

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 1  
Fiscal Year and Ending Quarter

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

For the month ended Sep									
Fiscal Year 2010/11								2009/10	
	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	\$ (2,068,866)	\$ 666,371	\$ (453,516)			\$ 1,814,253	\$ 40,202	\$ (1,557)	\$ 372,096
Payroll									
Jury									
Revolving									
Other	\$ 15,026							\$ 15,026	\$ 7,615
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 826,017
Trust									
Credit Card									
Cash on Hand	\$ 9,400							\$ 9,400	\$ 9,400
Cash with County	\$ 3,200,000					\$ 0	\$ 17,898,296	\$ 21,098,296	\$ 19,801,278
<b>Total Cash</b>	<b>\$ 1,155,560</b>	<b>\$ 666,371</b>	<b>\$ (453,516)</b>			<b>\$ 1,814,253</b>	<b>\$ 17,938,498</b>	<b>\$ 21,121,165</b>	<b>\$ 21,018,404</b>
Short Term Investment	\$ 19,936,422	\$ 0				\$ 0	\$ 942,633	\$ 20,879,055	\$ 20,340,965
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 19,936,422</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 942,633</b>	<b>\$ 20,879,055</b>	<b>\$ 20,340,965</b>
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	\$ 0
Due From State	\$ 9,102		\$ 189,667					\$ 198,769	\$ 423,963
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 9,102</b>	<b>\$ 0</b>	<b>\$ 189,667</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 198,769</b>	<b>\$ 423,963</b>
Prepaid Expenses - General									
Salary and Travel Advances	\$ 489		\$ 691					\$ 1,180	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 489</b>		<b>\$ 691</b>					<b>\$ 1,180</b>	<b>\$ 0</b>
Other Assets						\$ 100,000		\$ 100,000	\$ 80,000
<b>Total Other Assets</b>						<b>\$ 100,000</b>		<b>\$ 100,000</b>	<b>\$ 80,000</b>
<b>Total Assets</b>	<b>\$ 21,101,573</b>	<b>\$ 666,371</b>	<b>\$ (263,159)</b>			<b>\$ 1,914,253</b>	<b>\$ 18,881,131</b>	<b>\$ 42,300,170</b>	<b>\$ 41,861,333</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 60,286
Accounts Payable - General	\$ 10,558	\$ 0	\$ 60			\$ 128,130	\$ 0	\$ 138,748	\$ 390,760
Due to Other Funds	\$ 71,198	\$ (64,937)	\$ (6,262)					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 982,712	\$ 982,712	\$ 826,017
Due to Other Governments	\$ 700,000							\$ 700,000	\$ 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							\$ 123	\$ 123	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 781,756</b>	<b>\$ (64,937)</b>	<b>\$ (6,202)</b>			<b>\$ 128,130</b>	<b>\$ 6,170,547</b>	<b>\$ 7,009,295</b>	<b>\$ 7,400,761</b>
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									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 12,710,583</b>	<b>\$ 12,710,583</b>	<b>\$ 11,977,580</b>
Accrued Payroll	\$ 1,680,449	\$ 94,846	\$ 77,373					\$ 1,852,667	\$ 1,657,690
Benefits Payable	\$ 2,665					\$ 790,000		\$ 792,665	\$ 480,473
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 1,683,114</b>	<b>\$ 94,846</b>	<b>\$ 77,373</b>			<b>\$ 790,000</b>		<b>\$ 2,645,332</b>	<b>\$ 2,138,163</b>
Revenue Collected in Advance	\$ 0					\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 9,971							\$ 9,971	\$ 14,392
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ (400)
Uncleared Collections						\$ 1,102,055		\$ 1,102,055	\$ 1,212,111
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 9,971</b>					<b>\$ 1,102,055</b>		<b>\$ 1,112,026</b>	<b>\$ 1,226,103</b>
<b>Total Liabilities</b>	<b>\$ 2,474,841</b>	<b>\$ 29,009</b>	<b>\$ 71,171</b>			<b>\$ 2,020,185</b>	<b>\$ 18,881,131</b>	<b>\$ 23,477,237</b>	<b>\$ 22,742,606</b>
Fund Balance - Restricted	\$ 13,374,463	\$ 421,534				\$ 842		\$ 13,796,839	\$ 13,796,839
Fund Balance - Unrestricted									
Designated	\$ 5,227,047	\$ 0				\$ 633,986		\$ 5,861,033	\$ 5,861,033
Undesignated	\$ 622,624	\$ 3,311	\$ 0			\$ (602,592)		\$ 23,343	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (597,402)	\$ 211,617	\$ (334,330)			\$ (136,167)		\$ (858,262)	\$ (539,146)
<b>Total Fund Balance</b>	<b>\$ 18,626,732</b>	<b>\$ 636,462</b>	<b>\$ (334,330)</b>			<b>\$ (105,931)</b>		<b>\$ 18,822,933</b>	<b>\$ 19,118,727</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 21,101,573</b>	<b>\$ 666,371</b>	<b>\$ (263,159)</b>			<b>\$ 1,914,253</b>	<b>\$ 18,881,131</b>	<b>\$ 42,300,170</b>	<b>\$ 41,861,333</b>

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

	For the month ended Sep									2009/10	
	Fiscal Year 2010/11										
	Governmental 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>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 10,036,087						\$ 10,036,087	\$ 45,459,167	\$ 10,167,429	\$ 42,384,698	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 140,825		\$ 185,991	
Judicial Administration Efficiency & Mod Fund	\$ 9,680						\$ 9,680	\$ 15,075			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 387,984						\$ 387,984	\$ 2,350,017	\$ 425,022	\$ 2,194,009	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 53,787						\$ 53,787	\$ 3,391,545	\$ 422,902	\$ 3,158,701	
Other Miscellaneous										\$ 119,520	
	\$ 10,487,538						\$ 10,487,538	\$ 51,356,629	\$ 11,015,353	\$ 48,042,919	
Grants											
AB 1058 Commissioner/Facilitator			\$ 169,904				\$ 169,904	\$ 1,334,143	\$ 272,521	\$ 1,284,995	
Other AOC Grants			\$ 41,320				\$ 41,320	\$ 22,660	\$ 22,000	\$ 15,356	
Non-AOC Grants											
			\$ 211,224				\$ 211,224	\$ 1,356,803	\$ 294,521	\$ 1,301,351	
Other Financing Sources											
Interest Income	\$ 11,411	\$ 0				\$ 75	\$ 11,487	\$ 186,269	\$ 7,104	\$ 565,302	
Investment Income											
Donations									\$ 1,597		
Local Fees	\$ 489,850						\$ 489,850	\$ 2,061,891	\$ 489,891	\$ 1,939,993	
Non-Fee Revenues	\$ 34,905						\$ 34,905	\$ 148,408	\$ 39,184	\$ 142,452	
Enhanced Collections		\$ 892,179					\$ 892,179	\$ 3,232,272	\$ 845,033	\$ 2,996,657	
Escheatment								\$ 29,165			
Prior Year Revenue											
County Program - Restricted		\$ 58,172					\$ 58,172	\$ 224,308	\$ 59,927	\$ 240,799	
Reimbursement Other	\$ 127,608						\$ 127,608	\$ 167,356	\$ 9,172	\$ 176,403	
Sale of Fixed Assets										\$ 1,048	
Other Miscellaneous	\$ 1,817					\$ 1,820,306	\$ 1,822,123	\$ 7,803,363	\$ 1,625,742	\$ 6,927,000	
	\$ 665,591	\$ 950,352			\$ 1,820,381		\$ 3,436,324	\$ 13,853,032	\$ 3,077,650	\$ 12,989,854	
<b>Total Revenues</b>	<b>\$ 11,153,129</b>	<b>\$ 950,352</b>	<b>\$ 211,224</b>		<b>\$ 1,820,381</b>		<b>\$ 14,135,085</b>	<b>\$ 66,566,484</b>	<b>\$ 14,387,525</b>	<b>\$ 82,333,924</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,317,897	\$ 326,721	\$ 274,694				\$ 5,919,313	\$ 22,905,089	\$ 5,919,219	\$ 21,809,834	
Temp Help	\$ 26,371						\$ 26,371	\$ 36,546	\$ 9,732	\$ 111,188	
Overtime	\$ 968						\$ 968	\$ 3,424	\$ 934	\$ 14,711	
Staff Benefits	\$ 3,972,766	\$ 253,665	\$ 197,044				\$ 4,423,475	\$ 20,691,130	\$ 3,905,387	\$ 17,936,568	
	\$ 9,318,003	\$ 580,386	\$ 471,738				\$ 10,370,127	\$ 43,636,189	\$ 9,835,272	\$ 38,872,301	
Operating Expenses and Equipment											
General Expense	\$ 187,304	\$ 2,253	\$ 4,811				\$ 194,368	\$ 1,172,081	\$ 382,970	\$ 1,404,578	
Printing	\$ 24,788	\$ 6,038			\$ 560		\$ 31,386	\$ 142,022	\$ 37,578	\$ 133,181	
Telecommunications	\$ 76,460	\$ 501					\$ 76,961	\$ 674,635	\$ 138,142	\$ 702,058	
Postage	\$ 64,750	\$ 24,860			\$ 185		\$ 89,814	\$ 495,575	\$ 99,922	\$ 455,078	
Insurance	\$ 32				\$ 191,434		\$ 191,466	\$ 813,194	\$ 150,483	\$ 532,362	
In-State Travel	\$ 14,830						\$ 14,830	\$ 73,104	\$ 21,250	\$ 81,429	
Out-of-State Travel											
Training	\$ 1,379	\$ 250	\$ 1,125				\$ 2,754	\$ 13,476	\$ 3,367	\$ 22,834	
Security Services	\$ 1,351,054						\$ 1,351,054	\$ 9,742,261	\$ 1,532,774	\$ 9,697,288	
Facility Operations	\$ 31,226						\$ 31,226	\$ 858,138	\$ 90,115	\$ 602,518	
Utilities	\$ 381						\$ 381	\$ 2,129	\$ 733	\$ 1,646	
Contracted Services	\$ 444,000	\$ 50,507			\$ 81,605		\$ 576,112	\$ 4,500,813	\$ 742,192	\$ 4,357,520	
Consulting and Professional Services	\$ 29,754	\$ 2,992	\$ 41,320				\$ 74,066	\$ 1,244,166	\$ 53,082	\$ 1,047,227	
Information Technology	\$ 132,196	\$ 8,179					\$ 140,375	\$ 558,267	\$ 121,371	\$ 613,807	
Major Equipment								\$ 153,496	\$ (2,239)	\$ 133,399	
Other Items of Expense	\$ 11,031						\$ 11,031	\$ 41,531	\$ 6,469	\$ 50,548	
	\$ 2,369,185	\$ 95,600	\$ 47,256		\$ 273,783		\$ 2,785,824	\$ 20,284,888	\$ 3,378,211	\$ 19,835,273	
Special Items of Expense											
Grand Jury	\$ 88						\$ 88	\$ 1,217	\$ 255	\$ 2,541	
Jury Costs	\$ 104,027						\$ 104,027	\$ 403,826	\$ 120,065	\$ 427,653	
Judgments, Settlements and Claims	\$ 48,536					\$ 1,684,765	\$ 1,733,301	\$ 6,465,813	\$ 1,502,868	\$ 5,677,000	
Debt Service											
Other								\$ 300,000	\$ 90,000	\$ 450,000	
Internal Cost Recovery	\$ (89,308)	\$ 62,749	\$ 26,559				\$ 0				
Prior Year Expense Adjustment											
	\$ 63,343	\$ 62,749	\$ 26,559		\$ 1,684,765		\$ 1,837,416	\$ 7,170,658	\$ 1,713,188	\$ 6,557,194	
<b>Total Expenditures</b>	<b>\$ 11,750,531</b>	<b>\$ 738,734</b>	<b>\$ 545,664</b>		<b>\$ 1,958,548</b>		<b>\$ 14,993,388</b>	<b>\$ 71,091,733</b>	<b>\$ 14,926,671</b>	<b>\$ 66,264,768</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (597,402)</b>	<b>\$ 211,617</b>	<b>\$ (334,330)</b>		<b>\$ (138,167)</b>		<b>\$ (858,282)</b>	<b>\$ (4,525,269)</b>	<b>\$ (539,146)</b>	<b>\$ (3,930,844)</b>	
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)	\$ 18,626,732	\$ 636,462	\$ (334,330)		\$ (105,931)		\$ 18,822,933	\$ 15,155,946	\$ 19,118,727	\$ 15,727,028	

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	\$ 3,560,663	\$ 174,286				\$ 3,734,949	\$ 15,301,173	\$ 3,621,592	\$ 11,403,335
Traffic & Other Infractions	\$ 546,747	\$ 45,514				\$ 592,261	\$ 2,910,246	\$ 577,280	\$ 2,393,377
Other Criminal Cases	\$ 730,494	\$ 10,582				\$ 741,076	\$ 3,132,399	\$ 807,055	\$ 3,362,822
Civil	\$ 641,902	\$ 23,362				\$ 665,264	\$ 2,617,207	\$ 546,244	\$ 2,634,975
Family & Children Services	\$ 1,215,897	\$ 16,079				\$ 1,231,976	\$ 5,336,716	\$ 1,138,306	\$ 5,217,154
Probate, Guardianship & Mental Health Services	\$ 184,487	\$ 939				\$ 185,426	\$ 822,316	\$ 244,014	\$ 942,701
Juvenile Dependency Services	\$ 163,089	\$ 187,439				\$ 350,527	\$ 3,235,507	\$ 517,695	\$ 3,233,488
Juvenile Delinquency Services	\$ 95,616	\$ 1,148				\$ 96,764	\$ 398,138	\$ 93,730	\$ 384,626
Other Court Operations	\$ 548,505	\$ 160,662				\$ 709,167	\$ 3,688,439	\$ 742,861	\$ 3,114,397
Court Interpreters	\$ 410,206	\$ 143,605				\$ 553,811	\$ 2,200,778	\$ 493,579	\$ 2,321,905
Jury Services	\$ 52,724	\$ 32,807	\$ 104,027			\$ 189,558	\$ 617,519	\$ 218,944	\$ 718,064
Security		\$ 1,396,948				\$ 1,396,948	\$ 9,864,299	\$ 1,588,615	\$ 9,822,224
Trial Court Operations Program	\$ 8,150,330	\$ 2,193,370	\$ 104,027			\$ 10,447,728	\$ 50,124,737	\$ 10,589,914	\$ 45,549,068
Enhanced Collections	\$ 576,365	\$ 45,093			\$ 62,749	\$ 664,207	\$ 2,427,449	\$ 554,208	\$ 2,405,829
Other Non-Court Operations		\$ 365,611	\$ 1,684,853			\$ 2,050,463	\$ 8,019,839	\$ 1,883,416	\$ 7,134,712
Non-Court Operations Program	\$ 576,365	\$ 410,704	\$ 1,684,853		\$ 62,749	\$ 2,734,670	\$ 10,447,288	\$ 2,437,624	\$ 9,540,541
Executive Office	\$ 179,257	\$ 1,903				\$ 181,160	\$ 908,988	\$ 188,377	\$ 931,272
Fiscal Services	\$ 330,838	\$ 8,337				\$ 339,175	\$ 2,423,460	\$ 531,210	\$ 2,914,016
Human Resources	\$ 180,760	\$ 28,448	\$ 48,536			\$ 257,744	\$ 946,302	\$ 176,887	\$ 784,870
Business & Facilities Services	\$ 543,807	\$ 76,542			\$ (62,749)	\$ 557,600	\$ 2,375,613	\$ 556,491	\$ 2,833,863
Information Technology	\$ 408,770	\$ 66,521				\$ 475,290	\$ 3,865,345	\$ 466,167	\$ 3,731,138
Court Administration Program	\$ 1,643,431	\$ 181,751	\$ 48,536		\$ (62,749)	\$ 1,810,970	\$ 10,519,708	\$ 1,899,132	\$ 11,175,159
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 10,370,127</b>	<b>\$ 2,785,824</b>	<b>\$ 1,837,416</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 14,993,368</b>	<b>\$ 71,091,733</b>	<b>\$ 14,926,671</b>	<b>\$ 66,264,768</b>