

**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

2-1-12  
Date

Kern

Court

2011/12 - 2nd Qtr

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

Court

2011/12 - 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

2011/12 - 2nd Qtr

Fiscal Year and Ending Quarter

	Positions Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions <sup>1</sup>	446	444		
Court Employee Positions	504.50			

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

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

For the month ended Dec									
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						
<b>ASSETS</b>									
Operations	\$ (4,707.981)	\$ 851.633	\$ (825.856)			\$ 4,803.599	\$ 21.294	\$ 142.688	\$ (705.789)
Payroll									
Jury									
Revolving									
Other	\$ 16.526							\$ 16.526	\$ 12.109
Distribution									
Civil Filing Fees	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 9.400							\$ 9.400	\$ 9.400
Cash with County	\$ 1,722.347					\$ (25.671)	\$ 13,233.668	\$ 14,930.343	\$ 19,830.252
Total Cash	\$ (2,959.708)	\$ 851.633	\$ (825.856)			\$ 4,777.927	\$ 13,254.962	\$ 15,098.958	\$ 19,145.972
Short Term Investment	\$ 22,555.853						\$ 860.812	\$ 23,416.665	\$ 23,589.208
Investment in Financial Institution									
Total Investments	\$ 22,555.853						\$ 860.812	\$ 23,416.665	\$ 23,589.208
Accrued Revenue	\$ 259.688	\$ 0				\$ 0		\$ 259.688	\$ 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
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,516.787		\$ 431.172					\$ 1,947.959	\$ 820.760
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,776.475	\$ 0	\$ 431.172			\$ 0	\$ 0	\$ 2,207.647	\$ 820.760
Prepaid Expenses - General	\$ 830		\$ 0					\$ 830	\$ 427
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 830		\$ 0					\$ 830	\$ 427
Other Assets						\$ 100.000		\$ 100.000	\$ 100.000
Total Other Assets						\$ 100.000		\$ 100.000	\$ 100.000
Total Assets	\$ 21,373.449	\$ 851.633	\$ (394.683)			\$ 4,877.927	\$ 14,115.774	\$ 40,824.099	\$ 43,656.367
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 86.902	\$ 0	\$ 20			\$ 0	\$ 0	\$ 86.922	\$ 98.859
Due to Other Funds	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 882.033	\$ 882.033	\$ 851.650
Due to Other Governments	\$ 663.451							\$ 663.451	\$ 1,450.000
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							\$ 72	\$ 72	\$ 95
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 154							\$ 154	
Total Accounts Payable and Accrued Liab.	\$ 750.507	\$ 0	\$ 20			\$ 0	\$ 6,666.938	\$ 7,417.464	\$ 7,588.317
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	\$ 1,412.299	\$ 80.424	\$ 57.697					\$ 1,550.419	\$ 1,268.044
Benefits Payable	\$ 337					\$ 3,354.977		\$ 3,355.314	\$ 955.678
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,412.637	\$ 80.424	\$ 57.697			\$ 3,354.977		\$ 4,905.734	\$ 2,223.722
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 20.146							\$ 20.146	\$ 9.972
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
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	\$ 1,112.027
Total Liabilities	\$ 5,199.983	\$ 80.424	\$ 57.716			\$ 4,457.032	\$ 14,115.774	\$ 23,910.929	\$ 23,634.650
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 416.175				\$ 0		\$ 416.175	\$ 13,916.356
Fund Balance - Committed	\$ 8,124.416							\$ 8,124.416	
Fund Balance - Assigned	\$ 8,693.626	\$ 0				\$ 179.338		\$ 8,872.963	\$ 5,764.860
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (644.576)	\$ 355.034	\$ (452.399)			\$ 241.558		\$ (500.384)	\$ 340.501
Total Fund Balance	\$ 16,173.466	\$ 771.209	\$ (452.399)			\$ 420.895		\$ 16,913.171	\$ 20,021.716
Total Liabilities and Fund Balance	\$ 21,373.449	\$ 851.633	\$ (394.683)			\$ 4,877.927	\$ 14,115.774	\$ 40,824.099	\$ 43,656.367

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

	For the month ended Dec										
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 18,462.446						\$ 18,462.446	\$ 37,314.595	\$ 22,420.819	\$ 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)	\$ 1,358.930						\$ 1,358.930	\$ 2,322.609	\$ 1,193.756	\$ 2,350.017	
Civil Coordination Reimbursement (45.55)	\$ 1,045.152						\$ 1,045.152	\$ 3,132.727	\$ 1,220.412	\$ 3,391.545	
MOU Reimbursements (45.10 and General)											
Other Miscellaneous											
	\$ 20,869.276						\$ 20,869.276	\$ 42,919.281	\$ 24,844.666	\$ 51,356.629	
Grants											
AB 1058 Commissioner/Facilitator			\$ 431.172				\$ 431.172	\$ 1,319.885	\$ 820.760	\$ 1,334.143	
Other AOC Grants			\$ 16.747				\$ 16.747	\$ 41.320	\$ 41.320	\$ 22.660	
Non-AOC Grants								\$ 400			
			\$ 447.919				\$ 447.919	\$ 1,361.605	\$ 862.080	\$ 1,356.803	
Other Financing Sources											
Interest Income	\$ 28.851	\$ 711				\$ 4,258	\$ 33.820	\$ 144.231	\$ 49.347	\$ 186.269	
Investment Income											
Donations											
Local Fees	\$ 1,025.723						\$ 1,025.723	\$ 2,155.821	\$ 997.286	\$ 2,061.891	
Non-Fee Revenues	\$ 65.257						\$ 65.257	\$ 126.341	\$ 64.569	\$ 148.408	
Enhanced Collections		\$ 1,643.244					\$ 1,643.244	\$ 3,336.883	\$ 1,689.428	\$ 3,232.272	
Escheatment	\$ 389.531						\$ 389.531	\$ 627.714	\$ 122.161	\$ 29.165	
Prior Year Revenue									\$ 0		
County Program - Restricted		\$ 105.984					\$ 105.984	\$ 216.534	\$ 113.858	\$ 224.308	
Reimbursement Other	\$ 29.107						\$ 29.107	\$ 309.033	\$ 137.024	\$ 167.356	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5.166					\$ 3,960.146	\$ 3,965.312	\$ 8,477.656	\$ 3,985.673	\$ 7,803.363	
	\$ 1,543.636	\$ 1,749.939				\$ 3,964.404	\$ 7,257.979	\$ 15,394.213	\$ 7,159.345	\$ 13,853.032	
<b>Total Revenues</b>	<b>\$ 22,412.912</b>	<b>\$ 1,749.939</b>	<b>\$ 447.919</b>			<b>\$ 3,964.404</b>	<b>\$ 28,575.174</b>	<b>\$ 59,675.099</b>	<b>\$ 32,866.092</b>	<b>\$ 66,566.464</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 10,716.356	\$ 598.091	\$ 423.486				\$ 11,737.934	\$ 21,436.204	\$ 11,651.940	\$ 22,905.089	
Temp Help	\$ 75.633		\$ 7.693				\$ 83.326	\$ 66.000	\$ 42.113	\$ 36.546	
Overtime	\$ 2.740						\$ 2.740		\$ 1.890	\$ 3.424	
Staff Benefits	\$ 8,591.317	\$ 557.755	\$ 369.010				\$ 9,518.082	\$ 22,196.167	\$ 9,282.846	\$ 20,691.130	
	\$ 19,386.046	\$ 1,155.846	\$ 800.190				\$ 21,342.082	\$ 43,698.371	\$ 20,978.789	\$ 43,636.189	
Operating Expenses and Equipment											
General Expense	\$ 500.340	\$ 3,548	\$ 17.793				\$ 521.680	\$ 1,120.138	\$ 394.925	\$ 1,172.081	
Printing	\$ 46.562	\$ 4,307				\$ 1,897	\$ 52.765	\$ 126.000	\$ 58.750	\$ 142.022	
Telecommunications	\$ 145.947	\$ 1,153					\$ 147.100	\$ 517.739	\$ 196.789	\$ 674.635	
Postage	\$ 132.777	\$ 10,500				\$ 482	\$ 143.759	\$ 521.000	\$ 230.833	\$ 495.575	
Insurance	\$ 12.736					\$ 454.622	\$ 467.357	\$ 852.442	\$ 412.922	\$ 813.194	
In-State Travel	\$ 36.714	\$ 648	\$ 1,914				\$ 39.276	\$ 69.800	\$ 38.668	\$ 73.104	
Out-of-State Travel											
Training	\$ 12.470	\$ 770	\$ 2,200				\$ 15.440	\$ 21.000	\$ 7,418	\$ 13.476	
Security Services	\$ 703						\$ 703	\$ 3,000	\$ 4,313.103	\$ 9,742.261	
Facility Operations	\$ 305.735						\$ 305.735	\$ 687.496	\$ 59.035	\$ 658.138	
Utilities	\$ 1,016						\$ 1,016	\$ 2,000	\$ 1,023	\$ 2,129	
Contracted Services	\$ 1,614.752	\$ 122.892				\$ 205.017	\$ 1,942.660	\$ 4,271.866	\$ 1,754.839	\$ 4,500.813	
Consulting and Professional Services	\$ 488.781	\$ 8,004	\$ 16.747				\$ 513.532	\$ 1,039.560	\$ 129.463	\$ 1,244.166	
Information Technology	\$ 261.002	\$ 8,588	\$ 10				\$ 269.600	\$ 534.200	\$ 217.254	\$ 558.267	
Major Equipment	\$ 20.156						\$ 20.156	\$ 79.000		\$ 153.496	
Other Items of Expense	\$ 26.118	\$ 68	\$ 68				\$ 26.255	\$ 46.400	\$ 22.173	\$ 41.531	
	\$ 3,605.809	\$ 160.478	\$ 38.732			\$ 662.017	\$ 4,467.036	\$ 9,891.641	\$ 7,837.197	\$ 20,284.888	
Special Items of Expense											
Grand Jury	\$ 304	\$ 0					\$ 304	\$ 1,000	\$ 88	\$ 1,217	
Jury Costs	\$ 205.308						\$ 205.308	\$ 405.000	\$ 164.587	\$ 403.626	
Judgements, Settlements and Claims						\$ 2,900.829	\$ 2,900.829	\$ 6,981.033	\$ 3,384.929	\$ 6,465.813	
Debt Service											
Other						\$ 160.000	\$ 160.000	\$ 300.000	\$ 160.000	\$ 300.000	
Capital Costs											
Internal Cost Recovery	\$ (139.979)	\$ 78.582	\$ 61.397				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 65.633	\$ 78.582	\$ 61.397			\$ 3,060.829	\$ 3,266.440	\$ 7,687.033	\$ 3,709.604	\$ 7,170.656	
<b>Total Expenditures</b>	<b>\$ 23,057.488</b>	<b>\$ 1,394.906</b>	<b>\$ 900.318</b>			<b>\$ 3,722.846</b>	<b>\$ 29,075.558</b>	<b>\$ 61,277.045</b>	<b>\$ 32,525.591</b>	<b>\$ 71,091.733</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (644.576)	\$ 355.034	\$ (452.399)			\$ 241.558	\$ (500.384)	\$ (1,601.946)	\$ 340.501	\$ (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	\$ 17,413.555	\$ 19,681.215	\$ 19,681.215	
Ending Balance (Deficit)	\$ 16,173.466	\$ 771.209	\$ (452.399)			\$ 420.895	\$ 16,913.171	\$ 15,811.609	\$ 20,021.716	\$ 15,155.946	

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

For the month ended Dec										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,244.633	\$ 394.103					\$ 7,638.735	\$ 11,834.084	\$ 7,664.691	\$ 15,301.173
Traffic & Other Infractions	\$ 1,163.503	\$ 28.667					\$ 1,192.170	\$ 2,769.022	\$ 1,199.899	\$ 2,910.246
Other Criminal Cases	\$ 1,421.249	\$ 25.263					\$ 1,446.512	\$ 3,400.306	\$ 1,552.161	\$ 3,132.399
Civil	\$ 1,414.538	\$ 19.288					\$ 1,433.825	\$ 3,026.515	\$ 1,466.818	\$ 2,617.207
Family & Children Services	\$ 2,357.858	\$ 35.834					\$ 2,393.692	\$ 5,876.428	\$ 2,365.894	\$ 5,336.716
Probate, Guardianship & Mental Health Services	\$ 412.232	\$ 6.221					\$ 418.453	\$ 873.202	\$ 358.547	\$ 822.316
Juvenile Dependency Services	\$ 353.597	\$ 923.029					\$ 1,276.626	\$ 2,856.317	\$ 1,220.511	\$ 3,235.507
Juvenile Delinquency Services	\$ 162.684	\$ 19.908					\$ 182.593	\$ 361.634	\$ 200.097	\$ 398.138
Other Court Operations	\$ 1,340.634	\$ 355.115					\$ 1,695.749	\$ 3,905.813	\$ 1,416.410	\$ 3,688.439
Court Interpreters	\$ 877.931	\$ 363.516					\$ 1,241.447	\$ 2,389.156	\$ 1,143.487	\$ 2,200.778
Jury Services	\$ 117.376	\$ 35.884	\$ 205.308				\$ 358.568	\$ 829.326	\$ 355.513	\$ 617.519
Security		\$ 54.502					\$ 54.502	\$ 116.072	\$ 4,361.152	\$ 9,864.299
Trial Court Operations Program	\$ 16,866.236	\$ 2,261.328	\$ 205.308				\$ 19,332.872	\$ 38,237.875	\$ 23,305.181	\$ 50,124.737
Enhanced Collections	\$ 1,145.955	\$ 54.997			\$ 78.582		\$ 1,279.534	\$ 3,336.883	\$ 1,454.355	\$ 2,427.449
Other Non-Court Operations	\$ 8.335	\$ 765.604	\$ 3,061.132				\$ 3,835.072	\$ 8,733.289	\$ 4,164.609	\$ 8,019.839
Non-Court Operations Program	\$ 1,154.290	\$ 820.602	\$ 3,061.132		\$ 78.582		\$ 5,114.606	\$ 12,070.172	\$ 5,618.964	\$ 10,447.288
Executive Office	\$ 644.521	\$ 2.691					\$ 647.212	\$ 1,683.333	\$ 368.258	\$ 908.988
Fiscal Services	\$ 673.958	\$ 153.804					\$ 827.762	\$ 2,029.167	\$ 795.474	\$ 2,423.460
Human Resources	\$ 366.326	\$ 49.112					\$ 415.438	\$ 1,144.306	\$ 584.009	\$ 946.302
Business & Facilities Services	\$ 740.739	\$ 505.494			\$ (78.582)		\$ 1,167.651	\$ 2,457.780	\$ 868.805	\$ 2,375.613
Information Technology	\$ 896.012	\$ 674.004					\$ 1,570.016	\$ 3,654.412	\$ 984.899	\$ 3,865.345
Court Administration Program	\$ 3,321.556	\$ 1,385.106			\$ (78.582)		\$ 4,628.080	\$ 10,968.998	\$ 3,601.446	\$ 10,519.708
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 21,342.082	\$ 4,467.036	\$ 3,266.440		\$ 0		\$ 29,075.558	\$ 61,277.045	\$ 32,525.591	\$ 71,091.733