 39.707					\$ 1,269.688	\$ 2,743.506	\$ 1,412.440	\$ 2,797.654
Family & Children Services	\$ 2,325.183	\$ 70.710					\$ 2,395.893	\$ 5,381.615	\$ 2,464.136	\$ 5,047.386
Probate, Guardianship & Mental Health Services	\$ 394.358	\$ 14.278					\$ 408.636	\$ 898.925	\$ 422.442	\$ 785.678
Juvenile Dependency Services	\$ 314.704	\$ 829.802					\$ 1,144.505	\$ 2,987.065	\$ 1,286.022	\$ 3,033.726
Juvenile Delinquency Services	\$ 172.669	\$ 2.163					\$ 174.832	\$ 316.676	\$ 173.407	\$ 319.739
Other Court Operations	\$ 1,218.826	\$ 169.219					\$ 1,388.044	\$ 2,813.545	\$ 1,664.683	\$ 3,662.886
Court Interpreters	\$ 881.165	\$ 211.913					\$ 1,093.078	\$ 3,090.171	\$ 1,130.086	\$ 2,326.815
Jury Services	\$ 149.667	\$ 29.100	\$ 345.959				\$ 524.726	\$ 1,049.628	\$ 462.697	\$ 991.180
Security		\$ 42.329					\$ 42.329	\$ 134.600	\$ 23.689	\$ 187.196
Trial Court Operations Program	\$ 16,384.865	\$ 1,974.644	\$ 345.959				\$ 18,705.468	\$ 40,112.873	\$ 18,343.653	\$ 38,002.540
Enhanced Collections	\$ 1,204.419	\$ 85.881			\$ 357.399		\$ 1,647.699	\$ 3,875.225	\$ 1,362.525	\$ 3,114.786
Other Non-Court Operations	\$ 10.631	\$ 717.393	\$ 3,372.007				\$ 4,100.031	\$ 8,277.581	\$ 3,852.084	\$ 7,941.069
Non-Court Operations Program	\$ 1,215.051	\$ 803.274	\$ 3,372.007		\$ 357.399		\$ 5,747.730	\$ 12,152.806	\$ 5,214.610	\$ 11,055.855
Executive Office	\$ 799.650	\$ 21.656					\$ 821.306	\$ 2,014.103	\$ 706.646	\$ 1,427.362
Fiscal Services	\$ 450.298	\$ 70.868					\$ 521.166	\$ 1,174.239	\$ 586.678	\$ 1,567.450
Human Resources	\$ 273.559	\$ 50.850					\$ 324.410	\$ 642.403	\$ 352.252	\$ 740.098
Business & Facilities Services	\$ 660.432	\$ 573.429			\$ (357.399)		\$ 876.462	\$ 1,334.915	\$ 1,525.891	\$ 2,724.718
Information Technology	\$ 668.074	\$ 1,846.910					\$ 2,514.984	\$ 7,542.174	\$ 1,593.948	\$ 3,821.262
Court Administration Program	\$ 2,852.014	\$ 2,563.713			\$ (357.399)		\$ 5,058.328	\$ 12,707.834	\$ 4,765.416	\$ 10,280.890
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,451.930	\$ 5,341.630	\$ 3,717.966		\$ 0		\$ 29,511.526	\$ 64,973.513	\$ 28,323.678	\$ 59,339.285